Intersections and Innovations

Change for Canada's Voluntary and Nonprofit Sector

The Muttart Foundation

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The Muttart Foundation

Acknowledgements

For far too long, Canada has lacked a comprehensive resource examining Canada's charitable sector. That has now ended.

The Muttart Foundation has spent many years focusing on building the capacity of charities in this country. The publication of this collection is another contribution to that effort. By understanding more about itself, the sector can continue to develop and find new ways to serve Canadians and those in need outside our nation.

The authors of these essays bring different perspectives on the role and inner workings of Canada's charities. Collectively, they bring an unprecedented insight into the work of organizations whose diversity is exceeded only by their desire to serve.

It is difficult to express adequate appreciation to Dr. Susan Phillips of Carleton University for her leadership of this project. She has been a source of encouragement, persuasion, cajoling and improving authors from across the country. Her efforts now bear fruit as we make this material available to students, academics, practitioners and others interested in the history and future of Canada's charities.

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None of this would have been possible, of course, without the work of authors, themselves academics and/or practitioners. They took time from their schedules to contribute to a resource we hope many will find valuable.

Lesley Fraser did an incredible job in editing the various chapters and ensuring consistency. And Don Myhre of P40 Communications has again brought his talent to the fore in providing an attractive design for a Muttart publication.

The work of all of these individuals has come together in this resource which we dedicate to all of those in, or interested in, Canada's charitable sector.

Malcolm Burrows, President

Bob Wyatt, Executive Director

The Muttart Foundation

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Part I Introduction

Intersections and Innovations: Change in Canada's Voluntary and Nonprofit Sector

State of the Sector and Public Opinion about the Sector

Four Keys to Make Sense of Traditions in the Nonprofit Sector in Canada: Historical Contexts

The Muttart Foundation

Chapter 1

Intersections and Innovations: Change in Canada's Voluntary and Nonprofit Sector

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The lives of Canadian citizens and communities are enriched by the work of charities and nonprofits. They provide summer camp and minor hockey for our kids, university and college education, healthcare research, hospice and home care, arts of all kinds, places of worship, and more. We govern our condo boards, regulate our professions, support our neighbourhoods, and advocate for policy change through nonprofits. Volunteering, participating, and giving enhance our personal well-being (Aknin et al., 2019; Haski-Leventhal et al., 2020; Wilson et al., 2020) and can contribute to more inclusive, more resilient communities (Walzer, 1990; Warren, 2011). In addition to its importance to the social and cultural fabric of Canadian communities, this sector is a major employer, accounting for one in 10 full-time jobs (CanadaHelps, 2020).

The defining characteristic of Canada's nonprofit sector over the next decade is change – change brought about by demographics, economics, technology, and the global pandemic. The need to adapt to change and to innovate was already in motion before COVID-19 turned the world upside down. The global pandemic has accelerated and amplified the necessity and scale of that change. Indeed, its disastrous effects on the sector will require fundamental rethinking and possible "reinvention" of many aspects of the nonprofit sector and public policies that affect it. Such reinvention will depend on knowledge and a deep understanding of the pre-existing challenges and vulnerabilities as well as the bases of resilience and innovation. Executive directors (EDs) and other sector leaders and professionals, philanthropists, policy-makers, and the public will need to know what was ailing and what was particularly vigorous about the sector in order to direct change in the right ways. But they are faced with a peculiarly Canadian challenge. Research about Canada's nonprofit sector has been under-developed and fragmented. We tend to import studies and evidence, mainly from the US, where research is much more robust, and hope it translates into relevant practice and policy in our own country. Sometimes it fits well, sometimes not.

Our aim with this resource is to fill that gap. This collection is the first comprehensive "book" focused on Canadian charities and nonprofits. It provides an evidence-based analysis of the institutions and operations of Canada's nonprofit and philanthropic sector, identifying strengths and issues for professionals, policy-makers, and students to deepen their knowledge, inform their work, and provoke new conversations. Drawing on both theory and practice, it identifies some of the risks and opportunities that lie ahead and options for addressing them. A second aim is to draw together the fragmented research, demonstrating that there is a Canadian nonprofit and philanthropy research community. But we need to scale this community and engage researchers in academic settings with practitioners and thought leaders from the sector (Barr, 2020), as we do in this volume.

The chapters are evidence-based, rather than prescriptive. The authors were encouraged to engage with existing literature as well as practice, present alternative views regarding the issues, and, as relevant, consider differences across subsectors and in different parts of the country. The contributors were also prompted to offer ways forward for the sector in addressing the tough challenges that are the focus of this collection.

A third goal is to set this work "in motion" by making it accessible, not as an expensive purchase or hidden behind a paywall. The Muttart Foundation has supported the creation of this collection in every way, including an authors' workshop early in the process to brainstorm and connect ideas, the copyediting and production process, and making the chapters accessible online at no cost. The additional advantage of the online format is that chapters can be updated and new ones added with ease, rather than waiting for a new "edition" every few years.

The 52 authors, who include emerging and established scholars and sector leaders, of the 36 chapters need to be congratulated for engaging in this Canadian first. For academics, there is greater career reward for publishing in traditional peer-reviewed journals or with high-profile university presses than in an accessible "people's" collection such as this. For sector professionals, writing is often a luxury that involves stealing time from their leadership responsibilities. Still, both readily took up the invitation, volunteering their time and expertise, to join us in this experiment. We thank them for their commitment to building a more robust Canadian research community, informed by and relevant to professional practice and policy. The project also benefited greatly from the guidance and chapter reviews of a national advisory committee comprising Cathy Barr, Marina Glogovac, Sharilyn Hale, Allan Northcott, Lynne Toupin, and Andrew Walker.

While change is the theme of this resource, it is also the ultimate goal – to help sector professionals, policy-makers, and students as aspiring professionals to better assess, adapt, and innovate in a wildly changing context.

The "Sector"

What constitutes this "sector"? What should we call it? Is it a sector at all? These questions have long been debated and still often serve as the entry point for discussions on this topic. And discussions often get stalled by an inability to adequately answer them, or simply by going in circles around them. In order to move on to deeper analyses, we have chosen quite simple, direct answers – answers that many readers may find are not fully satisfactory.

What Is the "Sector"?

