

# Imagine Canada's Sector Monitor

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## Introduction

Charities are widely recognized to have an important role to play in the public policy process. Their missions and ongoing direct experience with on the ground realities give them valuable perspectives unmatched by many other policy stakeholders. As well, they are frequently government's chosen instruments for delivering services ranging from healthcare and education to cultural pursuits and sports to citizens. It is not an exaggeration to say that charities are involved in some way with every major public policy file in Canada.

Given this centrality and the highly charged political environment of recent years, it should perhaps not be a surprise that the public policy role of charities became a contentious and politicized issue. Starting in 2010, public and political attention to the public policy activity of charities spiked sharply, resulting in a number of quite inflammatory statements from Federal ministers and culminating in millions of dollars in funding<sup>1</sup> being allocated to Canada Revenue Agency (CRA) as part of Budget 2012 to enhance charities' compliance with the rules governing their involvement in public policy. This new funding involved a number of specific measures, including: increased reporting requirements, new sanctions for charities found not to be following the rules, and increased outreach and education efforts. However, the measure that attracted by far the most attention was the political activities audit program, intended to scrutinize the public policy activities of 60 charities.<sup>2</sup>

Since these compliance measures were announced, there has been a continuous stream of media stories detailing the experiences of charities undergoing these audits. Many of them have warned about the potential for this scrutiny to result in an "advocacy chill" with charities being unwilling to fully engage in their proper role in the public policy process for fear of running afoul of the rules. However, while this coverage presented considerable evidence about the experiences of charities caught up in the audit

<sup>1</sup> Originally \$8 million, later increased to \$13.4 million.

<sup>2</sup> In the event, audits that had not commenced on the change of government were cancelled, for a total of 54.

## Highlights

### Most charities are involved in some form of public policy activity.

- Two thirds of charities are involved in some form of public policy activity.
- 64% are involved in charitable activities and 31% in political activities.
- Various ways of providing information to elected representatives and officials were the most commonly reported sub-activities. More directive sub-activities were less common.

### However, most charities devote only modest resources to public policy.

- Nearly half of public policy charities reported engaging in only one or two sub-activities – typically ones that do not require significant resources.
- Two thirds of organizations engaging in charitable activities and four fifths of those engaging in political activities did so a few times a year or less.
- Larger revenue organizations tended to be more heavily engaged in public policy, as do charities working in some sub-sectors.

### Charities focus most of their public policy efforts on provincial and municipal governments.

- About four fifths of public policy charities engaged the provincial government and half the federal government, with municipal governments falling in between.
- The likelihood of focusing on particular levels of government varied according to where charities are located and what sub-sector they work in.

### Most charities engaging in political activities do not correctly report them on their T3010.

- Collectively, 31% of charities engaged in political activities, but just 3% reported political activities on their T3010.
- Political activities appear to be under-reported largely because charities do not

fully understand what they are and how they are defined.

- Likelihood of correctly reporting political activity increased with level of engagement in public policy. Charities involving the Federal government in their work were more likely to report correctly.

### Many charities report negative effects from the increased scrutiny of public policy activity.

- One fifth of public policy charities reported some sort of negative effect.
- Likelihood of reporting negative effects increased with intensity of engagement in public policy.

### However, while negative effects are common, this does not appear to have resulted in decreased engagement in public policy.

- The percentages of charities reporting public policy activities did not change significantly between 2010 and 2015, nor did the frequency with which they reported engaging in these activities.
- However, concern about violating the rules around political activities has increased, as has the percentage of charities reporting they do not have the required skills.

### Charities engage in public policy primarily to raise awareness and increase support.

- Charities were substantially less likely to report seeking to directly influence the policy process as a reason for engaging in public policy work.

### Charities' role during elections may be greater than commonly realized.

- Nearly a quarter of public policy charities reported engaging in public policy activities at the Federal level during the last election.
- The likelihood of being active during the election increased with level of engagement in public policy.

process, it did not provide much insight into the day to day experiences of charities that were not involved. This edition of the Sector Monitor aims to provide this insight.

### **PUBLIC POLICY AND POLITICAL ACTIVITY: AN INTRODUCTION**

While charities are explicitly recognized as having an important and legitimate role in policy debate, their participation is constrained by rules limiting what they can do and the level of resources they can expend. First and foremost, charities cannot be established for political purposes. This means that charities cannot be established to further the interests of or support a particular party or candidate, nor can they be established with the specific objective of encouraging, retaining, or opposing laws, policies or decisions of any level of government, either in Canada or abroad. Instead, they must be established for purposes that fall under one of the four heads of charity.<sup>3</sup> While charities are allowed to engage in political activities (as distinct from being established for political purposes), these activities must be subordinate to their charitable purposes. This means that any political activities charities engage in must be linked to their charitable purposes as set out in their governing documents and serve the public good, in that they must present information in “an informative, accurate and well-reasoned way to enable society to decide for itself what position to take” (Canada Revenue Agency, 2003). In terms of resource limits, charities are generally allowed to devote up to 10% of their total resources (financial, paid staff, volunteer, and property) to political activities in a given year. These limits are higher, on a sliding scale (see Table 1), for charities with annual revenues less than \$200,000. Additionally, charities are allowed to temporarily exceed the 10% limit in a given year if they have not devoted the full 10% of their resources to political activities over the previous one or two years.

Table 1: Resource limits for political activity by charities.

<b>Annual revenues in previous year</b>	<b>Allowable percentage of resources devoted to political activities in current year</b>
Less than \$50,000	Up to 20%
\$50,000 to \$100,000	Up to 15%
\$100,000 to \$200,000	Up to 12%
More than \$200,000	Up to 10%

Canada Revenue Agency (CRA) identifies three specific types of public policy-related activities: prohibited, charitable, and political.

- **Prohibited activities** are those which are illegal or politically partisan, meaning they support or oppose particular political parties or candidates for office, either directly or indirectly.

<sup>3</sup> The four heads are: relief of poverty, advancement of education, advancement of religion, and community benefit (Canada Revenue Agency, 2006).

- **Charitable activities** include communications with elected representatives or public officials and some types of public communication. When charities communicate directly with elected representatives and officials in support of their charitable purpose—even when this communication advocates for a particular action or policy outcome—the communication is considered to be charitable. If the charity then relates the contents of this communication to the public, it is also a charitable activity – provided that the public communication includes the entirety of the message sent to the elected representatives or officials and does not include a specific call to political action (i.e., it does not ask others to contact elected representatives or public officials in support of the action or policy outcome advocated for). Awareness campaigns that seek to educate the public about issues related to a charity’s work are also considered to be charitable, provided that they are subordinate to the charity’s purpose, well-reasoned and do not contain a call to political action.
- **Political activities** (labelled permitted political activities by CRA) are those that call for a particular action or policy outcome, tied to an explicit call for political action (i.e., they call on others to contact elected representatives or public officials in support of the particular action or policy outcome advocated). They differ from charitable activities in that they seek to pressure elected representatives or public officials in some way, usually through calls to political action or through public communications advocating for a particular position that are not linked to communications with policymakers or implementers.

In this report, we focus on charities that engage in charitable and political activities. Charities that engage in either type of activity are considered to be engaging in public policy activities.

## METHODOLOGY

This report primarily focuses on results from Imagine Canada’s most recent Sector Monitor survey, which was conducted between November 17, 2015 and January 15, 2016. Survey invitations were sent to the leaders of 6,152 registered charities. Each leader received an invitation e-mail directing them to a dedicated survey website where they could complete the survey. Up to four reminders were sent during the survey period to help increase the response rate. Overall, the gross response rate was 32%. Once a small number of responses from out-of-scope charities were removed, the total number of complete responses was 1,845.<sup>4</sup> Approximately half of the leaders surveyed were drawn from the memberships of Imagine Canada or 22 other umbrella organizations and the other half were drawn randomly from the

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<sup>4</sup> Charities with annual revenues less than \$30,000 and religious congregations were excluded from the survey. The total estimated population of in-scope charities was 35,576.

population of in-scope charities. Survey responses were weighted according to the respondent charity's revenue size, primary activity area, and region in order to produce results more representative of Canadian charities as a whole.

