

A SPRING THAW? POLITICAL ADVOCACY IN POST-AUDIT CANADA

A SPRING THAW? POLITICAL ADVOCACY IN POST-AUDIT CANADA

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ABSTRACT

Despite having expertise on the day to day consequences of how individuals and groups are impacted by the policies and decisions of governments, charities have experienced a great deal of tension in their attempts to influence public policy. The CPS-022 Policy Statement that restricts the political activity of charities to 10 percent of their overall budget has been identified as confusing, antiquated, and not in line with the advocacy role that some charities identify as necessary for social change. These tensions were further exacerbated by the political activity audit program which was enacted by the Harper government from 2012-2015. This program caused an advocacy chill that was felt to varying levels by different charities in the sector. The purpose of this research is to explore how the CPS-022 interacts with everyday practice as it pertains to advocacy, gauge whether or not there has been a warming to the advocacy chill, and to collect senior employee's impressions regarding the proposed recommendations for changes to the CPS-022 collected by a consultation panel.

Semi structured qualitative interviews were completed with 6 participants from macro-based social organizations in Ontario. Participants shared their opinions and experiences of audit, governmental control of the social agenda, working within the policy statement, and the panel's recommendations for change. Using a structural social work lens to analyze the data, it was found that a lack of clarity and a broad scope of interpretation within the CPS-022 made advocacy more daunting, participants were not concerned about exceeding the 10 percent limit, and there has been a variable warming to the advocacy chill. Participants were generally happy with the recommendations laid out by the panel, despite a

lack of focus on clarifying partisanship, and the potential for broadness in the legislation.

Overall, it became obvious that the charitable sector is in a period of transition and growth with regard to their role in public policy development.

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TABLE OF CONTENTS

Chapter 1: Introduction

Introduction.....	1
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Chapter 2: Literature review.....5

Operationalization of Terms.....	5
The Importance of the Voice of Charities in Influencing Policy.....	7
How do Charities Engage in Political Activity?.....	8
Is there an Advocacy Chill? How is it Maintained.....	11
Governmental Control of the Social Agenda.....	17
Impact on Democracy and Social Change.....	22
Current Recommendations for Change.....	24
Gaps in Literature.....	28

Chapter 3: Critical Theoretical Lens.....30

Social Change.....	31
Notions of Reality and False Consciousness.....	32
Critical Consciousness Raising.....	33
Human Agency.....	34
Merits of Critical Theory for this Research.....	35

Chapter 4: Study design

Sampling frame, Recruitment, and Population Characteristics.....	37
Use of Qualitative Interviews.....	39
Ethical Approval of Study.....	41
Data Analysis.....	42

Chapter 5: Findings.....44

<u>Establishing the Climate</u>	45
Governmental tone.....	45
Favoritism of Private Sector.....	48
<u>Advocacy chill: Past and Present</u>	51
Advocacy Chill During Audits.....	51
Contributors to the Chill; A Lack of Clarity.....	54
Is there Currently a Chill?.....	59
<u>How is the CPS-022 Interacting with Everyday Practice?</u>	62
Impact of the 10 Percent Policy and the CPS-022.....	62
Strategies used when working within CPS-022.....	64

Who Benefits from the Restriction of Non-Partisan Political Activity?.....	65
<u>Complicating Charity</u>	69
Citizenship and Democracy.....	69
Walking on Two Feet.....	71
The Sector as an Employer and Economic Driver	76
<u>Recommendations</u>	78
Reactions of Participants to Legislative Proposals.....	78
Areas of concern	80
What Impact would the Legislation have?.....	83
 <u>Chapter 6: Discussion, Implications, Limitations, Future Research</u>	
<u>Discussion</u>	85
10 Percent not the limit.....	85
Power Relations and De-politicization.....	89
Born of Resistance: The Modern Charity.....	95
The Spring Thaw.....	101
<u>Implications for Social Work Practice</u>	104
<u>Limitations of Research</u>	105
<u>Suggestions for Future Research</u>	107
 References	
 Appendix A.....	
Appendix B.....	114
Appendix C.....	116
Appendix D.....	119
Appendix E.....	121
Appendix F.....	122

Chapter 1: Introduction

The role of charities in influencing the development of social policy has been historically filled with tension and ambiguity, despite the important contributions that charities can offer to this process (Kirkby, 2014; Levasseur, 2012; Mulé, 2011; Parachin; 2008, Phillips, 2008; Report of the Consultation Panel, 2017, March 31st). Under the current policy statement (CPS-022), organizations with charitable status can only spend 10 percent of their total operating budget on activities that the Canada Revenue Agency (CRA) and the federal government deem to be political in nature (CRA, 2003). These activities are characterized by the involvement of the public in pressuring the government for changes to laws, policies and decisions of any level of government in Canada or a foreign country (CRA, 2003).

Organizations can register for charitable status under one of four purposes: the relief of poverty, the advancement of education, the advancement of religion, and other purposes beneficial to the community that the law regards as charitable. Charities also must be established for the benefit of the public (CRA, 2006). These ‘four heads’ of charity were established in the 19th century and have not been updated since, which has caused frustration among those in the sector (Report of the Consultation Panel, 2017, March 31st). The CPS-022 Policy Statement has also been regarded as supporting an antiquated notion of charity, and promoting an individualized narrative of social issues by legislating a substantial focus on direct service delivery, while restricting the involvement of charities in the policy realm (Farha, Aug 25, 2016; Report of the Consultation Panel, 2017, March 31st; Mulé, 2011).

This tension was amplified by the political activity audit program implemented by the Harper government between 2012-2015. The program was set up to audit charities to ensure they were correctly implementing the CPS-022, and thus not engaging in partisan political activity, or using more than 10 percent of their budget to partake in non-partisan political activity (Broadbent Institute, 2014). Because the audits disproportionately impacted left-wing charities, they were perceived as being ideologically motivated, and as an attempt to intimidate charities who disagreed with the policies and decisions of the Harper government (Broadbent Institute, 2014; Phillips, 2013). This caused an advocacy chill, because organizations were already unclear about what constitutes political activity, partisan activity, and how to report it on their T3010 annual tax return, and they had reported that the policy statement allowed for a broad scope of interpretation that could be used against them (Kirkby, 2014; Report of the Consultation Panel, 2017, March 31st).

The Harper government was voted out of office in 2015, and replaced by a Liberal government headed by Justin Trudeau. Trudeau suspended the political activity audit program, and in January 2016, announced they would be launching a consultation process aimed at involving charities in clarifying the rules for their participation in political activities (Beaudoin, 2017). The recommendations from this consultation process have been well received by the charitable sector, and will be discussed in this research. To date, there has been no governmental response to these recommendations.

This issue has significant impact on social workers because the CPS-022 outlines the legislative boundaries in which those who work in organizations with charitable status can engage in social change activities. If as social workers, we subscribe to the notion that

social issues have political roots, then the narrative that charities should be restricted in their ability to comment on the root of problems serves to individualize social issues.

From a critical social work lens, social workers should be able to comment on the causes of the issues that impact people who are marginalized by the decisions and policies of any level of government, and involve the public in acts of resistance necessary to bring about social change.

In the future I intend to gain employment in an organization that practices social work on a macro level, so that I can use research to advocate for social change. For this reason, the CPS-022 Policy Statement has stood out to me as a major barrier I may encounter in doing so, as well as a legislative example of the de-politicization of social issues. I therefor wanted to explore the impact that the CPS-022 has on organization's daily social change efforts and the advocacy climate, so that I can be well versed in this area when I step into the field. My ontology aligns with the tenets of structural social work, so naturally I am conflicted by the restriction of political activity, which rhetorically and substantively differentiates politics from social issues, two subjects, which in my opinion are not detachable. Coming into this research I see this segregation as purposeful, and beneficial to governments of all levels. I therefor wanted to hear from those with lived experience of working in macro-based social organizations who bump up against this policy on a daily basis.

I intend to explore the impact that the CPS-022 Policy Statement (with a focus on the 10 percent policy) has on organizations who participate in macro social work (advocacy, social planning, research etc.), and their day to day involvement with social

change. I also aim to investigate whether or not there has been a warming to the advocacy chill since the termination of the audit program, and how the recommendations laid out by the consultation panel are being received by participants. The following chapters will consist of a literature review, critical theoretical framework, study design, findings, and discussion sections.

Chapter 2: Review of Literature

The involvement of registered charities in political activity was, and continues to be controversial, raising questions about the role of charities in public policy, governmental control tactics, and what constitutes a healthy democracy. I intend to explore what available literature indicates about the presence of an advocacy chill, how the government benefits from quieting the voices of charities in the public realm, and the impact this has on democracy. To do this I will operationalize necessary terms, situate what charities can bring to public policy discussions, review ways in which they are currently politically active, investigate the presence of an advocacy chill and how it is maintained, and highlight the federal government's control of the social agenda using policy and audits, and the impact this has for democracy and social change. I will then introduce the recommendations for change that were laid out by a 2016 consultation panel appointed to hear the concerns of charities.

Operationalization of Terms

According to Desantis (2013), 'advocacy' refers to intentional efforts of community-based organizations "to change existing or proposed government policies on behalf of, or with, groups of marginalized people" (P. 459). Advocacy is also multidimensional, fluid, involves different constituents, and varies in form depending on the context and sociopolitical atmosphere (Desantis, 2013). Lavasseur (2012) opens up this definition by referring to advocacy as "the act of speaking or of disseminating information intended to influence individual behavior or opinion, corporate conduct, or public policy and law" (p. 182). The Canada Revenue Agency (CRA) refers to advocacy

as a “demonstrated support for a cause or particular point of view” (CRA, 2003). For the purpose of this research, I define advocacy as: effort made on behalf of, or in collaboration with a marginalized community to influence an individual or group with political power, to perform an action that will incite a degree of social change to the benefit of a community of people.

Where cited, the available literature refers to the CRA’s distinctions between charitable, political and partisan activity (see Mulé, 2011; Phillips, 2013). According to the CRA’s policy statement concerning political activity (CPS-022), organizations with charitable status can engage in activities like public awareness campaigns, and communicating with elected officials while still participating in an activity that is defined as ‘charitable’. A charity’s public awareness campaigns can enable the public to make decisions about the work a charity does, or issues related to its work, but must be connected and subordinate to the charity’s purpose (CRA, 2003). If a charity communicates with an elected representative or public official, they must not make a call to political action to the public (CRA, 2003). A charity may engage in activities that are deemed to be political, so long as they do not spend more than 10 percent of their total operating budget on such activity (CRA, 2003). Political activities include ones that explicitly communicate a call to public action (encourages public to contact any level of government, or explicitly communicates (verbally or using internal or external material) “to the public that the law, policy or decision of any level of government in Canada or a foreign country should be retained (if the retention of the law, policy or decision is being re-considered by a government), opposed, or changed” (CRA, section 6.6, 2003). Partisan

activity involves the direct or indirect support of a specific political party, is not permitted, and can result in sanctions (CRA, 2003).

Advocacy chills occur when advocacy activities interact with the government's application of the previous categories, through auditing and the use of funding texts to define what type of activities are permitted. The literature has defined 'advocacy chill' as the reduced involvement in advocacy activities (including altered communications) of community based organizations, resulting from risks or sanctions that governments have threatened with the intention of motivating charities to follow their interpretation of the rules outlined in the 2003 CPS-022 Policy Statement (Desantis, 2010; Kirkby, 2014; Levasseur, 2012)

The Importance of the Voice of Charities in Influencing Policy

The contributions to public policy that charities are capable of making is, spoken highly of across the literature. Those who work in the charitable sector can use their professional knowledge and experiences, which are informed by work with marginalized communities to make invaluable contributions to the policy process, by filling gaps in what other policy stakeholders offer (Broadbent, 2014; Desantis, 2012; Lasby & Cordeaux, 2016). According to a recent survey conducted by Imagine Canada of the charitable sector in Canada, charities describe 3 objectives when relating with government: increasing government awareness of unmet needs, increasing the public's understanding of social issues, and directly improving outcomes for the populations they work with (Lasby & Cordeaux, 2016). Importantly, Coates & Dudziak (2004) and Mulé (2011) argue that if the goal of social work is to incite social change and development

through structural change, then social workers cannot avoid political involvement in their work. Social workers must play an important role in the change process, by ensuring that the voices and needs of those who they serve are considered in the policy process (Mulé, 2011).

A healthy democracy that is capable of addressing the needs of a diversity of populations requires a wide variety of voices to ensure that power is shared, and that citizens are engaged in a more meaningful way than participating in scheduled elections (Kirkby, 2014). Charities are capable of amplifying voices that are not often heard. Kirkby (2014) cites Fung and Wright (2001), who suggest there are 6 ways that civil society can play a role in enhancing democracy:

“through the intrinsic value of associative life, fostering civic virtues and teaching political skills, offering resistance to power and checking government, improving the quality and equality of representation, facilitating public deliberation, and creating opportunities for citizens and groups to participate directly in governance” (p. 15).

When democracy interacts with neoliberalism it can create the illusion of equitable access to the public square, because wealth can give citizens more social and cultural capital in this arena. The roles laid out by Fung and Wright can help ensure that government does not work to benefit one segment of the population, by giving a voice to those who are not able to use their socio-economic status and other privileges.

How do Charities Engage in Political Activity?

Because of the previous benefits, charities are active in the public realm. Desantis (2010) found that advocacy activities take place on a continuum based on visibility and scale. At one end of the continuum are organizations that engage in advocacy, but do not

do so publically (Desantis, 2010). This includes organizations that meet on a one to one basis with government officials (considered by the CRA to be charitable advocacy) (Desantis, 2010). At the other end of the continuum are organizations that participate in large scale, formal, visible advocacy projects, seek media attention, join coalitions, and publically question the laws, policies and decisions of varying levels of government (Desantis, 2010). Desantis (2010) also brought attention to charities working behind the scenes on activities that create evidence to support policy change (such as research), that engage in advocacy on any place in the continuum.

As mentioned, Imagine Canada recently surveyed 1,845 charities from across Canada about the political activities they engage in (Lasby & Cordeaux, 2016). It was found that two thirds of charities surveyed took part in at least one activity that would be considered public policy activity over the previous year, and organizational size appears to be a significant indicator of this (Lasby & Cordeaux, 2016). Larger organizations (both in terms of staff and revenue) are more likely to report both charitable and political public policy activities, and organizations that depend mostly on governmental revenues or draw from a mixture of funding sources were more likely to report public policy activities (Lasby & Cordeaux, 2016). The most common type of public policy activities were those that involved direct contact with elected officials (49%-21% depending on direct contact activity), followed by encouraging members of the public to contact representatives/officials (17% of charities who reported at least 1 activity), making public statements regarding their position on a specific issue (14%), urging representatives to adopt a particular position on an issue (13%), organizing an event to promote a position

(12%), and lastly, conducting or disseminating research on an issue that specifically includes a call to action (11%) (Lasby & Cordeaux, 2016). It should be noted that all but the first activity listed (meeting with a public official) constitute political activity under the ITA. Interestingly, public policy activity is most likely to involve municipal (81% of charities who reported at least 1 activity) or provincial governments (78%), and least likely to involve the federal government (48%) (Lasby & Cordeaux, 2016).

In Canada, each year charities are required to keep track of the money they spend on political activities, and convert this into a percentage according to the amount of their total operating budget. They must report this information on their annual tax filing to the CRA. Imagine Canada's survey of the charitable sector exposed a lack of reporting regarding political activity by comparing their results to charity's T3010 filings to the CRA (Lasby & Cordeaux, 2016). Imagine Canada found that just 3% of survey respondents reported political activity on their previous year's return, which appears to be because charities do not understand what activities meet the definition of political activity. This could be a possible explanation for the 'advocacy surplus' that Kirkby (2014), Levasseur (2012) and Phillips (2013) spoke of. Kirkby (2014) cited that less than one percent of registered charities report political activities, while Phillips (2013) cited that in 2011, charities spent a total of \$21 million on political activity (as reported by the CRA), out of the \$200 billion that would be possible if every charity spent 10% of their total operating budget on political activity. Levasseur (2012) cites Elson (2011) who suggests that this occurrence could be the result of a lack of formal and representative institutional structures. Imagine Canada's findings are significant, because they suggest

that a lack of reported political activity does not mean that political activity is not occurring, just that the activity that does occur may not be accounted for on charity's tax returns.

Is there an Advocacy Chill? How is it Maintained?

Though political activity is still occurring, there is evidence of an advocacy chill effecting charities (Desantis, 2010, Desantis 2013; Kirkby, 2014; Lasby & Cordeaux, 2016; Phillips 2013; Report of the Consultation Panel, 2017, March 31st). Desantis (2013), Kirkby (2014) and Lasby & Cordeaux (2016) all found clear evidence of an advocacy chill, but noted that it was unevenly spread across the sector, meaning that some organizations do not report changing their activities or being concerned about sanctions, while others do. Imagine Canada found that 21 percent of organizations surveyed said that they had experienced negative impacts as a result of the political activity audit program (Lasby & Cordeaux, 2016). Nine percent of charities reported they had considered ceasing or did stop political activity, and 8 percent said the audits made them more aware of the rules and thus more cautious (Lasby & Cordeaux, 2016). If the survey were to only include those categorized as heavily engaged in public policy advocacy, then the statistics rise to nearly half of charities reporting a chill (Lasby & Cordeaux, 2016). This indicates that how actively engaged a charity is in public policy is an important factor in determining impact. Charities reported decreasing their public engagement, and awareness-building activities, declining invitations to participate in public forums, and self-censoring their public communications (Lasby & Cordeaux, 2016). This was also significant in Kirkby's (2016) qualitative research study, as participants reported

changing content, tone, frequency of outbound communications, changing websites and keeping a low media profile (Kirkby, 2014).

Imagine Canada suggests the most significant effect appears to be increased apprehension with violating the Income Tax Act, and increases to the time and costs put into advocacy activities (Lasby & Cordeaux, 2016). They compared the reports of advocacy activity between 2010 and 2015, and did not report much change in the amount of engagement in public policy activity, however these comparisons did have limitations. Increased financial costs (5 % of charities report this) have come about as a result of new reporting requirements by the CRA, and the increased cost of hiring professionals (such as lawyers) to guide them in navigating the Income Tax Act. Kirkby (2014) also reported that some 16 charity leaders that were qualitatively interviewed mentioned increased costs from hiring charity lawyers, and upgrading that was required by increased tracking of political activity.

According to Phillips (2013), the political activity audit program has strained the relationship between the charitable sector and both the CRA and the federal government. Those impacted by the advocacy chill view the Harper government as using the CRA to support their own political agenda, and no longer perceive the CRA as neutral, which may be understood as a serious impediment to its legitimacy (Kirkby, 2014; Phillips, 2013;). Kirkby (2014) suggests that charities were made to feel vulnerable by the political activity audit program, and perceived the Harper government to be hostile in its implementation, with charities reporting that they almost universally felt 'attacked'. The Broadbent Institute (2014) highlighted a connection between those charities that were

targeted by the audits, and the act of criticizing the Harper government's decisions. This puts charities in a precarious position, as the government chose to deliver this threat through the regulatory body that controls their ability to collect donations, pay staff, and other operating expenses (Broadbent Institute, 2014).