By "sector," we mean the 86,000 registered charities and roughly equivalent number of nonprofits across Canada. "Charities" must have a charitable purpose under common law, which specifies four "heads" or broad purposes: advancement of education, advancement of religion, relief of poverty, and other purposes beneficial to community. In order to be tax-exempt and offer tax-deductible receipts for donations, qualifying organizations need to be registered by the Charities Directorate of the Canada Revenue Agency (CRA), which limits partisan political and some business activities and creates obligations of annual reporting (through the T3010 form). As defined under the Income Tax Act (ITA), the broad category of "registered charity" is divided into three types: charitable organizations (mainly operating charities, about 75,000), public foundations (about 5,000), and private foundations (about 6,000) (PFC, 2020a). In Canadian legal terms, nonprofits are not-for-profit clubs, societies, or associations that are not charitable: while tax-exempt, they cannot offer receipts for donations and have minimal reporting requirements. Like charities, this is a diverse group, including recreation clubs, advocacy organizations, and industry and professional associations. Because they have so few public reporting requirements, little is known about them, including how many there actually are. If we were writing about a US context, we would refer to both simply as "nonprofits," but here we will use the more specific Canadian terminology, particularly when referring to data or to regulations.

While these are supplemented by hundreds of thousands of grassroots, community-based, informal organizations whose contribution to society is vitally important, our focus is primarily on formal, incorporated organizations. We also acknowledge the rise of "social enterprise" – a societal benefit mission combined with revenue generation through commercial activities – conducted by nonprofits, charities, and social-purpose business (and by hybrids in the provinces where legislation has facilitated such legal structures). Given that most social entrepreneurial activity is conducted by nonprofits and charities, it falls within our view of this sector.

What to Call This Sector?

We can be a bit envious of Americans for whom there would be a ready answer: "nonprofit." Canadians are less decided. While "charitable" aligns with the legal terminology for a big subset of these organizations, the notion of charity is too narrow – indeed is offensive to many whose missions are change-oriented. When Canadian research "discovered" this sector about 20 years ago, the favoured language was at first "voluntary." For example, the 1999 *Broadbent Report*, commissioned by sector leaders to generate a policy blueprint, explained that "voluntary" was preferred because it reflects the sector's "essential spirit" (PAGVS, 1999). The first, and still only, national survey of the organizations that comprise this sector, *Cornerstones of Community* (Hall et al., 2005), explicitly used "nonprofit and voluntary" to signal inclusion of its large, professional institutions. So as to avoid defining the sector by what it is not (not-for-profit, nongovernmental, nonprofit), more recently people have been inventive with notions such as "public benefit," "social purpose," and "social impact" sector. Our aim is not to get unduly hung up on language. The title of the collection (voluntary and nonprofit) intends to provide a big, inclusive umbrella. The authors of individual chapters have adopted their own preferred terminology when speaking of this sector generally, and "charity" and "nonprofit" when referring to the legal categories.

Is It a Sector?

This question centres on the diversity of the sector, and whether this diversity enables it to claim any coherence and behave with common interests. This diversity is impressive and a core strength. Missions include faith (the largest in number), social services, health, education, sports, arts and culture, environmental, international and advocacy, as well as quasi-business nonprofits. There is also great divergence in organizational size: 1% of organizations account for 80% of total revenues, while the vast majority operate with limited budgets and few or no staff. It is not surprising, then, that it may be challenging to act in a coordinated manner. But neither does business, and neither is coordination the defining characteristic. Rather, a combination of four key roles differentiate the nonprofit from the private or public sectors.

Voluntary/nonprofit organizations are a means of forming and giving expression to shared identities and community values, which builds social capital and forms the basis for collective action (Frumkin, 2002). Although the literature has focused on social and cultural movements as the basis for collective identities, this expressive role is not limited to what we usually think of as "identity politics." Rather, it includes expression through faith, cultural heritage, or neighbourhood. A second role is in promoting stronger citizenship. In working together to govern and participate in associations on a voluntary basis, people need to discuss, work out differences, make compromises, and exercise leadership, which can make us better citizens and create a more inclusive society (Phillips, 2011). Third, the sector contributes to a pluralist, engaged democracy: through voluntary organizations, marginalized communities can gain a voice, new ideas are introduced, and policies are influenced (Jenson, 2019). The fourth, and most familiar, role is provision of services, whether as quasi-governmental institutions like hospitals and universities and colleges, on government contracts, or independently supported by philanthropy or social enterprise.

These potential roles often take on a normative caste, or at least are often seen through rose-coloured glasses: that the sector is entirely well-intentioned and compassionate, its employees and volunteers passionate about their work, and the outcomes of their work positive. We do not make such assumptions. Although nonprofits have the potential to produce more responsible citizens and inclusive communities, contribute to better public policy, and deliver effective services, whether they actually do so is an empirical question. The actual achievement of this potential needs to be examined, tested, and explained. This is the spirit of this collection: rather than assuming positive outcomes, the authors dig into investigation of shortcomings as well as strengths.

We can also answer "yes" to the "is it a sector" question on the basis of a set of common issues that are quite different from its private and public counterparts: governance through volunteer boards, means of financing, volunteer and employee management, collaboration, and regulation, among others. The need to better appreciate these features is the rationale for and focus of this collection.

In order to concentrate on these roles and issues, we will not continue circling the usual "sector" questions. There is a fourth question, however, that motivates this collection: is the Canadian nonprofit and voluntary sector distinctive from those of other countries, to the extent that we need a Canadian-specific body of research?

Is the Canadian Sector Distinctive?

Certainly, there are many similarities between Canada's sector and those of the US, the UK, Australia, or other "liberal" welfare states. They share mission diversity, with faith as the largest subsector by number of organizations; bifurcation by size; a mix of financing from governments, donations, and earned income; fairly robust – albeit declining – levels of giving and volunteering; and a dependence on public trust. These similarities tend to be presumed, however, not based on solid, comparative data. To advance research about and for the sector, we need to better understand the specifics of the Canadian context. David Lasby and Cathy Barr (Imagine Canada) provide these specifics, as well as an introduction to Canadian data sources for charities and for nonprofits. A conclusion that will echo throughout the other chapters is the need for better Canadian data, particularly on nonprofits, as well as on giving and volunteering.

Canada is also different from its "sister" countries in some important ways. Differing legacies of history and the evolution of government–sector relationships in Quebec means that there is no "Canadian" sector, but rather two quite different models. In addition, a strong network of place-based philanthropic institutions, in the form of community foundations and United Ways, has given rise to more subtle differences across Canadian cities and regions. Indigenous nations and peoples are challenging settler worldviews and approaches to organizing, and reconciliation has become a central issue for society. Racial and cultural diversity, particularly of our largest cities, is impelling more meaningful inclusion in the sector. While diversity and inclusion are important elsewhere, it is important to understand the specific concerns of a Canadian context. Importantly, how governments regulate and create policy frameworks for the sector, particularly charities, creates a distinctive set of issues. All these particular features are taken up in the papers in this resource, starting with the current effects of historical legacies.