The survey uses a behaviour-based approach to identify charities engaging in public policy. Charities that reported having engaged in at least one activity meeting the definition of public policy activity over the year prior to the survey were considered to have engaged in public policy. To ensure consistency, the specific activities included in the survey were based on CRA's issued guidance on political activities by charities (Canada Revenue Agency, 2003).

## How many charities engage in public policy?

Figure 1: Rates of involvement in charitable and political public policy activities, 2015.

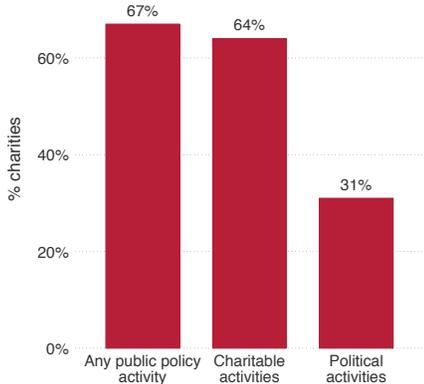
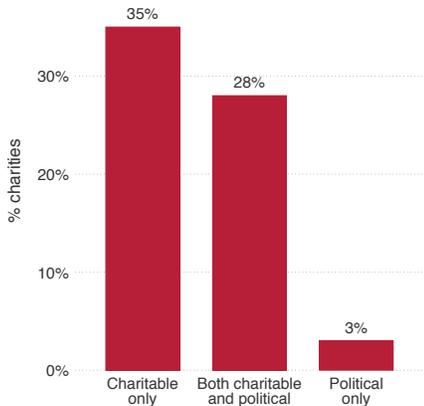


Figure 2: Relations between charitable and political public policy activities, 2015.



Charities are far more likely to be involved in public policy than is commonly believed. Fully two thirds (67%) of charities surveyed reported engaging in at least one activity that would meet the definition of public policy activity over the previous year (see Figure 1). They were just over twice as likely to engage in charitable activities than political activities (64% vs. 31% for political activities). These activities are quite closely linked, in that very few charities reported engaging only in political activities (just over nine tenths of charities reporting political activities also reported charitable activities). Looking at charities as a whole, just over a third (35%) reported charitable activities only, 28% reported both charitable and political activities, and 3% reported political activities only (see Figure 2). The remaining 33% reported neither charitable nor political activities (i.e., they did not report engaging in any public policy activity).

Some types of charities are more likely than others to report public policy activities. Organizational size appears to be significant, with larger organizations (both in terms of revenue and paid staff numbers) being generally more likely to report both charitable and political activities (see Table 2). The source of organizational revenues also appears to be important, in that charities that depend primarily on government revenues or draw from a mixture of revenue sources were more likely than other charities to report public policy activities, particularly charitable activities. Charities working in the area of Fundraising, Grantmaking, and Voluntarism were less likely than other charities to report both charitable and political activities. Health charities and charities working in the grouping of causes labelled "Other" were more likely to report political activities. Regionally, Quebec charities were more likely to report charitable and political activities than charities located in other parts of Canada. Conversely, charities from Manitoba and

Table 2: Rates of involvement in charitable and political public policy activities by organizational characteristics, 2015.

	Either	Charitable	Political
<b>Annual Revenue Size</b>			
\$30,000 to \$149,999	56%	53%	21%
\$150,000 to \$499,999	71%	68%	33%
\$500,000 to \$1,499,999	71%	68%	37%
\$1,500,000 to \$4,999,999	79%	75%	42%
\$5,000,000 or more	77%	76%	44%
<b>Primary Activity Area</b>			
Arts, Culture, Sports & Recreation	67%	64%	25%
Education & Research	66%	65%	29%
Health	78%	73%	44%
Social Services	74%	71%	34%
Fundraising, Grantmaking, & Voluntarism	47%	45%	17%
Other	70%	66%	44%
<b>Region</b>			
BC	64%	61%	27%
AB	62%	60%	29%
PR	54%	47%	27%
ON	66%	63%	30%
QC	76%	74%	38%
AT	72%	70%	31%
<b>Paid Staff Size</b>			
None	45%	42%	18%
1 to 4	66%	63%	30%
5 to 9	79%	77%	33%
10 to 24	78%	73%	39%
25 to 99	77%	75%	41%
100 to 199	86%	83%	46%
200 or more	76%	76%	47%
<b>Revenue Dependency</b>			
Government	80%	76%	39%
Gifts & donations	59%	56%	26%
Earned income	51%	48%	29%
Other	59%	54%	26%
Mixed revenue sources	77%	73%	31%

Saskatchewan were less likely to report these activities than other charities.

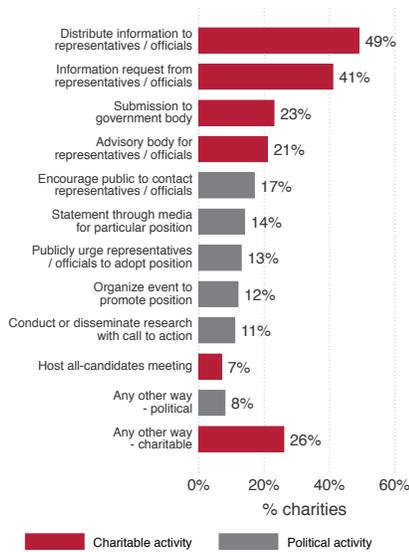
Looking at the specific sub-activities charities reported, the most common were charitable and involved direct interactions with elected representatives and/or public officials. For example, nearly half of charities surveyed (49%) said they had distributed information to an elected representative or public official at some point in the previous year (see Figure 3). About two fifths (41%) said they had responded to an information request from a representative or official and just over one fifth said they made a submission to a government body (23%) or served on some form of advisory panel to inform representatives or officials (21%).

Turning to political activities, encouraging members of the public to contact representatives or officials regarding an issue was most common (17% of charities). Public statements, either arguing for a particular position on an issue (14%) or specifically urging representatives or officials to adopt a particular position on an issue (13%) were slightly less common. Organizing an event to promote a particular position (12%) and conducting or disseminating research on an issue that specifically included a call to political action (11%) were the least common forms of political activities. Although hosting an all-candidates meeting is considered by CRA to be a charitable activity, it was the least commonly reported public policy activity specifically covered by the survey (7%).

Beyond the ten questions covering specific sub-activities, respondents were also asked whether they had engaged in any other activities generally consistent with charitable or political activities. Fairly substantial numbers of charities reported engaging in these other activities – for both charitable and political activities, roughly half as many respondents indicated other similar activities as reported the most frequent specific sub-activity (e.g., 8% reported other political activities vs. 17% encouraged the public to contact elected representatives or officials).

While the percentage of charities reporting public policy activities is fairly high, most charities appear to devote fairly modest resources to them. The most common sub-activities tend not to require significant investments of time or resources, and most charities focus on these activities. Further, the total number of activities charities reported tended to be modest. For example, almost one quarter of charities active in public policy reported just a single charitable or political sub-activity (see Figure 4). Three fifths reported three or less and only one in twelve reported eight or more.

