

INTRODUCTION

The non-profit sector comprises a vast array of organizations and includes agencies dedicated to social welfare, healthcare, education, religion, as well as arts, recreation, sports and leisure. However, the non-profit sector, despite its breadth, has been draped in a veil of ambiguity. Very little is known about the non-profit sector as a whole and more specifically, the economic contribution being made to the local economy.

In recent years the non-profit sector has undergone widespread restructuring due to social, cultural and economic changes. In 1995 the federal transfer payments to the provinces were reduced which in turn reduced the provincial funds flowing to non-profit organizations. Despite the cuts, “non-profit organizations were increasingly expected to provide core social welfare services not only on the basis of ‘more for less’ but also through charging for their services and increased corporate and individual fund-raising” (Miller, 1998). With ongoing government reductions, including the 21.6 cut to Ontario welfare rates in 1995, the public has become more dependent on the non-profit sector than ever before. As a result, organizations are attempting to deliver more services with fewer available resources.

In the years following welfare cuts, the government turned to non-profits to deliver public services more cost effectively. In Ontario for example, the government created regional Community Care Access Centres, non-profit organizations which channel access to certain health services in local communities (Hall, Banting, 2000). It was noted however, that Community Care Access Centres were developed with the expectation that they would be supported, in part, through private donations (Hall, Banting, 2000). Similarly, “The increase in government interest in the non-profit sector has also been demonstrated at the federal level by improvements in tax incentives for donations to registered charities in three successful federal budgets.” (Hall, Banting, 2000). But the future of government allocations to the non-profit sector is indeterminable. According to the 2001 Budget in Brief, “Canadians today face a period of significant economic uncertainty. For the first time in 25

years, we find ourselves in the midst of a global economic slowdown, which has been made worse by the September 11 terrorist attacks on the U.S.” (Department of Finance Canada, 2002).

Yet despite the government cutbacks, and social and economic changes, the non-profit sector still relies primarily on provincial and federal dollars. It was estimated, in 1994, that Canada’s registered charities as a whole received 56 per cent of their total revenues from government sources (Sharpe, 1994). It was estimated, in 1996, that there were more than 74,000 registered charities (Day, Devlin, 1997) and approximately 175,000 non-profits in Canada (Miller, 1998). In Ontario, in 2001, according to the Canada Customs and Revenue Agency, there were 27,194 registered charities in operation. This figure does not, however, include the countless unregistered non-profit agencies that were delivering services to Ontarians in 2001.

The scope of the non-profit sector is vast; however individual community research is being conducted to illustrate the economic, social capital and volunteer contributions by the non-profit sector. In 1999 the Lakehead Social Planning Council examined the “Economic Impact and Activities of Not-for-Profit Organizations in Thunder Bay” and “Organizations Operating Non-for-Profit Businesses in Thunder Bay.” According to their study which examined the economic impact and activities of not-for-profit organizations, the most conservative estimate of total revenue generated by the sample was 100 million dollars per year with a total of 2,988 volunteers that were active within the sampled organizations. (Lakehead Social Planning Council, 1999). In a similar study, we have sought to examine the economic contribution of the non-profit sector in the City of Greater Sudbury by means of an examination of revenues generated, the number of persons employed by the sector and the number of volunteers active in the non-profit sector. However, several key concepts first need to be clarified.

The Non-Profit Sector Defined

According to some authors, the non-profit sector has traditionally encompassed charitable organizations that are registered with the government; others have included not-for profit agencies that are also registered with government (Day, Devlin, 1997). A broader definition would include

all organizations whose principal activities are of a non-profit nature (Day & Devlin, 1997). According to the Canada Customs and Revenue Agency “a non-profit organization (NPO) is a club, society or association that is organized and operated solely for social welfare, civic improvement, pleasure or recreation and any other purpose except profit.” (The Income Tax Act, R.S.C. 1952, c. 148, s. 1.) For the purposes of this study the non-profit sector includes charities that are registered with the Canada Customs and Revenue Agency, unregistered non-profit agencies that do not have charitable status and organizations that are both charitable and non-profit organizations.

Charities

In Canada there is considerably more concrete data that exists for charitable organizations compared to other non-profit organizations. This is largely due to the function that the Canada Customs and Revenue Agency performs. Within Canada, registered charities are required to submit annually the “Registered Charity Information Return,” form T3010. The Canadian government offers these organizations two privileges; their status gives them an exemption from paying taxes and the right to issue receipts to those who donate money to their organizations (Sharpe, 1994). However, the data on registered charities only encompasses organizations that are registered and those registered charities that have filed a tax form for that year.

The Canada Customs and Revenue Agency has defined charitable organizations as follows, “A charitable organization means an organization, whether or not incorporated, (where) all the resources of which are devoted to charitable activities carried on by the organization itself, (and) no part of the income of which is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor thereof.” (The Income Tax Act, R.S.C. 1952, c. 148, s. 1.). The distinction has also been made between charitable organizations and charitable foundations. “(A) charitable foundation means a corporation or trust that is constituted and operated exclusively for charitable purposes, no part of the income is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor thereof, and that is not a charitable organization.” (The Income Tax Act, R.S.C. 1952, c. 148, s. 1.). Charitable organizations primarily receive funds, whereas charitable foundations primarily distribute funds. (See Appendix A). The

Canada Customs and Revenue Agency has further described charities on the basis of sectors: welfare, health, education, religion, benefits to the community and other. Within these sectors, each charity has been broken down into categories which explain their individual functions and assigned specific codes which identify them as either public foundations, private foundations or charitable organizations (See Appendix B).

According to Day and Devlin, in 1996, there were 74,027 registered charities in Canada which represented a dramatic increase (213 percent) from 1969 when there were 23,656 in existence (Day, Devlin, 1997). This figure rose in Canada to an estimated 77,926 registered charities in June of 1999 (Hall, Banting, 2000). Of those charities that were registered in 1996, 41.8 percent were religious organizations, followed by welfare organizations comprising 17.7 percent and education which comprised 16.3 percent of registered charities (See Table 1). According to 1991 statistics the vast majority of Canada's registered charities are charitable organizations which accounted for 91 percent of all registered charities whereas Public and Private Foundations accounted for only five and four percent respectively (Sharpe, 1994).

In August 2001, Ontario had 27,194 registered charities in existence (See Table 2). This represented approximately 35 percent of all registered charities in Canada. Of the charities that were registered in August 2001, 43.5 percent were religious organizations, followed by welfare organizations comprising 17.3 percent and education which comprised 16.9 percent of all registered charities in Ontario (Canada Customs and Revenue Agency, 2001).

In August 2001, the City of Greater Sudbury had 240 registered charities in existence. Although religious organizations accounted for the largest percentage of registered charities in Sudbury, they only accounted for 31.7 percent of all registered charities, followed by Welfare at 23.8 percent and Education at 17.9 percent (See Table 3). Of the charities in the City of Greater Sudbury 209 (87.1 percent) were listed as charitable organizations, 20 (8.3 percent) were listed as public foundations and 11 (4.6 percent) were listed as private foundations.