According to the Broadbent Institute (2014), Kirkby (2014) and Phillips (2013), some charity leaders think that the political activity audit program was an attempt to control the social agenda because of its connection with a controversy involving the Harper government, energy companies and environmental charities. Environmental charities resisted the creation of the Northern Gateway Enbridge Pipeline, which energy companies had lobbied the government to build, going so far as to request that the government change specific environmental laws to cut red tape (which was granted) (Letter; 2010; Kirkby, 2014; Phillips, 2013). When environmental groups resisted, a pro-oilsands group complained that the groups were accepting funding from US foundations to support their resistance, since they were funded by the charity 'Tides Canada' (a partner of Tides International (who receives support from US foundations), who cannot fund Canadian charities directly) (Phillips, 2013). The Minister of Natural Resources then launched a public attack on environmental charities and other 'radical groups' for trying to "hi-jack our regulatory system to achieve their radical agenda", and began auditing Tides Canada (McCarthy 2012, as cited by Phillips, 2013).

Soon after the allegations, the 2012 Federal budget allocated 8 million dollars to the CRA to begin auditing Canadian charities to ensure they were not spending more than 10 percent of their total operating budget on political activity (Phillips, 2013). According

to the Broadbent Institute (2014), these audits targeted mainly environmental, human rights, and anti-poverty charities that were questioned a variety of the Harper government's decisions. Phillips (2013) acknowledges that this politicization of the CRA brings its credibility into question, and makes Canada an anomaly among other countries. Kirkby (2014) echoes this, stating that the Harper government ran a 'campaign of intimidation' which has contributed to the present advocacy chill.

Desantis (2013) suggests 6 reasons that community based organizations with charitable status are reluctant to advocate for social change, several of which have been echoed by other literature. Desantis (2013) first states that many funding bodies favour programs that have a service delivery aim, but do not fund projects that involve political activity/advocacy. Nichols (2008) comes to this conclusion as well, as her study indicates that in applying for charitable status or trillium funding, organizations must frame their activities as evidence-based and measurable, which advocacy does not fit into. Desantis (2010), Greenberg & Walters (2004) and Kirkby (2014), provide context for this, and explain that the federal government has withdrawn funds from the social service sector over the last several decades, and has focused on project funding, rather than core funding. This transition means that organizations must apply for funding for specific projects instead of receiving money to fund their organization, which gives the government and funding bodies more control over the types of activities that organizations can participate in (individualized service focus vs. advocacy/social change) (Kirkby, 2014). Kirkby ventures that activities that revolve around advocacy may be viewed by organizations as risks to their credibility and funding. Organizations must

compete for funding in a shrinking pool of resources, so may be willing to drop their advocacy focus to stay funded (Greenberg & Walters, 2004).

Secondly, Desantis (2013) also cites the CRA's 10 percent rule of political activity as a reason that organizations state they are reluctant to participate in political activity. Though the premise of this policy ideologically restricts charities from discussion in the public policy realm, the vagueness and potential for bureaucratic discretion causes confusion, and thus fear of violating the rule unintentionally (Desantis, 2010). Lasby & Cordeaux's (2016) Imagine Canada survey indicated that 64% of charities surveyed listed concern about violating rules around public policy activity as a barrier to advocacy. Kirkby (2014) and Phillips (2013) both cite confusion about a lack of clarity in the Income Tax Act as a barrier for engaging in political activity. It seems that organizations fear the repercussions of engaging in too much political activity (of which the definition is unclear to them), and thus avoid advocacy to mitigate that risk.

Contrary to this, Elson (2008) states that "the impact of the three versions of the regulation of political activity in information Circular 78-3, Information circular 87-1 and Political Activities CPS-022 have been consistently minimized by the voluntary sector" (P.13). Elson argues that they "represent a significant institutional shift in permissible political activity" (P. 13), and that rather than creating an advocacy chill, the CRA was "clear that permissible advocacy activities are circumstantially determined" (P.13). Elson comes across as speaking on behalf of a community (in this case the charitable sector), without listening to what the community is defining as an issue.

The 2016 consultation panel representing the voices of charities appointed by the Minister of Revenue contradicted Elson's (2008) assertions that the legislature was progressive and clear. The Report on the Consultation Panel of the Political Activity of Charities (2017) maintained that Information Circular 78-3 was quickly criticized by charities, and was suspended by the government. The policy was eventually replaced by information circular 87-1, which the report stated was still found to be confusing by the voluntary sector. Later, the CRA's current Policy Statement CPA-022 was introduced, but again, the report stated that, this "policy too failed to rectify the continuing confusion and still left ambiguity regarding charitable and political activities" (Pg. 9). Elson's assertions therefor do not take into consideration that the voluntary sector has the agency to define what is problematic in their own sector, as confusion is consistently outlined as a barrier to political activity by Desantis (2013), Desantis (2010), Kirkby (2014), Lasby & Cordeaux (2016), Phillips (2013), and The Report on the Consultation Panel (2017, March 31st).

Third, Desantis (2013) lists the creation of a threatening atmosphere by governments as a barrier to advocacy. Governments act as funders, and policy makers, which puts organizations wanting to question governmental policies and decisions in a vulnerable position (Desantis, 2013). This vulnerability is exacerbated by the political activity audit program initiated by the Harper government. Kirkby (2014) found that the audit program caused perceptions of bullying and harassment by government, which causes a strong sense of confusion, fear and vulnerability for organizations with

charitable status who engage in political activity. Lasby & Cordeaux (2016) also reported that among charities surveyed 60 percent were fearful of losing governmental support.

Lastly, Desantis (2013) highlighted 3 other advocacy related challenges that were not as prominent in other literature. Organizations suggested that governments may not be receptive to discussion about policies, so organizations must spend time generating interest about the issues before they are able to meet with government officials (Desantis, 2013). Governments also prefer a unified voice when it comes to policy change, which is not realistic in heterogeneous communities (Desantis, 2013). This restricts government's willingness to listen.

Finally, Desantis found that organizations mentioned being invited to join governmental advisory committees, but when discussion is generated, they are forced to follow the government's agenda. This signals that organizations may be playing a tokenistic role in some policy circles, as governments may benefit from saying they consulted with charities and the community, when in actuality they did not give them a meaningful voice around the table.

Governmental Control of the Social Agenda

Parachin (2008) identifies and critiques the judicial rationales behind the separation between charities and politics in the Doctrine of Political Purposes. This doctrine is still the base of charity law today, and determines who can and cannot obtain charitable status based on the purposes an organization lays out at the time of application. According to Parachin (2008), four key claims reoccur as rationalizations for the doctrine, which maintains that there be a separation between charity and politics. The claims are as

follows: the separation between politics and charities is a time honoured practice (which came about from a misconception in parliament), the law must assume it's own perfection and deny that there could be public benefit in purposes that make necessary a change to the law, judges lack the capacity to rule on public benefit, and a claim that charity and politics are inherently different (Parachin, 2008).

There is no specific rationale for restricting political activity laid out in the CPS-022, other than that by law, the activities that charities engage in must be substantially all charitable. In an informational video created by the CRA, the restriction of political activities was presented as a trade off for the benefits that come with charitable status (tax-free status and ability to issue tax receipts), however it did not touch on what the rationale behind this trade off is (CRA, 2014). The video described charities as “not being political entities,” and stated that “at the end of the day, it is about staying focused and using all resources for the purposes the charity was registered for in the first place.” (CRA, 2014). This suggests that by definition charities are not political entities, and thus if they are to reap the benefits of charitable status there are trade offs they must agree to. It is possible that this rationale is missing because as Parachin (2008) suggests, it is flawed and antiquated.

The CPS-022 Policy Statement outlining the restriction of political activities has not been updated since 2003, as change is dependent on several high level stakeholders sharing a similar vision. Levasseur (2012) explores how the main actors involved in regulating charitable status and defining political activity (the courts, the Department of

Finance, and the Charities Directorate) are involved in resisting change, and thus maintain the law as it is.

The courts have jurisdiction to define organizations as charities under common law, however, few appeals were undertaken to challenge the meaning of charity (Levasseur, 2012). If a charity seeks to use the courts to challenge a decision made by the CRA, and the government suspects they may win, they often grant charitable status to avoid the court setting a precedent for future decision making (Levasseur, 2012). The Department of Finance has the sole responsibility of making amendments to the Income Tax Act, but is resistant to change because of: financial considerations (more registered charities could have an impact on the tax base), political considerations (afraid charities will 'rock the boat' come election time), a purported lack of consensus on the issue (in the face of many studies demonstrating consensus around change), and divided jurisdictions (the federal government and provinces wish to avoid a costly period of negotiation) (Levasseur, 2012). While the Charities Directorate (department within the CRA dedicated to the regulation of charities) has shown willingness to support change, they do not have the power to amend the Income Tax Act (Levasseur, 2012). Since change to laws governing the political activity of charities would require co-operation from several actors, change is slow, and Canada's charity laws are perceived as being 'out-dated' in comparison with some other 'first world' countries (Levasseur, 2012). Charity laws are thus maintained as they are, which gives the government more freedom in sustaining their own political agenda.

According to Mulé (2011), the regulation of the political activity of charities maintains a conservative ideology that is resistant to change by constraining the voices of the voluntary sector. As mentioned previously, advocacy and activism that push against this ideology are marginalized by the CRA and funding texts, which associate these activities with a deficient budget, political orientation and a lack of evidence base (Nichols, 2008). Organizations must apply for funding or charitable status within the logic of the application itself, so these labels and activities are avoided in order to ensure a successful application (Nichols, 2008), thus maintaining a more conservative social agenda.

The politicization of the political audit program was a way the Harper government controlled the public realm, putting in-direct value on the voices of some charities over others. The Broadbent Institute (2014) found a pattern in the reporting of political activities amongst right-leaning charities, (such as the C.D Howe Institute, & the Fraser Institute) in that many of them claimed that they allocated \$0.00 toward political activity on their 2011-2013 tax reports (Broadbent Institute, 2014). The report selects 12 right leaning charities (none of which were audited, or will admit to being audited) who met this reporting pattern, and highlights 31 textual and auditory examples where these charities met the CRA's definition for engaging in political activity, despite not claiming the allocation of any resources to political activity (Broadbent Institute, 2014). Because of this, the Broadbent Institute suggested that there should be an independent inquiry into the CRA's auditing process to ensure transparency, and to determine whether or not the process was politically neutral (Broadbent Institute, 2014).

Kirkby (2014) found evidence in his data to suggest that with the implementation of the political audit program, the Harper government was attempting to narrow the scope of public policy conversations in Canada. Kirkby (2014) also suggested that this action corrupts Canada's democratic process by portraying left-leaning charities in a negative light. The audits have potentially damaged the reputations of several well-known charities, which may affect their financial stability moving forward (Kirkby, 2014). While the public reputation of some left-leaning charities may have been impacted, the credibility of the CRA in the eyes of some charities has been negatively effected, and caused feelings of confusion, fear and vulnerability among the sector (Kirkby, 2014). The 10 percent policy of political activity and the audit program that was set up to maintain the restriction between charities and their access to the public policy realm benefits all levels of government because these programs quiet the voices of the voluntary sector, making it easier for governments to maintain control of the social agenda. This is maintained through a catch-22 situation, related to the benefits and downfalls of charitable status vs. not-for-profit status. Charitable status is sought after because those who are registered charities are exempt from paying income tax, are able to write tax receipts for donors, and are eligible for a wider range of funding sources (CRA, 2016). This puts those with charitable status at an economic advantage because they don't pay taxes, can offer something in return to motivate donors, and have access to external funding. Levasseur (2008) also reports that charitable status has a significant impact on an organizations credibility, and Greenberg & Walters (2004) highlighted its importance when attempting to gain media attention. This means that organizations who are only

incorporated as a not-for-profit organization are less financially secure, and generally have less power, influence and legitimacy than those with charitable status (Mulé, 2011). Organizations without charitable status do not have any monetary restrictions on political activity, so are free to conduct unlimited advocacy, yet face significant barriers in acquiring the resources to do so (Mulé, 2011). In contrast, charities have access to more resources, but are restricted in the amount of political activity in which they can engage. Whichever status an organization decides to operate under limits the influence they can have on structural change for social issues, which leaves the government's power to maintain their own social agenda unchanged.

Impact on Democracy and Social Change

Limiting the voices of some in the public realm has implications for democracy, civic participation, and social justice. Social justice theory supports the notion that people who are directly affected by social policy should participate in deliberations about that policy (Desantis, 2010), yet those with lived experience or professional expertise regarding a given issue in the charitable sector have their participation restricted. It is at this intersection that the values of social justice contend with CRA policies (Mulé, 2011), because restricting political activity is contrary to encouraging social change that is made meaningful by the involvement of those with lived experience of social issues. Mulé (2011) states that “part of the role of civil society in a democracy is to identify, raise, and educate about (social) issues and to grapple with them as a charitable purpose that will ultimately benefit society” (p. 11).

Greenburg and Walters (2004) decry the restriction on political activity as being a ‘waste of talent’, as, if Canada actually valued the opinions and expertise of the voluntary sector (as it states in the Political Activities Policy Statement; Ref CPS-022), then that would be reflected in a policy that does not limit the role of this sector. Mulé (2011) echoes this by stating that “the price paid for silencing minority and disenfranchised groups is that some of the most informed voices on social issues are not being permitted to participate on a level playing field with their public and private sector counterparts” (p. 16), and that Canadians are being denied the depth of knowledge that the charitable sector can offer. Kirkby (2014) also agrees that charities enhance citizenship, democracy and social innovation, and are the leading experts in the issues related to their missions.

The organization ‘Canada Without Poverty’(CWP) is an example of a charity who feels their expertise is being silenced by the 10 percent policy of political activity, and is taking action to bring attention to this. In August of 2016, CWP filed a charter challenge with the Ontario Superior Court of Justice, on the grounds that the 10 percent policy of political activity is “an unconstitutional violation of the rights of CWP and its members to freedom of expression under section 2(b) and to freedom of association under section 2(d) of the Charter of Rights and Freedoms” (Farha, 2016, P. 8). After CWP was audited, it was found that 98.5% of their total expenditures were spent on political activity, because they had publically identified the need for changes to laws and policies, and encouraged those living in poverty to communicate with government representatives and officials about the most effective way to relieve poverty (Farha, 2016).

They express that restrictions on political activity are contrary to CWP's charitable purpose (the relief of poverty), because they prevent the development of balanced policy that is informed by those with lived experience of poverty, further marginalize people living in poverty, restrict free association and collective action for the relief of poverty, require an unreasonable degree of monitoring, and create a chilling effect on the free exchange of ideas (Farha, 2016). Because CWP consists mostly of people who have experienced poverty, they also argue that restricting political activity undermines the equal democratic citizenship of people living in poverty and confines them to the role of service recipient, which supports a dependency narrative (Farha, 2016).

Farha (2016) brings into question the organizations ability to relieve poverty if they cannot advocate for structural change, as focusing substantially on direct service delivery does not expose the causes of poverty (structurally based inequality) (Farha, 2016). Mulé (2011) would agree with this statement, as he argued that "if charities are to effectively address their mandates they must take on the causes of the causes", and that by reducing work to service provision, "the capacity to affect the social changes required to adequately address the very issues the charity has been created to address, is lost" (p. 8). The restriction of political activity by charities therefor reduces the variety of voices in the policy making process, thereby negatively impacting the democratic process, and marginalizing those who have already been made vulnerable by current laws, policies and decisions of governments.

Current Recommendations for Change

The defeat of the Harper government in the 2015 federal election signaled a turn-around for the relationship between the federal government and the charitable sector. In January 2016, the Liberal federal government announced it was launching a consultation process aimed at involving charities in clarifying the rules for their participation in political activities (Beaudoin, 2017). The Minister of Revenue appointed a panel of 5 individuals with broad experiences in the charitable sector, who also had expertise on the regulatory issues facing charities (Report of the Consultation Panel, 2017, March 31st). Consultations were held both online and in person, with 14 sessions held in 7 cities around Canada between November 29th and December 13th, 2016 (Beaudoin, 2016). They received 19,990 online submissions, and heard from 167 individuals at the in-person consultations.

From the responses of charities participating in the consultation process, the panel outlined four recommendations aimed at addressing the confusion and frustrations voiced by charities with regard to their ability to engage in non-partisan political activity. In the following pages I will outline these recommendations, with special attention paid to the first recommendation because of its complexity and relevance to this study.

The first recommendation is to “Revise the CRA’s administrative position and policy (including CPS-022, Political Activities) to enable charities to fully participate in public policy dialogue and development” (Report of the Consultation Panel, 2017, March 31st). This would involve eliminating the 10 percent policy, and allowing charities to engage in non-partisan political activity so long as it is subordinate to an organization’s charitable purposes, and related to their objectives (Report of the Consultation Panel,

2017, March 31st). This means that it is recommended that charities would be able to provide information to others (such as public awareness campaigns) to sway public opinion, conduct and distribute research to others (including the media) as they see fit, express opinions on matters related to their charitable objects, advocate to keep or change law or policy, call on the public to contact politicians to support or oppose a policy, make representations verbally or in writing to elected officials (and release materials publically), provide forums and convene discussions, and use social media to express their views (Report of the Consultation Panel, 2017, March 31st). In place of quantifying political activities, charities would be expected to qualitatively report on the activity they have engaged in. The rationale for this change is to provide clarity to the sector, and enable it to more meaningfully contribute to public policy development. It is also intended to contribute to the democratic process in that it would mitigate the current disadvantage faced by the charitable sector concerning the ability of for profit companies to advocate without restriction (Report of the Consultation Panel, 2017, March 31st).

The second recommendation is to “Implement changes to the CRA’s administration of the ITA provisions governing charities in the following areas: compliance and audits, appeals, and communication and collaboration” (Report of the Consultation Panel, 2017, March 31st). Among other suggestions, the panel recommends that the CRA ensure consistent application of the compliance continuum, and enhance their education first approach (Report of the Consultation Panel, 2017, March 31st). They are also asking for the publication and effective communication of the risk rationale for thematic audits so that charities can be aware of what activities will make them more

likely to be subject to audit, and to enhance internal training within the CRA to ensure there is consistency across staff advice when dealing with charities (Report of the Consultation Panel, 2017, March 31st).

The third recommendation is to “Amend the ITA by deleting any reference to non-partisan political activities to explicitly allow charities to fully engage without limitation in non-partisan public policy dialogue and development, provided that it is subordinate to and furthers their charitable purposes” (Report of the Consultation Panel, 2017, March 31st). This involves retiring the term “political activity”, and replacing it with ‘public policy dialogue and development’, in an effort to mitigate association with partisan activities (Report of the Consultation Panel, 2017, March 31st). The term includes the activities described in the first recommendation (providing information, research, opinions, advocacy, mobilizing others, representation, providing forums and convening discussions and use of social media) (Report of the Consultation Panel, 2017, March 31st).

The final recommendation is to “Modernize the legislative framework governing the charitable sector (ITA) to ensure a focus on charitable purposes rather than activities, and adopt an inclusive list of acceptable charitable purposes to reflect current social and environmental issues and approaches” (Report of the Consultation Panel, 2017, March 31st). This would require a commitment on the part of the Government of Canada to hold consultations with the charitable sector to develop a new legislative framework, which is recommended to include: a focus on charitable purposes rather than activities, a list of charitable purposes that reflects contemporary social and environmental issues, and the

ability to repeal a refusal to register or a revocation decision to the Tax Court of Canada (Report of the Consultation Panel, 2017, March 31st).