**Figure 3:** Frequency of particular types of charitable and permitted political public policy activities, 2015.



**Figure 4:** Number of charitable and political activities engaged in, public policy charities, 2015.

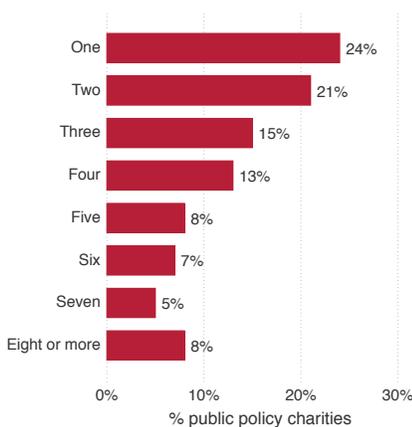
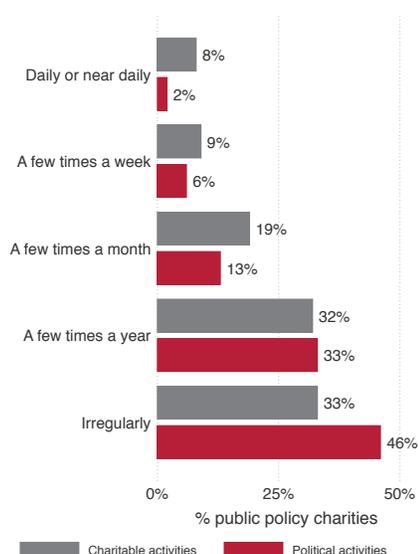


Figure 5: Frequency of engaging in charitable and political activities, 2015.



Looking at how frequently charities reported carrying out public policy activities further reinforces the view that the resources allocated tend to be modest. Two thirds of charities reporting charitable activities and four fifths of charities reporting political activities said they carried them out a few times a year or less (see Figure 5). Only small minorities of charities (17% of charities reporting charitable activities and 8% of charities reporting political activities) said they engaged in these activities at least a few times a week. Overall, at least as measured by how frequently they engaged in the specific type of activity, charities appear to devote more resources to charitable activities than to political activities.

The number of activities charities report, particularly political activities, tends to vary with how frequently they carried them out. The more frequently they report carrying out activities, the more activities they tend to report. For example, organizations that reported engaging in political activities daily or near daily reported an average of 4.5 political sub-activities, versus an average of 1.8 political sub-activities for charities that reported engaging in political activities only irregularly (see Table 3). Charitable activities show the same trend, though it is much less pronounced.

Table 3: Average number of charitable and political activities reported by frequency of engaging in activities, 2015.

	Charitable	Political
<b>Frequency</b>		
Daily or near daily	3,0	4,5
A few times a week	3,2	3,8
A few times a month	3,1	3,1
A few times a year	2,5	2,4
Irregularly	2,0	1,8

Drawing on both the number of public policy activities charities reported and the frequency with which they reported carrying them out, we classified charities according to their level of engagement in public policy. Charities that reported more individual sub-activities and engaging in activities more frequently were considered to be more engaged than charities reporting fewer sub-activities and engaging in activities less frequently. Heavily engaged charities tended very strongly to be involved in both charitable and political activities, and they reported an average of 7.1 sub-activities (the average number of charitable sub-activities was 3.5 and political activities 3.7; see Table 4). As the assessed level of engagement in public policy decreases, so does the likelihood of engaging in both charitable and political

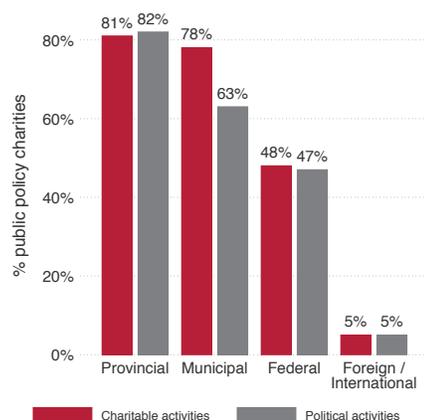
Table 4: Types of activities and average number of sub-activities by assessed level of engagement in public policy activities, 2015.

Level of engagement	Type of activity			Average # activities		
	Both	Charitable only	Political only	Both	Charitable	Political
Heavy	99%	0%	1%	7,1	3,5	3,7
Significant	67%	28%	5%	4,6	2,9	1,6
Modest	41%	53%	6%	3,2	2,5	0,6
Light	0%	100%	0%	1,4	1,4	0,0

activities and the average number of sub-activities reported. Overall, 12% of public policy charities were assessed as heavily engaged, 29% significantly engaged, 31% moderately engaged, and 28% lightly.

The level of engagement among public policy charities (particularly very high levels of engagement) also varies according to their annual revenue size and primary activity area. With annual revenue, level of engagement appears to mirror variations in the likelihood of engaging in public policy activities, with likelihood of being heavily involved increasing with annual revenue size (6% of public policy charities with annual revenues less than \$150,000 to 20% of those with revenues of \$5 million or more; see Table 5). With primary activity area, such mirroring does not appear to be the norm. For example, public policy charities working in the area of Social Services stand out as being comparatively unlikely to be heavily engaged (10%) given the relatively high percentage that reported public policy activities, while Fundraising, Grantmaking & Voluntarism organizations stand out as being comparatively heavily engaged (13%), even though they were the group least likely to report both charitable and political activities. Overall, this patterning suggests that organizational size is an enabler of engagement in public policy (i.e., all things being equal, greater financial and human resources allow higher levels of engagement in public policy), but what area a charity works in is also a key driver of public policy activity.

Figure 6: Level of government engaged with public policy activities, 2015.



### WHAT LEVELS OF GOVERNMENT DO CHARITIES ENGAGE?

While much recent media coverage related to political activities has focused on relations between charities and the federal government, public policy activities by charities are more likely to involve provincial and municipal governments. For example, roughly four fifths of charities engaging in charitable activity reported involving provincial (81%) and municipal (78%) governments, while just under half (48%) reported involving the

Table 5: Level of engagement in public policy activities by organizational characteristic, 2015.

	Level of engagement			
	Light	Moderate	Significant	Heavy
<b>Annual Revenue Size</b>				
\$30,000 to \$149,999	41%	28%	25%	6%
\$150,000 to \$499,999	26%	31%	31%	12%
\$500,000 to \$1,499,999	21%	35%	30%	13%
\$1,500,000 to \$4,999,999	25%	32%	27%	16%
\$5,000,000 or more	14%	33%	33%	20%
<b>Primary Activity Area</b>				
Arts, Culture, Sports & Recreation	31%	37%	24%	7%
Education & Research	28%	38%	24%	10%
Health	24%	23%	35%	18%
Social Services	29%	31%	30%	10%
Fundraising, Grantmaking, & Voluntarism	32%	31%	24%	13%
Other	23%	24%	36%	16%
<b>Region</b>				
BC	28%	30%	31%	11%
AB	24%	33%	30%	13%
PR	37%	20%	29%	14%
ON	30%	28%	29%	14%
QC	24%	38%	28%	9%
AT	33%	31%	26%	10%
<b>Paid Staff Size</b>				
None	42%	24%	24%	10%
1 to 4	28%	31%	34%	8%
5 to 9	29%	37%	22%	12%
10 to 24	23%	31%	31%	14%
25 to 99	25%	31%	32%	12%
100 to 199	17%	38%	25%	19%
200 or more	18%	25%	38%	19%
<b>Revenue Dependency</b>				
Government	25%	32%	33%	10%
Gifts & donations	34%	29%	25%	12%
Earned income	19%	32%	33%	16%
Other	33%	26%	25%	17%
Mixed revenue sources	30%	34%	25%	11%

federal government (see Figure 6). Similarly, about four fifths of charities (82%) engaging in political activity engaged the provincial government, just under two thirds (63%) the municipal government, and just under half (47%) the federal government. Quite small numbers of charities involved foreign governments or international bodies in either charitable or political activities (5% for both).

