

CHAPTER 3

SOURCES OF INSTITUTIONAL SUPPORT AND PROSPECTS FOR SELF-GOVERNANCE

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1. INTRODUCTION

In section 2 of this chapter, the Commission reviews the objectives and describes the activities of the private organizations, while in section 3 we review the public agencies that provide support to the charity sector in Ontario, both through the provision of financial and organizational resources, as well as through the collection and dissemination of information. We conclude in section 4 with several general recommendations on how governments might better support the efforts of these organizations and agencies.

2. PRIVATE ORGANIZATIONS

A number of private organizations have developed in Canada in recent years to promote the cause of charity and to encourage charitable giving. Some of these organizations act as advocates of the interests of charitable organizations as a whole, some are involved in the promotion or coordination of charitable giving, and some are concerned with developing the capacity of the sector to manage itself effectively. We describe the main organizations of this kind in this section

(a) Canadian Centre for Philanthropy

(i) Mission

The Canadian Centre for Philanthropy was founded in the early 1980s by a small group of people¹ interested in promoting charity and charitable giving in Canada.² Today, the Centre carries out a range of activities in fulfilment of its formal objects, which are "strengthening the relationship between the charitable sector and Canadian society...helping charities adjust to the demands of a radically changing social and economic environment...[and] promoting greater understanding and constructive support for the sector among the Canadian public, opinion leaders and policy-makers".³

These objects are pursued through the following four main program areas: public affairs; research; awareness; and professional development and information.

a. Public Affairs

The Centre provides information and tools, in the form of "Issue Alerts" and discussion papers, to help organizations understand the public policy issues that most affect them. The public affairs program also holds round-table discussions and consultations with charitable organizations, makes presentations to government on issues affecting the sector, and undertakes media relations activities.

b. Research

The Centre aims to build a base of knowledge about the sector and the environment in which it functions. The research department has produced several studies,⁴ and it also issues regular "Research Bulletins" on a variety of topics relating to the charitable sector.

c. Awareness

Imagine is a national, bilingual program, launched in 1988, to promote giving and volunteering in the corporate sector and among individuals. Over 400 corporations have become *Imagine* "Caring Companies" by pledging to donate one percent of pre-tax profits (averaged over three years) and to encourage giving and volunteering among their employees. The thrust of *Imagine's* Phase II program, which began in 1994, is to promote partnership between the private and charitable sectors so that innovative ways are found to meet the needs of Canadians. This is summed up in *Imagine's* Phase II theme: "A New Spirit of Community".

d. Professional Development and Information

The Centre provides resources to help charities with their fundraising and management efforts. Publications include *The Canadian Directory to Foundations*,⁵ *The Grant Report*,⁶ and *Building Foundation Partnership*.⁷ The Centre holds seminars on topics such as "effective foundation fundraising" and "corporate giving". An annual national symposium, launched in 1995, brings together representatives from government, corporations, foundations, and the charitable sector to discuss current issues. The Centre launched two national certificate programs in 1990—one in voluntary and nonprofit management⁸ and the other in fundraising management⁹ and continues to participate in the supervision of both programs. Course enrolment totals approximately 1,300 each year, and is made up of people in senior staff positions with Canadian charities. A resource centre, open to the public, is maintained in Toronto.

(ii) Funding and Administration

The Centre receives most of its funding from annual membership fees, product sales, charitable gifts, and grants from foundations and corporations. The Centre has a board of directors comprised of eleven members. Over 600 charitable organizations, foundations, and corporations, of which nearly 400 come from Ontario, are affiliates of the Centre. The Centre is run by one full-time president and chief executive officer, and nine full-time staff. More detailed information on the Centre is set out in the following table, derived from the Centre's audited financial statements from 1992 to 1995.