The panel has set the following ideal timeline for which the recommendations should take place: the first and second recommendations should occur in the near term pending legislative change, the third could be implemented in the 2018 budget, and the fourth would require further consultations with the charitable sector, a process that should commence as soon as possible (Report of the Consultation Panel, 2017, March 31st). The CRA was expected to respond to the report in June of 2017, but as of early August 2017 there has been no word on how the recommendations will move forward.

Gaps in Literature

Because this subject is one that has recently developed and changed since the end of the Harper government in October 2015, there is no current research available to document the new direction that the CPS-022 Policy Statement is heading in with the Liberal Federal Government's consultation process. I intend to fill this gap by interviewing senior management in the charitable sector to investigate whether or not an advocacy chill is still present given the change in political climate and the halting of the audit program, and inquire about participant's thoughts and concerns regarding the panel's recommendations for the direction of the CPS-022 Policy Statement.

To my knowledge, Mulé (2011) was the last academic to approach this subject from a social work lens, which leaves a significant gap for this perspective since this research was published before the political activity audit program took place. Other research that takes this program into consideration (such as Desantis (2013), Kirkby

(2014) and Phillips (2013)) do not offer a social work specific lens. As will be discussed in Chapter 3, I will be applying a critical social work lens, and interviewing individuals from the charitable sector whose organization's purpose is to strive for social justice and equity for those who seek it. This will bring a unique perspective to the restriction of political activity for charities. Given this population's purpose, I intend to inquire about how the 10 percent policy of political activity impacts their ability to engage in social change, which is an essential component of critical social work. I also hope to explore the role of ideology in both the implementation of the audit program, and the new direction that the CPS-022 Policy Statement is taking.

Chapter 3: Critical Theoretical Lens

I have chosen to use critical theory as my theoretical framework and methodology because it is capable of highlighting who benefits from restricting the voices of charities in the public policy realm. It thus calls attention to dominant social structures maintained by those who have the power to create social policy that is of benefit to people from intersections with more privilege.

I will be specifically focusing on Robert Mullaly's branch of critical theory called 'structural social work', because this will aid me in providing a clear link between social work, critical theory and the dichotomy between how causes of social issues are viewed (i.e., structural issues vs. individual failings). According to Mullaly (1993), social work is guided by humanitarian and egalitarian principles, and thus economic decisions should be based on their implications for human welfare. Social work is, however, operating within a capitalist system that inherently creates unequal economic conditions (Mullaly, 1993), which is the structural cause of poverty. These conditions of inequality disproportionately fall along the lines of race, gender, sexual identity, religion, etc. resulting in the economic marginalization of people from less dominant intersections (Mullaly, 1993). As is indicative of critical theory, structural social work calls for social transformation to re-create a social order that is more consistent with principles of equity, dignity and human welfare (Mullaly, 1993). This call for social change brings theory and practice together, as critical theorists must move beyond analysis, and use their research to advocate for tangible social change (Mullaly, 1993).

In the following pages I will link the assumptions of critical theory and structural social work more closely to my research, focusing on social change, notions of reality and false consciousness, consciousness raising, and the significance of human agency. These aspects of critical theory will be touched on throughout this work, though there will be a heavier focus on them in the discussion section.

Social change

As mentioned, researchers using critical theory conduct research for the purpose of advocating for social change, by critiquing current relations, revealing latent sources of power, and involving those who are impacted by a given issue in recommendations for change (Neuman, 1997). According to Rassmussen (1996), critical theorists seek to “transform capitalism into a consensual form of social life” (P. 190). Using structural social work, the pursuit of change takes place in two tiers: alleviating the negative effects of the current social order by addressing immediate needs of people, and transforming the structural conditions that cause social issues (Mullaly, 1993). My theoretical lens will focus on the latter type of change, what Mullaly (1993) describes as “restructuring our major institutions so that they become answerable to the public” (P. 128), rather than being controlled by dominant voices.

I approached this research with the assumption that restriction of charities in the public policy realm limits the voices of those advocating for structural change with, and on behalf of marginalized populations. I intend to provide a space for participants to express their opinions about the recommendations for change that were laid out by the

panel, which will give them an opportunity to voice any downsides or aspects of change that are needed that did not make it into the panel's report.

Notions of Reality and False Consciousness

According to critical theory, reality exists outside of individual perspectives (Neuman, 1997). Specific social groups experience particular social conditions as unjust, because their actions and social options are negatively impacted by structurally rooted issues (Freeman & Vasconcelos, 2010). These structural issues do not manifest themselves in straightforward ways, as they are often hidden within culturally embedded practices (Freeman & Vasconcelos, 2010). These practices are seen as benefiting those in positions of power and are thus intentionally obscured. Those who view social structures as oppressive encourage others (who are perceived to be in a state of 'false consciousness') to critically assess the social relations that maintain conditions of oppression, and recognize their role within that system (Freeman & Vasconcelos, 2010). It is important to acknowledge that the notion of 'teacher' and 'learner', and 'oppressed' and 'oppressor' are not binary constructs, as they each have important knowledge to offer each other (Freeman & Vasconcelos, 2010).

According to Mullaly (1993), "the government has relinquished responsibility for assuring that many people's social rights are protected, by reducing its involvement" (p. 21), and emphasising self help based on individual failings. Because of this, I approached this research with the assumption that governments benefit from quieting charities in the policy arena, because the separation of social issues from this process de-politicizes them, in that the causes of social issues remain intentionally unassociated with unjust economic

practices. This de-politicization supports the narrative that social issues are the result of individual failings, which require self-help. Governments use techniques to naturalize the self-help narrative, such as creating an audit program to threaten charities who are engaging in political activity, and make the public suspicious of the motives of charities in an effort to maintain dominant power relations. As a researcher, I am assuming that the participants in this study have previously engaged in some critical reflection regarding the impact of the CPS-022 Policy Statement on their ability to participate in activities related to policy change, and thus are conscious of the systemic issues associated with the separation of social issues and the policies and decisions of governments.

Consciousness Raising

The notion of common sense is viewed as dangerous in critical theory, because it tends to naturalize power relations, and let people assume that what is occurring (marginalization of specific groups who do not fit into dominant notions of the status quo) is the way society naturally operates (Neuman, 1997). Consciousness raising is therefore needed to ensure people are aware of how they are being impacted by social structures. Consciousness raising can be participatory and more egalitarian if the individual attempting to raise someone else's consciousness is open to learning from and altering how they understand their own awareness of social structures, based on what the person they are working with shares (Freeman & Vasconcelos, 2010). Being conscious of the impact to the social order is not a static knowledge, so people with all levels of power and awareness of social structures can always be learning.

Consciousness raising is at play on two levels in this research. Under the current law, it is considered political activity if an organization “explicitly communicates to the public that a law, policy, or decision of any level of government in Canada or a foreign country should be retained, opposed, or changed” (CRA, 2003), which greatly limits their ability to engage in consciousness raising with the public. Additionally, as a critical researcher, I intend to disrupt the separation between charities and political activity, which has been normalized through long standing social policy. Asking who this policy benefits and why this separation is normalized in Canada will provide readers with an alternative to dominant discourses regarding this subject.

Human Agency

Critical theorists believe that people are constrained by the material, social and cultural conditions around them, but their actions are not inevitably set by these social structures since they have agency to resist the social order (Neuman, 1997; Mullaly, 1993). Though one’s options in a given situation are shaped by forces such as neoliberalism, patriarchy, racism etc., social change is possible by coming together to challenge dominant structures and narratives. An individual is thus both a creator of, and created by their social world (Mullaly, 1993).

Organizations with charitable status are currently bound by the CRA’s 10 percent policy of political activity, which frames what they can and cannot do to advocate for social change. There has, however, been resistance to the restriction of political activity, as discussed in the literature review section of this research. Some organizations used their own agency to challenge this restriction, which led to the appointment of the

research panel, and ultimately, the four recommendations for change that were previously laid out.

Merits of Critical Theory for this Research

I have chosen to approach this research through a critical lens because critical theory and structural social work promote a ‘bottom up’ approach to social change, which is important because those with lived experience of a given issue are essential in making recommendations to improve it. I have chosen to qualitatively interview employees and directors of macro-based social organizations with charitable status, because they are responsible for navigating the contradiction between promoting social change, and being restricted in their ability to speak publically and in policy circles about how populations they work with are being impacted by policies and decisions of governments. It should be noted that managers and employees are not the only ones impacted by this restriction, as volunteers and community members involved with charities must abide by these restrictions when associating with an organization, which limits their democratic voice as well. Ideally, this research would have involved more principles of community based action research, and thus more stakeholders than just members of staff, but the time frame of a Masters thesis constrained this approach.

Critical social work exposes and challenges the dominant social order and promotes views that are alternative to this order (which if unchallenged, maintain a power structure that benefits some and not others). According to Mullaly (1993), without alternative views in society (such as the ones charities may present), “there is a danger that we will become victims to distorted notions of justice, well-being, and solidarity, thus

denying many people their rightful place in society” (pg. 33). The use of critical theory would therefore expose that these narratives are being quieted. Recommendations for change may involve more opportunities for participation in the public realm, which would mean that social workers can more easily work within the system, and against it.

Chapter 4: Study Design

Sampling frame, Recruitment, and Population Characteristics

I chose to interview individuals currently or recently employed at macro-based social organizations across Southern and Eastern Ontario. For the purposes of this study, I defined a ‘macro-based social organization’ as one that has significant association with advocacy, policy analysis and social research in addition to or in replacement of ‘direct practice’ with individuals seeking service. I chose this population because organizations engaging in advocacy, policy analysis or social research have a greater involvement in political activity by virtue of their chosen activities. Speaking to individuals from organizations that participate in social justice oriented activities would thus be more likely to produce data containing opinions and experiences with navigating the CPS-022 Policy Statement than an organization that engages solely in direct service based practice.

I required that all organizations must have held charitable status for a period of time during the political activity audit program (March 2012- October 2015), and that they held it at the time of interviews. Participants were required to have worked in their organization for at least 5 years, so as to be able to capture experiences transitioning from the political audit program, to a change in political climate and the ceasing of the audit program. I chose to interview participants who currently or recently held senior level positions within their organization (executive directors, directors of departments etc.) because they oversee the actions of others, have involvement with the annual T3010 filing (quantifying political activity), and set the tone for what is acceptable and what is not in terms of political activity.

Rather than sampling representationally, I chose to use strategic sampling so that I could align my sample to the relevance of the study (Mason, 2002). I used characteristics of theoretical sampling in that I selected a group of organizations relevant to my research questions, theoretical lens, and the argument that I envisioned developing (Mason, 2002). When selecting organizations to contact for recruitment I surveyed their website to check its consistency with the CASW's core value of social work "the pursuit of social justice", so selected organizations that overtly advocated for "fair and equitable access to public services and benefits", "access to resources to meet basic human needs", and that "challenge injustices" impacting marginalized populations (CASW, 2005). Taking this social justice orientation into consideration, the organizations I chose to recruit were ones who would likely advocate for social change, and whose opinions were unlikely to be in line with the agenda that the Harper government was attempting to push.

I recruited participants directly by using their work emails to send my recruitment script (appendix A), which summarized the details of the study that were included in my Letter of Information/Consent (appendix B). Emails were obtained by searching their organization's websites, or elsewhere online. I recruited over a period of 6 weeks, and conducted interviews over a period of 3 weeks. I attempted to recruit from 19 organizations, and contacted 33 participants in total, with 7 agreeing to participate. One interested individual responded after my interviewing period had ended, and was not immediately available for an interview, so was not included in the study. The six participants all held senior management level positions, and presented as middle aged. All were white, with 4 men and 2 women, and all had held their position for between 7 and

30+ years. This demographic is likely reflective of those who hold senior management level positions at medium to large social based organizations, but may present limitations for this study, because those with more diverse identities were not included.

Organizations where participants were employed ranged from those who mainly engage in advocacy, research, social planning, health care, and legal aid. Their total operating budget's ranged from 800,000+ to 10,000,000+, so were all bound by 10, rather than 20 percent of their budgets being allocated to political activity. Most organizations had claimed political activity on their 2015 T3010 tax filings.

Use of Qualitative Interviews

Qualitative interviewing was chosen because it coincides with my theoretical lens, in that critical theory regards its self as a 'bottom up' theory that involves the voices of those who are experiencing a given social issue (Mullaly, 1993). I chose to interview those employed in organizations who must abide by the CPS-022 Policy Statement because their experiences on the ground will inform my understanding of how CPS-022 is impacting charity's ability to engage in social change initiatives. I made it apparent to participants that the purpose of the interview was for me to learn from them about their experiences, which placed myself in the position of 'learner', so as to try to offset common power imbalances in the researcher/participant relationship (Van der Meulen, 2011).

When grouping my final research questions, I used a method suggested in Mason (2002) to ensure that they flowed in a logical sequence. I first brainstormed the 'big research questions/topics' that I wanted to explore in the study, which involved the past

and present existence of an advocacy chill, the role of the 10 percent policy, opinions regarding the panels recommendations, and the role of ideology in the restriction of political activity. I then grouped my existing questions into these categories. This method helped me understand the purpose that each grouping of questions had within the research (and thus the intended themes), so that I would feel more comfortable going ‘off script’, while still obtaining information that was directly related to my research questions.

Interviews were semi-structured and lasted between 30 and 60 minutes. Four interviews took place in-person, in a location of the participant’s choosing (generally their own office space), while two participants requested that their interviews take place over the phone to accommodate for time and space restrictions. After obtaining consent, I explained that I came prepared with a list of questions (appendix C), but was happy to veer from these to discuss what was important to each participant regarding the subject of research. As suggested in Mason (2002) and Seidman (1998), I intentionally tried to focus on listening rather than speaking, ask questions for clarification, use verbal prompts to show interest, and ask open-ended questions. I chose not to ask some questions I had intended to ask, because they either were answered earlier than expected, did not flow with the specific interview, or did not apply to the participant. I let conversation flow as it unfolded, and used my questions as a guide when subjects ended naturally. I brought a one page print out of the panel’s recommendations to each interview (direct recommendations from the report) (appendix D) to ensure that participants knew exactly what the panel had recommended, to promote more specific conversation around the subject.

After obtaining permission to do so, I used audio recording devices to record all face-to-face and phone conversations, and made hand written notes. All interviews were transcribed within a week of taking place, and the audio files were destroyed.

Ethical Approval of Study

Ethical approval was obtained March 21st 2017 (See appendix E). Because of the sensitive political climate that the political activity audits created, I paid close attention to confidentiality and anonymity, because I knew it would be very important to participants if an advocacy chill was still present. Previous to the change in government, speaking out in a study such as this may have made an organization a target for audit, so I anticipated that individuals may be cautious in their participation. For this reason, in this report I decided not to name people, organizations, or cities, and to avoid including other information that may expose an organization or individual as a participant. Participant's names, organizations and cities were also omitted from transcripts. Participants were warned that stories they tell may make them identifiable, so to be aware of this when deciding what to share with me. The characteristics of the population interviewed were described using vague terminology (example: advocacy group), and the locations of participating organizations were described using broad terms. I was careful to only speak about participants or organizations with my supervisor so as to ensure greater anonymity.

I offered an optional member check to help ensure the accuracy of the context in which I am using data that participants have provided, and to make sure they are comfortable with the quotes I am using. I made this optional because I wanted participants to be able to choose the extent to which they participate in the research. Two

participants chose this option. After I wrote a rough draft of the findings section, I highlighted all instances where each of these participants were quoted, so that they could see the context in which their words were being used. I then sent the rough copy of the findings section with highlights to them through email, giving them just under a week to review it. Changes were made according to responses.

Data Analysis

Following the transcription of the data, I used a mixture of deductive and inductive coding techniques. First, I had an idea of some codes that may arise in the data, so made a list of codes based on what I knew I had heard in interviews, and what I knew I would like to look for based on a structural social work lens. I then read through the transcripts and sorted sentence fragments, sentences and paragraphs into my initial codes, while simultaneously and inductively making new codes based on what I was reading, engaging in an open coding process. According to Decuir-Gunby, Marshall & McCulloch (2011), open coding “allows for exploration of the ideas and meaning that are contained in the raw data” (p. 139). I colour coded each transcript so that I could keep track of what which participant was saying in each code, and made 10 themed documents with sub codes within them.

I then began listing what I defined as core findings, which I came to through a process of axial coding. I read through my existing codebook and identified connections between the main broad codes I had gathered (Decuir-Gunby et al. (2011), which enabled me to select 5 core themes. I then re-sorted codes to fit more effectively into those themes. I was able to turn 10 documents into 5 documents that reflected the core themes.

From there I went through these documents sequentially and spent time sorting the sub themes into what I determined to be a logical flow with which to present the findings, and highlighted specific quotes that I determined to best represent the information I intended to present. The 5 themes and their sub categories that were selected are listed in the third paragraph of the findings section of this work.

Chapter 5: Findings

The following section will present the key findings I derived from the data, with the goal of answering my research questions. It should be noted that these findings are my own interpretation of the data, and thus may differ from other's accounts or opinions regarding this subject. As mentioned previously, the data was analyzed using a critical and structural social work lens, resulting in the assumption that there is an unequal underlying social structure that is supported by governments through their policies and decisions.

I have assigned each participant an intentionally vague pseudonym. I will refer to my six participants as P1, P2, P3 etc., so that quotes are distinguishable as coming from different participants, but ensuring that the identity of those participants remains unknown. Rather than using the gender of participants in the form of 'he' or 'she', I will use the term 'they'. I will omit the names of cities and organizations, and intentionally refer to the names of programs and local issues as indistinctly as possible.

The data was sorted into 5 main themes, each having 2-3 prominent focal points. I will first establish the climate charities have been working in by demonstrating governmental tone toward social issues, and structural favoritism of the private sector. I will then explore the past existence of an advocacy chill, contributing reasons for that chill, and where the chill stands in the present day. Thirdly, I will discuss how the CPS-022 Policy Statement interacts with everyday practice by looking at how participants understand and participate in political activity, the impact of the CPS-022 for every day practice, the strategies used when working within this policy statement, and who benefits

from the restriction of non-partisan political activity. I will then complicate charity by considering the role of charities in citizenship and democracy, the complexity of ‘walking on two feet’ with direct service and advocacy, and situate the sector as an employer and economic driver. Lastly, I will focus on how the panel’s recommendations are being taken up by examining participant’s reactions to them, areas of concern that they anticipate, and the projected impact they will have for every day practice.

Establishing the Climate

Governmental Tone

Throughout the interviews participants were asked about the role that ideology plays in restricting the political activity of charities. The participants mentioned situations and opinions regarding the tone and actions of different levels of government and suggested the government favours the needs of the economy over the needs of citizens. P4, P3, P5 and P1 all made statements that suggested this. When talking about the language within which governments operate, P4 posed and answered the following question: “*Any government on this planet, what is their overriding concern? It is the economy*”. This is significant because according to the narrative presented in structural social work, the overriding concern of any government should be the well-being of its citizens.