Some types of organizations are more likely to engage particular levels of government with their public policy activities than others. For instance, Ontario charities are more likely to engage the Federal government in both their charitable (60%) and political (57%) activities, while Alberta charities are much less likely to do so (35% charitable and 32% political; see Table 6). Similarly, charities working primarily in the area of Education & Research are more likely to engage the Federal government (64% charitable and 60% political) as are the grouping of charity types falling into the “Other” category (59% and 57% respectively). Social Services organizations, on the other hand, stand out as being comparatively unlikely to engage the Federal government (39% charitable and 36% political). The likelihood of engaging the Federal government also tends to increase with organizational size (both revenues and paid staff).

When looking at levels of engagement with provincial governments, the picture is somewhat different in some dimensions and similar in others. In terms of differences, it appears that Ontario charities tend to focus their work on the Federal level, in that Ontario charities stand out as being somewhat less likely to engage the provincial government (77% charitable and 78% political). On the other hand Alberta charities stand out as being more likely to engage the Provincial government with their activities (87% charitable and 93% political), the reverse of the situation with engagement at the Federal level. Charities from the Prairies also stand out as being particularly likely to engage Provincial governments with their charitable activities (88%). Education & Research charities stand out as being particularly likely to engage Provincial governments (86% charitable, 95% political) and charities falling into the “Other” category are similarly likely to engage Provincial governments in specifically charitable activities (86%). As with engagement at the Federal level, the likelihood of engaging Provincial governments tends to increase with organizational size, both in terms of annual revenues and paid staff size.

While Education & Research charities are more likely than charities working in many other areas to engage Federal and Provincial governments, they stand out as being markedly less likely to engage Municipal governments (64% charitable and 34%

Table 6: Level of government engaged with public policy activities by organizational characteristic, 2015.

Characteristic	Charitable activities				Political activities			
	Federal	Provincial	Municipal	International	Federal	Provincial	Municipal	International
<b>Annual Revenue Size</b>								
\$30,000 to \$149,999	31%	74%	76%	1%	35%	71%	62%	9%
\$150,000 to \$499,999	46%	78%	84%	4%	48%	83%	62%	4%
\$500,000 to \$1,499,999	57%	86%	77%	7%	49%	86%	63%	4%
\$1,500,000 to \$4,999,999	59%	88%	69%	7%	50%	85%	57%	2%
\$5,000,000 or more	65%	91%	75%	11%	62%	93%	71%	8%
<b>Primary Activity Area</b>								
Arts, Culture, Sports & Recreation	54%	77%	85%	3%	39%	78%	79%	6%
Education & Research	64%	86%	64%	10%	60%	95%	34%	6%
Health	42%	79%	71%	5%	52%	83%	60%	4%
Social Services	39%	82%	80%	2%	36%	86%	69%	0%
Fundraising, Grantmaking & Voluntarism	47%	77%	87%	6%	55%	72%	61%	19%
Other	59%	86%	73%	12%	57%	74%	61%	9%
<b>Region</b>								
BC	44%	75%	86%	4%	50%	80%	78%	2%
AB	35%	87%	79%	4%	32%	93%	57%	0%
PR	44%	88%	62%	5%	39%	78%	64%	12%
ON	60%	77%	80%	7%	57%	78%	62%	7%
QC	46%	83%	77%	5%	44%	82%	60%	6%
AT	33%	92%	67%	0%	35%	93%	61%	0%
<b>Paid Staff Size</b>								
None	44%	76%	74%	5%	53%	71%	59%	11%
1 to 4	41%	78%	71%	5%	38%	85%	54%	4%
4 to 9	41%	79%	84%	5%	41%	75%	64%	5%
10 to 24	56%	83%	82%	5%	50%	84%	67%	3%
25 to 99	57%	85%	75%	4%	45%	86%	67%	3%
100 to 199	62%	94%	74%	10%	75%	93%	68%	4%
200 or more	54%	99%	88%	8%	57%	94%	74%	11%
<b>Revenue Dependency</b>								
Government	44%	83%	78%	3%	44%	86%	67%	1%
Gifts & Donations	51%	78%	75%	7%	48%	76%	54%	11%
Earned Income	51%	80%	79%	6%	46%	82%	63%	4%
Other	59%	83%	64%	18%	60%	89%	66%	8%
Mixed Revenue Sources	49%	85%	84%	4%	53%	84%	71%	7%

political). Arts, Culture, Sports & Recreation organizations, on the other hand, stand out as being particularly likely to engage Municipal governments, with both charitable (85%) and political (79%) public policy activities. Fundraising, Grantmaking & Voluntarism organizations also stand out as being particularly likely to engage Municipal governments with charitable (87%), though not political, activities. British Columbia charities were more likely to report engaging Municipal governments, both charitably (86%) and politically (78%), while Prairie (62%) and Atlantic (67%) charities were less likely to engage them with charitable activities. Looking at the effects of organization size, the likelihood of engaging Municipal governments increases much more predictably with increases in staff size than annual revenues.

### REPORTING OF POLITICAL ACTIVITIES

As part of the rules around engagement in public policy activities, charities are required to report their political activities on the T3010 Registered Charity Information Form they must file annually with CRA. Comparing survey responses to charities' T3010 filings, it is clear that political activities are significantly under-reported. Overall, while 31% of survey respondents engaged in political activities, just 3% of survey respondents reported political activities on their previous year's T3010 return. Looking specifically at survey responses and reporting of individual respondents, just over nine in ten charities (92%) reporting political activities on the survey did not report them on their T3010 return.

In large part, non-reporting of political activities appears to be because charities do not fully understand what activities meet the regulatory definition. Some activities appear to be more

Table 7: Percentages of charities engaging in specific political activities and reporting political activities to Canada Revenue Agency.

	<b>% Reporting political activities on T3010</b>
<b>Political Activity</b>	
Conduct or disseminate research with call to action	18%
Publicly urge representatives / officials to adopt position	14%
Statement through media for particular position	12%
Encourage public to contact representatives / officials	10%
Organize event to promote position	9%
Any other way - political	8%

misunderstood than others. For example, encouraging members of the public to contact their elected representatives or public officials regarding an issue stands out because it is the most commonly reported political sub-activity on the survey (17% of charities reported this activity), but the charities reporting this sub-activity are quite unlikely to report engaging in political activity to CRA (10% of charities reporting this activity on the survey reported political activities on their T3010 returns; see Table 7). Making a statement through the media arguing for a particular position on an issue also stands out (14% of charities reported engaging in this sub-activity, but just 12% of them reported political activity to CRA). Conducting or disseminating research involving a call to political action and publicly urging representatives or officials to adopt a particular position appear more widely understood to be political activities. Charities were somewhat less likely to report

Table 8: Percentages of charities correctly reporting their political activities to CRA.

	<b>% Reporting correctly</b>
<b>Level of engagement</b>	
Heavy	21%
Significant	6%
Moderate	4%
Light	n/a
<b>Level of Government</b>	
Federal	12%
Provincial	8%
Municipal	9%
Foreign / International	45%

these sub-activities on the survey, but slightly more likely to report political activities to CRA.

Generally speaking, the greater the level of engagement in public policy, the more likely charities are to correctly report their political activities to CRA. Just over a fifth (21%) of heavily engaged public policy charities reporting political activities on the survey also reported political activities to CRA (see Table 8). However, among charities that were evaluated as significantly engaged, this percentage dropped to 6% and dropped further to 4% among public policy charities that were only moderately engaged.<sup>5</sup> The likelihood of correctly reporting political activities also varies with the level of government charities engage with their activities. Just

<sup>5</sup> No lightly engaged charities reported political activities.

