

## CHAPTER 4

### SOURCES OF EMPIRICAL INFORMATION ON THE CHARITY SECTOR IN CANADA: AN OPPORTUNITY FOR GOVERNMENT

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#### 1. INTRODUCTION

It is generally acknowledged that the quality and quantity of information available on the charity sector in Canada is considerably weaker than desirable.<sup>1</sup> In this chapter the existing sources of information are surveyed.<sup>2</sup> In section 3 of this chapter, the Commission concludes with recommendations on what Canadian governments can do to improve the quality and quantity of information on the sector.

#### 2. SURVEY OF SOURCES OF EMPIRICAL INFORMATION

##### **(a) Four Main Sources of Empirical Information**

There are four principal sources of empirical information on the charity sector in Canada: the publicly available tax information filed by charitable organizations; the publicly available aggregate tax data derived from the confidential tax filings of

individuals and corporations; the Statistics Canada family expenditure surveys; and the confidential tax filings of individuals, corporations, and charitable organizations themselves. We assess each of these sources of primary data in turn.

First, the public portions of Form T3010 (Registered Charity Information Return and Public Information Return) and Form T2050 (Canadian Charities Application for Registration) tax filings of Canadian charitable organization are available from Revenue Canada upon request. Revenue Canada has also made this information available in aggregate form to various users, usually at cost.<sup>3</sup> Ideally, the information on these forms, when aggregated, should provide a reliable and detailed description of Canadian charitable organizations in regard to such matters as their administrative structure, their sources of financing, their methods of operation, and their beneficiaries.<sup>4</sup> In fact, however, this source of information is generally thought to be somewhat less than reliable and, as a consequence, was bypassed by many of the studies that were interested in these sorts of questions because of its deficiencies.<sup>5</sup>

There are a number of reasons for the deficiencies. Historically, large numbers of registered charities have consistently failed to file their annual information return on time or at all.<sup>6</sup> This has meant that the aggregate information from this source is always incomplete. Further, the aggregate information provided for any particular taxation year, in fact, always covers more than twelve calendar months since the taxation years of charities do not uniformly correspond to the calendar year. This has meant that it is not possible to draw accurate statistical conclusions on the operations of Canadian charitable organizations based on the data from this source for any given period time. Finally, a number of other factors, such as the design of the forms, the varying levels of qualifications of the people who complete them, and the deficiencies in the applicable accounting standards, have contributed to the poor quality of information on the T3010 and T2050 forms.<sup>7</sup>

A second major source of empirical information on the sector is the compilation of taxation statistics taken from stratified random samples of individual and corporate tax returns. These statistics provide aggregate information on the donating behaviour of individual Canadians, according to several demographic variables (age, sex, occupation, province of origin, etc.), and of Canadian corporations. For corporations, these aggregate statistics have been available since 1965.<sup>8</sup> For individuals, they have been available since 1946.<sup>9</sup>

The standard \$100 deduction, implemented in 1957 and repealed in 1984, diminishes considerably the value of this source for these years since it is very difficult to determine with any assurance of accuracy what the actual level of donations was in those years. Since *all* claims for charitable deductions or tax credits must, since 1984, be supported by receipts, the aggregate information provided from this source might be a reasonably reliable indicator of the level of individual donations for taxation years after 1983. The hesitation is due to the fact that many donations to charities are unreceipted and many individuals (and corporations) who are issued receipts do not use them to claim credits.<sup>10</sup>

The corporate taxation statistics are also not entirely accurate since many corporate donations are accounted for as business expenses, not deductible charitable donations.

A third main source of empirical information is the family expenditure survey published periodically by Statistics Canada. These surveys have been conducted by the federal government since 1937,<sup>11</sup> on a more or less decennial basis, until the late 1970s, when there were two, 1976 and 1979. In the 1980s, there were three: 1982, 1984, and 1986; and since then, one, in 1992.<sup>12</sup> These surveys test the spending habits of Canadian families by tracking the actual spending of a representative sample of families over the course of a year. They are generally thought to provide reasonably reliable information on the donation behaviour of Canadian families, although they are methodologically deficient in at least two respects: they do not impose a rigorous definition of "charity" on respondents, and they rely on respondents' ability to recall donations, as opposed to requiring respondents to record donations as they are made. As a consequence, there are often very marked differences between information from this source and the statistical conclusions drawn from data available from other sources. For example, the family expenditure survey estimates of individual donations generally are much higher than that available from taxation statistics. Some of the discrepancy is accounted for by the fact that not all donations are receipted; some, no doubt, is due to errors inherent to the methodology.