TABLE 1

Frequency Distribution of Active Charities Within Canada, April 1996		
Category	Number	Percent
Welfare	13,018	17.7
Health	5,378	7.3
Hospitals	930	1.3
Other Health	4,448	6.0
Education	12,074	16.3
Teaching Institutions	2,872	3.9
Other Education	9,202	12.4
Religion	30,839	41.8
Benefits to the Community	11,002	14.9
Other	1,716	2.3
TOTAL	74,027	100.0

_____(Day, Devlin, 1997)

Charities in Canada

Figure 1

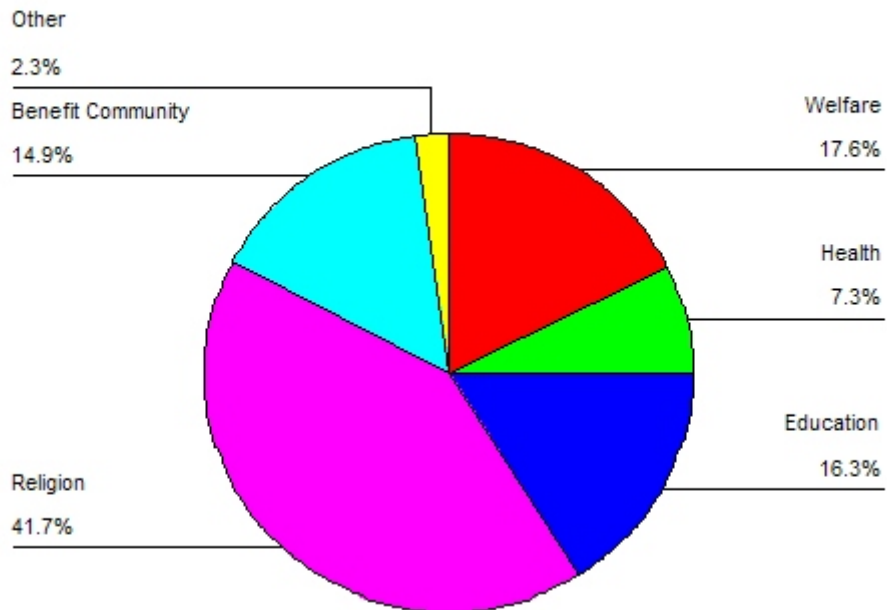


TABLE 2

Frequency Distribution of Active Charities within Ontario August, 2001		
Category	Number	Percent
Welfare	4708	17.3
Health	1938	7.1
Hospitals	236	1.0
Other Health	1702	6.3
Education	4587	16.9
Teaching Institutions	975	3.6
Other Education	3,612	13.3
Religious	11,834	43.5
Benefits to the Community	3,446	12.7
Other	679+2	2.5
TOTAL	27,194	100

(Canada Customs and Revenue Agency, 2001)

Figure 2

Charities in Ontario

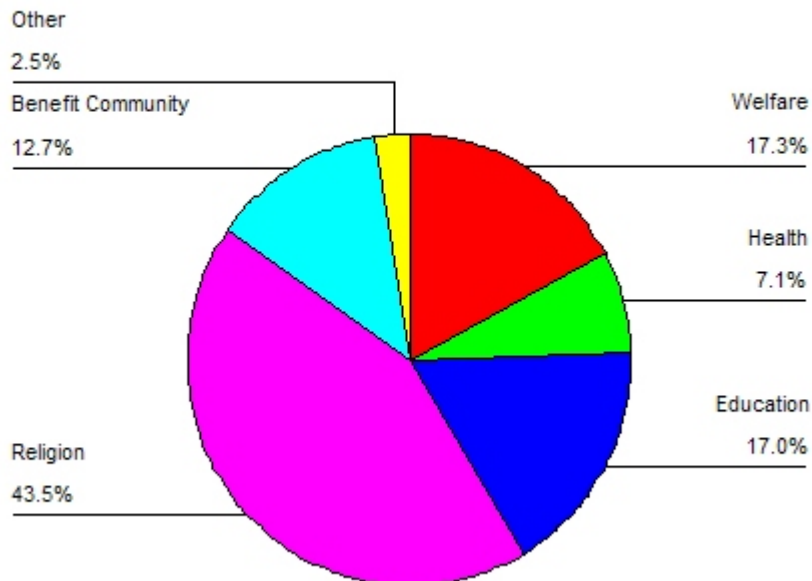
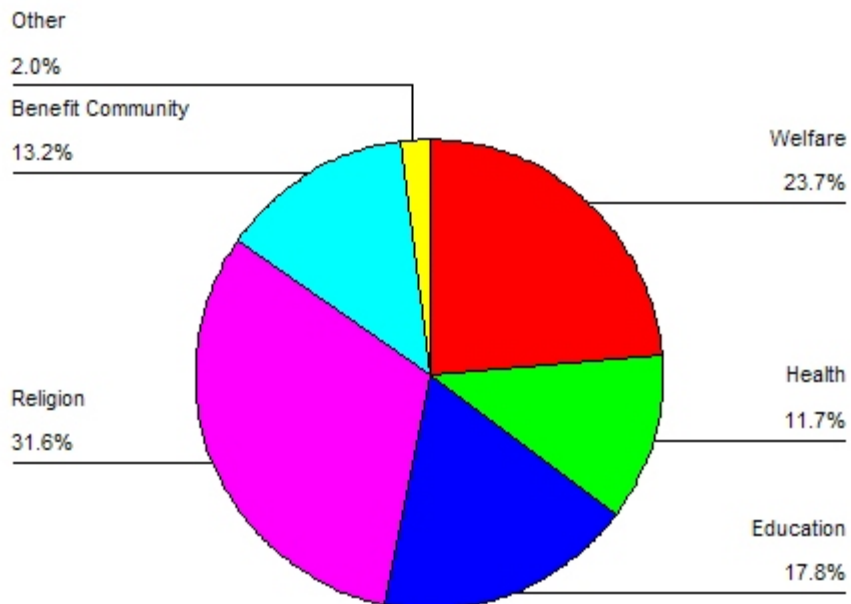


TABLE 3

Frequency Distribution of Active Charities within the City of Greater Sudbury August, 2001		
Category	Number	Percent
Welfare	57	23.8
Health	28	11.7
Hospitals	4	2.0
Other Health	24	10.0
Education	43	17.9
Teaching Institutions	19	7.9
Other Education	24	10.0
Religion	76	31.7
Benefits to the Community	32	13.3
Other	4	2.0
TOTAL	240	100.0

_____ (Canada Customs and Revenue Agency, 2001)

Figure 3 Charities in Sudbury



Foundations

Charitable foundations are further broken down by the Canada Customs and Revenue Agency into “public foundations” and “private foundations.” Public foundations must also meet the conditions for charitable organizations, with one exception: “charitable organizations focus on carrying out charitable activities, while public foundations focus on raising funds to support operating charities.” (Canada Customs and Revenue Agency, 2001). Private foundations are also constituted and operated exclusively for charitable purposes, in addition, they are a corporation or trust. According to the Canada Customs and Revenue Agency “An entity is designated as a ‘private foundation’ rather than a ‘charitable organization’ or a ‘public foundation’ because of the extent to which those who fund or control it are not operating at arm’s length.” (Canada Customs and Revenue Agency, 2001). According to the Canada Customs and Revenue Agency there were 1485 (5.5 percent) public foundations in Ontario, and 1762 (6.5 percent) private foundations in August of 2001. (See Figure 4). Compared to Ontario, the City of Greater Sudbury had a higher percentage of public foundations in existence in August 2001 as opposed to private foundations. (See Figure 5).

Figure 4

Charitable Designations in Ontario

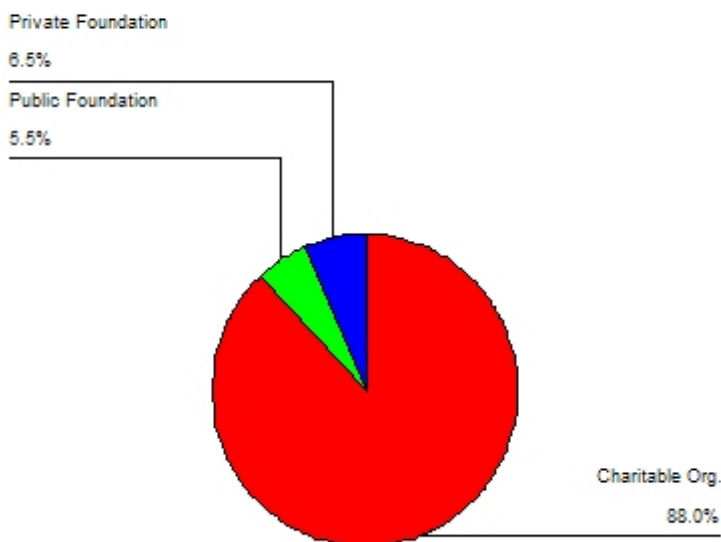
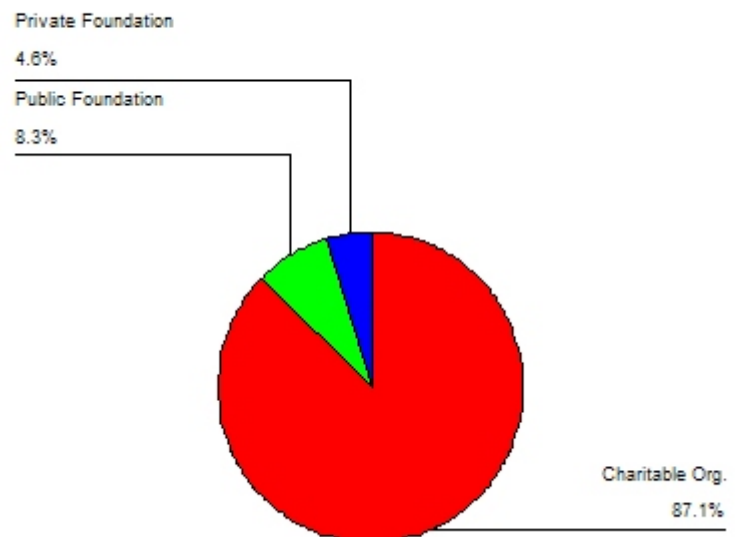