Table 9: Percentages of charities correctly reporting their political activities to CRA by organizational characteristic.

Characteristic	% Reporting correctly
<b>Annual Revenue Size</b>	
\$30,000 to \$149,999	12%
\$150,000 to \$499,999	7%
\$500,000 to \$1,499,999	8%
\$1,500,000 to \$4,999,999	4%
\$5,000,000 or more	15%
<b>Primary Activity Area</b>	
Arts, Culture, Sports & Recreation	2%
Education & Research	4%
Health	11%
Social Services	5%
Fundraising, Grantmaking & Voluntarism	20%
Other	16%
<b>Region</b>	
BC	11%
AB	3%
PR	8%
ON	10%
QC	10%
AT	8%
<b>Paid Staff Size</b>	
None	12%
1 to 4	11%
4 to 9	7%
10 to 24	8%
25 to 99	6%
100 to 199	6%
200 or more	15%
<b>Revenue Dependency</b>	
Government	8%
Gifts & Donations	13%
Earned Income	3%
Other	11%
Mixed Revenue Sources	8%

under one in eight (12%) charities reporting political activities involving the Federal government on the survey also reported political activities to CRA, compared to 8% of charities that involved Provincial or Territorial governments in their political activities. Interestingly, nearly half (45%) of charities focusing

political activities on foreign governments or international bodies also reported political activities to CRA.

The likelihood of correctly reporting political activities to CRA also varies with organizational characteristics, the most important of which are size of annual revenues and primary activity area. Looking first at annual revenues, both the smallest and largest charities are most likely to correctly report their political activities to CRA. Twelve percent of charities with annual revenues less than \$150 thousand and 15% of those with annual revenues of \$5 million or more correctly reported their political activities, compared to the baseline of 9% for charities as a whole (see Table 9). Charities with annual revenues between \$1.5 and \$4.99 million were least likely (4%) to correctly report. Looking at primary activity area, charities working in the areas of Social Services (5%), Education & Research (4%), and Arts, Culture, Sports & Recreation (2%) are comparatively unlikely to correctly report political activities, while charities working in the grouping of activities labelled "Other" (16%) are comparatively likely to correctly report.<sup>6</sup>

## How has the advocacy chill affected charities?

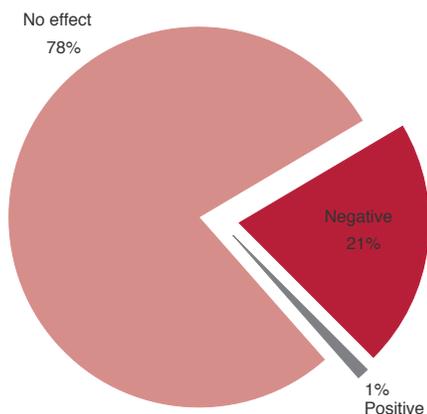
As part of the 2012 Federal Budget, the government announced a number of measures related to political activities by charities, including:

- amendments to the Income Tax Act tightening the rules for charities providing funding to qualified donees in order to support political activities and introducing new sanctions for charities violating the rules around political activities or failing to provide required information in their T3010 filings;
- increased education and compliance activities by CRA; and
- collection of more information from charities about their political activities, particularly related to any foreign funding they might receive (Canada, 2012).

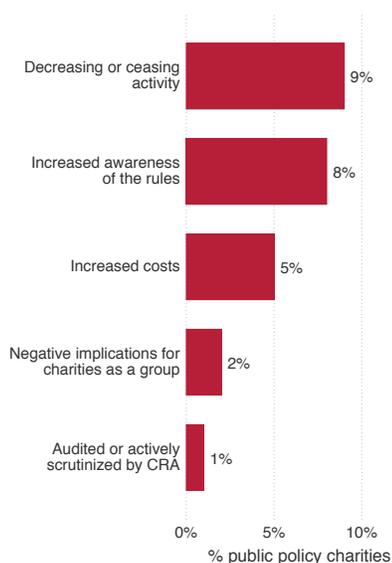
As cornerstone of the enhanced compliance activities, CRA launched a special political activities audit program. Audits were planned to run from 2012 to 2016 and specifically targeted approximately 60 charities believed to be involved in political activities. These audits attracted considerable attention and led to a great deal of media coverage and commentary. A recurrent theme was the potential for increased scrutiny to lead to an advocacy chill, with charities curtailing their involvement in public policy activities for fear of running afoul of the political activity rules.

<sup>6</sup> While 20% of Fundraising, Grantmaking & Voluntarism charities correctly reported their political activities, their numbers were small enough that the difference between them and other charities was not statistically significant at the .05 level. Variations by region, paid staff size and revenue dependency were also not statistically significant at the .05 level.

**Figure 7:** Directionality of reported impacts of the advocacy chill, 2015.



**Figure 8:** Commonly reported specific negative effects of the advocacy chill, 2015.



In order to measure the effects of the potential advocacy chill, we asked all charities engaging in charitable or political public policy activities whether the increased scrutiny had any effects on their organization. What we found was that a significant minority of charities had experienced some sort of effect that might be labelled a chill, but that most charities had not. In fact, just over three quarters of public policy charities (78%) reported that the increased scrutiny had no effect (see Figure 7). On the other hand, the fact that about a fifth (21%) reported some sort of negative effect is significant. The remaining 1% reported some sort of positive effect from the increased scrutiny.

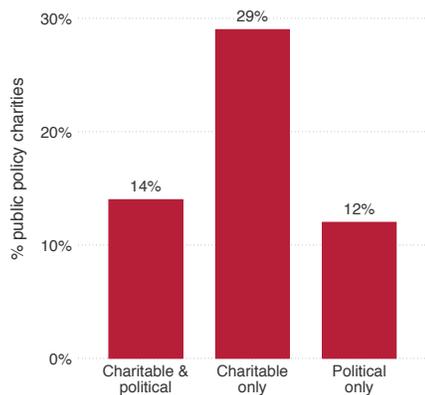
Looking at the specific negative effects reported, just under a tenth of charities (9%) reported they had decreased or ceased their activities, or had considered doing so as a result of the increased scrutiny (see Figure 8). Where charities decreased their activities, they primarily reported decreasing their public engagement and awareness-building activities. They described declining invitations to participate in public forums, serve on committees, or any other activities they believed could be misconstrued or attract unwanted government attention. Some reported self-censoring in their public communications, primarily on social media.

About a twelfth of charities (8%) reported the increased scrutiny had caused them to be more aware (and frequently more cautious) about the rules around advocacy and political activity by charities. They reported an increased mindfulness that their activities remain within CRA rules. This included greater care in the framing and content of public statements, greater deliberation when engaging in political activities, and awareness that statements posted on social media platforms could be viewed by government officials. Charities with missions similar to charities that were reported in the media as being audited expressed concern that they also be audited. Board concerns about issues of risk were a recurrent theme. Some charities reported learning the rules and educating stakeholders (board members, partner organizations, members, etc.) about them to maintain their involvement in these activities.

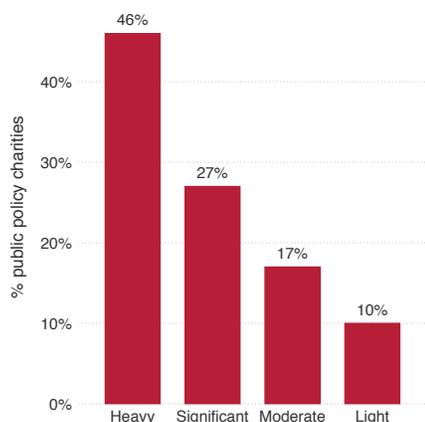
About one in twenty charities (5%) reported the increased scrutiny had led to increased costs for their organization. Most commonly, these were overhead costs driven by additional reporting requirements. In addition to increased staff costs, these costs included professional services costs (accountants, lawyers, etc.). Other reported costs included increased reporting requirements from grantmakers and governance costs associated with changing organizational practices, policies, or even by-laws.