A fourth main source of empirical information on the sector are the confidential tax filings of individuals and corporations (the annual tax returns) and of charitable organizations (the financial statements that charitable organizations are obliged to file with their annual information returns and the private portion of those returns). A number of federal government studies have used information taken from one or more of these sources to develop profiles of the sector, of organizations, and of individual donating habits. One excellent source, for example, published by Statistics Canada in 1982 and entitled *Selected Financial Statistics of Charitable Organizations 1980*,<sup>13</sup> is a survey of the confidential financial statements of charitable organizations. Using the Revenue Canada six-part classification of charitable organizations, this study provides aggregate information on the number of different types of charitable organization in Canada, their sources of funds, and the destination of their funds.<sup>14</sup> Another two studies, published by the Voluntary Action Directorate and the Department of the Secretary of State and entitled *Donations to Registered Charities: Revenue Canada Taxation Data for 1986*<sup>15</sup> and *Donations to Registered Charities: Revenue Canada Taxation Data for 1987*,<sup>16</sup> used a sample<sup>17</sup> of personal T1 income tax returns to obtain more accurate information on the destination of donations according to the type of charity and according to certain demographic variables of donors.

#### **(b) Other Sources of Current Data**

Other empirical information of lesser importance is available from numerous surveys of the sector conducted over the past decade. These are listed below.

##### **(i) Canadian Centre for Philanthropy D. Sharpe, *A Portrait of Canada's Charities***

The Centre sent a four-page, twenty-five-question survey to all 67,731 registered charities in August 1993. The effective response rate was 6.05 percent. The information obtained from the survey was used in D. Sharpe, *A Portrait of Canada's Charities: The Size, Scope and Financing of Registered Charities*.<sup>18</sup>

## **(ii) Voluntary Sector Management Program, York University**

Together with the Canadian Centre for Philanthropy, the Voluntary Sector Management Program conducted a joint survey in late 1993 on the effectiveness of not-for-profit organization boards. A questionnaire of sixty-eight questions was sent to the membership of the Canadian Centre for Philanthropy. Results of the survey were published in 1992.<sup>19</sup>

## **(iii) Longwoods Research Group General Public Research**

In August 1990 the Longwoods Research Group Limited conducted a research study for Revenue Canada Taxation, to test for "attitudes and perceptions on current policy" and "perceptions of Revenue Canada Taxation concerning its mandate and role in administrating policy" among informed members of the general public.<sup>20</sup> This was qualitative, as opposed to quantitative, research. Eight focus groups were formed, two in each of Halifax, Montreal (French), Toronto, and Vancouver. These groups were asked to express their opinions on current issues of public policy relating to the tax treatment of charities, such as the definition of charity, the business activities of charities, fundraising and receipting, the political activities of charities, and foreign charities. They were also asked to express their opinions on the role of Revenue Canada Taxation in the charity sector. The study was commissioned as part of Revenue Canada's recent reappraisal of its charities regime.

## **(iv) Longwoods Research Group CEOs of Canadian Charities**

A second research study, commissioned as part of Revenue Canada's recent reappraisal and completed by the Longwoods Research Group, was also qualitative in nature.<sup>21</sup> The methodology was to canvass the opinions of the CEOs and treasurers of charities in eight focus groups. Sessions were conducted in Toronto, Winnipeg, and Montreal. Opinions were canvassed on the following issues: problems that arise in dealing with Revenue Canada; perceptions of the performance of Revenue Canada Taxation; and certain proposals for reform.