Figure 5

Charitable Designations in Sudbury

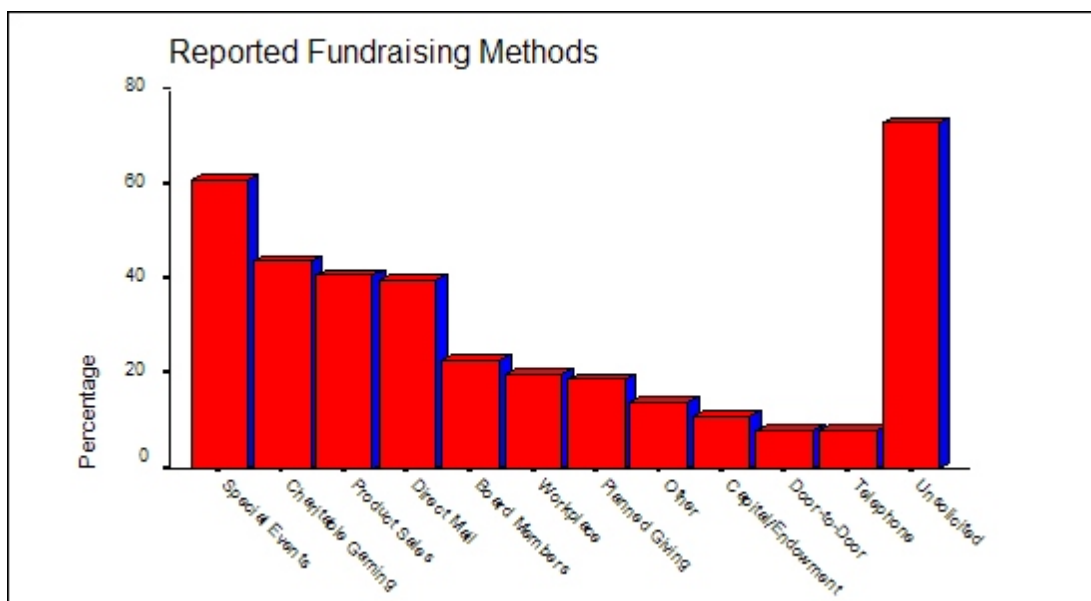


The charitable purposes for foundations cluster in three areas: Welfare, Education, and Health (Hall, Macpherson, 1995). And typically foundations are sought by non-profits as a potential source for funding; however, it is relatively unknown that 54 percent of private foundations and 43 percent of public foundations have revenues of less than \$50,000 (Hall, Macpherson, 1995). Money from foundation grants typically only accounts for 7 percent of revenues (Hall, 1996). Given this, non-profit agencies are often struggling to find new sources of revenue and foundations might not always be their saving grace. Many non-profits must look to alternative methods as a means to survive.

Fundraising

There are vast differences in fundraising practices amongst organizations within the non-profit sector. Non-profit organizations, specifically charities, use various methods to raise new funds. A study conducted by Michael Hall in 1999 examined a sample of 1,516 non-religious, non-private foundation charities. From this study the frequencies of reported fundraising methods were analyzed. Hall found that Special Events were the most frequently employed fundraising activities, used by 61 percent of the organizations surveyed. (See Figure 6). Charitable gaming, product sales and direct mail were the next most frequently used and door-to-door and telephone solicitation were the least frequent methods used by the sample. (Hall, 1996).

Figure 6



According to Hall, the practices of large revenue charities differ from small revenue charities. It was estimated that 70 percent of all funds that were raised from the public went to 16 percent of organizations that had revenues of more than \$1.5 million and these fundraising revenues accounted for 10 percent of their total revenues. Only five percent of funds raised went to charities with revenues of less than \$125,000. These funds, however, accounted for 56 percent of their revenue (Hall, 1996). This is not surprising given that 86 percent of organizations do not have paid staff to devote their full attention to fundraising activities (Hall, 1996). Similarly, corporate donations account for 9 percent of total fundraising revenues and over half of all corporate donations go to the charities with revenues more than \$1.5 million (Hall, 1996). Larger organizations generate more revenues and therefore have the means to hire full-time fundraising staff. Hall noted that 50 percent of organizations with revenues of more than \$1.5 million had one or more full-time fundraising staff and this was even more apparent where five percent of the largest revenue organizations had 12 or more paid staff (Hall, 1996).

Employment

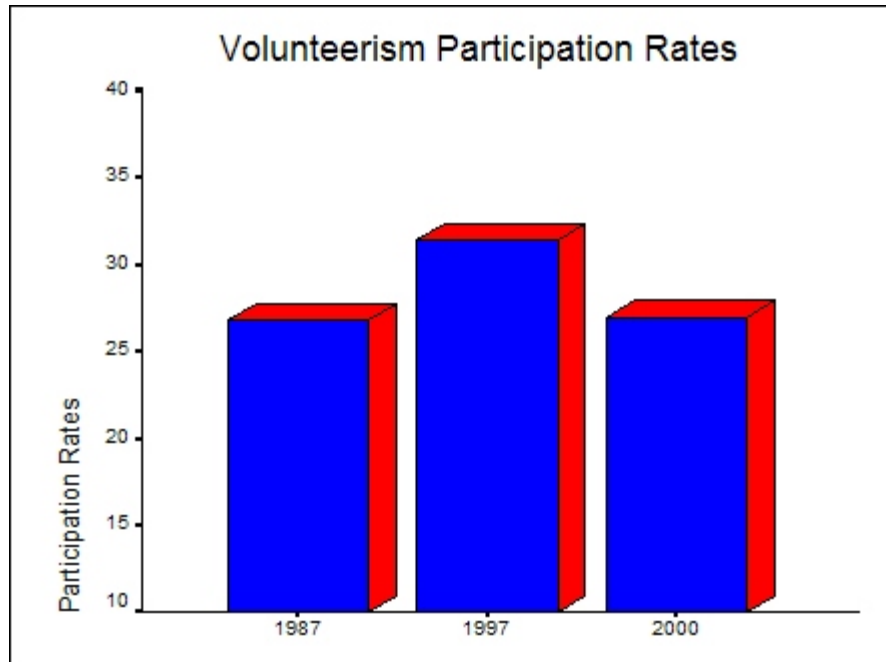
The non-profit sector also contributes by providing employment to Canadians. In Canada, in 1993, registered charities provided paid employment to more than 1.3 million Canadians, 877,300 full-time and 444,100 part-time. (Sharpe, 1994). This accounted for 9 percent of the labour force (Hall, Banting, 2000). The majority of those employed, 35 percent, were working in hospitals which account for only 2 percent of charities. Similarly, teaching institutions employed 21 percent of all employees and accounted for only 4 percent of all charities. (Sharpe, 1994). However, the vast majority of charitable organizations report having very small staff numbers. This was exemplified in a study conducted by Sharpe where 42 percent of charities reported having no employees and 37 percent reported having 1 to 5 employees (Sharpe, 1994). Many organizations rely exclusively on volunteers to keep their organizations running. This fact relates to the importance of volunteerism in Canada.