Some charities (2%) indicated that they hadn't necessarily experienced direct effects, but highlighted concerns for the charitable sector as a whole. These charities were primarily

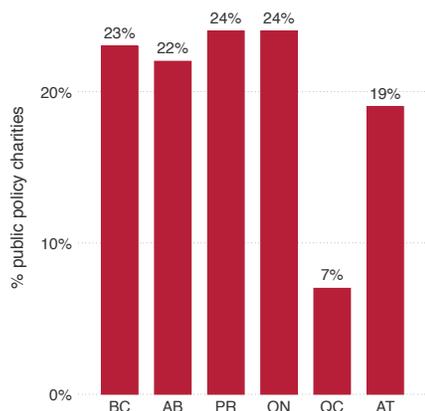
**Figure 9:** Percentage of charities reporting negative effects of the advocacy chill by public policy activity status, 2015.



**Figure 10:** Percentage of charities reporting negative effects by level of engagement in public policy activities, 2015.



**Figure 11:** Percentage of charities reporting negative effects by region, 2015.



concerned that the increased scrutiny has created a climate of fear among charities and damaged relationships between government and the charitable sector, particularly in areas where the work of charities might challenge government priorities. They were also concerned that the increased scrutiny has negatively affected public perceptions of charities.

Finally, about 1% of charities reported that they had experienced some form of active scrutiny from CRA, up to and including audits. This required significant amounts of additional staff time and frequently professional services from accountants and lawyers.

Charities that reported both charitable and political public activities were more likely to experience negative effects than organizations reporting only charitable activities or only political activities. Over a quarter (29%) of charities reporting charitable and political activities said they had experienced some form of negative effect from the increased scrutiny, as compared to 14% of charities reporting charitable activities only and 12% of those reporting political activities only (see Figure 9).

The more engaged public policy charities were in their activities, the more likely they were to report negative effects from increased scrutiny. Nearly half (46%) of charities heavily engaged in public policy activities reported some type of negative effect, as did over a quarter (27%) of significantly engaged charities, and just under a fifth (17%) of moderately engaged charities (see Figure 10). Among lightly engaged charities, one tenth reported negative effects of some kind.

Likelihood of experiencing the chill does not appear to vary much according to organizational characteristics of charities. The major exception to this general statement is that Quebec charities were substantially less likely to report negative effects than charities in the rest of Canada (see Figure 11). There is very little statistically significant variation by any of the other organizational characteristics included in the survey. Interestingly, once one controls for higher and lower levels of engagement in public policy activities, organizational size (as measured by annual revenues) appears to have mediating effects, in that larger organizations were actually somewhat less likely to report negative effects of the increased scrutiny. We suspect this is driven by larger organizations having a better sense of the rules around public policy activities and being better resourced to respond to potential negative effects.

## Has the likelihood of engaging in public policy changed over time?

Figure 12: Comparison of methodologically compatible rates of involvement in charitable and political public policy activities, 2010 and 2015.

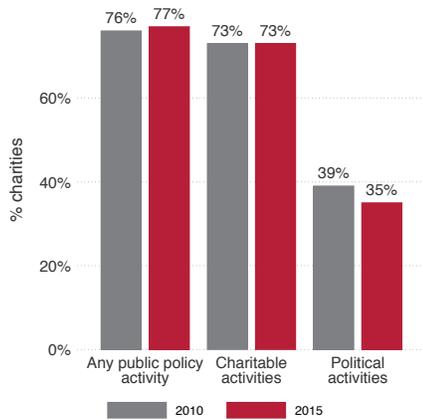
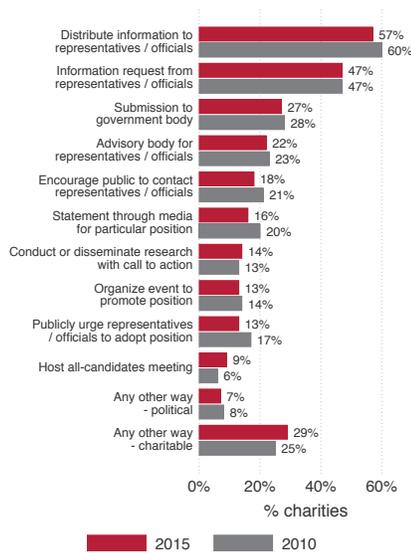


Figure 13: Frequency of particular types of charitable and political public policy activities, 2010 and 2015.



Beyond the experienced effects of the advocacy chill, a key question is whether charities' level of engagement in public policy activities has decreased. Given that we have results from a previous 2010 edition of the Sector Monitor we can use for comparison, this might seem to be a fairly straightforward question to answer. However, results from the two surveys are not directly comparable. The methodologies used in 2010 and 2015 were slightly different and the populations of charities answering the surveys were quite different. However, it is possible to draw comparisons between 2010 results and results from a subset of respondents to the 2015 edition.<sup>7</sup> In comparing these figures, it is important to understand that this subset of 2015 respondents was somewhat more likely to report both charitable and political activities than other charities, meaning that the 2015 figures presented in this section of the report differ from those in the rest of the report.<sup>8</sup>

Compensating for the methodological changes from 2010 and looking at the comparative subset of respondents, there appears to have been very little change in the level of engagement in public policy over time, at least among the populations of charities looked at. Once methodological differences are adjusted for, the percentages of charities engaging in public policy in 2010 and 2015 are virtually identical (76% 2010; 77% 2015), as are the percentages of organizations engaging in charitable (73% both years) and political (39% 2010; 35% 2015) activities (see Figure 12).

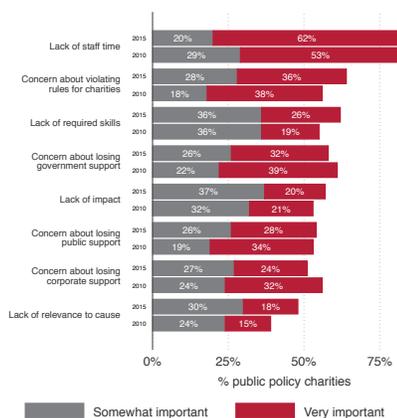
Looking at specific activities, the overall picture is very similar, with virtually no indications of statistically significant changes in the percentages of charities reporting each activity (see Figure 13). The only exception is a slight increase in the percentage of charities reporting hosting an all-candidates meeting (9% of charities in 2015 vs. 6% in 2010), which can easily be attributed to the 2015 survey being fielded immediately after the longest Federal election campaign in modern history. Overall, there is no evidence of a shift in the number of charities carrying out charitable or political activities, at least amongst the charities surveyed.

Turning to look at measures related to intensity of engagement in public policy, our findings closely parallel the pattern above, in that there are no statistically significant differences in how frequently charities reported engaging in either charitable or political

<sup>7</sup> As mentioned in the methodology section, roughly half of 2015 survey respondents were drawn randomly from the population of Canadian charities and half were drawn from the memberships of roughly two dozen umbrella groups. In 2010, no respondents were drawn randomly and all were drawn from umbrella group memberships. The analysis in this section of the report excludes 2015 responses from randomly drawn charities and includes only responses from umbrella group members.

<sup>8</sup> In other words, the distinction between umbrella group members and randomly selected charities is important because umbrella group members - for whatever reason - are more likely than randomly drawn charities to engage in public policy activities.