## **(v) Doreen Duchesne, *Giving Freely: Volunteers in Canada***

This research study was based on the returns from two questionnaires used in a survey of some 70,000 people, conducted by Statistics Canada in October 1987 and January 1988 and sponsored by the Secretary of State of Canada. The objective of the survey was to obtain information on the volunteering habits of Canadians and the profiles of volunteers in Canada. The results of the survey were published in the general report, *Giving Freely: Volunteers in Canada*,<sup>22</sup> which was complemented by the publication of numerous specific reports dealing with volunteering in different sectors of charitable activity, different geographic regions of Canada, and selected demographic groups.<sup>23</sup> The Coalition of National Voluntary Organizations also published a short summary of the findings of the study prepared by David T. Ross and E. Shillington.<sup>24</sup>

## **(vi) Canadian Centre for Business in the Community (CCBC), formerly Institute of Donations and Public Affairs Research (IDPAR) Semi-annual Reports**

The Institute of Donations and Public Affairs Research (IDPAR), now (since 1991) the Canadian Centre for Business in the Community (CCBC), has published since the early 1970s semi-annual reports<sup>25</sup> on major nondenominational campaigns, across Canada, seeking funds from the private sector (individuals, corporations, and foundations). Typically, only campaigns of \$50,000 or more are listed. The information is collected by canvassing "a myriad of agencies and institutions, large and small across Canada, both in English and in French for financial campaigning information".<sup>26</sup> It also obtains information in cooperation with the Canadian Hospital Association, the Association of Community Colleges of Canada, the Sports Marketing Council, the Canadian Association of Educational Development Officers, and the YMCA National Council. CCBC also uses government sources.<sup>27</sup> The publication is circulated among the members of the Conference Board of Canada to provide them with the information they need in making their donation decisions.

**(vii) Canadian Centre for Business in the Community (CCBC), formerly Institute of Donations and Public Affairs Research (IDPAR) Policy and Attitude Studies**

These reports,<sup>28</sup> now in their twenty-fifth consecutive annual edition, are a series of annual policy and attitude studies conducted by IDPAR/CCBC. Typically, these studies result from 200-odd valid responses returned from a poll of over 3,500 Conference Board of Canada members' firms. In the past, two types of questionnaires, "industrial" and "non-industrial", were sent to member and non-member corporations of IDPAR/CCBC. The questionnaires asked the respondent corporations about the level of their donations, their allocations of funds according to type of charity, and about the nature and size of their firms. The publications resulting from these polls provide a detailed, but somewhat unreliable, picture of corporate donation practices in Canada for the year.

**(viii) A. Arlett, P. Bell, and R.W. Thompson, *Canada Gives***

Two public opinion surveys were conducted in the fall of 1987 by Decima Research at the behest of the Canadian Centre for Philanthropy. The first survey was designed to determine the attitudes of individual Canadians towards charitable giving. Interviews with a random sample of 1,000 adults across Canada and an additional 1,149 residents of Vancouver, Calgary, Winnipeg, Toronto, Montreal, and Halifax were undertaken between October 15 and October 30, 1987. Highlights and analysis of the survey are set out in chapter of the *Canada Gives* publication.<sup>29</sup> It examines the following issues: Canadians' attitudes toward charities; the profile the charitable sector has among Canadians; the level of giving to non-religious organizations; the level of giving to religious organizations; volunteerism; the reputation of charitable organizations; and the potential for Canadians to give more.

The second survey was of senior executives in 134 of Canada's largest corporations and 228 smaller companies (defined as having revenues between \$1 million and \$40 million and at least twenty employees) to test for corporate attitudes towards donations. The published study, chapter of *Canada Gives*,<sup>30</sup> contains information on: corporate attitudes towards donations; corporate donation practices; corporate donations in relation to attitudes and practice; corporate donations go; event sponsorship; payroll deductions; and employee volunteerism.

**(ix) Canadian Centre for Philanthropy, *Law, Tax and Charities***

This study<sup>31</sup> was a follow-up to the Canadian Centre for Philanthropy's survey of attitudes towards charitable giving in Canada conducted in 1987.<sup>32</sup> This study was commissioned by the *Imagine* program of the Canadian Centre for Philanthropy in late 1989. It examined general attitudes towards charitable donations and volunteering; effect of factors such as the tax deductibility of donations and the economic climate on attitudes towards giving; public's assessment of the social environment in Canada and the level of need for social services; and attitudes towards giving.