Revenue	1992	1993	1994	1995
Grants and donations	1,769,989	1,178,218	484,847	552,345
Affiliate fees	403,833	446,580	421,056	289,677
Publications	215,100	253,499	322,056	404,631
Conferences and seminars	292,340	241,154	192,031	108,042
Management certificates	27,653	30,755	34,333	38,185
Computer searches	20,078	25,614	25,614	32,353
Investment income	138,458	95,633	61,269	27,473
Other				
Total	2,863,501	2,265,512	1,544,277	1,573,398
Expenditures				
Total expenditures	3,382,240	2,052,966	1,890,762	1,609,642
Salaries, benefits, and contract staff*	1,304,315	965,504	901,661	820,352
Total Assets	1,274,138	1,843,840	1,948,913	2,162,581

* This amount is included in the total expenditures.

(b) Voluntary Sector Management Program, York University

The Seymour Schulich Business School at York University, under the directorship of Dr. Brenda Zimmerman, runs a Nonprofit and Leadership Management Program. There are two levels of courses:

The certificate course is aimed at providing a basic introduction for practitioners to the management of third-sector organizations. This course has two formats: regular, which involves one half-day a week for one academic year; and summer, which involves two intensive weeks in June for two years.¹⁰

The M.B.A. concentration course is aimed at providing a more intensive, comprehensive understanding of the management of the third sector. This course can be taken either full time or part time in the evenings.

The program also sponsors workshops, seminars, conferences, and a summer institute. As well, it publishes and distributes research papers and other publications.¹¹

(c) Canadian Centre for Business in the Community/Institute for Donations and Public Affairs Research

The Canadian Centre for Business in the Community (CCBC), formerly the Institute for Donations and Public Affairs Research (IDPAR), is a nonprofit research organization, affiliated (as of 1991) with the Conference Board of Canada. The primary source of funding for CCBC comes from its members, who are, for the most part, the few larger Canadian corporations that make a practice of donating to nonprofit organizations. IDPAR was founded in 1972 and incorporated federally in 1976. Its primary purpose is to provide research information to its membership.

CCBC publishes two publications that are important sources of information on the sector. The first, *Corporate Community Investment in Canada*,¹² is an annual publication which provides a compilation and analysis of information on corporate donating practices in Canada. It contains information obtained through CCBC's annual poll of its members. The second publication, *Campaigns Outlook*, is published twice yearly (formerly under the title *Fund Programs Planned*).¹³ It provides a near-comprehensive listing of major campaigns (\$50,000 or more) taking place in Canada, up to the date of publication. In addition to these two publications, CCBC provides a number of other information services to its corporate clientele. It also occasionally sponsors conferences.

(d) Coalition of National Voluntary Organizations

In 1977, *People in Action*, the report of the National Advisory Council on Voluntary Action (NACOVA), recommended the establishment of a Coalition of National Voluntary Organizations (NVO). It was to be an umbrella organization and the main link between voluntary organizations (at the national level) and the federal government on all issues of concern to the voluntary sector. The NVO has received a large portion of its operating support from the Voluntary Action Program¹⁴ ever since.

The NVO was one of the first organizations developed by Canadian voluntary organizations to represent their interests to government. The Coalition is still in existence and, in addition to its lobbying efforts, acts as a forum for the exchange of information and ideas among its members, mostly through its annual conference. To give some examples of its lobbying efforts, the Coalition was instrumental in persuading the federal government to repeal the standard \$100 deduction in 1984, and

it was instrumental in the design of the current tax credit treatment of charitable deductions, which was put into place in 1988.

(e) *The Philanthropist/Le philanthrope*

The *Philanthropist/Le philanthrope* is a quarterly journal published by the Agora Foundation.¹⁵ It was founded in the late 1960s by a small group of Toronto lawyers who, styled as the Charities Committee of the Wills and Trust Section of the Canadian Bar Association-Ontario, responded to the need in Canada for legal scholarship on charity issues. The first editor of the journal was Bertha Wilson. She was succeeded by Marie-Louise Dickson in 1976, who was followed by Lynn Bevan in 1981, then John Gregory in 1987. Initially, the *Philanthropist/Le philanthrope* was published annually and dealt exclusively with legal issues. Today, it deals with matters ranging from management and accounting issues to public policy and black-letter law. Its current vocation is to act as a forum for the discussion of all issues of concern to the charity sector. Its editorial content, although not scholarly or speculative, is well-informed and critical.