P3, P5 and P1 described various situations where different levels of government demonstrated this mentality of economism. When talking about the need for people to be aware of what benefits they are entitled to through the income taxation process, P3 stated that they “*wouldn’t say the government is deliberately hiding this information from*

people, but certainly there is a passive kind of thing that happens with that", while P5 spoke of the present provincial government as putting *"so much pressure on hospitals to discharge"*. P1 mentioned a conflict with a housing development company that threatened an affordable housing co-op, describing a city councillor as being *"in bed with developers"*. These situations situate governments as attempting to save costs and make deals with private industry at the expense of the well-being of its citizens. Additionally, P1 referred to the over all governmental ideology as being *"neoliberal"*, which they described as involving *"cut[ing] government, cut[ing] funding"*, referring to the deregulation associated with that ideology.

Specific reference to the Harper government was made by all participants (notably, P5, P6, P1 and P4) when describing efforts to control the 'agenda', usually with reference to the audit program that was enacted between 2012 and 2015. P5 stated that:

Prior to the Harper government, not as much attention was paid to this [the 10 percent policy], but I guess they were concerned where people were taking issue with positions that they were taking, that they started looking more closely, was... the political activity, did it extend beyond the 10 percent, you know, that type of thing.

Similarly, P6 explained that *"some charities were getting some traction in opposing public policy"*, and after making specific reference to the Harper government, added that *"Environmental groups, anti-poverty groups in particular were a thorn in their sides, and were able to generate media attention, and a level of scrutiny that they might not have had otherwise"*, as a reason for the implementation of the audit program. Along these lines, P1 suggested that *"Harper used the CRA as a tool"* while making reference to the audits that took place. P4 mentioned that two cabinet ministers from the Harper

government made “*outlandish statements about ya know- charities are laundering money, and foreign aid and this kind of stuff*”, and expressed frustration about this incident by stating:

Look, if you have evidence of criminal activity, put it on the table- because if people are doing this, we want them nailed, but if you are just casting aspersions on 2 million people and 13 million volunteers for the hell of it, then shut up.

This suggests that it is the opinion of the participants in this study that the Harper government made attempts to frame charities as wrong-doers as a result of their continued efforts to push against the federal government’s agenda.

P2 and P1 made references to governments as unwilling to listen to voices that are alternative to their agenda. While commenting on the Harper government, P2 stated that “*there were shrill and not very amenable kinds of public things that were said about all kinds of groups in the sector, and it was harder and harder to speak to, and with government*”. P1 made a number of different comments in this vein, expressing that they find it “*very troubling how government has insulated itself from the people*”, as a control tactic, and suggested that some “*politicians don’t like getting complaints from their constituents*”. Interestingly they suggested that “*taking what people perceive to be a political stance has the opposite effect as well, like there are few politicians that will talk to me now*”. P1 was also concerned that consultations are sometimes used as a “*tick box*” for governments (they involve a community, but don’t listen to what was said), and that it is a “*shut up*” environment. This is consistent with Desantis’s (2013) findings from the literature review. These comments exemplify that some participants are not convinced that the feedback they have for governments is wanted or taken into consideration.

P6, P2 and P1 connected this unwillingness to listen to alternative voices to the audit program initiated by the Harper government. When talking about the program, P1 described it as “*an attempt at intimidation*”, while P6 stated “*I do think it was highly partisan, I think it was the conservatives, I think it was their agenda, to control view points that they didn’t want to hear, that were contrary to their own policy and their direction*”, and that it did not have “*to do with preserving democracy, or greater value*”, rather that it “*was all about ideology*”. P2 seemed to agree with this statement, declaring that:

We were on record as a board and an organization saying that the political audits of charities, which is exactly what they were, politically motivated audits, should end. It was bad governance. It was a poorly understood, politically and ideologically motivated decision to even do it.

Having both been audited, P1 and P2 expressed worry that the audit program framed charities in a negative light. P1 was concerned that “*innocent or guilty, you know, the reputation gets out there. You know, you are being investigated by the CRA, gotta be something there*”. P2 echoed this by stating “*our work is kind of- it almost gives the impression that it is suspect*”. These statements make it clear that participants thought of the audit program as a way to limit the influence that charities had in voicing opinions alternative to the federal government’s agenda, and that it resulted in intentional public suspicion of charities. This supports the Broadbent Institute (2014), Phillips (2013) and Kirkby’s (2014) accusations that the program was ideologically motivated, and negatively impacted the reputations of charities.

Favoritism of the Private Sector

The policy supported favoritism of the private sector over the charitable sector in opportunities to influence governmental policy which was mentioned by P4 and P2 as being a source of frustration. P2 was concerned that the dynamic is “*not an even playing field*”, and situated the private sector as being able to “*do whatever they want*” when it comes to lobbying for their own interests. P4 spoke concretely about this relationship, and while referring to the charitable sector, stated that:

no other sector is limited in their ability to engage in this form of advocacy, and people will come back and say ‘oh but, you know, you are giving out tax credits and we are subsidizing this – yeah well, the corporate community can spend an unlimited amount on lobbying, and PR campaigns, write off every penny of it, and get a massive tax break, it is the same thing. No one is talking about limiting their ability to do it, so. So there is that principle at stay.

P4 then furthered this by stating: “*The department of finance every year publishes this thing called the Report on Tax Expenditures, and you know, it is hundreds of billions of dollars a year that the corporate community is getting in tax breaks*”. These arguments situate the private sector as having a structural advantage when it comes to political advocacy, in that they are unfettered in the amount they can spend on lobbying, but charities are limited to spending 10 percent of their total operating budget on political activity. This is a frustration for charities because the private sector may then have more influence over governmental decisions, while receiving many subsidies from tax payers.

This dynamic is concerning because the private sector does not have to take the common good or well being of citizens into consideration when lobbying the government. Their main concern is their own profits, which may contradict the common good. P2 spoke of this by giving the example of pipelines going through Aboriginal territories, and damns that destroy the environment, but benefit corporations. They were concerned that

“there is a legitimate public conversation that should happen around those kinds of things”, and that opportunities for charities *“should be equally as strong as the possibilities for the private sector and wealthy individuals donating vast sums of money to support their point of view”*. The unequal power relations between the private and public sector in the ability to lobby for their respective versions of social change gives the private sector more weight in influencing the government, at the expense of the well-being of diverse groups of citizens.

When P4 stated that no one is questioning the private sector’s ability to influence social policy, I inquired about why they think that might be. Their response to me outlined that the government does not consider the charitable sector to be a contributor to the economy. They suggested that *“there is an element of, well, you know, we can’t restrict them on this because they contribute so much to the economy.”* This discourse both ignores that charities do contribute to the economy as employers, and situates the economy as having greater importance to governments than the type of social change that charities may be lobbying the government for.

P1 also touched on this, stating that *“it is about the place of the non-profit sector. Your place is not to comment on government policy. That is for the Board of Trade, that is for the Chamber of Commerce.”* This demonstrates that P1 feels that governments are more interested in listening to the private sector because members of this sector would likely be in favor of policy that benefits the economy, rather than having suggestions that may cost the government money, like what the charitable sector may offer.

Summary

Charities are operating within an ideological climate whereby different levels of government implement cost saving measures and focus on the economy over the needs of diverse groups of people. This narrative was amplified during the Harper government's reign, and complicated by the audit program, which was used as a tactic to control the agenda, and frame charities as suspect. Participants report that different levels of government are not always willing to listen to alternative voices. There is frustration over the structural imbalance between the public and private sector and their differing capacity to put pressure on governments to lobby for public vs. private interests. Governments are perceived as favoring private interests because they benefit the economy, but this is not synonymous with looking out for the well-being of all citizens.

Advocacy Chill: Past and Present

Advocacy Chill During Audits

There was a general understanding among participants that an advocacy chill took place to some extent during the Harper government's audit program. P2 voiced that *"when you are in a setting whereby engagement [with government or policy] seems to be frowned upon, it does create this kind of a chill"*, while P5 declared that *"there definitely was a chill"*. P6 described the audits as a *"new game"* and a *"new world"*, and stated that during this period, *"your 20-year track record might not mean anything"*. While those participants were clear on the existence of a chill during that time period, P4 complicated the extent to which organizations actually stopped, or hesitated to advocate. They said they heard 'anecdotal reports' such as the boards of different organizations being afraid of getting into 'trouble', so discouraging advocacy. P4 stated that:

I think the aggregate numbers don't really support the notion that there was this massive over all chill, but I think there has been some shifts in terms of the types of organizations that are doing political activity. There is also I think, you know, cases where organizations are continuing to do the behind the scenes advocacy, but not doing the public campaigns that they might have done in the past. But it is hard to get, it is hard to pin down where exactly that is happening, or to what extent that might be happening.

This suggests that according to P4 (who had done previous research on the existence of a chill), the extent to which organizations felt this chill was variable, and that advocacy may have changed shape for some organizations, rather than disappearing all together.

P2, P5, P6 and P4's assertions are backed up by Desantis (2010), Desantis (2013), Kirkby (2014), Lasby & Cordeaux (2016), Phillips (2013), and the Report of the Consultation Panel (2017, March 31st), who all found evidence of an advocacy chill, but to different degrees and in different forms.

When asked about a chill within their own organizations during the audit program, P2, P3 P1 and P6 admitted tenseness or worry, but still continued in their advocacy. P2 stated that *"There is no question that you really start worrying about the kinds of things you are doing"*, while P3 *"wouldn't say that necessarily the tone [towards advocacy] changed,"* but they *"just became more aware of it and maybe sharpened [their] tools a little bit, and I wouldn't say we were silenced in any particular way. We were just smarter."* When P1 was audited, they stated that *"it certainly got [their] leg shaking,"* but added, *"No, I did not change. I believe that citizenship has a right, you have a right as a citizen."* P6 specified that they *"wouldn't call it a chill,"* but that *"it was front and centre on our radar, and we were very cautious."* P5 and P4 did not report being worried about their political activity during the audits. P5's reasoning for this was that prior to the audits

“they were very careful to position all of this,” so they *“didn’t feel it impacted on”* them.

The experiences of the participants within their agencies somewhat reflect their overall opinion regarding a broader chill, as it seems to have impacted them all to different degrees. It is important to note however, that none of the participants reported that the audit program caused them to stop their political advocacy.

Interestingly, P2 suggested that there may also be a chill within the funders of charities. They went on to describe their experience as follows:

We spent hours with different funders, who are like.. not individuals so much, but groups of sisters [Nuns] who would want to give, but wanted to keep their books clean, and wanted to do what government said, so they needed to give to charities, and they needed to make sure that what they were giving wasn’t political and so we had to talk about, talk all that through.

P2 suggested that I talk to funding agencies as well, and stated *“you might find that some of them are more... were as worried if not more [than charities].”* Unfortunately speaking to funders was beyond the scope of this research, but this comment demonstrates that the audits of charities had a broader impact than just affecting the willingness of charities to challenge governments.

Though participants were not asked about strategies they adopted to work effectively within the CPS-022 Policy Statement during the audit program, P4, P2 and P3 offered several over the course of the interviews. P4 adapted their political activity tracking methods during the audits to ensure that they were recording all activity as it happened, so that they did not have to think back and do any guess work when it came time to prepare their T3010 tax statement. P2 and P3 both spoke of framing issues differently, presumably to make them seem less controversial or more palatable. P2 stated

that they “*spent more time-some might say we ‘lost more time’, trying to frame issues,*” while P3 spoke of “*staging*” and “*positioning*” issues differently, and labelling activity as education. Interestingly, P3 talked about going more micro when it came to education and critical consciousness raising. Their organization “*became more engaged on the ground with more people, right, which is, you know, a very effective way to move on issues*”, and stated “*it is all about mobilizing people into action, but through tools that have more impact.*” When describing this strategy, they referenced Paulo Friere’s popular education methodology as being similar to their approach. They described this method as being “*in some ways more effective*”. This was not a strategy that was described in the literature, so it is particularly interesting because it demonstrates a strategy to promote macro change ‘from the bottom up’ by using less detectable consciousness raising.

Contributors to the Chill; A Lack of Clarity

The pressure of a possible audit was made more complex and worrisome because participants indicated that charities find the CPS-022 Policy Statement to be confusing or unclear, have experienced governmental bodies and auditors as not understanding the policy, highlight the issue of bureaucratic discretion, have experienced inconsistent application of the rules, and fear that a lot is at stake if mistakes are made.

Throughout this research political activity was referred to using the definition outlined in the CPS-022/Income Tax Act. It should be noted that this only represents the Canadian bureaucratic definition of the term. The notion of ‘political’ varies greatly according to one’s theoretical orientation, which is likely a source of confusion for social workers practicing within the CPS-022. Critical theory would suggest that politics are

engrained in every activity in which we partake, so the bureaucratic definition is ideologically based because it supports the narrative that there are political activities and non-political activities, which de-politicizes actions that are inherently political.

For the purposes of this research, participants were asked to define political activity under the Income Tax Act, so that their responses could be compared. Only half mentioned that the public must be called to action (though an additional participant implied this throughout), which is the defining characteristic according to the income tax act. I would not go so far as to suggest that those who did not describe political activity in this way do not understand the policy, but might suggest that the confusion resulted from the broad term ‘political activity’, which is recommended to be changed by the consultation panel. As critical theory would suggest, P3 noted that the lines between what is political and non political are blurred, stating “*within that work there is no boundary around what is political. In our work everything is in and of itself political, because we are advocating for social change*”. Lastly, 4 participants distinguished between non-partisan and partisan activity, suggesting that this is a crucial aspect of the policy in the minds of the participants.

Participants were also asked in what ways they engage in activity that would be deemed as political by the CPS-022. Popular answers included social media, organizing people to act on an issue, awareness campaigns, encouraging people to contact governments, and formal writing briefs. It should be noted that depending on how awareness campaigns are carried out, they may not be considered ‘political’ because they

would fall under the charitable purpose ‘education,’ which demonstrates some confusion with the term ‘political activity’.

Consistent with findings from Desantis (2013), Desantis (2010), Kirkby (2014), Lasby & Cordeaux (2016), Phillips (2013), and The Report on the Consultation Panel (2017, March 31st), P2 and P5 cited confusion surrounding the policy statement as an area of concern. When P2 was asked what constitutes political activity, they laughed and replied:

If you can answer that question you go to the top of the class, and you actually can inform any charity in the country. I mean, the problem is no one knows what it means. No one actually, no one is actually clear on that, and nor is the government.

P2 attended the recent in-person consultations and stated that “*around the table you found that there is no common understanding of definition*”. They also touched on confusion around reporting at the consultations, expressing that “*it is not at all clear that everyone keeps track of the same kind of stuff*”. As a lawyer, P5 stated: “*I can interpret that. But, I think, you know the average Joe charity, unless they have got their lawyers reading it, they are worried about it.*” P5, however, was also adamant that some charities are just not reading the policy statement in-depth as they should be. This being said, P2’s experience with the consultation panel strengthens the argument that charities find the CPS-022 policy statement unclear.

P2 and P4 both cited instances where they had sought help in understanding the policy statement, but did not receive it. P2 started by stating that in a consultation session he attended, “*Some people suggested that even if you were to call the very nice staff at CRA, and ask them, you could understandably get different reads on what it actually all*

amounted to.” P2 then went on to describe a particular incident where they asked the individual auditing their agency a question about whether or not they need to retroactively include the time spent preparing for an activity that had a charitable purpose that became political, to which the auditor replied *“Oh, that’s a question for the folks in Ottawa”*. P4 had a similar experience, asking the same question to the CRA, who failed to reply at all. P4 reasoned:

...we don’t know if it has been because they don’t want to answer, or because they can’t answer. And if they can’t answer the question, like if the regulator can’t tell you what the rule is, how are you supposed to follow the rule?

This lack of clarity leaves room for bureaucratic discretion on the part of the CRA, which can be worrisome for charities, as they do not know what interpretation the interpreter of the policy will lean toward. P5 recognized that “there is a scope of interpretation” when it comes to this and other policies, and also mentioned that the Harper government enforced the policy differently than other governments. P5 was concerned that there is some strange language in the current policy statement that is left to the regulator to interpret, such as education consisting of “training the mind”. P5 also recognized that *“People [employees of charities] read in their own stuff into it, like even if it is clear”*, demonstrating that bureaucratic discretion goes both ways.

This lack of consistency and clarity leaves room for experiences of inconsistent application of rules, like one that P2 cited. P2 partnered with another organization on a poverty initiative, and both charities experienced audits that cited issues with partisanship related to the program. P2 stated *“I think a lot of the issues is the arbitrary application of the rules”*, and then questioned, *“how is it that two agencies that are co-organizers, one is*

audited for something that lasts (amount of time), and the other group gets through the audit?" P2 questioned, *"What in the world was different that wasn't brought up to us, that was brought up to them?"*. It is my understanding that P2 is suspicious that the co-organizing agency put significant pressure on the government, and the audit was used to quiet the other agency, but P2's organization did not go down as hard for the same program.

The lack of clarity brings fear to charities in situations of audit, because when one's charitable status is in question, a lot is at stake. As described by Mulé (2011) in the literature review, organizations without charitable status are less financially secure, and generally have less power, influence and legitimacy than those with charitable status. P2 expressed worry over this, stating that losing their charitable status *"would have meant the end of [their] financing."* P1 also indicated that in the early days of their agency they were always on *"the fringe"*, and *"didn't have much to lose"*. Now that they are an established agency with a large operating budget, they have *"okay salaries"*, and are *"part of a whole machine"*. This indicates that the agency would be greatly impacted if they lost their ability to access the same funding sources if their agency was implicated over political activity, or another threat.

It is thus important that the CPS-022 Policy Statement be as clear as possible, to ensure that organizations are comfortable operating within it. Agreeing with this, P5 spoke of an appropriate standard for any governmental policy as being *"clear so that people understand what they are supposed to do and not do, without having to get high priced legal help to interpret it for them."* At the very least, policy should be accessibly

written for all who must follow it, to avoid situations such as that which took place with the advocacy chill.

Is there Currently a Chill?

One of the main questions this research was intended to focus on was whether or not the advocacy chill remains now that the audit program has stopped, and that there has been a change in government. It is beyond the scope of this research to determine this in any definitive way, as this is a qualitative research study involving 6 participants, rather than a large scale quantitative study surveying the charitable sector. I can therefore only report on what the participants indicated they think is currently occurring for the sector and their agency.

When asked if they thought that a chill currently exists in the sector they work within, P2, P3 and P6 indicated that they did not believe that a chill is presently occurring. P2 answered *“not right now, I would say there [was], we have actually gone the other way”*, indicating that the new government *“have consulted out the wazooby.”* P3 ventured that *“currently on a federal level we have a government that is a little more open to some of the actions that people have, and I think that is probably impacting where things are right now,”* and added that the *“political climate has certainly changed.”* P6 expressed that they do not think one is occurring in their sector, *“because there were enough of them out there [in their sector] that have been around long enough, like before any of this happened, umm that they were able to quell our nerves to a certain extent.”*

While this narrative made up the majority of the responses to that question, P1 and P5 were not convinced that the chill has left. When asked about a current chill, P1 stated

frankly that *“there is no advocacy.”* They expressed that *“there is a bit in organizations like social planning or something like that, that are, you know, creative”*, but stated that in their experience people are *“all behind you until all of the sudden it gets hot and everybody leaves.”* They then added that *“the level of advocacy is appalling.”* When asked if they thought an advocacy chill currently exists, P5 responded by stating *“well I think, probably it is that people don’t understand it”*, indicating that they were still coming up against confusion that is causing reluctance to advocate. P5 mentioned that they are on a board who is still quite worried about challenging the government, so in their experience the chill has not quite warmed. These mixed results indicate that some organizations have relaxed, but others still have their muscles tensed.