**(x) Josephine Rekart, *Voluntary Sector Social Services in the 1980s***

This study<sup>33</sup> examines the impact of changes in government policy and government expenditure on fifty-eight voluntary agencies which provided family and children services and which received at least some of their funding, either in the form of contracts for services or grants, from the British Columbia Ministry of Social Services and Housing for the period 1981 to 1986.

**(xi) Samuel Martin, *Financing of Humanistic Services and An Essential Grace***

Professor Martin's purpose in each of these books<sup>34</sup> was to analyze the delivery, by both the charity sector and government, of the "humanistic services".<sup>35</sup> The first book is a qualitative and quantitative study of the sources of financing for the humanistic services in Canada for the quarter century following World War II, with special emphasis on the early 1970s. Martin's research team relied heavily on the standard sources of information (described above), as well as a number of original surveys investigating patterns of giving among individuals and corporations. The second book is more philosophical and historical in orientation, with a greater focus on the role of the charity sector in the delivery of humanistic services. Martin's main preoccupation in writing the second book was to assess the motivations and social philosophies that lie behind the various patterns of giving in Canadian society. This study also relied on the traditional sources of information, as well as a number of original surveys.

These books stand virtually unequalled in the Canadian scholarly writing on philanthropy for the extent of original empirical work.

### **3. CONCLUSIONS AND RECOMMENDATIONS**

It is apparent from the discussion in this chapter that our information on the sector is quite poor. This occurs for two basic reasons. First, most of the detailed information and the bulk of the studies on the charity sector deal with the donation and volunteering behaviour of individuals and, to a much lesser extent, the donation behaviour of corporations. These sources, besides being preoccupied with only one of many issues, tend to have a very strong advocacy flavour. The second general observation is that much of the raw data available, both from public and third-sector sources, is conceptually and/or methodologically weak.

These two fundamental features of the existing sources of data make definite and precise empirical conclusions very difficult. For this reason, we recommend that Statistics Canada undertake a review of its statistical operation in the third sector, with a view to generating a better framework for the collection and publication of information on the sector. We also make the following specific suggestions for the improvement of the basic data.<sup>36</sup>

(1) The information on corporate giving in Canada could be improved if, besides donations, it attempted to measure corporate support for charity in the form of sponsorships, business expenses, and gifts in kind. One of the regulatory issues addressed in this study is the legitimacy of business enterprises co-opting charities in their marketing campaigns. At present, it is very difficult to measure the extent of this phenomena. As well, the information could be presented in ways that reveal more about corporate donation behaviour. For example, it would be helpful to be able to analyze corporate donation behaviour according to the type of corporations, such as close versus public type of industry, and size of corporation.

(2) The information provided on corporate giving in the IDPAR/CCBC annual survey of corporations is deficient in a number of respects. There are, for example, a number of problems relating to the size, validity, stratification, and year-to-year comparability of the sample. This survey would be a much better source of information were these methodological questions addressed more rigorously. Our suggestion is that there is a need here for the professional and financial assistance that some government agency, such as Statistics Canada, might provide.

(3) Our information on the patterns of individual giving and on some aspects of the profiles of charitable organizations (for example, their sources of donation income) was increased enormously by the Voluntary Action Directorate statistical study of individual tax returns for 1986 and 1987.<sup>37</sup> It is doubtful that the federal government will have the resources to conduct surveys of this magnitude in the future. However, some of the same information could be made available at a comparatively low cost if the charitable receipts issued by charities were computer-coded and computer-readable. This would permit Revenue Canada to record very useful information about donation behaviour. Computer-coded tax receipts would also enhance the capacity of Revenue Canada to police the sector.

(4) Information on the profiles of charitable organizations could be improved enormously if the T3010 form were improved and if all or most of the information provided on it and with it were publicly available. Additionally, better enforcement of the obligation to file the T3010 form would make this source of information more reliable.<sup>38</sup>

(5) Some method should be devised for updating the category of registration for charitable organizations under the Revenue Canada system. There does not appear to be, at the present time, a method for reclassifying a charity whose classification may have changed. A notorious example is the YMCA, which is currently classified as a religious charity. Perhaps the best system would be to

have charities respond to a classification question on each annual return. A change in classification might result in a new registration number.