In important ways, contemporary civil society bears the footprints of the past, but Canadians have not explored that history well at all. Again, we might look with envy to our southern neighbour. Americans regularly call upon the galvanizing account of Alexis de Tocqueville (1838), the French philosopher and diplomat who, during his visit in the early 1800s, marvelled at a nation of "joiners" and reflected on the value of civil-society associations to democracy. This historical account is still used to animate contemporary US conversations about the value of a strong nonprofit sector. While de Tocqueville made a brief visit to (Lower) Canada, his accounts were less stirring, observing the conviviality of the French people but also their inequality to the English and the strength of state over civic institutions (Curtis, 2006).

In the interests of better appreciating some of the footprints of this past, we recruited historian Dominique Marshall (Carleton University) to this project. While recognizing the success of Indigenous peoples in managing flourishing societies long before European settlement, her chapter examines the implications of four key elements of colonial history that have left their mark on the development of Canadian voluntary organizations: European kingdoms; the aristocratic structures and values associated with them; religious institutions; and business, particularly early corporate philanthropy. The legacy has been the presence of a relatively strong public sector and trust in public institutions, distinctive notions of "charity" and the responsibilities associated with charity, but also the emergence of broadly based change-oriented coalitions and the scope for nonprofits to act as "pioneers in fields not yet accepted as state responsibility."

More than an exercise in looking back, such histories serve as a basis for appreciating current institutions, narratives, and practices, and for advancing the reforms needed at this historical moment of change.

Unprecedented: Converging Moments of Change

"Unprecedented" has become the buzzword of our time, justifiably so. Canada's society and economy are facing the most significant moment of change in the lifetimes of most of us. COVID-19 is levelling a devastating blow to Canada's voluntary and nonprofit sector, as it is to sectors elsewhere. The projected impacts are difficult to fathom: one in five charities is likely to close permanently (Lasby, 2020; ONN and Assemblée de la francophonie de l'Ontario, 2020), and sustainable financing for many others will be jeopardized if charitable giving is suppressed for years as families recover economically. More positively, the informal movement of "caremongering" that began early in the pandemic may continue to mobilize people to volunteer in large numbers. The historic moment is not only the result of COVID-19, however, but its convergence with the movement for racial justice. The sector and our society are finally beginning to take seriously the need to address inclusion in meaningful ways and better facilitate the work of organizations that are led by and serve Indigenous, Black and other racialized people.

Most of the chapters in this collection were written before COVID-19 took the sector into unprecedented territory of change on a massive scale. Nevertheless, the issues they grapple with are as present as ever, and analyses of them help explain the potential and lay the groundwork for recovery and reinvention. Their recommendations for change are more relevant than ever. The first group of chapters focuses on navigating the changing landscapes of regulation and accountability, financing, and people.

Accountability and the Policy and Regulatory Environment

Nonprofits rely on public confidence and trust – for members, volunteers, donations, and government contracts. As Lasby and Barr show, Canadians generally trust charities – at least they did in 2013 when the last round of public opinion data were collected by the Muttart Foundation. A recent international study found that, contrary to popular media reporting, there is no global crisis of trust in nonprofits. Rather, overall trust in the sector has increased slightly (Chapman, Hornsey, & Gillespie, 2020). The 2020 WE Charity controversy – in which the celebrity charity founded by the Kielburger brothers was fast-tracked to deliver a $543-million government program to pay students for volunteering – appears to have shaken confidence in the sector, however. For a majority of donors, the complexity of the charities and for-profits that were part of the WE conglomerate, and their lack of transparency, raised questions about governance and financial management for the whole of the sector (Angus Reid, 2020). It is not yet clear if this reduction in confidence is a short-term blip or will have longer-term effects on overall trust in charities, but we can expect greater scrutiny of governance practices and accountability measures.

Public accountability is achieved through complementary means – state regulation, sector self-regulation, and boards of directors. Each of these has been under pressure to be more effective in recent years. In terms of state regulation, Canada performs a rather delicate dance. Constitutionally, power over civil matters rests with the provinces, although they have chosen not to actively exercise these powers, leaving the federal government as the de facto regulator under the provisions of the ITA and drawing on common law. The Department of Finance controls the ITA as the policy setter, and the Charities Directorate of the CRA administers the act, making it the primary regulator of charities. The dance is further complicated given that the ITA does not define charitable purposes or activities, requiring interpretation of the common law through judicial review and administrative guidance. As a result, Canada has a narrower interpretation of the legal meaning of "charity" than the UK, US, or other common-law countries. For at least 20 years, there have been calls for reform of this regulatory regime, including quite dramatic proposals to replace the tax agency with an independent commission as in the UK and Australia; introduce a legislative definition of charity, or at least expand the types of nonprofits that can be considered "qualified donees" (and thus able to receive grants from foundations); and loosen restrictions on business activities (Special Senate Committee, 2019). If sector leaders are to effectively advocate for a more enabling regulatory environment, they need to understand the fundamentals of our system and assess carefully the better routes to reform.

Bob Wyatt (Muttart Foundation) proposes a regulatory reform agenda, critically assessing the shortcomings and strengths of the current system. He argues that some change is necessary, notably making it much easier for organizations to appeal a refusal of registration by the CRA, but overall he gives the system a good grade compared to England or the US, where charity regulators have experienced dramatic funding cuts and been subject to politicization that has undermined their credibility. The complementary paper by Kathryn Chan (University of Victoria) and Josh Vander Vies (Versus Law) explains why the Canadian view on charity has been "frozen" due to a limited role of the courts, and how to thaw it.

In an environment in which government funding is under pressure and fundraising may be depressed for years, charities and nonprofits have to be creative in seeking new sources of revenue, often turning to business-like activities. Whether and what types of business are allowed under the CRA rules, however, is ambiguous, confusing, and restrictive. Susan Manwaring and Katrina Kairys (Miller Thomson LLP) walk us through the CRA guidance on business activities, showing the challenges it creates for registered charities and how a differing set of rules is even more limiting for nonprofits. Manwaring and Kairys make a strong case for reform, specifically for adopting a "destination of funds" test, as Australia and New Zealand have done.

Canada stands out for supplementing government regulation with a mechanism of sector self-regulation, Imagine Canada's Standards Program – one of the most rigorous voluntary accreditation systems for charities and nonprofits in the world. The Standards Program involves self- and peer-assessment of 73 standards related to governance, finances, and management. What will it take to make the Standards Program really work? Does it have the right balance of rigour and ease of participation? Susan Phillips, Christopher Dougherty (Carleton University), and Cathy Barr (Imagine Canada) provide some answers.

No matter the requirements of state or sector self-regulation, public accountability begins at home, with boards of directors. Owen Charters (Boys and Girls Clubs of Canada) recounts having to explain to his child that, even as a nonprofit ED, he wasn't actually the "boss" but had to answer to a bunch of bosses called his "board." The chapter provides valuable practical insights into the essentials of director responsibilities and due diligence, and tips on how, as an ED, to care for and water your board.