Participants were also asked if they thought the tone towards advocacy had changed, whether it was the tone within their organization, or that produced by governments. Opinions for this were also mixed. P2 said they had noticed *“a massive change in tone for the sector”*, and that *“there is a different atmosphere totally right now.”* P4 was hopeful, stating that *“the language about the contribution that charities can make and the legitimacy of them making that contribution has been good.”* P6 has *“been encouraged right from the start by the changes”*, and stated that the turn around is *“consistent with what charities do.”*

The remaining responses to whether or not they had noticed a change in tone were less optimistic. P3 seemed to ‘flip flop’ between opinions, stating a range of things the Trudeau government had done that they liked and disliked, venturing that advocacy is now *“taking different forms, shapes and levels”*. P1 was quite skeptical, admitting that

there was “*obviously a change in tone from the Harper government*”, but that “*the Trudeau government doesn’t actually do anything other than change tone*”, and that “*their actual record of accomplishment is pretty sparse*”. P1 stated that under Trudeau it is still “*a neoliberal agenda*.” P5, who was not fazed by the audit program, did not “*notice any difference*” in governmental tone, other than because of the consultations the policy might be “*opened up more*”. Like opinions regarding the current existence of an advocacy chill, there was no resounding ‘yes’ to a governmental change in tone, which indicates that some in the sector need more convincing that the current government is open to listening. A change in tone is not enough, more legislative clarity is needed to make charities more comfortable engaging in political activity.

Summary

Participants generally agreed that an advocacy chill took place during the political activity audit program. The extent to which it is perceived to have taken place is variable. On average, participants felt tense during the chill, but continued their advocacy activities. It was suggested that a chill may have been felt among funders as well. During this time, participants spoke of re-framing issues, and going more micro/meso with their social change efforts. Contributors to the chill that intensified the threat of audit included confusion about rules, governmental bodies being unclear about rules, bureaucratic discretion and inconsistent application, and fear about what is at stake. Participant responses varied when asked if they believed there to be a chill currently, with more leaning towards a warming of the chill. Participants generally agreed that the tone of the

federal government has changed with regard to advocacy, with more agreeing than disagreeing.

How is the CPS-022 Interacting with Everyday Practice?

Impact of the 10 Percent Policy and the CPS-022

When asked how or how often the 10 percent policy impacts an agency's daily decisions or programs, surprisingly all participants reported that it is not often considered. P2 and P3 made reference to it being more important during the audit program. When asked this question, P2 (who was audited) expressed that "*when you are under audit, you are particularly, forgive me here, your shit detectors are out*", indicating that they were focused on how their activities would be taken up within the 10 percent. P3 stated that "*it used to come up a lot more when the Harper government was in power,*" but "*it hasn't come up a lot in our current discussions,*" though, "*we are certainly still very much aware.*"

Referring to current times, P2 stated "*I think we are doing everything we need to do right now*" and that "*if they moved the 10 percent marker, if they doubled it or tripled it, I don't know if that would change anything.*" P6 shared similar sentiments, expressing that they "*are not actually concerned that they would ever go over [their] 10 percent,*" and that it is "*just something [they] bear in mind.*" Both P4 and P1 spoke of large budgets that enable them the freedom to spend a large amount of money on political activity, without the threat of going over 10 percent. This being said, when talking about the prospect of doing more political activity, P4 also stated that "*we don't have the resources as an organization, even if we had the type of issue that would lend itself to doing that,*

we'd have to stop doing other stuff in order to be able to do it." P4 also suggested that other organizations may take up the following thought process:

look we are busy doing stuff over here that people rely on. We aren't pulling resources out of this to launch a letter writing campaign, or run an ad in the Globe and Mail'. You know, if we pulled 10,000 dollars out of service to run one ad in the Globe and Mail on an issue, our donors would be freaking on us

These suggestions complicate the finding that the participants don't often consider the 10 percent policy in their decisions. It is important to take into consideration that an organizations budget is often not ample for what they want to accomplish, so pressures come from prioritizing activities, both for the needs of clients, and the expectations of donors. Charities may encounter these limits to advocacy before they are impacted by the CPS-022 Policy Statement.

After participants responded to the question how, or how often the 10 percent policy impacts their workplace decisions, they were then asked how they felt about the policy in general. Opinions regarding the policy were mixed, but leaned more toward finding it problematic. P4 thought that the 10 percent limit is arbitrary, stating that the UK treats "*..substantially all as 51 percent, so you know, in theory you could spend up to 49 percent of your budget*" doing political activity. P6 agreed with this, also stating that "*10 percent is low and arbitrary.*" P6 also expressed that they had "*never liked*" the policy, and that it is "*completely contradictory*" to what charities should be able to do. P5 was "*fine*" with the policy, because they stated they could accomplish what they wanted "*through other means, like education,*" and thought about the 10 percent as a "*buffer zone.*" P1 had a mixed reaction, at first stating "*it may surprise you, my answer, but I don't think that is unreasonable because people generally give to charities for service,*"

but then began talking through the policy. They questioned “*the more I think about it, I mean why is there a restriction?*”, “*If I were to spend all of our money on advocacy, I would not expect to get funded.*” They then went on to add that “*we are dealing here with poverty and health, so why can we not speak out about poverty and health?*” P1 also became concerned that the focus on individual activities “*makes you vulnerable*”, and is “*an opportunity people have to try to shut you down.*” This brings up the notion that there are other structural protections to keep charities from becoming strictly lobbying organizations (making the policy arbitrary in more ways than one), which will be discussed in another section.

Strategies used when working within CPS-022

P5 did not “feel hampered” by the CPS-022 Policy Statement, stating “*I think that you can still do a lot of stuff as a charity without breaching the existing rules.*” They shared with me some of the strategies that they regularly employ to work within the CPS-022. P5 spoke about controlling interactions with the media by assigning specific employees to be the only ones who are permitted to talk to the press, in order to ensure the agency always gives “*consistent messages.*” They most often waited for the press to contact them, but on occasion did contact the press themselves to “*plant seeds,*” but not to speak on record about an issue.

P5 stated that “*you can get away with a lot of political activity in education,*” referring to the justification of spreading awareness under the charitable purpose ‘advancement of education’. They specified that they “*often spoke about changing the law, reforming policy, that was my norm*” and reasoned “*does it fit with educational*

purposes?” so that *“it doesn’t get pulled into the political part.”* They also spoke about sitting down and thinking about their activities and breaking them up into small parts so that they could justify different parts into different charitable objectives.

P5 also used neutrality or ‘small p’ politics to their advantage. They stated that *“in some way every charity has to be ‘small p political’* which helps with figuring out how *“you present stuff”* in a more palatable way. This strategy revolved around the rationale that *“if you are too much in one camp, that is going to be really hard,”* presumably because you can alienate groups of people from supporting your charity if you are more politically aligned with your stance.

P6 also offered two strategies for working within the CPS-022, which included educating the whole staff on what is and is not political, and collaborating strategically with other agencies. P6 stated that:

...in any kind of collaboration there is some degree of strategic planning. Who can do what, who is concerned, who is jeopardizing their position, who is not, and therefore you make decisions or do certain things publically or take on certain activities based on how much latitude you have.

Organizing with other groups can thus help accomplish a goal that one charity or non-profit cannot do on their own depending on complex positions and relationships.

Who Benefits from Restriction of Non-Partisan Political Activity?

When participants were asked who the restriction of non-partisan political activity benefits, opinions were mixed. P4 referred back to the historical origins of the policy, stating that *“previously, the interpretation of the rule from the CRA, was that that basket of activities was off-limits to charities at all. So when they came in with the 10 percent, it was actually meant to be liberating for charities.”* P4 did not comment on why they

thought 10 percent was chosen as the restriction, but earlier had mentioned that the percentage is arbitrary. It is assumed from this response that P4 thinks that the restriction is meant to benefit charities, since they are able to engage in a small amount of political activities.

P5 believes that the restriction is in place to keep charities honest about their behavior. They state that they think the government is trying to ensure that the *“beneficiaries of the charity get the bulk of the money. So that is the reason for I think the restrictions of any type, or some restrictions. Because you have got to keep your focus.”* P5 therefor expressed that the restriction benefits people who access charities, because it ensures that money is used for service. This does, however, assume that political activity won’t benefit beneficiaries as much as direct service, and that charities are in some ways worthy of suspicion.

P6 and P1 had responses that were in line with what a critical theorist might conclude about the restriction of non-partisan political activity. Referring to the CPS-022, P6 stated *“I don’t think there is a whole lot in there that is not ideologically driven. I think the government wants some restrictions because it is easier”*, and that *“having some restrictions works in their best interest.”* P1 seemed to agree with this, suggesting *“It probably benefits people who don’t want people to be advocating to them right?”*, and that it *“benefits people in power, that is probably why it is there.”* This demonstrates that some in the charitable sector agree with the notion that restricting political activity can be a form of controlling the agenda, and that it is kept in place because it benefits the government.

P6 was concerned that the CRA had been used as a tool by the Harper government, in that they gave the CRA directions that directly benefited the government. This came about with a conversation about the government's ability to influence the CRA, who P6 was concerned were not actually at arms length. They questioned "*so what power did they have to say no to direction about doing thee audits for example?*", then added "*I think they pretty much complied. So if they are not at arms length, they should be, if they already are, then there is a big flaw in the system, I would suspect.*" Given this comment, it is safe to assume that P6 is concerned that the CRA's actions could again be ideologically influenced by another government who would benefit from it, because there is nothing in place to keep this from happening. This puts into question the role of the CRA as a regulator that is at arms-length from the political will of the government.

Two other barriers to advocacy were spoken about by participants, excluding the CPS-022 Policy Statement. Project funding was not brought up by any participant, but I asked several participants if they are impacted by it, since it was a barrier that arose in the literature review (Desantis, 2010; Greenberg & Walters, 2004; Kirkby, 2014; Nichols, 2008). P1 expressed that project funding is detrimental because it is difficult to find funds to pay heat, hydro and other building and administrative costs, but did not link project funding directly to advocacy. P6 received mostly core funding, but stated that if they were "*in the place of many other charities, then [they] think it would be a definite barrier,*" and that in the past they had collaborated with agencies who were restricted by project funding, because they are fortunate enough to have core funding and could be an asset to them. Though P3 is "*project funding based to do community development work,*" their

fundors are comfortable with how they operate, and they hope to continue that relationship with them. Project funding was thus not perceived to be a significant barrier for any of the participants in this study, as it relates to their advocacy activities. It should be noted that this finding is not consistent with the literature, and likely not representative of how project funding has impacted the sector, and the barrier it represents for many other organizations with charitable status (Desantis, 2010; Greenberg & Walters, 2004; Kirkby, 2014; Nichols, 2008).

P1 was quite concerned about the 'Patients First' legislation that has recently impacted the field of health care. Within this legislation, *"the LHIN has the right, on 14-days notice, without notifying reason, to fire senior management and replace the board."* P1 felt this was a significant threat to advocacy in the sector, because theoretically if an agency over stepped their bounds or upset a LHIN funding body, the management could be dissolved. P1 described the legislation as the *"biggest attack on the non-profit sector in history,"* and felt that the motivation behind putting it in place was to *"make us shut up."* They were concerned about continuing to write a blog that is critical of the system because the LHIN now has power over their job security. This legislation would only impact agencies who get their funding from this body, so is not a threat to charities not operating in the health sector.

Summary

When asked to define what constitutes political activity under the CPS-022 Policy Statement, some participants did not connect it with calling the public to action, indicating possible misunderstanding, since this is one of the defining features. The 10

percent policy did not impact on participant's daily decisions, and they were not worried about going over the amount. This is possibly because they would need to stop doing other activities to do more political activity, which may impact those who are benefiting from the charity or donors. Opinions were mixed regarding how participants felt about the 10 percent limit, ranging from it being arbitrary or not liking it, to not having a problem with it. Strategies used to work effectively within the CPS-022 included controlling the press, justifying activity as educational, being politically neutral, and collaborating strategically with other agencies. When asked who benefits from restricting political activities, some thought it is done to keep charities honest, while others thought it helps governments control the social agenda. One participant was concerned that the CRA is corruptible in the governments favor. Project funding did not greatly impact participant's participation in political advocacy, though this is likely not representative of the experiences of other charities. 'Patients First' legislation was cited as a barrier to advocacy outside of the CPS-022.

Complicating Charity

Citizenship and Democracy

When rights were spoken about throughout the interviews, it was usually in reference to the rights of charities being violated in some way, mainly the right to participate in democracy. Democracy involves the right of individuals to comment on the laws, policies and decisions of governments, without being penalized as a result of their participation in the public sphere. P6 and P1 spoke of the loss of rights and citizenship at the hands of the government. When P6 was speaking about the Harper government using

the CRA as a tool to control the agenda during the audit program, they stated that they saw it as an “*incursion of rights*”, and voiced that “*the rights of an organization are recognized by the Canadian government, with a mandate this is perfectly acceptable and laudable.*” P1 was concerned that the “*shut up environment*” they were experiencing is part of an “*anti-citizenship agenda.*” When asked to describe, they replied that

the idea of being a tax payer is an exchange type relationship – I give you money as a tax payer, you provide me with a service- that is the foundation or link between a resident and their government. I think, as a citizen, you have a lot more rights. You have a right to comment on government policy, you have a right to be involved with government policy,

and added that the pressure to not speak up is a “*loss of citizenship,*” which “*is so incremental.*”

What is perceived as the loss of rights has an impact on how charities are able to participate democratically, and thus impacts the extent to which they are able to speak on behalf of or with the populations they work with.

P2 and P6 spoke about the importance of a public conversation happening around issues that impact diverse groups. When referring to projects such as pipelines, P2 stated that “*there is a legitimate public conversation that should be happening around those kinds of things.*” P6 brought the government into this obligation, voicing that their job should be tough, and that “*every decision government makes should be scrutinized, and should be something that is in the media, and a part of public conversation*”, and that “*it doesn’t matter that the government doesn’t like their opinion.*”

Importantly, P4 pointed out that charities are “*the only groups in the country that are legally required to be acting in the public benefit, and to be speaking the truth,*” with

the intention of supporting the role of charities in democracy. This is in direct contrast to the private sector, whose goal is profit, rather than the needs of diverse citizens. P4 also situates charities as being “*a mechanism for people who otherwise don’t have the time, or the resources, or the knowledge to get involved in an issue, to come together and get involved in a cause that they believe in,*” indicating that they serve as a platform for citizens who are marginalized to support change for issues that are impacting them. P4 points out that charities have a unique role

...because they work with people who live with the day to day consequences of what governments do or don’t do, they actually have knowledge and perspective that the bureaucrats don’t have, that the officials don’t have, that the private sector doesn’t have,

also stating that they are “*right there on the ground in every community,*” so have invaluable experience to offer. These comments on the important position that charities have in contributing to democracy are backed up by Broadbent, 2014; Desantis, 2012; Kirkby, 2014; and Lasby & Cordeaux, 2016, as sourced in the literature review.

Walking on Two Feet

Consistent with structural social work theory, when referring to the role of charities, P2 brought up the concept of “*walking on two feet*”, which they described by stating “*you know there is charity, and there is justice, and you walk better if you can walk with both.*” They went on to say that there is nothing wrong with sharing insights about how the people you are working with are impacted by policy, and suggesting to government “*what works better and what doesn’t*”, and that those “*are legitimate activities.*” Along these lines, P4 gave an example of an opinion news article that suggested donors would be upset by the notion of a charity using their money to advocate

for political change. To this narrative, P4 responded by stating “*You know, what is the point of cleaning up every river that gets polluted, you are much better off finding a way to stop the pollution from happening to begin with,*” and that “*the impact isn’t in treating the consequences of a government policy or a lack of a government policy, the impact is in the policy itself.*” P4 suggested that they “*are finding increasingly that people want to know about the impact,*” and that “*if through your policy work you are displaying impact, umm... that is just as relevant to people as if the services you are providing are displaying impact as well.*” These comments demonstrate that participants feel that direct service delivery by itself is not the most effective way to create impact, and that they are optimistic that donors feel the same way.

Throughout the interviews it was apparent that views on the degree to which charities are obligated to engage in political activity to produce social change was not unanimous among participants. Charities noticed government messages regarding their roles, suggested advocacy is fundamentally apart of their jobs, and rejected/complicated the role of ‘lobbyist.’

When referring to the fact that charities are tax exempt, P4 felt that some government personnel saw charities as “*little old ladies sitting in a church basement knitting quilts to raffle off to help a refugee family,*” and that their attitude seems “to be like, ‘*we are giving you all of this, you just sit over here and be good little boys and girls,*” indicating that they do not take charities seriously as valuable agents of change. P3 has received mixed messages from their city council, with some saying that they “*are not enough of an advocate*”, while others stated that they “*are playing too much of an*

advocacy role". P1 voiced that they did not think governments wanted to hear them comment on policy, and held the attitude that charities are "*paid to provide service*," and then added: "*I actually think we do have a voice, and you need to hear it.*"

Along the narrative that governments want to limit the role that charities play in the public policy realm, P6 spoke about the objects change that they went through in order to become a charity. P6 applied for charitable status during the political activity audit program, and unsurprisingly experienced push back when one of their charitable objectives ended by stating that they would conduct "*public legal education, community organizing and law reform.*" P6 stated that "*they had a lot of trouble with law reform,*" so that objective was dropped in order for them to obtain charitable status. P6 was "*not particularly happy about having changed it*", but stated that they "*thought it was still consistent with [the agency's] values.*" Overall, it appears that participants who commented on this subject regarded government as unwilling to accept charities as having a strong role in commenting on public policy, making it more difficult for charities to 'walk on two feet.'

P1 and P6 were vocal in describing what they think the function of charities should include, which to them is to be involved in doing what is possible to advocate for social change. P1 talked about political advocacy as being "*fundamentally part of the job*," and also stated that its inclusion in activities is "*an ethical issue*," indicating that 'walking on two feet' is synonymous with the role of charities. According to this statement, knowing that something harmful is occurring as the result of a policy or decision of government requires an ethical response on the part of charities by attempting

to draw attention to the issue. P6 mentioned that charities “*should be encouraged to actively participate in effecting social policy change*”, and described their organization as being “*advocates by nature.*” When referring to charities engaging in political activity during the audit program, P6 questioned “*why should they have any problems doing exactly what they are supposed to do?*” indicating that political activity is part of the intrinsic role of charities.