**Figure 14:** Barriers to engaging in public policy activities, charities that engaged in public policy, 2010 and 2015.

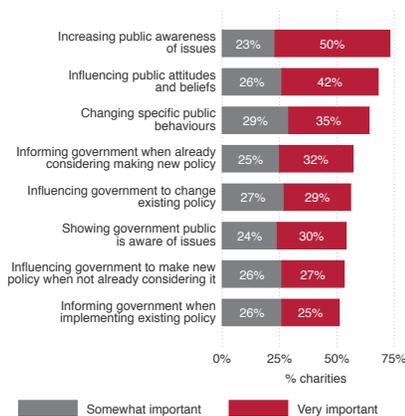


activities between 2010 and 2015. Similarly, the percentages of charities that reported involving each specific level of government in their activities are essentially identical, both with charitable and political activities. What is different since 2010 is that some barriers to engaging in public policy appear to have increased. Probably the most important is concern about violating the rules for charities around public policy. Since 2010, the percentage of charities identifying this barrier as very or somewhat important has increased from 56% to 64% (see Figure 14). Charities are also more likely to report they lack the skills required to engage in public policy (from 55% in 2010 to 62%) and a lack of relevance of public policy activities to the organization’s cause (39% to 48%) as barriers. Other barriers have either not seen statistically significant changes or, as in the case of concern about losing corporate support, have receded somewhat (from 56% in 2010 to 51%).

## Why do charities engage in public policy?

To explore why charities engage in public policy, charities (both those that engaged in public policy and those that did not) were asked how important each of eight possible public policy objectives were to their mission. In addition, charities that reported engaging in charitable and/or political public policy activities were asked how each class of activities would further their mission.

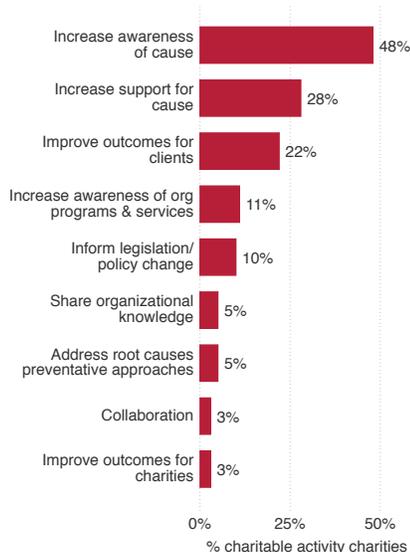
**Figure 15:** Importance of public policy-related objectives to accomplishing mission, 2015.



Looking at the perceived importance of the possible public policy objectives mentioned in the survey, charities clearly assign more importance to influencing the public than to influencing governments. Nearly three quarters of respondents (73%) said that increasing public awareness of the issues was somewhat or very important to their mission (see Figure 15). Around two thirds said influencing public attitudes and beliefs (68%) and changing particular behaviours among members of the public (63%) were important.

Objectives related to influencing or informing governments uniformly ranked lower than objectives related to the public. Informing government when it has already decided to make new policy was viewed as the most important government related factor (58% viewed it as somewhat or very important). Informing government when it is implementing existing policy was viewed as the least important government related factor (reported by 51% of charities). Without exception, charities engaging in public policy viewed all of these possible objectives as being substantially more important than charities that did not engage in public policy activities. The differences in views between the two groups were

Figure 16: Stated objectives for engaging in charitable public policy activities, 2015.



larger with objectives related to influencing government than with objectives related to influencing the public.

Asked how they sought to further their organization’s mission through their charitable public policy activities, nearly half of respondents (48%) said they wanted to increase awareness of their cause (see Figure 16). Charities sought to increase community knowledge and understanding of their stakeholders; who they are, their needs, and the kinds of supports they access. These efforts were intended to help decrease barriers and lead to better outcomes for participants.

Just over a quarter (28%) wanted to go beyond awareness raising and increase the level of support for their cause. This included soliciting support from the public and from governments to facilitate ongoing service delivery or enhance available supports. Efforts were made to enhance financial support, and in some cases increase the donation of goods. Many charities sought to enhance community engagement and participation in their cause and recruit volunteers.

Just under a quarter of charities (22%) said they hoped to improve outcomes for their clients. This included efforts to ensure service users’ access to supports or work that decreases barriers and facilitates clients’ social integration in the community.

Roughly a tenth (11%) wanted to build awareness of the programs and services offered by their organization. For many charities, this included drawing attention to effectiveness of their approach to meeting community needs. Another tenth (10%) wished to inform legislative or policy changes, either through direct engagement with government or by motivating the public to engage policy-makers.

Other objectives, such as collaboration (3%) or improving outcomes for the charitable sector more broadly (3%) were embraced by fairly small numbers of charities. Organizations working collaboratively described partnering with both likeminded organizations and ones providing similar services. These partnerships were intended to help achieve better outcomes, such as greater information sharing or improved supports for service users.

Looking at the specific audiences charities address with their attempts to raise awareness and build support, government and the general public were most commonly reported. Charities described three frequent objectives when relating with government:

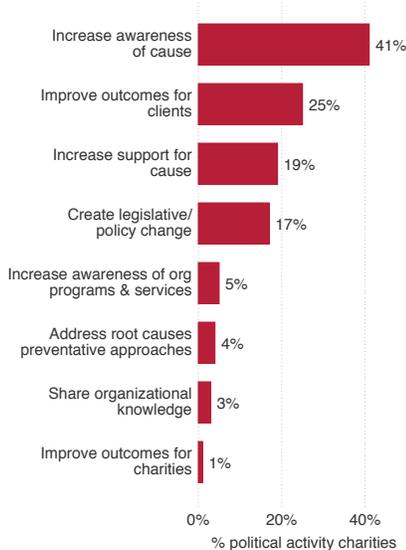
- increasing government awareness of unmet needs and issues affecting their stakeholders,

- providing information to support and better inform the decisions of government officials and decision-makers, helping to create evidence-based policy on issues of importance to their stakeholders, and
- increasing the understanding of the value of their organizations' services and contributions to community among government officials and policymakers.

When relating with the general public, charities also described three major objectives:

- increasing public awareness of people in the community who experience stigma and marginalization, and increase knowledge of these groups' contributions,
- increasing public access to information and research related to their cause, with the aim of increasing public understanding of social issues (and their root causes) in order to produce greater public engagement in the policy-making process and influence decision-makers, and
- raising awareness of issues to directly improve outcomes for the population-at-large, particularly among organizations working directly with the public (e.g., health promotion organizations).

Figure 17: Stated objectives for engaging in political activities, 2015.



When seeking to raise awareness, the general public appears to be the most important audience (13% of charities sought to influence the general public vs. 9% for government), but when seeking to increase support, their relative importance is reversed (4% general public vs. 9% government).

Increased awareness of the cause was also the most common objective for political activities, reported by two fifths (41%) of charities engaging in political activities (see Figure 17). They frequently mentioned efforts to educate members of the public and elected officials about the impact of government policies on their work and the communities they serve. When focusing on the public, the aim with this activity was to influence government action in broad directions that are evidence-based and grounded in community knowledge.

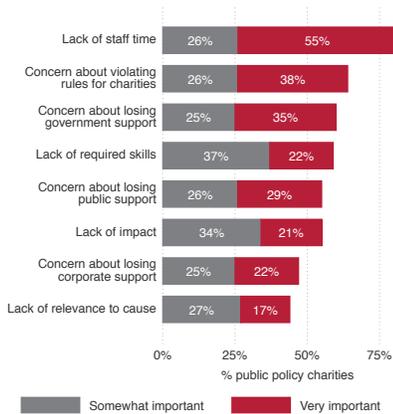
One quarter of charities said they wanted to improve outcomes for their clients in some way, such as by improving access to services or encouraging the development of policy to help reduce marginalization and barriers to social integration. Just under a fifth (19%) wanted to increase support for the cause of their organization. The specific forms of support mentioned were quite diverse, encompassing financial support from various sources, volunteer engagement and the creation of a broad enabling

environment to support the work of organizations. Slightly fewer (17%) wanted to affect specific legislative or policy changes with their political activities. They described a broad range of policy areas they wanted to influence, such as childcare reform, end of life care, environmental preservation, etc. Quite small percentages of charities wanted to further other objectives, such as improving outcomes for charities (1%) or sharing organizational knowledge and perspectives with policymakers and officials (3%).