(6) The CCBC's efforts resulted in the only publication available in Canada providing information on the levels of fundraising in Canada.<sup>39</sup> Although this publication is quite extensive, it is difficult to gauge its accuracy. The information it provides, however, is enormously useful for grantors foundations, corporations, individuals, and governments alike in planning their annual donation. It would be useful if the data from which this type of publication is drawn were more comprehensive. Accordingly, this is one argument in favour of a registration requirement for fundraising campaigns. We return to this suggestion below in chapter 18.

(7) The resources and donation patterns of Canadian foundations is information that should be widely available; it is, at present, due to the efforts of the Canadian Centre for Philanthropy. Their *Canadian Directory to Foundations*<sup>40</sup> is an excellent source of information, which the government should continue to facilitate through information-sharing and, resources permitting, financial assistance.

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## Endnotes:

### 1

See, for example, B.R. Levens, *Some Problems and Gaps in the Reporting of Charitable Giving By Corporations and Individuals*, prepared for Canadian Centre for Philanthropy (Vancouver, May 1991) [unpublished].

### 2

Our survey of recent empirical studies is based on Ontario Law Reform Commission, *Study Paper 3: Survey of Existing Empirical Studies of the Charity and Nonprofit Sector* (Toronto: Ministry of Attorney General, 1991).

### 3

Aggregate T3010 data for 1986 is published in Canada, Voluntary Action Directorate, *Donations to Registered Charities: Revenue Canada Taxation Data for 1986* (Ottawa: Secretary of State, 1989), Part IV. Two recent empirical studies used aggregate T3010 and T2050 data: D. Sharpe, *A Portrait of Canada's Charities: The Size, Scope, and Financing of Registered Charities* (Toronto: Canadian Centre for Philanthropy, 1994) used 1991 aggregate data; and K.M. Day and R.A. Devlin, *The Canadian Nonprofit Sector* (Ottawa: Canadian Policy Research Network and Kahanoff Foundation, 1996) [forthcoming] used aggregate data from 1988 to 1994.

### 4

Surprisingly, given the potential value of this source of information, aggregate information derived from these forms has only been available from Revenue Canada since the mid-1980s.

## 5

See, for example, Statistics Canada, *Selected Financial Statistics of Charitable Organizations* (Catalogue 61-212) (November 1975) for 1971 and (February 1976) for 1972 and 1973; Statistics Canada, *Selected Financial Statistics of Charitable Organizations: 1980* (December 1982) (Catalogue 61-519); Statistics Canada, *Selected Financial Statistics of Religious Organizations* (Catalogue 61-211) (September 1975) for 1971, (February 1976) for 1972 and 1973, and (July 1977) for 1974 and 1975. All of these studies used the financial statements submitted by charitable organizations with their T3010 returns, not the financial information contained on the T3010 return itself. The aggregate data from the T3010 return, however, was, in some of these studies, used for validation purposes.

## 6

The Auditor General's report for 1990 states that there is a 31% late filing rate. See Canada, *Report of the Auditor General of Canada to the House of Commons: Main Points, 1990* (Ottawa: Department of National Revenue, Taxation and Finance, 1991) (hereinafter referred to as "*Auditor General's Report, 1990*"), at 258.

## 7

Sharpe, *supra*, note 3, outlines the difficulties he had with the aggregate T3010 in an appendix: (1) the actual T3010 forms were reviewed, it was discovered some registered charities in fact reported their financial information in the thousands of dollars (dropping three zeros from their T3010 financial data) but that the data was inputted without the three zeros; (2) the T3010 aggregate data for universities were compared with other available sources of information (such as information from the Association of Universities and Colleges of Canada), only 15 out of 51 of the aggregate revenue figures matched, with the remainder downwardly biased; and (3) similar discrepancy was discovered for hospitals. Because of these errors, the T3010 financial data used for the Sharpe study were multiplied by an adjustment factor of 1.5 on the assumption that other reporters would be as likely to exhibit the same errors as hospitals and universities. A small portion of this adjustment factor was to compensate for inflation between 1991, the date of the data, and 1993, the date of the study.

## 8

Statistics Canada, *Corporation Taxation Statistics* (annual publication).