Volunteerism

Volunteerism is defined as a service that is willingly performed, without pay, for a group or organization (Hall, et. al. 2001). Although there is relatively little data concerning donations of time to the non-profit sector, there have been three major Canadian studies that have made a significant contribution. “The 1987 Volunteer activity Survey (VAS) in Canada showed that 5.3 million Canadians, or 26.8 percent of the population aged 15 and over, were volunteers.” (Hall, Knighton, Reed, Bussière, McRae, Bowen, 1998). This study estimated that the economic value of volunteer work in 1986/87 was \$12.0 billion and \$4.2 billion in Ontario alone. This was ascertained by applying an average hourly wage for those providing free labour in the non-profit sector. (Department of the Secretary of State of Canada, 1990). The economic contribution of volunteerism was also determined by the number of corresponding full-time and full year positions to which volunteer hours would correspond. “In total, volunteer effort in Canada was equivalent to 617,000 full-time positions, representing six percent of all full-time positions in the Canadian labour force in 1987.”(Department of the Secretary of State of Canada, 1990).

In 1997 a similar, larger scale project was conducted by Hall entitled, “Caring Canadians, National Survey of Giving Volunteering and Participating.” This study examined thousands of Canadians aged 15 and over who were asked how they gave money and other resources to individuals and to organizations, volunteered time to help others and to enhance their communities and participated in the practices of active citizenship. (Hall, et. al., 1998). It was estimated that “some 7.5 million Canadians, or 31.4 percent of the population, aged 15 and over volunteered between November 1, 1996 and October 31, 1997. This represented an increase in the total number of volunteers from 1987 which was double the increase of 20 percent in the Canadian population over the same time period. (Hall, et. al., 1998). A follow-up study entitled “Caring Canadians, Involved Canadians: 2000 National Survey of Giving, Volunteering and Participating” (Hall, McKeown, Roberts, 2001) was presented at the 2001 Canadian Forum of Volunteerism in Vancouver. This study indicated that volunteer rates had decreased by 4.4 percent, where it was estimated that 6.5 million Canadians, or 27 percent (See Figure 7) of the population volunteered during the one-year preceding the survey (Hall, McKeown, Roberts, 2001).

Figure 7



Although there are no current volunteer rates for the City of Greater Sudbury, data extracted from the 1997 national survey indicated that 33 percent of Sudbury residents aged 15 and over had volunteered between November 1, 1996 and October 31, 1997, which was slightly higher than the National average of 31.4 percent (Parmegiani, 2000). However, volunteerism rates are not adequate by themselves to demonstrate the impact that volunteers have in the City of Greater Sudbury.

This study will examine the non-profit sector in the City of Greater Sudbury in 2001 with particular emphasis on the economic contribution to the local economy. Contained in this report is information regarding revenue generation, job creation and volunteerism participation in the City of Greater Sudbury's non-profit sector.

METHODOLOGY

Sampling Strategy

The Social Planning Council of the City of Greater Sudbury used a purposive strategy to obtain a sample population of non-profit organizations in the City of Greater Sudbury that were currently in operation. A list of registered charities in Ontario from August 2001 was obtained from the Canada Customs and Revenue Agency. From this list 240 charities listed in the City of Greater Sudbury were extracted (See Appendix C). In addition, 174 non-profits, that were not listed as registered charities were selected for the sample. Non-profit organizations were selected using the “Self-Help Network Sudbury Manitoulin Community Resource Directory-2000/2001 Edition,” the Social Planning Council of the City of Greater Sudbury’s Database of Community Contacts and the CrNET online Community Resource Network. Organizations were selected on the basis of several criteria; to be included, those organizations that were known to have a public service mission, were organized as a not-for-profit and/or charitable organization and were perceived to preclude self-interest and private financial gain (Lakehead Social Planning Council, 1999). Registered charities and non-profit agencies were also selected on the basis of geographical location, where only those community agencies that were operating within the City of Greater Sudbury were selected. Several types of organizations were excluded due to agency closure, agency mandates, and to allow for time constraints with the study. Excluded from the sample were local self-help or support groups, smaller sports and recreation groups, smaller local lodges and service clubs and several agencies that had closed or moved due to funding shortages. The final sample included 58 French and 356 English non-profit and charitable agencies from the City of Greater Sudbury.

Procedure

A questionnaire entitled the “Study of Not-For-Profit Organizations in the City of Greater Sudbury” was pretested with five community agencies to ensure validity and clarity of questions. The questionnaire was then mailed to 414 organizations within the City of Greater Sudbury in October

of 2001. Accompanying the questionnaire was a cover letter explaining the purpose and value of the study, a consent form and a self-addressed return envelope. Community agencies were given four weeks to return the questionnaire after which follow-up telephone calls were made and replacement questionnaires were delivered if requested.

Questionnaire

The first section of the questionnaire examined background information about the agency, including the year of establishment, activities that best describe the organization, mission statement, communities served, legal status and whether or not the agency was part of a larger provincial, national or international body (See Appendix D) . The next section of the questionnaire examined the numbers of persons employed within the non-profit sector, followed by a section on the numbers of persons volunteering for each organization and the main activities of those volunteers. The final section examined revenues that were generated by the organization, followed by agency expenses and types of fundraising activities undertaken.

RESULTS

Non-Profit Organizations in the City of Greater Sudbury

Of the 414 questionnaires that were delivered to organizations within the City of Greater Sudbury, 112 were completed, (see Appendix E) yielding a response rate of 27.1 percent. Of the organizations that participated in the survey, each was assigned a category code according to the criteria provided by the Canada Customs and Revenue Agency. Organizations also self-reported which activities best described their role in the community. Analysis was conducted to examine the types of organizations in the sample. Organizations were first categorized according to charitable and non-charitable status and the results indicated that charitable welfare agencies accounted for the largest percent of organizations at 20.4 percent, followed by charitable religious organizations (15.0%), charitable health organizations, (10.6%), charitable education and non-profit welfare organizations both at 9.7 percent, non-profit education and non-profit health organizations both accounted for 8.8 percent and charitable organizations designated as a benefit to the community accounted for 8 percent. Leisure and sports and culture and arts organizations both accounted for 2.7 percent, religious non-profits, (1.8%) and non-profit organizations that were designated as a benefit to the community accounted for less than one percent.(See Figure 8).

Organizations were then merged into one non-profit sector designation. The results indicated that welfare organizations accounted for the largest percent of all organizations at 30.1 percent, followed by health organizations (19.4%), educational organizations (18.5%), religious organizations (16.8%), followed by organizations designated as a benefit to the community (8.9%) and leisure and sports organizations and culture and arts organizations which each accounted for 2.7 percent. (See Figure 9a). Organizations often indicated that they had multiple functions; for example, an organization may have indicated that their main activities were health, education, welfare and culture and arts. However, single designations were assigned to allow for analysis.