P5 was less adamant about the role of charities in pressuring the government for social change. They stated that they think “*charities should be doing charitable work*”, and that “*when you are not a charity you can say whatever you want, and I think those are appropriate limitations. You are not there... you are not a lobbyist. You are a charity.*” P5 spoke about doing a great deal of educational and awareness campaigns regarding connecting social issues to governmental decisions, but stated that they

kept it within that educational scope. I didn't you know, do a targeted letter to people to say, you know 'contact your politician and here are the names of all of the politicians you can contact. That is where it oversteps it.

P5 spoke about the interaction between loyalty to donors/public funds and the engagement of charities in political activity by stating that

...charities are there to use their money for charitable purposes, if you are really engaging in a lot of political activities where you are spending money on that, you are diverting the money. So for me that was just a reminder that the intent is you are there to use the money for your charity, your charitable purposes. So you have to be careful that you are not doing unnecessary expenditures.

P5's reluctance to take on the label of “lobbyist”, and their choice not to attempt to rally the public to action demonstrates that some from the charitable sector support current limitations in pressuring the government for policy change. This is in connection with

whether or not one understands activities that have been deemed as ‘charitable’ as having an ideological base that is inherently political. P5’s line of thought suggests that they agree with the definition of political activities as outlined in the CPS-022 Policy Statement, which limits the pressure charities can put on governments for social change.

Interestingly, P1 also rejected the label of “lobbyist,” but for different reasons. P1 mentioned that *“the Province, a year and a half ago brought in lobbyist registry regulations, and non-profits are treated the same as businesses in there, so if I contact my MPP about anything, I’m a lobbyist now.”* They then added *“So I haven’t registered just on principle. I don’t believe that If I am talking about the need for non profit housing, that I am a lobbyist in the same way that someone wants to build a tower down here.”* It is my understanding that P1 rejects the label of ‘lobbyist’ because the private sector is lobbying the government on behalf of their own interests (profit), while charities are lobbying the government for the well-being of groups of people, which the government should already have as their prime motivation for their decisions. For P1 then, charities should not have to register as lobbyists because they are sharing their on the ground experiences of how government policy interacts with the everyday life of citizens, which is not self-serving.

Regardless of the degree to which the participants think that charities should be engaging in political activity, there are structural protections in place to keep charities from becoming entities that solely pressure the government for policy change. As stated in an earlier section, P1 notes that if they *“were to spend all of [their] money on advocacy”* they *“would not expect to get funded.”* Charities apply for funding through

bodies that assess their work as charitable, so if a charity attempted to become an entity that solely engages in political activity, they would find it very difficult to find the funding they need to keep their organization afloat. P4 also noted that an organization cannot just say “*oh, we are going to stop doing service provision*” and “*do nothing but lobby on policy*” because they would lose their status because you cannot be a charity if that is all you are doing, so there are protections built in.” It should be noted that ‘service provision’ in this case, refers to any activity that fits into one of the 4 heads of charitable purposes as described in an earlier section, such as the advancement of education. P4 also voiced that “*if the advocacy and public policy work is okay, then it should be up to the charity and its supporters to determine the best balance of things, and you know get rid of some of this confusion.*”

The line between what a charity should and should not be engaging in is not one that is agreed upon by all participants, which makes the role of charities complicated, since the social service sector is not a homogenous community. According to structural social work theory however, social workers should be doing what they can to incite social change, both through service provision and actions that publically link governmental policies and decisions to social issues, which all participants are engaging in.

The Sector as an Employer and Economic Driver

P4 was concerned that governments do not consider the charitable sector as the employer and economic driver that they are, and could be if it were given more consideration. They stated that “*they haven’t got their head around the fact that there are 2 million people employed in this sector.*” And that they are responsible for “*more than 8*

percent of GDP.” To put the lack of emphasis on the sector into perspective, they compared it with the focus on the auto sector, stating that “2008/2009 there was billions of dollars and thousands of hours of experts and policy time dealing with the auto industry. The auto industry is not even 1/10th of the economic impact of this sector. But they don’t think about it this way.” To further this, they expressed that jobs created by the charitable sector “are spread in every community in the country- big and small,” and that if:

...you want to pump a few billion dollars into the auto industry, okay fine, Oshawa and Windsor are going to see a boost, no one else is. You pump a few billion dollars into the charitable sector, that is going to spread- that is going to have significant impacts over the whole country. So they just don’t think of us as employers.

It is important to note that if the charitable sector was given the same quality of attention that is given to other sectors that directly benefit the economy, that it would improve conditions for not only employees of charities, but for those who receive service as well.

Along these lines, P4 also brought forward the notion the the federal government does not have a vision for the future of the charitable sector. P4 stated that

...every other sector has a government department that is responsible for thinking about its future, for proactively developing policies, and establishing frameworks that are going to allow that sector to thrive. Charitable and non-profits? We have nothing. We don’t have a place when there is an issue that effects us structurally, there isn’t a place to go in the federal government to talk about that issue. There is no one thinking about that issue.

Critical theorists would suggest that this is because since the government is focused on the needs of the economy, and the charitable sector pressures the government to spend money rather than directly helping the economy, that the government does not value the

contribution of charities in the same way that it values private sectors such as the auto industry or the banks.

Summary

Participants spoke of their rights being violated by governmental attitudes toward their advocacy, and expressed the need to have public conversations about issues of interest, which they felt charities should be apart of. Charities were described as being important to these conversations because they are required to act in the public's benefit, and have 'on the ground' experiences in diverse communities. The degree to which participants thought they should be 'walking on two feet' varied. Participants spoke of negative messages coming from governments about their advocacy, which some felt they should be doing more of, while others were content with the restrictions. The term 'lobbyist' was complicated, with one participant not wanting it applied because they did not feel it is within the role of charities, while another participant thought that the government should share a common interest with charities. P4 was concerned that the charitable sector is not taken seriously as an economic driver/employer, and not valued as a sector within the structure of the government.

Recommendations

Reactions of Participants to Legislative Proposals

Participants were asked to share their opinions on the recommendations put forth by the panel in early May 2017. As mentioned, they were given a short summary of the recommendations, copied straight from the document that was released by the panel (appendix D). Overall, participants were surprised and pleased with what they read. P2,

P3 and P4 mentioned that they were happy that ‘voices were heard.’ P4 stated that they *“thought that they displayed a really good grasp of the issue”* and that *“it was very reflective of what they were hearing.”* P1 declared that they *“couldn’t have written it better [themselves],”* and that it is a *“step in the right direction, and a step contrary to where all other directions have been going.”*

Participants then shared parts of the recommendations that they thought would make the biggest difference in practice. P2, P3 and P6 were happy with the decision to remove the word ‘political activity’ from the policy, stating that it is *“wise,” “really great,”* and will *“certainly make it clearer.”* P5 was concerned that the replacement term *“public policy dialogue”* may be too broad and open to interpretation. P2 and P6 were happy with the proposal to focus on charitable purposes rather than political activity, which would end the 10 percent policy. P2 pointed out that it would help to even the gap between the private and public sector. P6 thought that the removal of the 10 percent policy is the *“most important thing”* in the report, and that it would make them *“a lot more comfortable on a day to day basis.”* P6 also reacted positively to the emphasis on qualitative reporting instead of quantitative. They talked about feeling that it was a waste of time to figure out how much it cost to send out tweets and other activities that are difficult to quantify. They also mentioned that they already report qualitatively to funders and their board of directors, so this would be an easy adjustment.

P2 and P4 thought that the recommendations put value on transparency. P4 was impressed that the CRA agreed to release the results of the consultations to the public because there was *“no legal obligation”* to do so. P4 thought that the recommendations

“went beyond what the CRA at least was hoping,” and that releasing it would *“increase the pressure on themselves to deliver.”* They took it as a sign that the CRA and the federal government are headed in a more transparent direction, and are already demonstrating this with their choice to make the document public. Along these lines, P2 and P1 noticed an attitude change within the report. P2 stated that they *“think the over all change is that it is an attitude that charities are by definition participating in policy development and change, umm, so rather than seeing something as negative, it is in fact positive and expected.”* P1 agreed with this, expressing that *“if nothing else, it is a public statement that we are allowed to do this with some level of feeling that we won’t be impugned for doing it,”* adding that they *“think a public statement like this is, ya know, it might change the whole mood.”*

P3 and P1 expressed haste and concern over getting the recommendations turned into policy. P3 stated that they *“just want them to move forward”*, and that they want to *“get this in under the current government”*. P1 was more pessimistic in their reaction, expressing that they are concerned it might not get through to be turned into policy.

Areas of Concern

Two main areas of concern were expressed by two participants when asked if they foresee any hidden landmines appearing if the recommendations are implemented. First, P3 thought that the recommendations are *“overly broad,”* and acknowledged that *“what they land on is going to be narrower.”* When asked if they think that this will still make people reluctant to advocate because of bureaucratic discretion, P3 replied *“if I had a client who as a charity was asking me this question, I would say let’s wait to see what*

they say. The details. What are the actual rules, because recommendations are only recommendations.” P3 then went on to say that *“the devil is going to be in the details,”* and that *“the wording is going to be extremely important.”* Interestingly, P6 had a similar reaction, also stating that *“the devil is in the details.”* With lack of clarity and bureaucratic discretion being a significant barrier to feeling confident in following current legislation, it will be essential for charities to agree that new policy is as clear as possible.

Secondly, P4 was concerned that the report did not put enough emphasis on differentiating between partisan and non-partisan activities. The report recommended that the phrasing “indirectly partisan” be removed from the policy statement because it was causing confusion, but did not ask the CRA or Department of Finance to more concretely define what partisan activity refers to. P4 expressed that they think that this *“is the sleeper issue in all of this,”* because, *“even if they get rid of the 10 percent, they get rid of the distinction between political activity and whatever- the public policy work that charities do, we still need clarity of partisanship.”* P4 used two examples that concerned them in this area, the first being:

...you put something in a pre-budget submission and a political party lifts it and puts it in their platform, and then someone asks you- well do you think that is a good idea? Are you allowed to answer the question? They can't tell us if you can answer that question or not.

P4 is referring to the fine line between whether or not agreeing with or questioning a decision that a particular political party puts forth constitutes partisan activity. P4 heard anecdotal evidence of auditors *“coming out and saying, ‘oh well, if you support a bill, then you are being partisan,’”* which they added

is in direct contradiction to a) what the guidance says, but b) it is fundamentally dangerous to democracy, to say that commenting on the substance of a piece of legislation, commenting on, you know, because it happens to be the government that proposes this, or an opposition member, to equate the permanent institution of the government of Canada with a political party is fundamentally dangerous.

Secondly, P4 was concerned that government officials drag charities into what borders on partisanship, by putting them in questionable situations. As an example, P4 stated that *“they are quoting things – you know if the cancer society said oh-this should be the policy, and a party isn’t going to think about this, they are just going to quote the cancer society when they are putting out their platform,”* and also that political parties regularly film at hospitals or universities when announcing a policy, yet universities and hospitals usually have charitable status. P4 thus reasons that *“If it is okay, we need to clarify that it is okay”*

After hearing about P4’s concerns regarding the definition of partisanship, I noticed some instances in other interviews where participants were impacted by this issue, or were concerned about the fine line being referred to. When P2 was audited, the auditors were concerned that they had given a list on their website of the politicians that support a federal poverty reduction strategy, which included only two members of the Conservative Party. When this was ruled to be partisan, P2 reacted by reasoning that to them it was *“a question of- just public information”* because politicians *“voluntarily responded,”* and that was the result.

P1 also spoke along these lines, referring to partisan and non-partisan as *“a very fine line,”* before giving the following example: *“If the conservatives come out tomorrow and say, you know, we support two tier medicine, and I come out tomorrow and say two*

tier medicine sucks, well I am not criticizing the conservatives, but everybody knows I am.” These examples demonstrate that the difference between partisanship and non-partisan activity is not as straight forward as current policy and the recommendations assume it to be, which could leave holes in what has been regarded as very “progressive” recommendations.

What Impact would the Recommendations have?

Participants were asked if their actions would change if the recommendations were met by the CRA and the Department of Finance. For 3 of the participants, it would depend on the approach they want to take with hot button issues. P3 stated that the recommendations would make them “*feel more comfortable,*” and that there may:

...be players within the sector world that will want us to push the agenda harder, and further. And our organization may want to take that on a little bit because organizations like ours have been around for 50 years, and our job has been to push the agenda, and to take the hits once in a while.

P2 felt that the recommendations would help them better meet their mandate, and that there “*are times when there is a lot of legislative change going through that we might want to influence, then yes, I think the 10 percent, either getting rid of it all together or raising it could make a difference.*” They also mentioned that the time they spend quantitatively calculating political activity from day to day could go to “*actually doing the work*” they want to do. P5 stated that the recommendations would “*probably not*” impact their practice, but added that they “*say probably not because it would depend on the particular issue, so then you would think, okay should I go farther.*”

P2 voiced that they are currently doing everything they need to right now in terms of political activity, so their actions would not change with the recommendations. They

did add that it was positive that the recommendations were “*actually embracing*” political advocacy “*as a good thing*,” rather than promoting fear around it.

Summary

Overall, participants were pleased with the recommendations, expressing that they were heard. They identified the positive aspects of the report as being: the removal of the language ‘political activity,’ focusing on charitable purposes rather than individual political activities, reporting qualitatively instead of quantitatively, transparency in releasing the report to the public, and the attitude change surrounding political advocacy. They expressed both haste and concern in the recommendations actually becoming policy. Participants were concerned that the recommendations were overly broad, and expressed that “*the devil will be in the details*” when it comes to the written policy statement. One participant was concerned that differentiating between partisan and non-partisan activity was not given the attention it needed in the report. This was backed up by the experiences shared by several other participants. Some participants felt that if the recommendations became policy, that they would have more room to advocate when hot button issues came to the forefront, while others would not change their advocacy behavior.

Chapter 6: Discussion, Implications, Limitations, and Future Research

When conducting this research, I set out to explore how the CRA's 10 percent policy of political activity impacts an organization's ability to meet their mandate and day to day activities, as well as questioning if a warming to the advocacy chill is occurring considering the change in the political climate in Canada, and what participants think of the panel's recommendations. While I did answer these questions, I do not feel that they constitute the most important exploration of this research. I have found that the charitable sector in Canada is at a pivotal moment of growth and re-definition of their role legislatively, which more closely resembles the role that some stakeholders in the sector have already envisioned.

This discussion is split into 7 parts, some of which reflect the findings from the literature review, while others contribute to what we know about the role of the charitable sector in terms of political activity. I will first explore the notion of the 10 percent policy as not being the most significant restriction to political activity, then analyze how the power relations present in the political activity audit program served to de-politicize social issues. Next I will discuss the role of the modern charity, and the spring thaw that is occurring as a result of changing governmental messages regarding charities and public policy dialogue. These topics will be analyzed using the structural social work tenets revolving around power relations, consciousness raising, social change, and human agency. I will then discuss the implications this research has for social work practice, the limitations of the study, and directions for future research.

10 Percent not the Limitation

Surprisingly, according to the participants in this study, the restriction of political activity to 10 percent does not greatly impact their organizations overall. It was cited as something they bear in mind, and are quite aware of, but it was not regarded as a significant restriction that they are worried about breaching in terms of going over the limit. It should be noted that I spoke to organizations who have a large budget (\$800,000 to \$10,000,000). While Lasby and Cordeaux (2016) reported that large organizations are more likely to participate in political activity, one participant in this study commented repeatedly on smaller organizations experiencing a tighter restriction because 10 percent of a smaller budget amounts to less money available to spend proportionally. According to the CRA charity listings, participants in this study only spent between 0% and 3% of their total operating budgets on political activity in 2015, with the smallest organization spending the most. If more time and resources were able to be allotted to this study, it would have been interesting to compare the size of organizations for this factor.

The previous finding was contrary to what I was expecting to find, because of the public statement made by CWP in September 2016. In a CBC interview regarding the launch of their charter challenge, Leilani Farha stated that the CPS-022 is “restricting our ability to do the activities we think need to be done to meet our charitable purpose”, and that “the curtailment of activities to 10 percent is what [they] are concerned about” because it “inhibits free expression and free association” (Canadian Broadcasting Corporation (2016, Sept 6). This led me to believe that this issue might be quite relevant to other macro based charities, but it did not impact the participants in this study in the

same way that it has impacted CWP. I do not believe that CWP is alone in their frustrations, just that the intensity of the situation is not as prominent as I had expected.

While the restriction of political activity to 10 percent was not a pivotal issue in this research, participants did echo the literature regarding their concerns about a lack of clarity and the scope of interpretation with the policy. Some participants reported concern that there is not a standard understanding across charities and governmental employees of what constitutes political activity, and how to report it. This is consistent with findings from Kirkby (2014) and Desantis (2010), as well as with the Report of the Consultation Panel, (2017, March 31st). These sources found that some charities pay for legal help to understand the policy, that a lack of clarity in what does and does not constitute political activity causes fear about engaging in it, and that there is under reporting as a result.

Some participants also complained of issues related to bureaucratic discretion, as there was a lack of consistency in how rules were applied by auditors and governmental employees. Bureaucratic discretion refers to the “congruence between policy as it is written and policy as implemented” (Baker Collins, 2015). Baker Collins (2015) differentiates between two levels of bureaucratic discretion, the first cited from Standfort (2000) being the space in interpretation of the rules themselves, and the second being the discretion that exists in the spaces that the rules do not cover. Participants were concerned with the scope of interpretation that exists within the current policy statement, and how the rules were applied across audits and in relation to other charity’s actions. One participant pointed out that bureaucratic discretion goes ‘both ways’, in that employees of charities also read their own interpretations into the rules.

Concerns over bureaucratic discretion were prominent in the literature as well, with Kirkby (2014) referring to the 'grey areas' in how the policy is applied, and anecdotes that auditors are re-interpreting definitions of political and partisan activity. Kirkby (2014) noted that the scope of interpretation is especially troubling for charities because of the power relations at play. The CRA is the regulating body of charities, so their interpretation of the policy could mean the difference between a charity keeping or losing their charitable status. The danger in this grey area was a contributor to the advocacy chill (Kirkby, 2014). Consistent with this, the Report of the Consultation Panel (2017, March 31st) stated that participants indicated that they were hesitant to comment on government policy for fear that the government would interpret their critiques as partisan. This hesitation is dangerous to democracy, because every citizen is entitled to comment on government policy, and should feel as such.

It is important to take into consideration that the agencies involved in this research were all well established financially secure agencies with a lot to lose if their charitable status were to be revoked. For this reason, they have likely built their organization up around the notion that the activities they must engage in are to be substantially all charitable, and were thus quite careful from the beginning that their activities reflect this. The concept of 'governmentality' comes to mind, which refers to the notion that conduct is governed not only by policy, but also by decisions made to stay in line with what we know is expected of us, with a mind to social, cultural, financial etc. consequences imposed by the state (Bevir, 2011). Organizations may format the activities they are involved in to stay well within what is expected of them, so that there is not any danger to

their status, donors are comfortable, and tangible direct service is given. This conduct may be ingrained and unquestioned.