## 9

Revenue Canada, *Taxation Statistics* (annual publication). The most recent version is for the taxation year 1994. Additional historical data is available in Statistics Canada, *National Income and Expenditure Accounts, Volume I, Annual Estimates, 1926-1974* (Catalogue 13-531), 1968-82 (November 1983) (Catalogue 13-201), and Statistics Canada, *Charitable and Benevolent Institutions in Canada, Vol. IX, 1931* (83-D-51), 1936 (83-D-56), 1941 and 1946 (83-D-55), and 1951 (83-D-51).

## 10

Sharpe, *supra*, note 3, estimates \$6.6 billion receipted donations for individuals and \$1 billion receipted donations for corporations, and an additional \$2 billion in unreceipted donations, in 1993. Individuals, according to the Sharpe study, claimed only \$3.5 billion in credits. Corporations similarly claimed only \$500 million.

## 11

The first one was published in 1937 by the Dominion Bureau of Statistics.

## 12

See Statistics Canada, *Family Expenditure in Canada, 1986* (March 1989) (Catalogue 62-555); Statistics Canada, *Family Expenditure in Canada, Selected Cities, 1984* (November 1986) (Catalogue 62-555); and Statistics Canada, *Family Expenditure in Canada, 1982* (October 1984) (Catalogue, 62-555). The most recent is 1992: Statistics Canada, *Family Expenditure in Canada, 1992* (October 1994) (Catalogue 62-555).

### [13](#)

*Supra*, note 5.

### [14](#)

The 6-part Revenue Canada classification system divides charitable organizations into the following categories: Welfare, Health, Education, Religion, Community, and Miscellaneous. The previous Statistics Canada surveys used the 1970 Standard Industrial Classification which established 9 categories: Charitable Trusts and Funds; Miscellaneous Health Services; Voluntary Welfare Services; Miscellaneous Charitable Organizations; Education and Related Services; Theatrical and Other Stage and Entertainment Services; Miscellaneous Amusement and Recreation Services; Camping Grounds and Trailer Parks; and Religious Organizations. Unfortunately, the lack of correspondence between the two classification systems used in the various Statistics Canada Studies means there is no possibility of direct comparison between the early ones and the 1982 study.

### [15](#)

*Supra*, note 3.

### [16](#)

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).

### [17](#)

The 1986 survey sampled 366,034 individual tax returns using the coded charitable receipts to determine the destination of donations by Revenue Canada's classification. The accuracy of the survey thus depends a great deal on the classification of charitable organizations established when they were first registered, since while organizations change in orientation over time, they seldom change their initial registration classification. On this particularly problematic feature of the survey, however, the authors of the study remark that "verification by Revenue Canada Taxation indicates that the error rate is very small and need not be considered significant overall" (at 2). We rely heavily on the information provided in these studies in ch. 5, *infra*.

### [18](#)

*Supra*, note 3.

### [19](#)

See V. Murray, P. Bradshaw, and J. Wolpin, *Do Nonprofit Boards Make a Difference? An Exploration of the Relationship Between Board Structure, Process and Effectiveness* (Toronto: York University Voluntary Sector Management Program, 1992); *The Nature and Impact of Nonprofit Boards of Directors in Canada: A Preliminary Report* (Toronto: York University Voluntary Sector Management Program, 1992); and *Power in and Around Nonprofit Boards: A Neglected Dimension of Governance* (Toronto: York University Voluntary Sector Management Program, 1992).

### [20](#)

*Charities Tax Measure, General Public Research Final Report* (RCT/PSB-141-03393) (Ottawa: September 1990) [unpublished].

## [21](#)

*Charities Tax Measure; Survey of CEOs of Canadian Charities* (Ottawa: September 1990) [unpublished].

## [22](#)

(Ottawa: Statistics Canada, 1989).