(f) Charities Committee of the Wills and Trusts Section, Canadian Bar Association-Ontario

Besides being the original sponsors of the *Philanthropist/Le philanthrope*, the Charities Committee of the Wills and Trusts Section of the Canadian Bar Association-Ontario, has played an important role in sponsoring conferences on charity issues and in taking up the brief of the sector when the occasion has required. Recently, the Committee has written a critical evaluation of the activities of the Charities Division of the Office of the Public Trustee.¹⁶

(g) Federated Appeals

Federated appeals have been in existence in Canada since 1917. The first federated appeals were developed by Jewish charities in Toronto and in Montreal. They were followed quickly by other sectarian and non-sectarian federations in Montreal, Toronto, and Winnipeg. By 1939, there were federated appeals in nine Canadian cities;¹⁷ by 1952, there were fiftysix appeals in Canada serving 5.5 million people or thirty-eight percent of the population; by 1972, there were over one hundred campaigns serving 14 million people or nearly two-thirds of the population of Canada; and by 1981, there were ninety-three campaigns.¹⁸ The 1990 Canadian United Way campaigns raised over \$209 million for the benefit of over 3,600 charitable organizations. Of this, over \$100 million was raised in Ontario (over fifty percent of the Canadian total), as follows:

ONTARIO UNITED WAY/CENTRAIDE 1990 Campaigns		
	Population Served	Amount Raised
Ajax-Pickering	110,000	\$ 925,000
Barrie/South Simcoe	105,000	725,080
Belleville and District	40,000	374,000
Brant	118,373	845,600

Leeds and Grenville	83,166	410,000
Cambridge and North Dumfries	95,000	1,151,163
Chatham-Kent	103,777	1,050,000
Northumberland	23,000	303,000
Collingwood and District	23,700	62,500
Cornwall and District	55,000	461,178
Deep River District	7,800	104,000
Fergus and District	8,000	43,700
Greater Fort Erie	23,453	282,063
Guelph	80,136	900,505
Halton Hills	34,189	150,000
Burlington, Hamilton-Wentworth	535,000	6,750,000
Kingston, Frontenac, Lennox and Addington	145,000	1,309,000
Kirkland and District	13,000	42,000
Kitchener-Waterloo	237,000	2,890,000
Lanark County	50,000	121,000
Victoria County	51,000	232,000
Greater London	300,000	240,863
Milton	33,500	200,000
Niagara Falls	72,100	708,000
Oakville	104,000	1,127,000
Oshawa-Whitby-Newcastle	225,000	2,895,623
Ottawa-Carleton	643,300	11,600,000
Peel	690,000	5,600,000
Upper Ottawa Valley	40,000	241,000
Peterborough and District	105,493	1,793,342
Sarnia-Lambton	82,000	1,750,000
Sault Ste. Marie	80,000	1,189,025
Haldimand-Norfolk	89,000	331,517
St. Catharines and District	150,000	2,360,176
Elgin-St. Thomas	70,000	660,017
Stratford-Perth	31,600	376,792
Sudbury and District	152,000	1,055,294
Thunder Bay	125,000	812,745
Porcupine	45,000	373,000
	Population Served	Amount Raised
Greater Toronto	2,200,000	44,255,000
South Niagara	70,000	776,000
Windsor-Essex County	268,000	7,058,000
Woodstock and District	30,800	470,000
York Region	475,000	2,227,000
Total		105,751,340

Although there are a number of sectarian federated campaigns still in operation in various centres around Ontario, the largest fundraiser of this type remains the United Way. The United Way is organized at the national level under an umbrella organization, United Way/Centraide Canada.¹⁹ In what follows, we provide a brief description of the operation of the United Way of Greater Toronto in order to present a more precise picture of how United Way organizations function in general and, in

particular, to examine the extent to which member organizations are held accountable for their use of donated dollars.