Figure 8

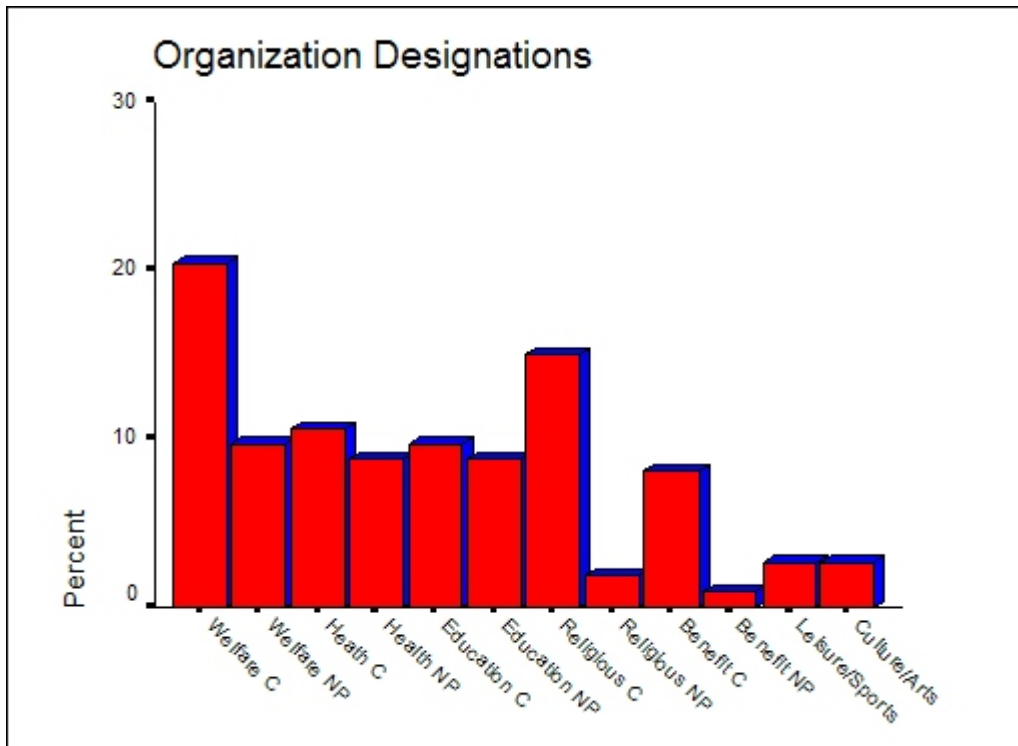
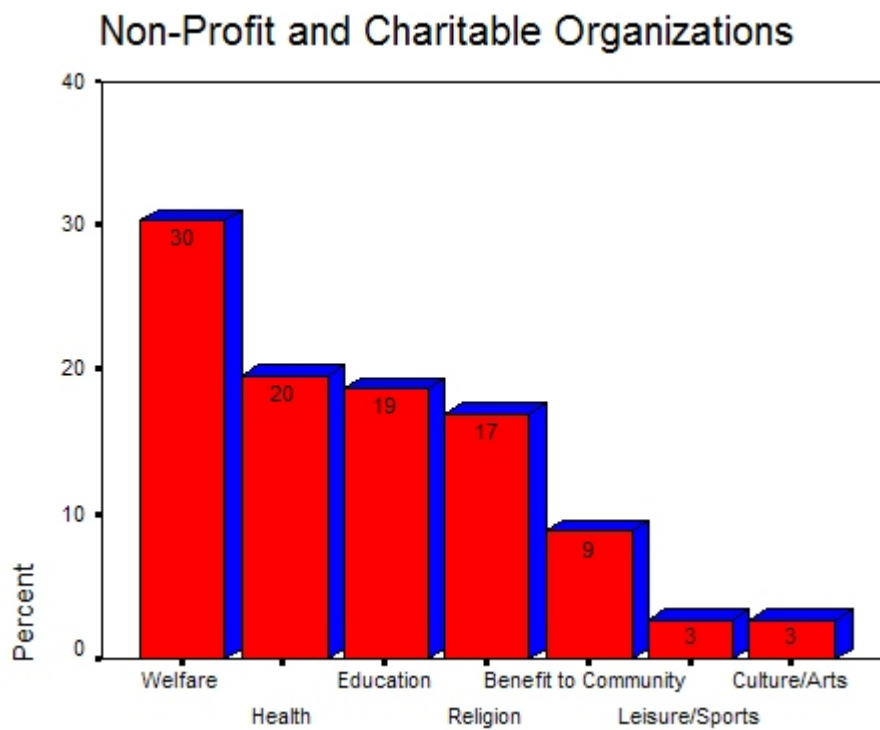
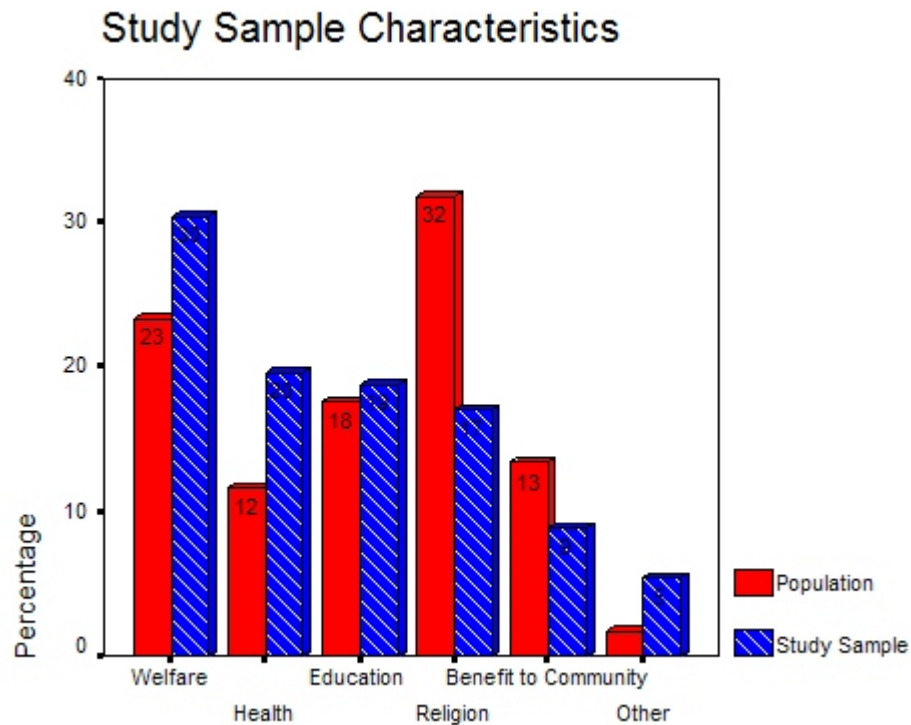


Figure 9 a



Due to the small response rate, (27.1%) it is important to interpret the results with caution. In the study a higher percentage of welfare and health organizations responded to the survey than would have been expected for the total population. Similarly, fewer religious, 'other' and benefit to the community organizations responded to the survey than would have been expected for the total population. The only organizations that responded proportionately to the sample population were from the education sector. This is a fairly common phenomenon when conducting research in the non-profit sector. Time constraints, scarce resources and diminishing staff numbers often limit participation in voluntary community studies.

Figure 9 b

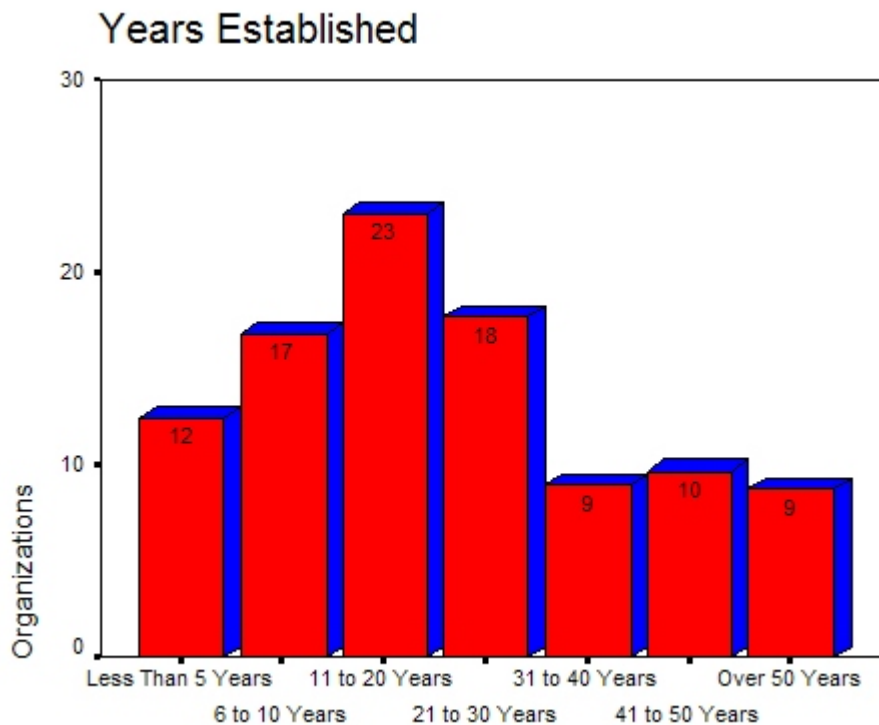


Background Information

The respondents included both Francophone and Anglophone organizations from the City of Greater Sudbury. Of the respondents who completed the questionnaire, 80.4 percent were from Anglophone organizations, and 19.6 percent were from Francophone organizations.