The Funding Environment

As any nonprofit ED or fundraiser can attest, the funding environment has been shifting for some time – in both positive and destructive ways. On the downside, charitable giving has been stagnant for a decade: both the number of people who give and the size of the average donation has declined (CanadaHelps, 2020; Lasby & Barr, 2018). In particular, "high net worth" (HNW) households are not contributing in amounts that reflect their capacity to do so. As a result, giving is increasingly concentrated among a smaller, older cohort. While the millennials (born between 1980 and 2000) are active donors (and volunteers), they give in fairly small amounts and as a cohort have not replaced – and may never replace – their baby boomer grandparents.

The more positive outlook notes an impending intergenerational transfer of wealth, estimated to be between $800 billion and $1 trillion in (hard and financial) assets over the next 10 years (Investor Economics, 2019), some of which is likely to be passed on to charities. Indeed, many ultra-wealthy people are modelling giving and speeding up this transfer by joining the movement of "giving while living." In addition, women have become an even more powerful force in philanthropy as they acquire their own sources of wealth, and as they tend to support more change-oriented causes (TD Bank & Investor Economics 2016,). The diversity of Canada's ethnocultural communities is an important component of philanthropy, as these communities give more, not only within their own communities but to society-wide causes, than the population average (Mehta & Johnson, 2011). These communities tend to be under-engaged, however, because many fundraisers do not appreciate how to work with them. Sharilyn Hale (Watermark Philanthropic Counsel) explores these trends in giving, and their implications for the fundraising profession as well as for fundraising by nonprofits.

A related development is the rapid growth of online fundraising and crowdfunding in Canada and the adoption of other technologies, such as AI and blockchain, that are altering, and "disrupting," the work of nonprofits. Will such technologies democratize giving by making it more accessible and scalable? In an analysis of the impact of technology on philanthropy, Marina Glogovac (CanadaHelps) argues that this democratization hypothesis needs to be tempered. Access to technology must be paired with expertise, and the ability to procure talent with technological knowledge will be one of the sector's biggest issues.

The funding environment is being further reshaped by social finance tools and impact investing, by which investors seek both a social and a financial return. The expectations for impact investing have been wildly enthusiastic, perhaps unrealistically so, that it will bring billions of private capital into the sector. Given that earned income from business-related activities has been the only growing source of revenue for most nonprofits, social finance tools may better support such entrepreneurship. However, there is still much work to be done to build the demand-side of uptake by nonprofits (Phillips & Johnson, 2019; Jog, 2020). Karim Harji (University of Oxford) and Tessa Hebb (Carleton University) put aside the cheerleading that often accompanies discussions of impact investing to identify a series of tensions and questions for the sector. While noting that there has been substantial growth in the amount of capital mobilized and number of organizations involved, including by the federal government's $755 million Social Finance Fund launched in 2018, they argue that this has not yet been transformative in practice or in public policy. It will be imperative for the sector, they suggest, to retain a focus on "impact" relative to "investing" as this market matures.

Institutional philanthropy – private and public foundations – are both agents of change and being changed by these giving trends. Private foundations, created by families or by corporations, have become a much more important part of the philanthropic landscape in recent years. The number of private foundations has risen steadily, to about 6,000. Most family foundations are small, lacking professional staff, but collectively private foundations hold almost $50 billion in assets (PFC, 2020a), capable of having a major impact if their resources are deployed strategically. Canadian foundations have only recently begun to more fully exercise their muscle, professionalizing, collaborating, and grantmaking for societal change rather than settling for comfortable causes. But the social licence of private foundations – which have been created by tax-subsidized private wealth and are the most autonomous institutions in our society – is also being called into question. Critiques wafting north from the US claim that foundations are elitist and out of touch with community and that they reflect and perpetrate income inequality (Giridharadas, 2018; Villanueva, 2018). While taking such concerns seriously, we should not assume that institutional philanthropy in Canada mirrors that of the US. Hilary Pearson (formerly of Philanthropic Foundations Canada) and Jean-Marc Fontan (Université du Québec à Montréal) provide a Canadian perspective, illustrating the strengths and limitations of private foundations, and indicating the growing interest of many in supporting systems change.

As one of the largest non-governmental funders of community-based nonprofits, United Ways are an important part of the philanthropic landscape. But there is a perception that their position has become more precarious over the past decade as giving declines, donors cut out intermediaries, and annual campaigns become more expensive. United Ways were early adopters of a "community impact" model in which they shifted funding from historic member agencies to organizations demonstrating measurable outcomes. How serious is the decline of United Ways in Canada, and what has been the impact of community impact? Iryna Khovrenkov (University of

Regina) analyzes giving to and granting by Canadian United Ways over 15 years. For the top 10 United Ways, tax-receipted donations rose until 2007, then declined, levelled, and declined, while smaller United Ways have experienced a consistent decline since 2002. The analysis indicates that United Ways are at a crossroads and opens a discussion on paths forward.

What is the best strategy for financial health for nonprofits in the face of such changes in the funding environment? The prevailing wisdom is to diversify revenue sources, but the data do not entirely support such advice. Taking a closer look, based on the T3010 data, Nathan Grasse (Carleton University) and Marcus Lam (University of San Diego) find that maximizing financial diversification does not benefit the financial health of nonprofits in the short- or long-term. Rather, they find a nonlinear relationship, suggesting that there are tipping points at which too much diversification produces vulnerability and that the trick is to find the "Goldilocks" middle. Such advice will become even more valuable as nonprofits struggle to recover and rebuild from the financial effects of COVID-19.

The pandemic threw a proverbial grenade into this already turbulent funding context, although with differing effects on subsectors. Arts, cultural, sports, and other nonprofits that rely on ticket sales from events and fundraising from fun-runs and other crowd events were hit particularly hard as venues closed and people were required to stay away. About 70% of charities and nonprofits suffered revenue losses, on average a drop of about 30%, and about 30% had to lay off staff, although many intend to rehire when possible (Lasby, 2020; ONN and Assemblée de la francophonie de l'Ontario, 2020; SaskNonprofit, 2020). Those providing essential services – particularly health, social services, food security, and housing – saw a sharp increase in demand, also creating financial strain. Government supports have been important, including wage subsidies for workers; a $350-million support fund for the most vulnerable communities administered by community foundations, United Ways, and the Canadian Red Cross; and a fund to support arts and sports organizations, among other measures. Donation patterns of individuals have been mixed; about half made no change, about a third gave less than before, and the small slice of "super" donors have been giving substantially more (Angus Reid, 2020). Foundations and donor-advised funds (DAFs) have also stepped up, giving well above the mandatory 3.5% annual disbursement and, following an initial emergency response to fund faster and more flexibly in health and social services, have begun to assess how to support systems change and racial justice (PFC, 2020b).