## [23](#)

N. St-Amand and I. Gunn, *Volunteers in New Brunswick* (Profile #27) (Ottawa: Secretary of State, 1989); J.W. Catano, *Volunteers in Nova Scotia* (Profile #28) (Ottawa: Secretary of State, 1989); J.E. Green, *The Special Character of Volunteer Activity* (Profile #29) (Ottawa: Secretary of State, 1989); S. Murphy and K. Anonsen, *Volunteers in Newfoundland* (Profile #30) (Ottawa: Secretary of State, 1989); F. MacLeod, *Volunteers in British Columbia* (Profile #21) (Ottawa: Secretary of State, 1989); P.T. Faid, *Albertans As Canada's Leading Volunteers* (Profile #22) (Ottawa: Secretary of State, 1989); D. Pearce, *Volunteers in Saskatchewan* (Profile #23) (Ottawa: Secretary of State, 1989); H. Stevens, *Volunteers in Manitoba* (Profile #24) (Ottawa: Secretary of State, 1989); J. Gagné, *Volunteers in Quebec* (Profile #26) (Ottawa: Secretary of State, 1989); A. Cumyn, *Youth As Volunteers* (Profile #1) (Ottawa: Secretary of State, 1989); L. Graff, *Voluntary Activity in Ontario: How Much Is 4.5 Billion Dollars Worth?* (Profile #25) (Ottawa: Secretary of State, 1989); J.W. Catano, *Women As Volunteers* (Profile #3) (Ottawa: Secretary of State, 1989); L. Stewart, *Volunteers Who Work With Children and Youth* (Profile #32) (Ottawa: Secretary of State, 1989); A. Harvey, *Informal Volunteers: Doing It On Their Own* (Profile #33) (Ottawa: Secretary of State, 1989); J. Guay, *Self-Help Groups in Canada* (Profile #34) (Ottawa: Secretary of State, 1989); M. Prince, *Volunteers in the Community: Society and Public Benefit Organizations* (Profile #16) (Ottawa: Secretary of State, 1989); B. Brennan, *Volunteers in Religious Organizations* (Profile #14) (Ottawa: Secretary of State, 1989); M. Emo, *Volunteers in Multi-Domain Organizations* (Profile #17) (Ottawa: Secretary of State, 1989); J. Benoît, *Fire Service Volunteers: Image and Reality* (Profile #18) (Ottawa: Secretary of State, 1989); K. Thompson, *Volunteerism in the International Sector* (Profile #19) (Ottawa: Secretary of State, 1989); L. Graff, *Voluntary Organizations and Volunteering: Size Doesn't Matter* (Profile #20) (Ottawa: Secretary of State, 1989); J. Kent, *Volunteers in Leisure, Recreation and Sports Organizations* (Profile #15) (Ottawa: Secretary of State, 1989); A. Lang, *Volunteers in the Arts and Culture* (Profile #13) (Ottawa: Secretary of State, 1989); K.D. Hart, *Volunteers in Organizations Focusing on Employment and Economic Interests* (Profile #12) (Ottawa: Secretary of State, 1989); S. Kalef, *Volunteers in Law and Justice Organizations* (Profile #11) (Ottawa: Secretary of State, 1989); J. Maynard, *Volunteers in Education and Youth Development* (Profile #10) (Ottawa: Secretary of State, 1989); J. Kent, *Volunteers in Health Organizations* (Profile #9) (Ottawa: Secretary of State, 1989); M.J. Prince, *Volunteers in Social Service Organizations* (Profile #8) (Ottawa: Secretary of State, 1989); J. Zenchuk, *We, the Volunteers: From the Volunteers' Perspective* (Profile #31) (Ottawa: Secretary of State, 1989); F. MacLeod, *Volunteers in Major Metropolitan Centres* (Profile #7) (Ottawa: Secretary of State, 1989); B. Brennan, *Seniors As Volunteers* (Profile #2) (Ottawa: Secretary of State, 1989); P.T. Faid, *Urban and Rural Volunteers* (Profile #6) (Ottawa: Secretary of State, 1989); S. Kalef, *Education and Volunteering* (Profile #5) (Ottawa: Secretary of State, 1989); and K.D. Hart, *Employment and Volunteering* (Profile #4) (Ottawa: Secretary of State, 1989).