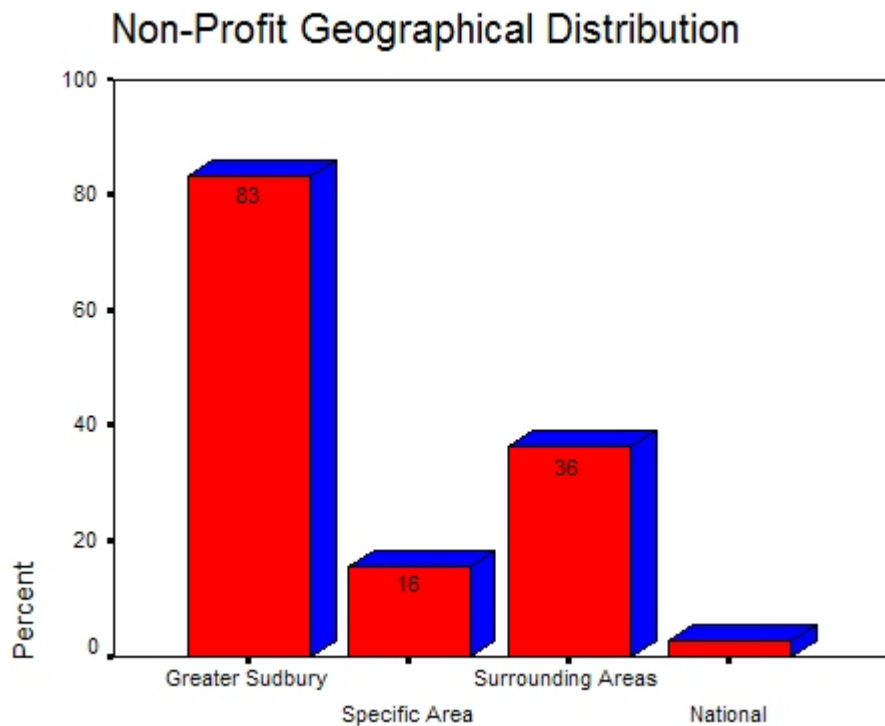
Organizations were also examined according to years that they have been established, the areas they served and whether or not they were part of a larger provincial, national or international body. Results indicated that the largest percentage of organizations in the sample (23.0%) have been in existence between 11 and 20 years, followed by 21 to 30 years (17.7%), and the smallest percentage of organizations (9%) had been in existence for between 31 and 40 years. (See Figure 10).

Figure 10



Organizations operating within the City of Greater Sudbury were found to service a large geographical area. Of the organizations that answered the questionnaire, 83.2 percent indicated that they serviced the City of Greater Sudbury and 15.9 percent indicated that they serviced a specific section of the City of Greater Sudbury, for example, the former municipalities or the south or west ends of the city. Organizations also serviced the surrounding areas of the City of Greater Sudbury and services extended as far north as Chapleau, as far east as Sturgeon Falls, as far south as Parry Sound and as far west as Algoma. Those organizations that serviced surrounding areas accounted for 36.3 percent. A small proportion of organizations indicated that they offered services on a national level (2.7%).

Figure 11

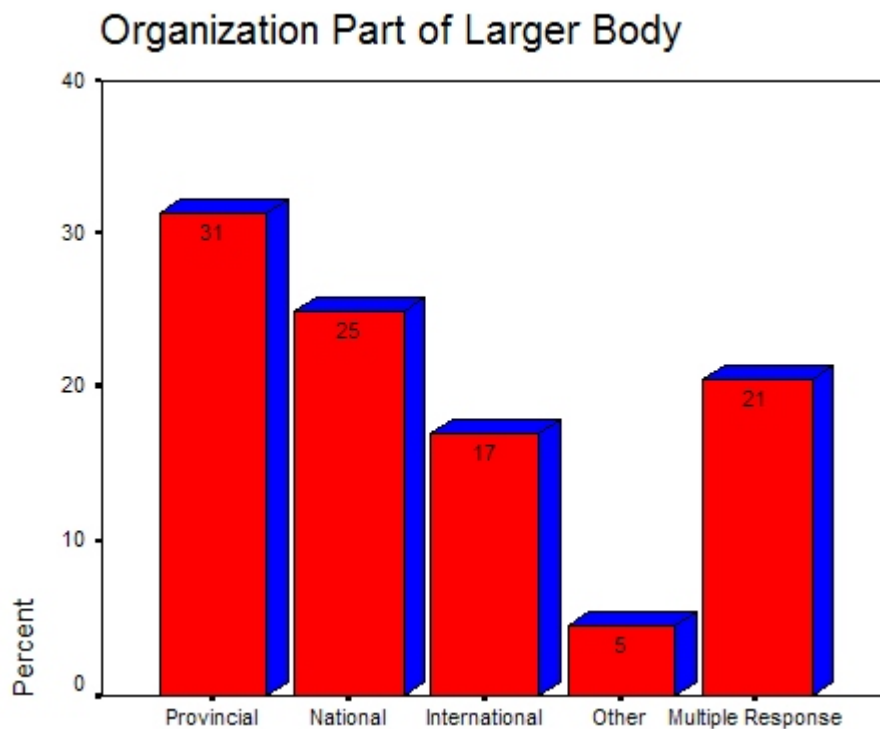


Note: the percentages do not add up to 100 percent due to multiple responses.

Organizations were also asked whether or not they were part of a larger provincial, national or international body. Results indicated that almost half of the non-profit organizations, (47.8%) were a part of a larger body; 31.3 percent were part of a larger provincial body, 25 percent were part of a national body, and 17 percent were part of an international body. One fifth (20.5%) of these organizations indicated more than one level of affiliation.

Organizations were also asked to indicate the nature of their non-profit status. Of those organizations that responded, 35.4 percent indicated that they were a charitable organization, 19.5 percent indicated that they were a not-for-profit organization, (41.6%) indicated that they were both a charitable and not-for-profit organization and (1.8%) indicated other as a response.

Figure 12



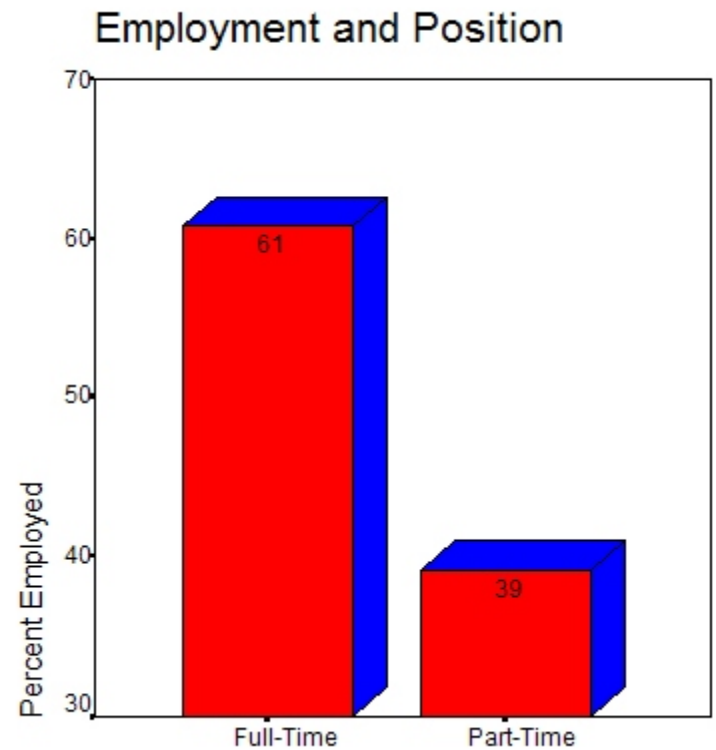
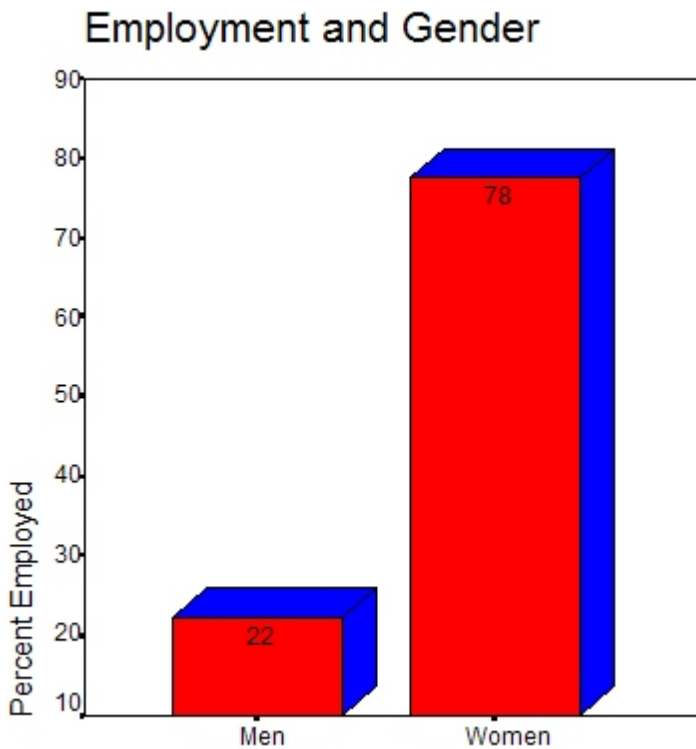
Note: the percentages do not add up to 100 percent due to multiple responses.