It is too early to predict how philanthropy will respond in the years to come. What has become apparent as the pandemic plays out, however, is that the wealthy are becoming wealthier: they were not displaced economically, markets have rebounded, and luxury consumption has been suspended, leaving more cash at hand. This presents an opportunity for nonprofits and fundraisers to reverse the under-performance of HNW households.

While the current situation may be dire for many nonprofits, COVID-19 merely reinforces the analysis of these chapters: the need to reach HNW households and tailor fundraising for ethnocultural communities, develop a more nuanced understanding of the value of diversification of funding sources, procure talent with knowledge in new technologies, adapt to a growing impact-investing market, and continue professionalization and innovation by institutional philanthropy.

The People Environment

The nonprofit sector has a growing "people problem." Mission-driven, hard-working, and generous people who work, volunteer, lead, and donate are the sector's greatest strength, and will continue to be. The issues are not the motivations, quality, or commitment of its people, but the effects of changing demographics creating an impending challenge of leadership succession, a diverse population that has been poorly engaged in the sector, the extent of precarious work, and new patterns of volunteering.

The challenge for analysis is the poverty of data. The HR Council for the Voluntary & Non-Profit Sector, initially funded through the federal government's program that provides labour-market and related information for many sectors of the economy, was disbanded in 2013, leaving a big information gap (HR Council, 2013). Nevertheless, some trends are very apparent.

First, the leadership cadre is nearing or beyond normal retirement age. If we extrapolated the findings of a 2013 study of Ontario EDs to 2020 (McIsaac, Park, & Toupin, 2013), 41% of nonprofit leaders would now be 62 or older. Yet few nonprofits have been developing the talent pipeline or actively planning succession. The leadership styles and skills that will be needed as the sector reinvents itself post-pandemic – more adept at collaboration, innovation, policy engagement, data use, and technology – will be different than those that made retiring EDs successful. Millennials, the largest, most diverse generation in history, already comprise 50% of the labour market; 28% are already in management positions (Link, 2018). Like the Gen Zs that follow them, they value – in addition to appropriate compensation – authenticity and meaningful work, networks and collaboration, and inclusive environments, and will not stay in positions for the sake of loyalty to the organization or for security. Are nonprofits ready for them as managers, volunteers, and leaders? Paloma Raggo (Carleton University) guides us through these and other leadership issues for the next decade. Discussing leadership from both a theoretical and applied approach, Raggo reminds us that being a "leader" is more than a title, and that people, context, and organizations matter in shaping what leadership is and who leaders are.

Second, getting serious about inclusion is not a "nice to do," but a "must do." With the competition for leaders that lies ahead, diversity and real inclusion in nonprofit leadership are not just a matter of fairness of opportunity; they are behaviours and outcomes essential to being competitive for talent and successful in achieving missions. It is also core to one of the biggest imperatives facing our society: achieving racial and social justice. As much as we talk about the value of diversity and inclusion in the sector, in general nonprofits have been woefully inadequate at being inclusive in their staff or boards of directors. Although data are limited, one estimate is that only 12% of those in leadership positions are from racialized groups (Cukier, 2018), and 33% of nonprofit boards have no racialized members (Meinhard, Faridi, O'Connor, & Randhawa, 2011). Christopher Fredette (University of Windsor) argues that we should conceive of leadership succession not simply as a system of talent replacement, but as an opportunity for organizations "to bring to life a process of values renewal," building on the pillars of diversity, equity, and inclusion. Fredette's chapter outlines in practical ways how, at each stage in the process, to view succession through the lens of diversity and inclusion, and to view diversity and inclusion through the lens of succession planning.

Looking beyond succession planning to strategic human resource (HR) management more generally, Kunle Akingbola (Lakehead University) and Lynne Toupin (Interlocus Group) discuss how nonprofits must align HR practices with organizational mission and values, with unique contexts such as volunteers and stakeholders, and with external factors.

Implementing a decent-work agenda (and a work/volunteer and fundraising environment free of harassment) is a third challenge in a sector whose workforce is 75% female. While executive staff in many nonprofits, particularly large health organizations (Charity Village, 2019), are compensated competitively, much of the sector has long relied on a "passion bonus" – the supposition that low pay can be subsidized by the value of doing "good" work. Women, particularly immigrant and racialized women, are disproportionately engaged in precarious work that involves low pay, few benefits or pensions, and unstable short-term contracts, often in various forms of caregiving. While precarious work is a long-standing issue, COVID-19 has pulled back the curtain on its consequences, particularly in long-term-care homes, demonstrating the need to reinvent care work. As Luc Thériault (University of New Brunswick) and Yves Vaillancourt (Université du Québec à Montréal) flatly state, "it's not a pretty picture." They examine how Canada got to a situation of relying on precarious work; analyze the problems of limited benefits, low rates of unionization, and inadequate workplace health and safety; and assess the opportunities, including missed opportunities, for implementing sector-wide pension plans. A movement to advance a decent-work agenda has been underway in Canada for several years, led by the Ontario Nonprofit Network (ONN). Pamela Uppal and Monina Febria outline the components of such an agenda and the barriers to success on it, drawing on their experience with ONN.

Finally, volunteers are as important to the human capital of this sector as its paid employees, but demographics and technologies are significantly changing patterns of volunteering. Formal volunteering through organizations is still strong: 12.7 million (about one in three) Canadians reported volunteering on the latest national survey (Hahmann, du Plessis, & Fournier-Savard, 2020). But volunteering is increasingly concentrated among a smaller cohort. The rising modes of volunteering are more episodic, informal, and virtual. This raises the questions of who, under what circumstances, is a volunteer? When the Trudeau government awarded the contract for the Canada Student Service Grant to WE Charity in the summer of 2020, which would have paid students to "volunteer," it set off a firestorm of discussion about volunteering, as well as myriad other issues about the process and WE Charity.

Paula Speevak (Volunteer Canada) and Allison Russell and Femida Handy (University of Pennsylvania) examine the social, practical, and policy implications of the evolving nature of volunteering. They encourage us to think about what makes it easy for some people to volunteer and hard for others, and the policy implications of these differences. Research has clearly demonstrated that volunteering has a positive benefit for people (e.g. acquiring new skills and contacts for advancement in the labour market, broader social networks, personal satisfaction, enhanced health and well-being). If a societal goal is to reduce inequality, should public policies more effectively promote volunteerism and assist nonprofits in providing positive volunteer experiences, particularly for marginalized groups? The Special Senate Committee on the Charitable Sector (2019) thought so, recommending that the federal government "develop and implement a national volunteer strategy to encourage volunteerism by all Canadians." With the rise of an informal "caremongering" movement and the expressed enthusiasm of young people to "do something to help" during the pandemic, governments and nonprofits have new opportunities to be creative in how they build upon this momentum.