In addition to this theory, it was suggested by a participant that if they were to engage in more political activity, they would need to stop doing activities they are currently performing because of a lack of resources to allocate to new activities. They also mentioned that this may be the case for other charities, and that it would be hard to justify to service recipients and donors that they are taking away resources for charitable activities to put toward political ones. This suggests that organizations are operating within a strict budget, and that they may prioritize political activities (as defined by the CPS-022) as being less important. Additionally, this de-politicizes direct practice, rhetorically separating direct practice as being political in itself. The literature supports the existence of a constrained financial climate impacting charities, citing the presence of an ‘austerity agenda’, which involves governments clawing back on social spending to decrease deficit (Fernando & Earle, 2011).

One participant also spoke of funders as a barrier to political activity, indicating that the ones they are in connection with are at times uncomfortable with an activity that criticizes the government. They also suggested that funding bodies may have felt an advocacy chill alongside charities during the political activity audit program. The notion that funding bodies are more comfortable supporting direct service delivery initiatives was backed up by Desantis (2013) and Nichols, (2008). This being said, project funding was not a significant issue with regards to advocacy for the participants in this study.

Power relations and De-politicization

As my findings and literature review suggest, the Harper government used the audit program as a control tactic to help maintain the social relations congruent to the agenda they were trying to create. Participants acknowledged that the audits were partisan and ideologically motivated, that left wing charities were specifically targeted, that they were an attempt at intimidation, that the CRA was used as a tool, and that they were used to close conversations down. This is consistent with the literature, as Kirkby (2014) found that the audits made charities feel vulnerable and attacked, that they were used to narrow the scope of public policy conversations, and that the Harper government was hostile in the implementation of the audits. Adding to this, the Broadbent Institute (2014) made a connection between those who were audited and their criticism of the Harper government, while Lasby and Cordeaux (2016), found that 60 percent of charities surveyed were afraid of losing governmental support.

Prior to this thesis, I conducted a review of literature with a focus on audit as a control tactic. Since the findings of this study support this notion, my previous research is relevant here. Kipnes (2008) acknowledges that rather than directly issuing commands, governments with neoliberal aims try to shape social structures in an attempt to achieve the desired behavior that will further their agenda. One way they undertake this is to combine neoliberal ideals with paternalist tools, such as audits and sanctions (Schram & Silverman, 2012). Audits and sanctions can be used to discipline charities into acting 'rationally' (Schram & Silverman, 2012), in the form of abiding by policies like the CPS-022, which leads them to be compliant with the emphasis on individualized practice.

According to Shore & Wright (2015), ‘audit culture’ has become an industry based around producing calculative, responsabilized, self-managed subjects. Shore & Wright (2015) associate the implementation of audit culture as signaling a shift from governing to governance, so is regarded as a way of steering service delivery from a distance. In this way, it can again be argued that the Harper government also used the audits as a form of governmentality, as by using surveillance to monitor the types of activities that charities participate in, they are creating governable subjects that no longer question the agenda of the government. The resulting advocacy chill decreases the future need for the policing of charities, since their voices have been controlled.

In addition to encouraging an advocacy chill, the audit program framed charities as acting suspiciously in the eyes of the public. Two participants in this research expressed this, noting that the audit program gave the impression that they were ‘suspect’, and that “*whether you are innocent or guilty, your reputation gets out there*”. This outcome of the audit program was supported by Kirkby (2014), who notes that the audits portrayed charities in a negative light, and damaged some reputations moving forward.

As mentioned, the audits emerged out of a framed lack of trust for the charitable sector during the resistance to the Northern Gateway Pipeline. Ironically, the solution to this lack of trust was to implement an ‘objective’ measurement of reliability (audit), which was intended to hide the subjectivity associated with the framing of charities as radical, or immoral (Ocean & Skourdoumbis, 2016). This connection of auditable finances to morality (Shore & Wright, 2015) implies that charities need to be kept ‘honest’ by the government, while implying that they have not been honest in the past,

and now need to be policed to keep them from ‘cheating the system’. Since audits are regarded as an objective process, they associate the governments accusations with rationality and calculative truth, making the program appear righteous and necessary.

Using a critical theoretical lens, I inquired about why the government would benefit from going this route to control the social agenda. I reviewed the CRA’s notion of ‘political activity’, and found the restriction of it to be closely related to a core concept in critical theory and structural social work. As mentioned, the CPS-022 defines political activity as encouraging the public to contact the government to oppose, retain, or change a law, policy or decision of any level of government, communicating to the public that a law, policy or decision should be altered, or by pressuring the government in its internal or external materials that a law, policy or decision of government should be challenged (CRA, 2003). This policy largely blocks charities from engaging in consciousness raising, or ‘conscientization’ on a macro scale. The act of restricting charities from involving the public in social change efforts limits their ability to alter their consciousness, and involve them in solutions.

Bailey & Gayle (2003) define consciousness raising as the process by which individuals “not as recipients, but as knowing subjects achieve a deepening awareness of both the socio-cultural reality which shapes their lives, and of their capacity to transform that reality” (pg. 75). Mullaly (1993) cites Longres & McLeod (1980), who explain that because consciousness raising highlights the negative elements of society and politicizes people around those elements, people practicing social work in this way will not be favored by politicians or administrators. This means that since consciousness raising

focuses on education around how capitalism limits, shapes or dominates experiences (Mullaly, 1993), and a government with a neoliberal agenda wants to keep this obscured, this type of social change effort is actively discouraged by governments, through policies such as the CPS-022.

Mullaly (2003) describes consciousness raising as having two elements: the emerging consciousness of how social structures impact one's life, and the action aimed at altering those conditions. He states that these two elements must go hand in hand for social change to occur (Mullaly, 2003). Since charities can engage in the 'advancement of education', and consciousness raising is a form of education, charities can make attempts to educate the public regarding their position. Participants in this study used this method frequently, justifying some activity as falling under the charitable head 'advancement of education'. However, the CPS-022 blocks charities from engaging in the 2nd element of consciousness raising, which is encouraging others to rally for social change. It makes sense for governments to avoid this type of activity, because increased social action would put pressure on them to spend more on social programs.

It is of benefit to governments such as the Harper government to de-politicize social issues. According to Bailey & Gayle (2003), to de-politicize an issue is to "obscure the structural nature of a social issue," in other words "to take it out of public debate or discourse" (pg. 73). The public arena is governed by processes that engage or disengage various debates by moving issues to the private domain (Bailey & Gayle, 2003). By restricting charities from engaging in both elements of consciousness raising, the CPS-022 depoliticizes social issues because the structural roots of issues such as poverty are

not often spoken about publically, leaving much of the public to continue with the dominant narrative of individualization. The audit program amplified this, by making charities reluctant to ‘politicize’ social issues, for fear of being targeted and losing their charitable status.

Mullaly (1993) spoke about the feminist concept ‘the personal is political’, linking it to the notion that a social worker’s practice inherently has political ends. Mullaly (1993) stated that for conventional social work, the political end is to maintain the status quo. By this logic, ironically, the restriction of political activity is in its self a political act, meaning that by not engaging in political activity, charities are still acting politically. By engaging in ‘substantially all’ charitable activities and a limited amount of activities that are deemed to be political by the CRA, charities are by default contributing to the maintenance of the status quo, which according to Mullaly (2003) is a political act.

If social workers are engaging in political activities regardless of the CRA’s definition of such, then they should be pushing for the type of activities that promote social change on behalf of or with groups of marginalized people. To politicize an issue, is to “make explicit the power relations embedded in the lived experience of people’s daily lives”, and to “declassify that which has been kept hidden by the government, the professions, and the corporations” (Bailey & Gayle, 2003, p. 72). The charities who spoke out against the audit program, and participated in the consultations (most of the participants in this research) helped to politicize the way the CPS-022 is impacting those in the charitable sector, which will hopefully lead to changes to the Income Tax Act, allowing for more politicization of the issues charities are trying to relieve.

Born of Resistance: The Modern Charity

In working to politicize the causes of social issues, we see a different definition of charity than that of mainly service provision. Levasseur (2012) suggests that the meaning of charity is narrowly and conservatively interpreted in Canada. We rely on court decisions, most notably from the Pemsel case of 1891, which establishes ‘charity’ as taking place under 4 headings: the relief of poverty, advancement of education, advancement of religion, and other purposes beneficial to the community (Levasseur, 2012). After much research I could not find a straightforward definition of charity or charitable acts, other than these headings. This leads me to assume that charitable acts are defined in their opposites, which in this case seems to be outlined as political acts.

According to the CPS-022, “The main reason why the courts rule out political purposes for charities is a result of the requirement that a purpose is only charitable if it generates public benefit”, which would require a charity to enter into a debate about whether or not a controversial issue is ‘good’, rather than working toward a benefit that is publically accepted (CRA, 2003). It seems that the difference between charitable acts and political acts is the element of controversy; a charitable benefit is publically agreed upon, whereas a political act is more contentious, and thus may not benefit a large segment of the population. This gives the government a great deal of power in determining what is an acceptable issue to advocate on behalf of, and can therefore be ideologically shaped.

It was clear in this study that some participants think that the policies outlined in the CPS-022 are antiquated. They spoke of outdated rules, suggested that our understanding of social issues has evolved, and described running programs that link

social issues to governmental policies. One participant described charities as working with people who live with the daily consequences of what governments do and don't do. It is thus more difficult than it seems to separate charitable acts from political acts. One participant described this line as being "very fine", because when bringing in the voices of people who are marginalized, there is no boundary around what is political because the idea is to advocate for social change, which requires the government to act. Other participants declared that charities should be encouraged to participate in social policy change, and that political advocacy is "fundamentally part of the job". Judging from these inputs, it appears that the participants in this study see charities as having an important role in creating policy, and as a force that can help hold governments accountable to serving people who do not often benefit from new or existing governmental policy.

This is in contrast to the message that some charities are getting from governments about the role of the charitable sector. One participant described the government as conceptualizing charities as a "bunch of little old ladies sitting in a church basement knitting quilts to raffle off to help a refugee family", while another participant insinuated that their city councillor thinks they are "paid to provide services", and thus should not have a voice in public policy. The first participant suggested that this view isn't down to any particular political party or level of government, but that it is "endemic in the bureaucracy" of governments. This suggests that the messages sent by governments about the role of charities in public policy conflicts with the role that charities see for themselves.

Two participants in this study mentioned speaking out publically about the narrative that the audits were spreading about the role of charities in public policy. This resistance was joined by several other charities, notably the Sierra Club (an environmental charity) (Beeby, April 30, 2015), The Canadian Centre for Policy Alternatives (Campbell, December 19, 2014)., and CWP (Beeby, 2016, Sept 6). Additionally, a group of 18 charities signed a joint letter that condemned the audits and advocated for enhancing the role of the charitable sector in public policy debates across Canada (Joint letter to political parties, Feb 11 2015).

It was CWP who headed the resistance to the audit program, which heavily involved questioning the restriction of political activities for organizations with charitable status. Though they did not participate in this research, it is important to include their insights, because they revolve around the role of charities as inherently political entities. As mentioned in the literature review, CWP is currently moving forward with a charter challenge against the CPS-022, indicating that the policy statement does not allow them to fulfill their charitable purpose. As mentioned in the literature review, in their affidavit CWP stated that restricting all internal and external content prevents them from pursuing the relief of poverty in a reasonable and effective manner (Farha, 2016), and that these restrictions: prevent the development of evidence based policy informed by those with lived experience, further the marginalization of those living in poverty, restrict effective association and collective action, require an unreasonable degree of monitoring and control, and create a chilling effect on the free exchange of ideas (Farha, 2016). CWP also noted that the restrictions would undermine the importance of the equal democratic

citizenship of people living in poverty (Farha, 2016), and would lead to CWP's activities reinforcing the notion that poverty is an individual issue rather than a social issue, which would intensify the effects of poverty (Farha, 2016).

In a September 2016 interview, Farha further pushed against the current conception of charity by stating that

in the case of our organization where our aim is to relieve poverty, we know that the only way to do that in a modern developed democracy is to have new laws, policies, innovative ideas, creative ideas, that an antiquated notion of providing bread and beds to people is just not going to fix (CBC, 2016, Sept 6).

CWP thus argues that since our understanding of the causes of social issues has evolved, we need policies that govern what charities can and cannot do to reflect this, or else we will lose out on the insight of charities and volunteers in the construction of meaningful social change.

As a result of the audit program calling into question the role of charities in political activity, some charities publically resisted the narrative that charities only provide service. As is apparent in the feedback collected by the consultation panel, charities are pushing for legislative evolution with regard to their role in public policy dialogue. This speaks to the concept 'walking with two feet' that one participant mentioned, because service provision is needed alongside policy change in order to make a positive impact. This is reflected in the core beliefs of structural social work, as Mullaly 1993 states that change takes place in two tiers: alleviating the negative effects of the current social order by addressing immediate needs of people, and transforming the structural conditions that cause social issues

It is the assumption of structural social work that it is the obligation of all social

workers to respond to the need for social change, regardless of where they work in the bureaucracy (Lundy, 2008). As has been demonstrated by participants, literature, and the insights of other charities, social issues are understood today as being rooted in political, social and economic conditions. Simultaneously, much of the help that governments expect charities to provide assume that problems are a result of individualized issues (Lundy, 2008). Personal change through activities like therapy and advocacy and activism are often pitted against one another, with an argument as to which is more important (Lundy, 2008). Structural social work attempts to disrupt this polarization by recognizing that one's life circumstances are connected to their social and economic position, and that social work at both levels (individual and policy) are needed, by workers from varying spheres (Lundy, 2008). We thus need legislation to reflect the need for social workers to move between 'direct practice' and policy, which will require alterations to the CPS-022 Policy Statement. The findings of this research indicated that charities differ on the degree to which they think political advocacy should take place, but all seem to value the notion that both direct practice and political advocacy are needed.

The participants' perceptions on how far charities should be going with their advocacy activity revolved around the role of charities as lobbyists. According to the Office of the Integrity Commission of Ontario (2016), "lobbying occurs when an individual or group is paid to communicate with a public office holder" (p.2) in an attempt to influence a legislative proposal, introduction, defeat, passage or amendment of a bill, regulation, policy or program, a decision about privatization, the awarding of a financial benefit, or the meeting between a public office holder with a consultant. If a

charity meets a specific threshold for time spent lobbying they are required to register as lobbyists with the federal and/or provincial governments (regulations for municipalities vary). The federal and provincial governments therefor define those who pressure the government for change from charities as in-house lobbyists (there is a 2nd category of in-house lobbyists for profit seeking entities) (Officer of the Commissioner, 2012; Officer of the Integrity Commissioner, 2017). The Organization for Economic Co-operation and Development (2017) suggested that while lobbying allows interest groups to present their views on public decisions, it can also lead to unfair advantages for vested interests.

One participant from this research was vocal about charitable purposes being separate from lobbying, stating “you are not a lobbyist, you are a charity”. Their reasoning for this was that the community they served was especially diverse, and they did not want to alienate those involved with the charity by taking what may appear to be a political stance. The way of viewing lobbying activity resonates more with a post modernist perspective, because their reluctance to take a bold stance is related to their regard for the variety of ways their clients view the world. Should this charity have taken more of a structural social work perspective, they would likely hold a stronger political stance that they would educate their clients about, and encourage them to adopt. This participant’s view’s on lobbying therefor, were that charities should not have a vested interest, and so are fundamentally different from lobbyists.

Another participant did not want to be labelled a lobbyist either, but for a different reason. They refused to register as a lobbyist because they did not feel that they were a lobbyist in the same sense that someone from a for-profit entity is. It is assumed that for

this participant, charities are by definition supposed to look out for the ‘common good’, which is described by Coates (2003) as attending to the sanctity of the ecosystem, social justice, ensuring that basic needs are met so that privilege does not oppress, and being sensitive to the needs of the community and ecosystem. Since a government entering into a citizenship agreement with individuals is supposed to look out for the common good, governments and charities would by definition have the same interests in mind (though this does not play out in reality). By this logic, a charity does not serve a vested interest, and thus should not have to register as a formal lobbying body, since the government should already be acting in the common good.

While I will not take a position on the notion of charities as lobbyists, structural social work would place importance on the involvement of charities and the public in pressuring governments for social change. The role of the structural social worker is to expose hidden power relations, engage in consciousness raising, and participate in actions that support social change. Based on the findings of this research, I am confident that most participants would support these activities as ones that charities should be engaging in, so long as they are non-partisan.

The Spring Thaw

To my knowledge, no other social work research has captured this point in time in the history of the charitable sector. This timeframe is pivotal, because the federal government appears to be open to hearing from charities with regard to how to improve legislation so that charities can feel comfortable in an active role in public policy development. Currently, the CPS-022 outlines a favorable role for charities in policy

development, stating that “they have acquired a wealth of knowledge about how government policies affect people’s lives,” and that they “are well placed to study, assess and comment on those government policies” (CRA, 2003). It was also stated that “their expertise is a vital source of information for governments to help guide policy decisions”, and that it is “essential” for charities to continue to offer this information to governments (CRA, 2003). As the previous literature and the findings of this study suggest, many charities do not feel that this invitation has been sincere. The recommendations that were laid out by the panel however, seem to get us closer to legislating the role that some charities envision for themselves, and for mending the disjuncture between the role just described in the CPS-022, and how it is taken up in reality.

Participants in this study were overall happy with the recommendations that came out of the consultations, stating that voices have been heard, that their direction is contrary to the direction of most policies, and that the consultation its self demonstrates a willingness to listen to the sector’s needs. Participants also thought that they signified an attitude change from the government with regard to the role of charities, framing the involvement of charities in policy development as positive and expected. This indicates that if the recommendations are implemented, legislation will more closely match the role that some charities see for themselves.

The recommendations are consistent with the core tenants of structural social work, as they allow charities to: provide the public with information related to their charitable objects for the purposes of swaying the public’s opinion, engage in advocacy that allows them to pressure the government to change or keep laws or policies, and

mobilize the public to contact politicians with regard to law or policy change (Report of the Consultation Panel, 2017, March 31st). These activities would no longer be bound by the 10 percent policy, but must remain subordinate to an organizations charitable objects (Report of the Consultation Panel, 2017, March 31st). These relaxed policies would allow for greater opportunities for consciousness raising, social change, and put the charitable sector on a more level playing field with the private sector in terms of opportunities for lobbying/advocacy.

The response from the charitable sector to the audits, and their willingness to participate in the consultations (over half of participants in this study did so) demonstrates the power of human agency to change oppressive conditions. According to Mullaly (1993), people are constrained by the conditions that oppressive social structures elicit, but they have human agency to change those structures. The charitable sector came together and made 19,990 written submissions to the consultation panel, and 167 participants attended the in-person consultations in 7 cities across Canada (Report of the Consultation Panel, 2017, March 31st). According to the report of the consultation panel, the issues raised were “remarkably consistent”, with an “overwhelming call for legislative change with a large number emphasizing that administrative changes will not be sufficient to address the fundamental concerns raised relating to political activities and to broader issues of modernization” (pg. 12). Had the charitable sector not responded in such great numbers with a united voice, pressure to change the legislature would not be so significant.

This research signified that the change in tone toward the participation of charities

in public policy activities, and the termination of the audit program that came about with the change in the Federal government has resulted in a variable thawing to the advocacy chill. As mentioned, this study only involved 6 participants, so is not representative of opinions from other social service based charities. This being said, half of participants had noticed a warming to the chill, often citing the frequent invitations to consult with the new Liberal government on various social issues as a contributor to this thaw. Embracing charities as knowledgeable and requesting their assistance in policy development has sent a message to some in the sector that their advocacy activities are valid. Other participants were not so convinced of the change in tone, stating that there is still a lack of advocacy, and that governments still have neoliberal aims.