## [24](#)

D.T. Ross and E.R. Shillington, *Profile of the Canadian Volunteer: a Guide to the 1987 Survey of Volunteer Activity in Canada* (Ottawa: Coalition of National Voluntary Organizations, 1989). There was a similar, but less extensive, earlier effort: Statistics Canada, *An Overview of Volunteer Workers in Canada, February, 1980* (November 1981) (Catalogue 71-530). See, also, N. Carter, *Volunteers, The Untapped Potential* (Canadian Council on Social Development, 1975). Different classifications were used by Statistics Canada in its two studies of volunteering in Canada. The 1980 study used an 8-part

classification (Health, Education, Social/Welfare, Leisure Activities, Religion, Civil/Community Action, Political, and All Other); the 1987 used a 13-part classification (Health, Education and Youth Development, Social Services, Sports and Recreation, Law and Justice, Employment and Economic Interest, Religious Organizations, Arts and Culture, Society and Public Benefit, Environment and Wildlife, Foreign and International Organization, Multi-Domain, and Miscellaneous).

[25](#)

*Campaigns Outlook* (formerly *Fund Programs Planned*).

[26](#)

IDPAR, *Fund Programs Planned, 1990*, at iv.

[27](#)

For example, the City of Montreal maintains a collection of financial campaigns in the Montreal area, "Campagnes et collectes".

[28](#)

*Corporate Giving in Canada, Policies and Practices and Corporate Giving in Canada* (Ottawa: CCBC/IDPAR), Tables and Commentary; and J. Rostami, *Corporate Community Investment in Canada* (Ottawa: CCBC/IDPAR).

[29](#)

A. Arlett, P. Bell, and R. W. Thompson, *Canada Gives: Trends and Attitudes Towards Charitable Giving and Volunteers* (Toronto: Canadian Centre for Philanthropy, 1988) (hereinafter referred to as "*Canada Gives*"), ch. 2 "Individual Philanthropy".

[30](#)

*Ibid.*, ch. 3 "Corporate Philanthropy".

[31](#)

*Law, Tax and Charities: The Legislative and Regulatory Environment for Charitable Non-profit Organizations* (Toronto: Canadian Centre for Philanthropy, 1990) Appendix E, Imagine Survey, 1990.

[32](#)

*Canada Gives*, *supra*, note 29, and related text.

[33](#)

J. Rekart, *Voluntary Sector Social Services in the 1980s: A Preliminary Study of the Impacts of Economic Changes and Shifts in Government Policy on Non-Profit Agencies Providing Family and Children Services in British Columbia* (Vancouver: Social Planning Research Council of British Columbia, 1988).

[34](#)

S.A. Martin, *Financing of Humanistic Services* (Don Mills, Ont.: McClelland & Stewart Ltd., 1975), and S.A. Martin, *An Essential Grace: Funding Canada's Health Care, Education, Welfare, Religion and Culture* (Toronto: McClelland & Stewart, 1985).

[35](#)

Martin, *Financing of Humanistic Services*, *supra*, note 34, at 19, stated that the purpose of the book was to examine all organizations "whose common mode of operation was 'not-for-profit' and whose common objective was the betterment of the community or society through the offering of health services, educational instruction, welfare services or aid to, or the understanding and development of, the habits, skills, art, instruments, and institution of the Canadian people".

[36](#)

See, also, Levens, *supra* note 1. Most informed observers argue that more statistical and other sorts of information generally is required on the civic economy, of which charities and nonprofits form only a part. In the view of these observers, formal knowledge bases for the civic sector should be developed to parallel those which are available for the market, personal and public sectors. For a recent study of the civic economy, see J. Quarter, *Canada's Social Economy: Co-operatives, Non-profits and Other Community Enterprise* (Toronto: James Lorimer & Co., 1992).

We do not include this recommendation in the body of our report since it goes well beyond our mandate.

[37](#)

See *supra*, note 16.

[38](#)

The Auditor General's *Annual Report, 1990*, *supra*, note 6, reported that over 31% of the 63,000 plus registered charities had not filed their annual returns on time. The same study indicated that 17% of the random sample of files examined had annual reports missing for the years 1982 to 1987.

[39](#)

*Campaigns Outlook*, *supra*, note 25. In Alberta, information filings under the *Public Contributions Act*, R.S.A. 1980, c. P-26, used to provide information on Alberta campaigns. That statute was repealed in 1995 by S.A. 1994, c. C-4.5, s. 57, and replaced by the *Charitable Fund-raising Act*, S.A. 1995, c. C-4.5. The reports are no longer available.

[40](#)

*The Canadian Directory to Foundations* (Toronto: Canadian Centre for Philanthropy).

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