Intersections and Innovations

The collection centres on the twin sub-themes of intersections and innovations, as both drivers and manifestations of change. The notion of "intersections" acknowledges the autonomy and distinctiveness of the sector but also its interdependence with the public and private sectors, and the engagement of nonprofits with members, volunteers, funders, stakeholders, and citizens. The related theme of "innovations" recognizes that this sector is not simply responding to an environment demanding change, but is anticipating and leading change, in the process reshaping the environments in which nonprofits work.

Although this collection uses the concept of "innovation" in an expansive way, for much of the nonprofit world, it has come to mean "social innovation," which has become a mantra for change. Social innovation centres and hubs for incubating start-ups have sprung up across the country, weaving themselves into a "community" or "ecosystem" for change. From 2008 to 2018, the J.W. McConnell Family Foundation, in collaboration with MaRS, the Plan Institute, and the University of Waterloo, supported an initiative known as "SIG – Social Innovation Generation," including a certificate in social innovation. When the federal government launched its program to stimulate social finance in 2018, social innovation was married to the means, as reflected in its name – the Social Innovation and Social Finance Strategy. In spite of its popularity, however, social innovation often means different things to different people. Micheal Shier (University of Toronto) kicks off this discussion by clarifying the terminology and types of innovation and setting out the conditions for innovation.

Community and Corporate Intersections

Contexts affect innovation, and these contexts are explored through several chapters that seek to understand how community relationships and cross-sector intersections are changing, and what kinds of innovations may result.

Place Matters

Nonprofits are rooted in communities – be they geographic, cultural, or social. These contexts are changing in several ways. First, there is a renewal of place, as a concept for analyzing the sector and as a more important reality for its work. Our hunch, not yet supported by data, is that nonprofits and philanthropy are becoming more differentiated by city or region. Community foundations are more active leaders in some places than others. The private foundations in Montreal are different than those of Toronto or Calgary (Lefèvre & Elson, 2020). Work from the UK that maps the location of charities has clearly demonstrated an abundance of organizations in some places and the existence of "charity deserts" in others (Mohan, 2015); the pandemic is likely to further hollow out services in some neighbourhoods and communities more than others. Rural communities, with aging populations and limited infrastructure, face very different realities than urban settings. No matter the number of organizations, nonprofits collaborate with each other more effectively in some centres than others. Therefore, as much as we want to present a pan-Canadian view of the nonprofit sector, we need to take place seriously, which we can do only in limited ways in this collection.

Community foundations are a key – and distinctive – part of the place-based philanthropic and leadership infrastructure. Unlike most private foundations, they need to raise funds from the community on an annual basis, as do United Ways, and, increasingly, need to compete with financial institutions for DAF (donor-advised fund) assets. Visibility and donor service matter in order to generate funds for local grantmaking. Beyond being good grantmakers, community foundations have been admonished to be more fully engaged in community leadership (Bernholz, Fulton, & Kasper, 2005). Kevin McCort (Vancouver Foundation) and Susan Phillips (Carleton University) investigate how well Canadian community foundations are doing in such leadership roles, making a case that they need to do more and offering insights as to how they might do so.

The rise of the "community wealth building" movement has provided additional tools, notably community benefit agreements (CBAs) and social procurement, aimed at sharing the economic advantages of infrastructure and other development more equitably. While CBAs have been used in the UK and US, often in association with private developers, the adoption in the Canadian model has mainly incorporated them into public projects such as Vancouver's Olympic Village and Toronto's Eglinton Crosstown LRT. Indeed, in 2015, the Ontario government was the first in North America to pass legislation including CBAs in major public infrastructure projects. Collette Murphy (Atkinson Foundation) reviews the lessons learned from their foundation's collaboration in securing the Crosstown CBA and how several provinces have taken action to promote purchasing from community-based organizations.

If the past decade was the information revolution, the 2020s have been widely proclaimed to be the collaboration revolution. The recognized advantages of collaboration are by no means new (Gazley & Guo, 2020; Crosby & Bryson, 2007; Huxham & Vangen, 2004), but many nonprofits still struggle to know when collaboration is the right route, and how to make it successful. Carey Doberstein (University of British Columbia) uses two cases of nonprofits that serve the homeless in Calgary to assess the risks and rewards of collaboration, pointing to clarity of purpose, cultivation of trust, and willingness of participants to adjust and change long-established practices.

More than Place

Place is important, but not all communities define themselves by place; some define themselves by other social and cultural identities. Giving expression to shared values, identities, and interests, and encouraging collective action on this basis, is a fundamental role of civil society organizations. Canadian research on philanthropy and nonprofits in racial, ethnocultural, and minority communities is limited: it is perhaps the most serious gap in what research can provide to professional practice and public policy. As part of the social movement and queer literatures, LGBTQ activism has received considerable attention (McKenzie, 2020; Smith, 2015), but there has been little work on organizations mandated for, serving, or led by racialized communities.

In the field of immigrant settlement services, where ethno-specific groups not only provide specialized services to their communities but are also sources of volunteer experience, employment, and advocacy for newcomers, research has shown that they are often under-funded (Sadiq, 2004). Service contracts with governments often put them in the position of being sub-contractors to "mainstream" multiservice organizations, and thus less able to be client-centred or community advocates (Bushell & Shields, 2018). Indeed, in a study of the density of "visible minority" organizations relative to population and to total number of charities in Canada's four largest cities, Meinhard and colleagues (2011) were surprised that there were so few ethno-specific organizations and that there are fewer (relative to the total number of charities) in the two most ethnically diverse cities – Toronto and Montreal – than in Calgary. One reason is likely a serious lack of funding. A study conducted for the Foundation for Black Communities (Pereira, Abokor, Ahmad, & Abdikkarim, 2020) shows that support by private and community foundations for Black-serving and Black-led organizations is miniscule: about 1% of total foundation grants went to Black-serving organizations in 2017 and 2018; even less went to Black-led organizations. Not only are the funding amounts tiny, but foundation grant funding is "sporadic, unsustained, and does not invest in the long-term capabilities of Black community organizations" (Pereira et al., 2020: 3). In contrast – and contrary to conventional belief – giving and participation by racialized and ethnocultural communities appears to be higher than the general population. Although research is scanty, several studies (Mehta & Johnson, 2011; Mata & McRae, 2000) show that foreign-born citizens give in greater amounts and generally to the same types of causes as do Canadian-born citizens. Similarly, volunteering by immigrant communities is an important part of integration into Canadian society, and it increases over time (Wang & Handy, 2014; Sinha, Greenspan, & Handy, 2011).