Employment

Job creation is a significant contribution from the non-profit sector to the local economy . Of the 112 organizations in the sample, 97.3 percent indicated that they had at least one paid staff in their organization. The remaining 2.7 percent were operating solely through the use of volunteers. Results indicated that 2164 people were employed either full-time or part-time in the study sample. Of these individuals 452 were men and 1577 were women. Women accounted for 73 percent of the employment in the sample, whereas men accounted for 27 percent (See Figure 13). It should be noted, however, that results were affected because several large employers in health and education did not respond to the questionnaire. Of those employed, 1316 or (60.8%) were employed full-time and 848 persons, (39.2%) were employed part-time (See Figure 14).

Figure 13

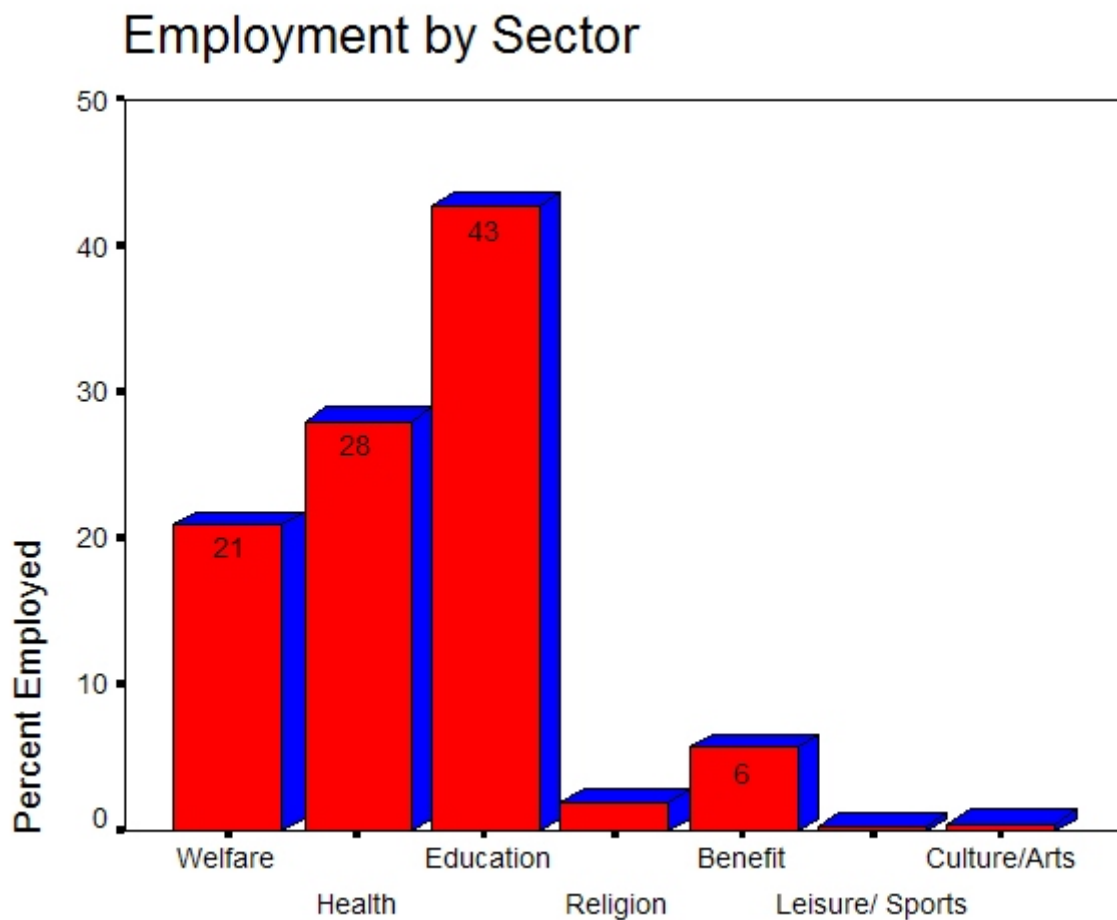
Figure 14



*Note: the numbers for gender do not add up to the total because several organizations did not give a gender breakdown.

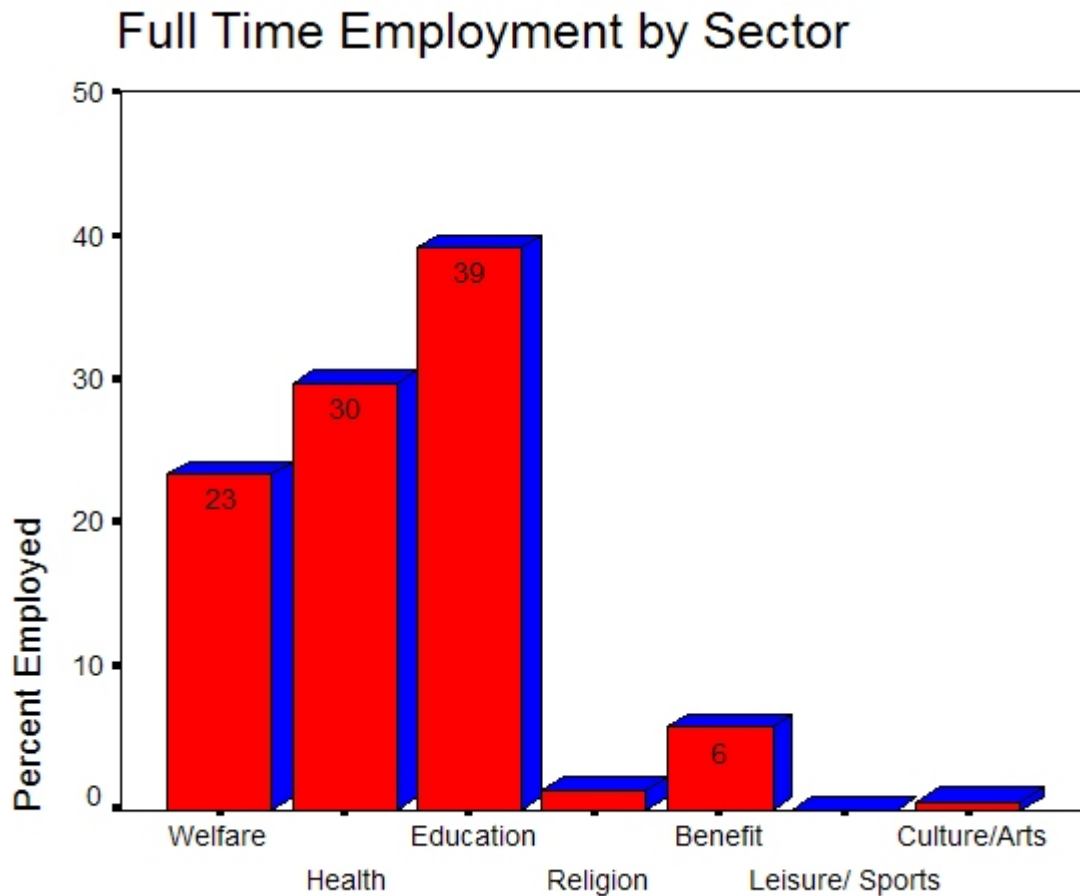
Upon examination of the individual sectors and employment, the results indicated that the education sector employed the largest number of full-time and part-time workers with 926 persons, (42.7%), followed by the health sector with 598 persons, (28%). The welfare sector employed 455 persons or (21%), the religion sector employed 44 persons (2%), and those working in organizations that were a benefit to the community accounted for 123 persons (5.7%). Persons working in sports and leisure organizations and those employed in culture and arts each accounted for less than one percent. (See Figure 15).