(i) The United Way of Greater Toronto

a. Goals and Organizational Structure

The United Way of Greater Toronto seeks to "meet urgent human needs and improve social conditions by mobilizing the community's volunteer and financial resources in a common cause of caring".²⁰ The ways in which the organization attempts to accomplish this objective are further specified in its mission statement to include, among other things:

"raising funds to meet vital community needs through a federated campaign";

"insuring that donor dollars are spent...as efficiently and effectively as possible";

"promoting the development of needed community services ...";

"strengthening the voluntary sector by providing...support services to voluntary organizations...";

"managing United Way operations efficiently and effectively...".²¹

The affairs of the United Way are managed by a board of trustees, most of whom are elected by the members of the United Way of Greater Toronto, and a few of whom are directors *ex officio*, including the president of the Labour Council of Metropolitan Toronto and senior representatives of government, business, labour, and other community organizations. The membership of the organization includes all persons, individual or corporate, who have made a receipted donation of at least \$1 to the United Way. The bylaws of the United Way of Greater Toronto provide for a chairperson and three vice-chairpersons (one of whom is chief financial officer of the corporation), and a president or "senior professional officer". They also provide for the creation of an executive committee to which is delegated the powers of the board between the meetings of the board.

As befits an organization of its size and complexity, the United Way of Greater Toronto conducts much of its business through the standing committees of its board of trustees. There are several such committees, the most important of which are Allocations and Agency Services, and Community Outreach. Other committees, such as the Campaign Cabinet, are responsible for the fundraising endeavours of the corporation.

b. Fundraising Activities

The United Way of Greater Toronto's annual campaign runs from early September to late November year. It is conducted according to several basic principles, namely:

(1) the United Way endeavours to canvass all individuals in the Metropolitan Toronto area;

(2) no "undue pressure to give" is placed on prospective contributors and the United Way "does not condone any technique used to obtain contributions based on motivations other than the desire to help others"; and

(3) the United Way does not "lend its support to any project publicity event or other event that would cause an unfavourable reaction" among its supporters and volunteers.

The Campaign Cabinet, under the direction of the general campaign chairman, manages the annual campaign. The annual campaign goal is recommended by the Campaign Cabinet to the board of trustees.

c. Allocation of Funds

Two committees of the Board play a role in the allocation of funds. The Allocations and Agency Services Committee makes recommendations to the board of trustees on the allocation of funds to the United Way of Greater Toronto member agencies through the evaluation process of citizen review a panel of volunteers who evaluate each agency's performance in relation to both membership and allocation criteria.

To be eligible for funding by the United Way, an agency must:

- (1) be private and nonprofit, and not connected to any political or religious group;
- (2) be incorporated and registered as a charitable organization under the federal *Income Tax Act*,²²
- (3) provide programs and services which are of a social, health, community, or related nature;
- (4) meet a vital community need;
- (5) be able to demonstrate that it has the support of the community;
- (6) be operated by a volunteer board of directors which reflects the community it services, and which is responsible for the development, delivery, and evaluation of services, as well as the efficient and effective management of the agency's programs and budgets;
- (7) effectively use volunteers in the delivery of services; and
- (8) be supportive of the United Way, its operating policies, and campaign efforts.

Member agencies are required to submit an application which includes detailed financial, operational, and organizational information, along with comparative audited

financial statements, including a statement of operations, a balance sheet, and capital accounts, all with appropriate notes. Member agencies are thus held to a very rigorous standard of accountability.

(ii) Association of Canadian Foundations

The Association of Canadian Foundations has over forty members, representing all types of foundations public, private, community and a wide range of sizes. It acts as a vehicle for discussion of issues of importance to foundations as well as, on occasion, the voice of foundations to government.

(iii) Better Business Bureaus

The Better Business Bureau of Metropolitan Toronto (BBB), through its Charities Review Board, provides a rating service of charitable organizations operating in the Metropolitan Toronto area. Financial and operating information is solicited from charitable organizations. This information includes annual reports, copies of T3010 filings, and responses to the Bureau's own questionnaires. Organizations are ranked as follows: A(i), a registered charity "whose status the BBB has no reason to doubt"; A(ii), a "genuine charity that occasionally uses a professional fundraiser whose costs show up in the financial statements"; A(iii), a "genuine charity that occasionally uses a promoter on commission whose expenses are not reflected in the financial statements"; B(i), "an organization whose information is incomplete"; B(ii), "an organization [that] has refused to provide the BBB with information"; and C, a for-profit enterprise that "may be confused with a charitable organization".²³ One informed commentator doubts the capacity of the Bureau's present service to detect fraud systematically, or to vet the quality and efficiency of the many varied types of charitable organizations.²⁴