As racial justice continues to transform the sector, we will need to know much more about nonprofits that are mandated for, led by, and serving Black, other racial, Indigenous, and ethnocultural communities. Such a chapter is a gap in this collection, not by intent but by logistics, as some planned contributions turned out not to be feasible. Because this resource is able to be a living, expanding one, we hope that researchers will take up this invitation to add chapters on this topic.

Indigenous Peoples and Paths to Reconciliation

"We are not talking about wanting a seat at your table. We want to build an entirely new table" (Jamieson, 2020: 163).

It is a gross understatement to say that historically the relationship of charities and philanthropy with Indigenous Peoples in Canada has been less than a kind or respectful one. At the conclusion of the Truth and Reconciliation Commission in 2015, a number of foundations and voluntary organizations signed a "Declaration of Action" that is a commitment, and an invitation to others, to move forward on a new relationship with a shared goal of reconciliation. Achievements have been mixed. Giving to Indigenous communities has risen by both foundations and individuals (CanadaHelps, 2020; PFC, 2020a); innovative actions, such as the Winnipeg Boldness Project, have been initiated (Rowe & Roussin, 2020); and community and other foundations have tried to build principles of reconciliation into their grantmaking (Dougherty & Ethier, 2018). But for many sector organizations, the paths to reconciliation have proven to be challenging, and progress is limited. Shereen Munshi and Elisa Levi (The Circle) discuss how the "learning journey" of a better relationship might move forward. For settler organizations, this includes adapting worldviews, appreciating Indigenous ways of knowing and reciprocity, and fully committing to the Declaration of Action.

Intersections with the Corporate Sector

Intersections with business are explored in the chapter by Cathy Glover, James Stauch, and Kelli Stevens (Mount Royal University). They trace the evolution of corporate community investment strategies along a continuum ranging from basic compliance with regulations (before the 1990s), through traditional corporate philanthropy (1980s and 1990s), to more strategic approaches that proactively develop "buckets" of funding that benefit the corporate brand, to integrated models in which companies look for opportunities that align with core business interests. They anchor the even more integrated continuum as a "social innovation" model in which corporations use a broader range of their assets (innovation capacities, marketing skills, managerial acumen, employee engagement, and ability to scale). Working in collaboration with community organizations, this approach aims to "co-create breakthrough solutions to complex problems" – a practice still relatively rare in Canada. An important takeaway from their analysis is the need to develop the sophistication of "community investment" professionals, in both community organizations and corporations.

Intersections with Governments: Services and Policy Engagement

Intersections with governments, through the delivery of services and engagement in public policy, affect large parts of the sector. Service delivery and advocacy can be seen as two sides of the same coin: the more that nonprofits are responsible for delivering public services, the more that their input into policy development is vital to improving the quality of these services and the underlying policy frameworks.

Service Delivery

Canada is classified as a "liberal welfare state" (Esping-Andersen, 1990), referring to a model of delivering public services via contracts with non-governmental organizations. More than 40% of the finances of charities come from governments (Hall et al., 2005), mainly through such service contracts. Given that provincial governments have constitutional jurisdiction over the big-ticket items of social services, health, and education, they are the primary funders. The specifics and effects of these relationships vary by province, particularly in Quebec, and they have evolved over time.

Major reform of these contracting regimes has been advocated by the sector for at least 20 years. The issues are more than money. Contracts rarely pay the full cost of service and have low bars for covering administrative costs, so that nonprofits must cross-subsidize the real costs from philanthropy and other sources, and consequently under-invest in infrastructure that supports innovation. Accountability requirements can be onerous – outstripping the scope of the contract – and are not harmonized across departments or levels of government. The short length of most contracts is a major source of financial vulnerability for charities and contributes to perpetuating precarious work. These issues were raised and documented by the Special Senate Committee (2018), which issued a series of recommendations for compensation of full overhead and infrastructure costs commensurate with the private sector, longer duration of contracts, and streamlined and harmonized reporting requirements.

The post-pandemic rebuilding of public services affords an opportunity to finally make progress on reform of contracting regimes. The relationships with government are more than money or contracts, however, as Rachel Laforest (Queen's University) explores in her chapter. Laforest first traces the legacy of "new public management" (that took hold in the late 1980s) to the evolution into a public management philosophy, "new public governance," that entails greater collaboration with nonprofits. Examining reforms in health and social services across the provinces, she argues that nonprofits were not passive subjects of change but were active partners in shaping delivery mechanisms so as to improve outcomes. In 2015, however, responsibility for health and social services was reorganized in many provinces to become much more centralized, resulting in the consolidation or disbanding of regional authorities. Laforest argues that this centralization requires nonprofits to enhance their own policy capacities and expand both formal and informal means of policy engagement.

The Quebec exceptionalism from the rest of Canada in how it has constructed the relationship between the third sector and governments is examined by Deena White (Université de Montréal). This unique relationship is a result of both the evolution of state institutions, designed to protect Quebec as a distinct society, and collective action by two distinct groups – community organizations and social enterprises – in the context of a culturally embedded suspicion of the market in social welfare. The chapter contrasts the relatively positive outcomes of an innovative system of childcare with the negative consequences of the evolution of long-term and home care, helping to explain why long-term care homes in Quebec did so poorly during the pandemic.

Policy Engagement

The chapters that round out the discussion of the sector–government relationship make a strong case for nonprofits and charities to be more active, and better, at engaging in public policy. Relatively few charities undertake public policy advocacy in a systematic or sophisticated way beyond sending information to public officials (Lasby & Cordeaux, 2016). The main reason that has usually been given is the "chill" on advocacy created by CRA rules on political activities: charities feared the wrath of, and possible revocation of their status by, the regulator or defunding by foundations that frowned on advocacy. But the political activity rules were abolished in 2018 so that charities have few regulatory constraints on policy engagement and advocacy, as long as it is not partisan. But significant constraints still exist, as do new possibilities, as argued in these chapters.

The constraints are mainly the lack of policy capacity and inadequate advocacy skills. Karine Levasseur (University of Manitoba) observes that a key aspect of a nonprofit's policy capacity is a commitment by the board to make this a core means of achieving the mission. Governments, too, need to enhance their policy capacity and assist in building capacity in their nonprofit partners. The next three chapters, contributed by leaders of the foundations that have been most supportive in building great policy capacity and advocacy skills, offer practical advice to the sector and examples of success.