When participants were interviewed, the consultation recommendations had only been out for between 3 and 6 weeks, so there was not enough time for the report to impact whether or not participants had experienced a warming to the chill, but discussing the recommendations with the participants in detail seemed to give relief to most participants. Having completed this research, I would conclude that we are starting to see a spring thaw. The thaw is uneven, but the overall change in the message that the sector is receiving from the government is having an impact for some charities. This appears to be a period of growth for the charitable sector, with recommendations for legislative change that would leave policies that are more consistent with what many charities feel the role of the sector is.

Implications for Social work

There is some caution moving forward, as it was reported by two participants that the recommendations are overly broad, and that the ‘devil will be in the details’ of the actual future legislation. For this reason, it is difficult to make assumptions about what might be in store for the role of the sector regarding political activity. As it stands, 3 months after the panel’s recommendations were made public, the CRA nor the government has responded to them. The CRA had agreed to respond by June 2017, but if they did so, it was not made public. The advocacy activity of many social workers could be implicated by their response, as many, if not most social workers are employed by agencies with charitable status. This means that the legislation moving forward will create new boundaries by which social workers can work within and against the system. Consciousness raising on a large scale may be more acceptable, and governments may be open to more public scrutiny with charities being less restricted in their ability to involve the public in their social change efforts. We know that a warming to the chill has occurred in some corners of the sector, which may bring new life and expertise to the policy making process.

The federal government asked charities what they needed, and it is my hope the government’s response will be one that enables charities to participate in public policy development in a way that is consistent with the politicization of social issues, equitable citizenship, and meaningful social change. It should be noted that the CPS-022 is not the only barrier that charities face to engaging in advocacy, but if the recommendations are implemented they will be an important step forward in the quest to ‘walk on two feet.’

Limitations of Research

As mentioned, it would have been ideal to include aspects of community based research in this study. According to Israel, Schulz, Parker, & Becker (1998), one of the main tenets of community based research is the involvement of the community that is the 'subject' of the research at all stages of the process. It would be beneficial to consult with employers, employees and volunteers in the charitable sector who have come up against the CPS-022 in their work from the onset of this research. They would have been able to provide important insights in the selection of a research question, the methodology, drawing conclusions from the findings, and disseminating the results. Because of the time constraints of a Masters thesis, I made these decisions on my own without their input. The findings and discussion on this research are therefor a product of my interpretations and assumptions regarding their views, which were arrived at by using a structural social work lens.

It came out in the research that smaller organizations may be disproportionately impacted by the CPS-022 policy statement, since they have proportionally less to spend on political activity. I did not take into consideration the size of the organizations that I asked to participate, and my recruitment methodology may have elicited the input of larger organizations. The use of the internet to pick out organizations made it necessary for participating agencies to have websites, which some smaller agencies may not. It would have been effective to obtain interviews from organizations with smaller budgets and compare their experiences with those from larger organizations.

It should be noted that this research only collected voices from the charitable sector, so other stakeholders in this topic were not given voices. I made assumptions

about the intentions of governments, funders and donors who may be able to tell a more complex story. As with the assumptions made about the participant's experiences, I used a structural social work lens to analyze the actions of other stakeholders.

Suggestions for Future Research

This study occurred at a time of transition for the charitable sector. Unfortunately, since the CRA and federal government did not respond publically to the panel's recommendations within the timeframe of this study, it is beyond my ability to respond to their decisions about the future of the sector's role in political activity. This does however, create an excellent opportunity for future research. Moving forward, a longitudinal study could capture both the social service sector's response to what the government eventually announces will become of the regulating legislation, and how the new regulations impact advocacy, and the status of a chill. After many attempts at making small scale changes to the regulation of political activity in the charitable sector, it will be important for governments, and the social work and academic community to know whether or not an overhaul of the framework had a positive impact.

Since one participant brought up the differentiation of partisan and non-partisan activities as a potential issue not accurately addressed by the recommendations, it would be beneficial for research to focus on this. This research could help to outline any issues that remain within the dichotomy of these two concepts, and what needs to be done in order to make the policy clearer. This will be necessary to ensure charities are comfortable with their role in policy development, so that they do not fear losing their status because of instances of bureaucratic discretion.

Additionally, I had intended to ask participants how the CPS-022 impacted their ability to advocate with or on behalf of marginalized populations, but this question did not flow well with most interviews, so was frequently left out. Looking forward, it will be important to understand how the new regulations impact a charity's ability to include marginalized communities in their advocacy efforts. This voice is essential to ensure that new policies are reflective of what individuals experiencing issues define as the solution to their needs.

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Appendix A

Email Recruitment Script
Heather Bamsey BA, BSW
Masters Candidate in Social Work
Testing the Waters: Political Advocacy in Post-Audit Canada

E-mail Subject line: McMaster University Study – Testing the Waters: Political Advocacy in Post- Audit Canada

I am inviting you to participate in an interview that will take up to 60 minutes to complete. As part of a graduate program in Social Work at McMaster University, I am carrying out a study to investigate the presence of an advocacy chill in macro-based social organizations with charitable status following the termination of the political-activity audit program initiated by the Harper government from 2012-2015. I would also like to explore how the 10 percent limit of political activity interacts with an agency's ability to meet their mandate/charitable purpose, and how it affects advocacy on behalf of/with marginalized populations. I would expect that a participant represents her/his self as an employee of an organization, not the organization itself in any official capacity. I am looking to interview individuals who have been with their organization for at least 4- 5 years.

After compiling a list of macro-based social organizations in Canada whose mandate would make them likely to engage in activity that may challenge current governmental laws, policies, or programs, I decided to contact you, as I feel your experience could be beneficial to the study.

The risks in this study are minimal, but could involve attention from funding or governmental bodies regarding your charitable status, depending on what is revealed. I will not reveal the names of organizations or employees in the final report, nor describe organizations in any way that would identify them.

You can withdraw from this study any time during the interview and afterwards up to June 12th

2017. I have attached a copy of a letter of information about the study that gives you full details. This study has been reviewed and cleared by the McMaster Research Ethics Board. If you any have concerns or questions about your rights as a participant or about the way the study is being conducted you can contact:

The McMaster Research Ethics Board Secretariat

Telephone: (905) 525-9140 ext. 23142

c/o Research Office for Administration, Development and

Support (ROADS) E-mail: ethicsoffice@mcmaster.ca

I have attached a letter containing additional information regarding the details of this research to this email.

If you are interested in participating in this research or would like more

information, please contact me at bamseyh@mcmaster.ca. If another staff member in your organization would be interested in participating, please forward this email to them.

I would like to thank you in advance for your time and consideration. After a week, I will send you a one-time follow-up reminder.

Kind regards,
Heather Bamsey BA,
BSW Masters Candidate in
Social Work Department of
Social Work
McMaster University, Hamilton
Ontario
bamseyh@mcmaster.ca

Appendix B

LETTER OF INFORMATION / CONSENT

Testing the Waters: Political Advocacy in Post-Audit Canada

Faculty Supervisor:

Dr. Stephanie Baker Collins
Department of Social Work
McMaster University
Hamilton, Ontario, Canada
(905) 525-9140 ext. 23779
sbcollins@mcmaster.ca

Student Investigator:

Heather Bamsey
Department of Social Work
McMaster University
Hamilton, Ontario, Canada
bamseyh@mcmaster.ca

Purpose of the Study: To investigate the presence of an advocacy chill in macro-based social organizations with charitable status following the termination of the political-activity audit program initiated by the Harper government from 2012-2015. Explore how the Canada Revenue Agency's 10 percent limit of political activity interacts with an agency's ability to meet their mandate, and how it affects advocacy on behalf of marginalized populations.

You are invited to take part in this study on the implications of limiting political activity for organizations with charitable status who seek social change. I am hoping to learn how workers/managers from organizations feel they are able to meet their mandate given the limitation of political activity to 10 percent of their budget, and if there has been a 'warming' to the advocacy chill given the CRA's political activity audit program has been terminated. I also hope to find out what recommendations for change you might have, based on your experiences.

I am doing this research for a Masters of Social Work culminating thesis.

Procedures involved in the Research: After obtaining your informed consent, we will proceed with an interview lasting about 60 minutes, in the location of your choice. This will be a one-time interview. Since participants may be spread out over a large geographical area, using Skype to conduct an interview is a possibility. After the interview is complete and I have processed and coded the data, I will send an email to you indicating what information that you provided in the interview that I intend to use in the report. You will have a chance to review this and provide feedback regarding changes I should make. With your permission, I intend to take handwritten notes, as well as audio record our interview. I have prepared a list of open ended questions to be discussed, but am happy to let conversation flow as you wish.

I intend to ask questions such as:

"If the 10 percent policy was repealed and you could engage in political activity without the threat of losing your charitable status, would your professional decisions or actions change? Would there be other barriers to engaging in political activity?"

"Were you aware of the audits assessing political activity that the Harper Government was conducting from 2012-2015? Did these audits impact your decision to engage in political advocacy, or the 'tone' toward advocacy in your organization? If so, has this changed since the Trudeau Government stopped new audits from taking place? How so?"

Potential Harms, Risks or Discomforts:

The risks involved in participating in this study are minimal. You may feel uncomfortable with answering questions while you are affiliated with your organization, or you may worry that information you reveal about your engagement with political activity could have implications for funding of future projects or charitable status. This study could attract attention from the Canada Revenue Agency, or a manager of your organization. If your manager does not agree with what you have shared regarding your opinions or actions, this could have implications for your standing at work.

You do not need to answer questions that you do not want to answer or that make you feel uncomfortable. If you feel worried, upset, or have any other unpleasant emotion as a result of the interview, we can stop at any time, or skip to another topic that you are more comfortable talking about.

While I will make every effort to keep your identity unknown, you may be identifiable to others based on the information you share, so please keep this in mind during the interview process. I describe below the steps I am taking to protect your privacy.

Potential Benefits

The research will likely not benefit you directly. It may feel cathartic to discuss and validate frustrations you have related to your ability to engage in structural change. I hope that this research brings attention to the developing controversy regarding the de-politicization of social issues, and political free expression of charities.

Confidentiality

Every effort will be made to protect your confidentiality and privacy. I will not use your name/ agency's name or any information that would allow you to be identified. However, we are often identifiable through the stories we tell. Please keep this in mind when deciding what to share with me. Myself and my supervisor will be the only ones who are aware of your identity directly.

The information/data you provide will be kept in a locked file cabinet in my home residence, which only I will have access to. Information kept on a computer will be protected by a password. Audio files will be deleted once transcribed. Yourself and your organization will be given pseudonyms when transcripts are transcribed, and your location will be omitted from transcripts. Once the study has been completed, the data will be destroyed within two years of completion (September 2019).

If Skype is used in the interview process, it should be noted that it is not 100 percent secure, and therefore I would not be able to guarantee the privacy of the interview.

Participation and Withdrawal:

Your participation in this study is voluntary. If you decide to be part of the study, you can stop (withdraw) from the interview for whatever reason, even after signing the consent form or part-way through the study or up until approximately **[June 12th, 2017]**. You can choose not to answer questions, or withdraw at any point during the interview. If you decide to withdraw, there will be no consequences to you. In cases of withdrawal, any data you have provided will be destroyed unless you indicate otherwise. If you do not want to answer some of the questions you do not have to, but you can still be in the study.

Information about the Study Results:

I expect to have this study completed by approximately **[September, 2017]**. If you would like a copy of the finished report in its entirety, please let me know how you would like it to be sent to you.

Questions about the Study:

If you have questions or need more information about the study itself, please contact me at: bamseyh@mcmaster.ca

This study has been reviewed by the McMaster University Research Ethics Board and received ethics clearance. If you have concerns or questions about your rights as a participant or about the way the study is conducted, please contact:

McMaster Research Ethics Secretariat Telephone: (905)
525-9140 ext. 23142

C/o Research Office for Administrative Development and Support E-mail:
ethicsoffice@mcmaster.ca

CONSENT

- I have read the information presented in the information letter about a study being conducted by Heather Bamsey, of McMaster University.
- I have had the opportunity to ask questions about my involvement in this study and to receive additional details I requested.
- I understand that if I agree to participate in this study, I may withdraw from the study at any time or up until approximately **June 12th 2017**.
- I have been given a copy of this form.
- I agree to participate in the study.

Signature: _____ Date: _____

Name of Participant (Printed) _____

1. I agree that the interview can be audio recorded.

... Yes.

... No.

2. ...Yes, I would like to receive a summary of the study's results.

Please send them to me at this email address: _____

Or to this mailing address: _____

... No, I do not want to receive a summary of the study's results.

3. I agree to be contacted about a follow-up interview, and understand that I can always decline the request.

... Yes. Please contact me at: _____

... No.

4. Do you have any need for me to contact to check in with you regarding how I use this interview in my thesis?

...Yes.

...No.

Appendix C**Interview Questions****Testing the Waters: Political Advocacy in Post-Audit
Canada Heather Bamsey, (Master of Social Work student)
(Department of Social Work – McMaster University)**

It is important to take into consideration that we are working with a moving target because of the recommendations laid out by the panel. The first half of the questions will deal with the past and present as they relate to restrictions on political activity, while the later half of the questions revolve around your thoughts about the panel's recommendations, and what might happen if the government approves them.

- 1. How long have you been working in your organization and in what capacity?**
- 2. Do you know what I am referring to when I say “the CRA’s 10 percent rule”? What is your understanding about what currently constitutes ‘political activity’ under ITA?**
- 3. In what ways do you currently most often engage in activities that could be deemed political by the CRA?**
- 4. Were you aware of the audits assessing political activity that the Harper Government conducted from 2012-2015? Did these audits impact your decision to engage in political advocacy, or the ‘tone’ toward advocacy in your organization? If so, has this changed since the Trudeau Government stopped new audits from taking place? How so?**
- 5. Based on your own experiences working within your organization, and interactions you have had with staff members from other organizations, do you think that an advocacy chill currently exists? Why or why not? Expand on answer (reluctance to participate in ‘political activity’)**
- 6. How often (or how) does the CRA’s 10 percent policy shape the decisions you make in your projects or day to day life in your organization? Is it a barrier that you consider regularly, or is it seldom thought of? Why? How do you feel about this policy?**
- 7. Do you think that the policy has an affect on how you are able to advocate on behalf of or with marginalized groups?**
- 8. Do you have any strategies that enable you to work around this policy?**

Review recommendations

- 9. What is your response to the proposed changes? Do you think they will be**

beneficial? Are there downsides to them? Do you anticipate any ‘hidden landmines’? Are the recommendations enough?

10. a) If this policy was repealed (as is being proposed) and you could engage in political activity without the threat of losing your charitable status, would your professional decisions or actions change? Would you be better able to meet your mandate? Would there be other barriers to engaging in political activity?

b) What if political activity did not have to be subordinate to your charity’s purpose?

11. a) Do you agree with repealing the percentage and focusing on overall charitable purposes rather than individual activities? Why or why not?

b) Under the current recommendations, do you feel you would have more space to advocate with or on behalf of marginalized groups

12. Who do you think the policy currently benefits? Who do you think would benefit from the proposed changes?

13. Do you think that ideology plays a role the restriction of political activity, and potential receptiveness to change?

14. Is there anything I have missed that you feel is important to talk about regarding this research?

END

Appendix D

Panel Recommendations

- 1. Revise the CRA's administrative position and policy (including CPS-022, Political Activities) to enable charities to fully participate in public policy dialogue and development.**



explicitly allow the engagement of charities in public policy dialogue and development in furtherance of charitable purposes, to include:

- **Information** – charities may provide information to others related to their charitable objects (including the conduct of public awareness campaigns) for the purpose of informing and swaying public opinion. Such information must be truthful, accurate and not misleading.
- **Research** – charities may conduct research, distribute the research to others and discuss the research and findings with the media and with others as they see fit.
- **Opinions** - charities may express opinions on matters relating to their charitable objects, as long as they draw on research and evidence and do not impinge on hate laws or other legitimate restrictions on freedom of speech.
- **Advocacy** – charities may advocate to keep or change law or policy, either in Canada (any level of government) or outside of Canada.
- **Mobilizing others** - charities may call on supporters or the general public to contact politicians of all parties to express their support for, or opposition to, a particular law or policy.
- **Representations** – charities may make representations in writing or verbally to elected officials, parties and candidates, and may release such materials publically. The adoption of a charity's policy by a political party does not in itself constitute partisan political activity.
- **Providing forums and convening discussions** - charities may invite competing candidates and political representatives to speak at the same event, or may request written submissions for publication, provided that candidates and parties are given an equal opportunity to speak and/or have views published.
- **Social media** – charities may express their views, and offer others opportunities to express their views, on social media or elsewhere, however, such platforms must be monitored and partisan political messages must be removed.

- 2. Implement changes to the CRA's administration of the ITA in the following areas: compliance and appeals, audits, and communication and collaboration to enhance clarity and consistency**
- 3. Amend the ITA by deleting any reference to non partisan 'political activities' to explicitly allow charities to fully engage, without limitation in non-partisan public policy dialogue and development, provided that it is subordinate to and furthers their charitable purposes**
- 4. Modernize the legislative framework governing the charitable sector (ITA) to ensure a focus on charitable purposes to reflect current social and environmental issues and approaches**

MREB Clearance Certificate https://ethics.mcmaster.ca/mreb/print_approval_steve.cfm?ID=4044

Appendix E

		McMaster University Research Ethics Board (MREB) c/o Research Office for Administrative Development and Support, MREB Secretariat, GH-305, e-mail: ethicsoffice@mcmaster.ca	
CERTIFICATE OF ETHICS CLEARANCE TO INVOLVE HUMAN PARTICIPANTS IN RESEARCH			
Application Status: New Addendum Project Number: 2017 042			
TITLE OF RESEARCH PROJECT: Testing the waters: Political Advocacy in Post-Audit Canada			
Faculty Investigator(s)/ Supervisor(s)		Dept./Address	Phone
S. Baker-Collins		Social Work	23779
E-Mail		sbcollins@mcmaster.ca	
Co-Investigators/ Students		Dept./Address	Phone
H. Bamsey		Social Work	
E-Mail		bamseyh@mcmaster.ca	
The application in support of the above research project has been reviewed by the MREB to ensure compliance with the Tri-Council Policy Statement and the McMaster University Policies and Guidelines for Research Involving Human Participants. The following ethics certification is provided by the MREB:			
<input type="checkbox"/> The application protocol is cleared as presented without questions or requests for modification. <input checked="" type="checkbox"/> The application protocol is cleared as revised without questions or requests for modification. <input type="checkbox"/> The application protocol is cleared subject to clarification and/or modification as appended or identified below:			
COMMENTS AND CONDITIONS: Ongoing clearance is contingent on completing the annual completed/status report. A "Change Request" or amendment must be made and cleared before any alterations are made to the research.			
Reporting Frequency:		Annual: Mar-31-2018	Oth
Date:		Chair, Dr. S. Bray 	

3/31/2017 9:29 AM