3. PUBLIC AGENCIES

(a) Voluntary Action Program, Department of Canadian Heritage, Canada

Arguably, the most supportive government agency in the sector is the Canadian Identity Directorate's Voluntary Action Program in the federal Department of Canadian Heritage. The Program originated in the social development movement of the late 1950s and early 1960s and was originally called "Assistance to Community Groups".

The Program's current mandate is to maintain close links with the voluntary sector, to monitor the voluntary sector's evolution, to facilitate access of voluntary organizations to government decisionmakers, and to promote the concept of voluntary action, both within government and to the public. The two primary objectives of the Voluntary Action Program are:

- (1) to support the growth and diversity of the voluntary sector through advocacy and the promotion of volunteerism; and

(2) to strengthen the independence of the voluntary sector by facilitating access to financial assistance and technical expertise, and by developing innovative financing techniques.

The Program fulfils this mandate through three program components the granting program, the production unit for a series of technical resource publications for use by the voluntary sector, and the policy and research arm of the Directorate.

The Voluntary Action Program operates with an annual budget of \$95,000 and a complement of almost six person-years. Although the granting program in recent years was typically able to disperse \$805,000 to some sixty-five to seventy-five groups, because of budget restrictions this aspect of the Program has been substantially reduced in recent years. In 1995-96 its grants budget was reduced to \$65,000, and in 1996-97 there will be a further reduction to \$27,000.

The Program maintains in its inventory some twenty titles of technical resource publications for use by the voluntary sector, in both English and French, and dispenses copies without charge to voluntary organizations and individuals on request. Among the most noteworthy publications are two statistical studies on donation behaviour in Canada.²⁵ In addition, the Program is looking into the establishment of an Internet link.

With the major decrease in the grants budget, the Program's emphasis has recently shifted to policy and research. The major activities are research on the information needs of the voluntary sector, research on the effects of the current taxation infrastructure on the financing of the charitable sector, and monitoring current trends in volunteerism.

(b) Ministry of Consumer and Commercial Relations / Office of the Public Trustee, Ontario

The Ontario Ministry of Consumer and Commercial Relations and the Office of the Public Trustee jointly published a handbook in 1989, entitled *Not-for-profit Incorporator's Handbook*.²⁶ This handbook is designed for the use of laypersons and professionals involved in the formation of nonprofit corporations. It contains much useful information on procedures, sample object clauses, and an examination of the governing regulatory regime. It is a very helpful publication even if, in places, it tends to present some matters of opinion as statements of law.

4. CONCLUDING OBSERVATIONS AND RECOMMENDATIONS

Four observations flow from this description of the public and private support organizations.

First, almost all of the presently existing private organizations are of recent origin. Although they are few in number and exist on limited resources, their high level of achievement in recent years demonstrates a significant capacity in the charity sector to organize itself and coordinate its activities. This capacity is also exhibited at the community level in smaller organizations such as social planning councils, as well as at the provincial and national levels in umbrella organizations such as United

Way/Centraide Canada and the Canadian Council of 4-H Clubs. Although this feature of the sector, by itself, is not a sufficient demonstration of a full capacity for self-governance, it does suggest that there is no need for any legislative action to organize the sector.

Second, none of the organizations, except perhaps and to a limited extent only the NVO and the Canadian Association of Foundations, acts in an official capacity as the voice of the sector or a segment of the sector to government. Although many of these organizations have been consulted by governments in the past, and many have taken the initiative to make their views known to the government, none is a full-time interest group. Moreover, the most obvious candidate for that job, the Canadian Centre for Philanthropy, in fact represents two groups foundations and active charities whose interests are significantly different and often diverge. We mention this to highlight the point made in the previous chapter that the sector's share of influence in the halls of government has historically been relatively weak.