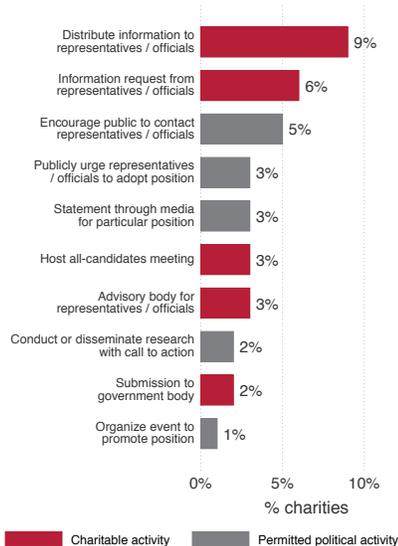
Although charities were less likely to seek to raise awareness via political activities (41%) than charitable activities (48%), when focusing on policymakers they were substantially more likely to use political activities (19% vs. 9% for charitable activities). This preference was not seen when the objective as raising public awareness (13% for charitable activities vs. 11% for political activities). Similarly, when seeking to drive changes to legislation or policy, there was a clear preference for political over charitable activities (17% vs. 10%).

Looking at barriers to greater engagement in public policy, charities reported that lack of staff time was their most important barrier with more than half (55%) saying it was very important (see Figure 18). Concern about potentially violating the rules around public policy was next most important (64% reported it as somewhat or very important), followed by concern about losing government support (60%) and the lack of required skills (59%). Smaller numbers of charities were concerned about losing public (55%) or corporate (47%) support. Over half (54%) of charities reported that lack of impact was a barrier to greater involvement and just under half expressed concerns regarding the relevance of public policy to their organization's cause.

**Figure 18:** Barriers to greater engagement in public policy, 2015.



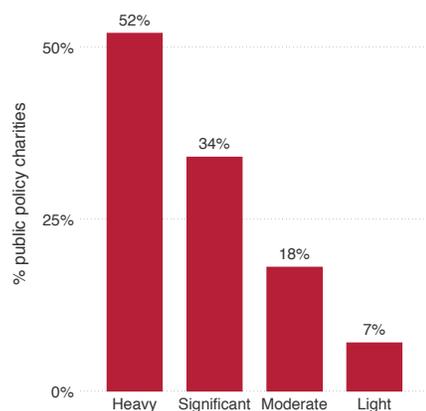
**Figure 19:** Percentages of charities reporting particular types of charitable and permitted political public policy activities during 2015 Federal election.



**PUBLIC POLICY ACTIVITY DURING ELECTIONS**

In order to gauge the involvement of charities in the electoral process, we asked survey respondents that engaged in public policy activities and reported working at the Federal level whether they had engaged in each specific activity during the most recent Federal election. Small but appreciable numbers of charities indicated they were active at the Federal level, during the election. The most common activity was distributing information to candidates (reported by 9% of charities), followed by responding to information requests from candidates (6%) and encouraging members of the public to contact candidates regarding an issue (5%; see Figure 19). Somewhat smaller numbers of charities were involved in directly campaigning for particular positions. Three percent of charities publicly urged candidates to adopt a particular position or made statements through the media arguing for a position. Three percent of charities also hosted all-candidates meetings or served on some sort of advisory body. Other activities

**Figure 20:** Percentage of public policy charities active during 2015 Federal election by level of engagement.



were less common. Overall, nearly a quarter of public policy charities (23%) reported being active in at least one public policy activity during the latest Federal election.

The likelihood of engaging in public policy activity during the past Federal election increased according to how heavily charities engaged in public policy activities. Just over half (52%) of charities heavily engaged in public policy carried out activities during the election (see Figure 20). Slightly over a third (34%) of significantly engaged charities and just under a fifth (18%) of moderately engaged charities carried out activities during the election. Even a small minority (7%) of lightly engaged charities were active during the election.

**Table 10:** Percentages of charities engaging in public policy activities during 2015 Federal election.

Characteristic	% Active during election
<b>Annual Revenue Size</b>	
\$30,000 to \$149,999	11%
\$150,000 to \$499,999	25%
\$500,000 to \$1,499,999	25%
\$1,500,000 to \$4,999,999	34%
\$5,000,000 or more	39%
<b>Region</b>	
BC	20%
AB	19%
PR	25%
ON	30%
QC	20%
AT	17%

The likelihood of being active in public policy during the Federal election also varied according to the organizational characteristics of charities. Annual revenue size and region appear to be the most important factors here. Looking at organizational size, as annual revenues increased, so too did the likelihood of reporting some sort of activity during the Federal election (see Table 10). Ontario charities were more likely to report activity during the Federal election (30%) compared to other charities, while charities from Atlantic Canada were less likely to do so (17%).

## Summary and Conclusion

From the survey results presented above, it seems clear there are a considerable number of charities active in the public policy sphere. In fact, the number is so large—representing two thirds of charities—that engagement in public policy should probably be considered the norm for charities. Contrary to common assumption by the public and policymakers, public policy is not something practiced by a small number of charities intentionally executing specialized strategies that emphasize government relations. Instead, survey responses show that most charities are active in public policy as an adjunct to their day to day activities. They engage in only a few sub-activities and they do so relatively infrequently. Rather than being active primarily at the Federal level, where most public attention has focussed, charities are more likely to engage provincial and municipal governments. And finally, rather than seeking to drive the policy agenda and dramatically reshape it to their ends, they seek primarily to inform.

It is clear from the results that increased scrutiny of charities' involvement in public policy, particularly political activities, has had significant effects. A sizable minority of charities—increasing to nearly half among charities heavily engaged in public policy—reported experiencing some sort of negative effect. We interpret this as very real evidence of an “advocacy chill”. However, it is important to understand the specific nature of the chill. While many charities reported decreasing or considering decreasing their engagement in public policy, comparisons of survey results from 2010 to 2015 actually show no measurable declines in the level of engagement. Based on this, we suggest that the principal impacts have been to make engaging in public policy more expensive for charities, in terms of both time and money, and to shift charities' perceptions of the risks involved.

We do not know whether charities have changed what they say (i.e., whether they have become more circumspect in their public policy activities), but we do know that they are more likely to report fears of violating political activity rules and lack of required skills as barriers to involvement in public policy. This, in combination with the very high level of misreporting of political activity—apparently driven by lack of clear understanding of what activities are political—suggests that greater training and mutual engagement of charities around public policy is key to helping charities excel in fulfilling their proper role in the public policy process.

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## About Imagine Canada

Imagine Canada is a national charitable organization whose cause is Canada's charities. Our three broad goals are to strengthen the sector's collective voice, create opportunities to connect and learn from each other, and build the sector's capacity to succeed.

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- Health Charities Coalition of Canada
- National Alliance for Children & Youth
- Philanthropic Foundations Canada
- Pillar Nonprofit Network
- The Salvation Army Canada
- TechSoup Canada
- United Way of Canada
- United Way of Winnipeg
- Vancouver Foundation
- Volunteer Canada
- West Island Community Shares
- YMCA Canada
- YWCA Canada

vancouver  
foundation

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