Sandy Houston (Metcalf Foundation) agrees that the sector is limited by human and financial capacity. But he provides examples of how collective action through coalitions of nonprofits has been effective and points to opportunities created by the greater emphasis that governments place on consultation as a precursor to major policy changes. To take advantage of these openings, Houston argues that greater financial support is needed to put the sector's role in the policy-creation process on stronger and more sustainable footing. To date, most of this financial support has come from a handful of private foundations. If governments are serious about moving to more collaborative models, they need to invest in the capacity of their sector partners to engage in policy in more meaningful ways.

Allan Northcott (Max Bell Foundation) takes up the theme of the need to teach policy-advocacy skills, as his organization's Public Policy Training Institute has been doing in Western Canada since 2008. Northcott defines public policy advocacy in a specific way: "helping governments do better at something they're already doing, or do well at something they've already committed to doing. It's not about trying to persuade governments to add or remove things from their agendas." Northcott argues that nonprofits need to do policy advocacy – and governments need them to do it – for two key reasons: to leverage expertise in pursuit of public good and to strengthen democracy. Nonprofits fail in their advocacy efforts primarily because they pin their hopes on getting a meeting with the minister, which reflects a misapprehension of how governments work. They also tend to adopt a "campaign mentality," assuming that the same kinds of tools they use in fundraising and in broad social change will work in policy engagement. The chapter offers guidance for how to do advocacy better.

The companion piece by Marcel Lauzière (Lawson Foundation) focuses on the role that foundations can, and should, play in this. Lauzière agrees that policy advocacy integrated into a charity's narrative and done well can be an important differentiator in a competitive environment. The advice to foundations is to invest in collaboration and people, use their network connections and powers of convening to engage and influence others, and support infrastructure in the sector.

All Paths Lead to Impact

The convergence of the trends and challenges described in these chapters has led the sector to a place of much higher expectations of impact and transparency about impact. Some might say nonprofits have been cornered by the high and often competing expectations of impact. Potential donors say that impact matters in their giving decisions, although there is little evidence that they actually rely on impact measures in these decisions, instead reverting to the easy shorthand of overhead ratios to indicate efficiency and effectiveness. The "effective altruism" movement asserts that social science can determine the "best" causes to support (MacAskill, 2019). Governments and foundations require evaluation of outcomes, often on time horizons that are too short to assess outcomes. Impact investing relies on standardized measures of impact in order to value and trade impacts on social exchange markets. The availability of big data is both a democratizing force and a narrowing one, making multiple new sources of evidence available to nonprofits – but limiting their use to organizations with data analytical skills.

The final chapters focus on some of these dilemmas, means, and opportunities related to the measurement and communication of impact.

Kate Ruff (Carleton University) tackles some of the measurement issues, arguing that performance assessment can be relatively easy when done for the "right" reasons. It becomes more challenging, however, when we attempt to have it fulfil multiple purposes or ignore the ecosystem of interconnected organizations in which it takes place. Impact measurement can be used to learn, manage, account, or communicate. But we confuse these goals and ask impact measurement to do too many different and conflicting things at once and in differing contexts of stability, uncertainty, and complexity. Ruff addresses these tensions and provides tips for more effective impact measurement and its use.

Michael Lenczner and Jesse Bourns (Ajah Inc. and Powered by Data) and Tracey Lauriault (Carleton University) reflect further on how and why the current system of impact evaluation is broken. Although Lenczner, Bourns, and Lauriault are themselves data specialists, they challenge the notion that simply more data or big data or machine learning can fix impact evaluation. Most nonprofits do not have the resources to have high-quality data systems, or the data-analytic skills to use them well, and there are few common standards to share information across programs and organizations. The need, they suggest, is for the sector and its stakeholders to create a more robust collective data infrastructure that enables data sharing and pooling across nonprofits so we can better assess how a given program compares to others and to what has been tried in the past.

The challenge for nonprofits is not only to assess well the outcomes of their work, but to communicate it effectively in an era of "attention philanthropy" in which donors and stakeholders are "overwhelmed by information overload and a dearth of attention" (Guo & Saxton, 2020: 196). Social media is a big part of this overload, and the fix for it. Particularly in their advocacy work, nonprofits need to be strategic in maximizing the right kind of attention, generating social media capital that builds coalitions and leveraging attention by creating a synergy between their online and offline presence (Guo & Saxton, 2020). Margaret Herriman (Max Bell Foundation) offers a practical guide to using social media, emphasizing the need for nonprofits to develop strategic plans as to what they seek to achieve.

The concluding chapter seeks to debunk one of the great myths of how we assess impact – that "overhead" ratios are a useful measure of effectiveness. Caroline Riseboro (Trillium Health) presents the case for why we should abandon the use of ratios of administrative and fundraising costs to overall program costs as a proxy for efficiency or effectiveness. Overhead ratios perpetuate the "starvation cycle" (Lecy & Searing, 2015; Gregory & Howard, 2009) of under-investment in critical infrastructure: they encourage under- or misreporting, and they don't actually enable us to compare across different kinds of nonprofits. The chapter offers suggestions for some useful alternatives.

Looking Forward

As this collection illustrates, significant change in Canada's voluntary and nonprofit sector was already occurring before the global pandemic and the racial justice movement but has been turbocharged by them.

The next few years will undoubtedly mean a smaller sector as many charities and nonprofits fail to survive. And other big issues still lie ahead – climate change, actual racial and Indigenous justice, rising income inequality, and the reinvention of systems of care. Financing models will need to be reworked. We can expect a major turnover in leadership, already pending due to demographics alone, but possibly accelerated as people reassess the course of their lives. Talent development, cultivation of new skills, and more serious attention to inclusion will all be part of this transition. During the pandemic, Zoom changed our lives. But as much as technology has already altered meetings and fundraising, the sector is only at the beginning of the technology transformation.

Reconciliation with Indigenous Peoples and greater space for organizations mandated by and for Black/Indigenous/racialized people needs to be created. If early responses by foundations are expanded, Canada may see a more activist philanthropy, working on big issues and systems change, and more strategic relationships with the corporate sector.

What has become apparent in recent years is that the voluntary and nonprofit sector is not adequately on the policy radar of Canadian governments – at all levels. We saw this in policy responses to COVID-19 by provincial and federal governments: they understood and quickly responded to the needs of small business but generally overlooked that charities and nonprofits are also important employers, renters, and providers of services. The need for more enabling policies for the sector, better engagement of governments with the sector, and collective leadership by it has never been greater.

To address these multiple, complex challenges as a country, we cannot rely on imported assumptions and evidence from elsewhere. Rather, we need Canadian-based data and resources. We need to scale research about and for Canada's nonprofit sector and philanthropy, ensuring research is informed by and informs professional practice and policy.

This collection is intended to be a first step toward informing and scaling. We look forward to making it "evergreen" through revisions and additions. Please take this as an invitation to contribute.

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