Third, however, there may be a role for government in coordinating and financing some of the activities of some of the private organizations described, perhaps along the lines of the model presented by the Voluntary Action Program. It is true that, at least in recent years, the sector has demonstrated a capability for financing its activities through membership fees and fees for service. But, it is also true that both the Canadian Centre for Philanthropy and the Voluntary Sector Management Program at York University, for example, provide public or quasi-public goods information, training, and education whose provision might be enhanced by government involvement through subsidies and/or increased cooperation. As an example only, better cooperation between the Canadian Centre and Ontario government agencies that published the handbook²⁷ could have resulted in a better publication. CCBC, perhaps, provides an interesting and informative counter-example of consumers of information coordinating their efforts and defraying the entire cost of producing the information that they require. Yet the information published by CCBC is of use to many donors, large and small, not just the few hundred corporate members of CCBC. The provision and dissemination of its information could be made more efficient and more effective were a less exclusive agency such as government involved.²⁸ These observations are merely to suggest that there may be a problem in producing sufficient information about, and adequate programs of education for, the charity sector. This in turn may indicate a need for a public sector contribution in the form of subsidies or in the form of institutions like the Voluntary Action Directorate. The only recommendation of the Commission in this regard, at this point, is the quite general one that whichever Ontario government agency (or agencies) retains responsibilities in the sector, its approach should be flexible, imaginative, and open to the possibility of cooperative efforts with the sector's own institutions.

Fourth, there is no organization in Canada with the resources sufficient to produce the quantity and quality of scholarly writing on the third sector equivalent to those which exist in several major educational institutions in the United States.²⁹ It would be enormously helpful to the viability of the sector if there were greater scholarly interest and greater public support for scholarly research into the issues affecting the sector. Public support could be developed in a number of ways, ranging from the creation of a small centre along the lines of the Ontario Centre for International Business, to financial support for the research efforts of already existing programs or institutions

such as the Canadian Centre for Philanthropy and the York Management Program. The level and type of support would of course be subject to general budgetary constraints. However, it is the Commission's view that, all things considered, public money is as well spent on fostering scholarly research into the sector as it is on increasing the resources available to the public agencies responsible for policing and regulating the sector.

Endnotes:

[1](#)

Among them, members of the Advisory Committee of the Ontario Law Reform Commission Allan Arlett, Ian Morrison, and Arthur Bond.

[2](#)

In March 1980, a similar association, the Independent Sector, was established in the United States. The Independent Sector's current membership is composed of national voluntary organizations (52%) and grant-making groups (48%) for a total membership of more than 700 nonprofit organizations. The Independent Sector has a large board of directors of over fifty members, including twelve officers. It has a full-time staff of more than thirty and an operating budget of over \$4 million.

The objectives and activities of the Independent Sector parallel those of the Canadian Centre for Philanthropy. In the late 1980s, the Independent Sector ran a national campaign "The Give Five Campaign" which was designed to encourage volunteering by Americans. The Independent Sector also publishes a substantial number of books and pamphlets on the nonprofit sector and is the sponsor of many conferences, including a widely attended annual workshop.

[3](#)

This statement is taken from the Canadian Centre for Philanthropy mission statement. The information that follows was obtained through conversations with representatives of the Centre and from the Centre's promotional literature.

[4](#)

See D. Sharpe, *A Portrait of Canada's Charities: The Size, Scope and Financing of Registered Charities* (Toronto: Canadian Centre for Philanthropy, 1994); *Law, Tax and Charities: The Legislative and Regulatory Environment for Charitable Non-profit Organizations* (Toronto: Canadian Centre for Philanthropy 1990); and M.H. Hall, *Charitable Fundraising in Canada* (Toronto: Canadian Centre for Philanthropy, 1996).

[5](#)

Rose van Rotterdam (ed.), *The Canadian Directory to Foundations*, 11th ed. (Toronto: Canadian Centre for Philanthropy, 1995).

[6](#)

Rose van Rotterdam (ed.), *The Grant Report* (Toronto: Canadian Centre for Philanthropy, 1995).

[7](#)

Ingrid van Rotterdam, *Building Foundation Partnership* (Toronto: Canadian Centre for Philanthropy, 1995).

8

The certificate program in voluntary and nonprofit sector management is made up of eight courses:

- Strategic and Operational Planning in the Non-Profit Sector
- Board, Community and Government Relations in the Non-Profit Sector
- Financial Management in the Non-Profit Sector
- Management Leadership and Decision Making in the Non-Profit Sector
- Human Resource Management in the Non-profit Sector
- Marketing for the Non-Profit Sector
- Fund-Raising and Resource Development for the Non-Profit Sector
- Program Planning and Evaluation in the Non-Profit Sector

9

The courses offered are:

- Overview to Non-Profit Management
- Overview to Fund-Raising Management
- Developing Fund-Raising Volunteers
- Information and Financial Management for Fund-Raisers
- Strategic Management for Fund-Raising Campaigns
- Applied Marketing for Fund-Raisers
- Fund-Raising Approaches I
- Fund-Raising Approaches II

10

See York University, Voluntary Sector Management Program, Faculty of Administrative Studies, *Overview of Mission, Achievements and Future Needs*.

11

See, for example, M.S. Moyer, "How Voluntary Sector Managers Might Use Consumer Research to Market Their Organizations to Volunteers" (1984), 4 *Philanthrop.* (No. 3) 15.

12

See J. Rostami, *Corporate Community Investment in Canada* (Ottawa: CCBC/IDPAR). See, also, *infra*, ch. 4, sec. 2(b).

[13](#)

See *infra*, ch. 4, sec. 2(b).

[14](#)

See *infra*, this ch., sec. 3(a).

[15](#)

At the outset, the journal was published independently by the Agora Foundation. During the early 1980s, the Canadian Centre for Philanthropy took over publication. Responsibility was returned to the Agora Foundation in 1987.

[16](#)

Canadian Bar Association-Ontario, Charities Committee, *Jurisdiction of the Public Trustee* (July 17, 1990) [unpublished draft].

[17](#)

See S.A. Martin, *An Essential Grace: Funding Canada's Health Care, Education and Welfare, Religion and Culture* (Toronto: McClelland & Stewart, 1985), at 21.

[18](#)

See Martin, *ibid.*, at 219, and S.A. Martin, *Financing of Humanistic Service* (Toronto: McClelland & Stewart, 1975), at 121.

[19](#)

United Way/Centraide Canada was founded in 1939. Its current membership numbers 122 United Way and Centraide branches across Canada. Its function is to provide administrative support to its member agencies across Canada. Over half of its revenues (57%) are composed of membership dues. Sales of supplies and services constitute the bulk of the remainder of its revenues (32.5%).

[20](#)

United Way of Greater Toronto, mission statement.

[21](#)

Ibid.

[22](#)

R.S.C. 1985, c. 1 (5th Supp.).

[23](#)

J. Gregory, "Evaluating Charities: The Better Business Bureau" (1991), 10 *Philanthrop.* (No. 3) 25, at 26. At the national level, the Canadian Council of Better-Business Bureaus provides information on

national charities through its Philanthropic Advisory Service. In the United States, the National Charities Information Bureau (NCIB) reviews the activities of charities. There is also the Council of Better Business Bureaus (CBBB) and the recently established American Institute of Philanthropy (AIP).

[24](#)

Ibid., at 28.

[25](#)

See Canada, Voluntary Action Directorate, *Donations to Registered Charities: Revenue Canada Taxation Data for 1986* (Ottawa: Secretary of State, 1989), and Canada, Voluntary Action Directorate, N. Duern (ed.), *Donations to Registered Charities: Revenue Canada Taxation Data for 1986 and 1987* (Ottawa: Multiculturalism and Citizenship Canada, 1991).

[26](#)

(Toronto: Queen's Printer, 1989).

[27](#)

Not-for-profit Incorporator's Handbook, ibid.

[28](#)

There are serious problems with the quality of this information as well. See, *infra*, ch. 4.,

[29](#)

There are research and educational programs at Yale University, New York University School of Law, University of San Francisco, and Case Western Reserve University, among others.

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