Figure 15



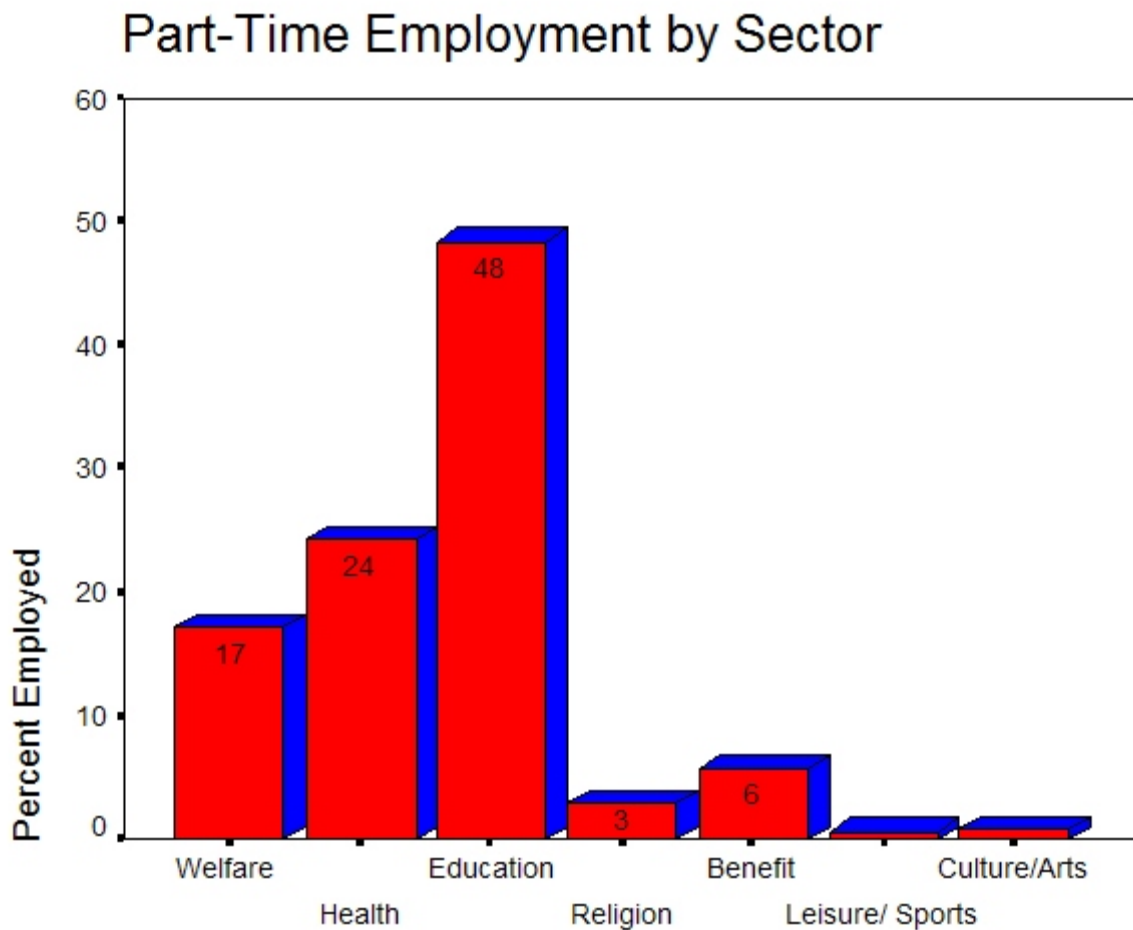
An examination of full-time employment by sector indicated that the welfare sector employed 309 persons, (23.4%), the health sector employed 392 persons, (29.7%), and the education sector employed the largest amount with 516 persons (39.1%). The religious sector employed 19 persons, (1.4%). Those employed in organizations that were a benefit to the community accounted for 5.7 percent, or 75 persons, and those employed full-time in arts and culture organizations accounted for less than one percent or five persons. Sports and leisure organizations, within our sample, did not have any full-time employees. (See Figure 16). Again however, the results should be interpreted with caution because several large employers in health and education did not respond to the questionnaire.

Figure 16



An examination of part-time employment by individual sectors indicated that the welfare sector employed 146 persons, (17.2%), the health sector employed 206 persons, (24.3%), and the education sector again employed the largest amount with 410 persons, (48.3%). The religious sector employed 25 persons (2.9%). Those working in organizations that were designated a benefit to the community accounted for 5.7 percent, or 48 persons. Those employed part-time in arts and culture organizations and sports and leisure organizations each accounted for less than one percent .(See Figure 17). Again, however, the results should be interpreted with caution because several large employers in health and education did not respond to the questionnaire.

Figure 17



Volunteers

Many organizations within the non-profit sector utilize volunteers for a variety of services. Volunteers are used to deliver client services, sit as Board Members, raise funds and perform administrative functions. Amongst the 112 organizations who completed the questionnaire, there were 7488 volunteers reported who were said to be actively involved in unpaid work at the time of the study. Of the volunteers reported by organizations, 1410 (34.1%) were men and 2729 (66.3%) were women, which is consistent with the findings that women, on average, volunteer more than men (Day, Devlin, 1997). However, specific data was not available for all individuals volunteering at certain organizations, including gender breakdowns and hours volunteered. (See Figure 18).

Figure 18

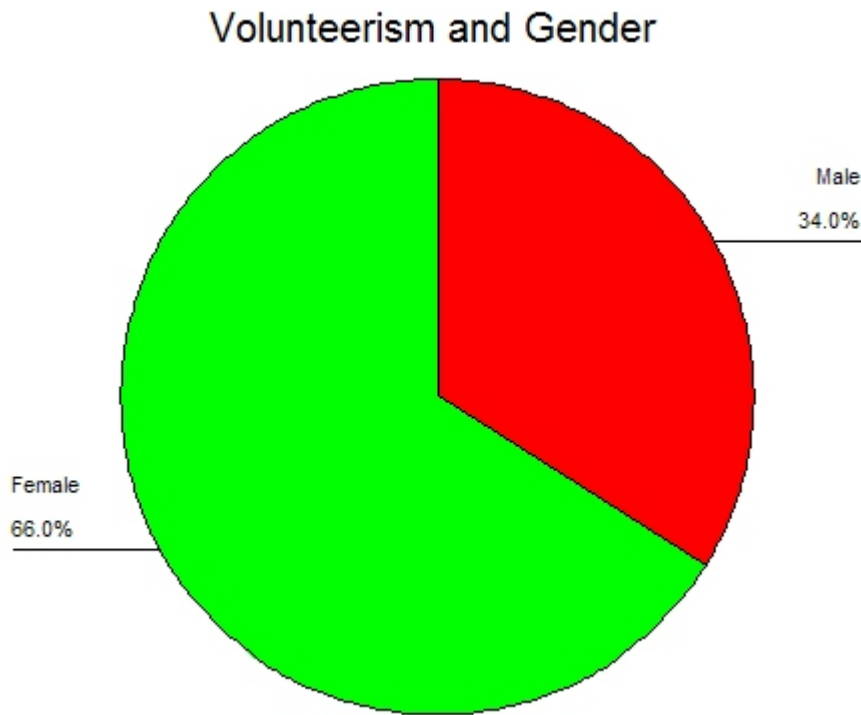


Figure 19 shows the distribution of volunteers in the sample by sector. The health sector had the largest amount of volunteers with 2331 persons (31.1%), followed by the welfare sector at 22.9 percent, or 1638 persons, closely behind was the education sector at 21 percent, or 1571 persons actively engaging in volunteerism activities. The religious sector accounted for 18.3 percent of volunteers in the City of Greater Sudbury, or 1370 people. Those involved in organizations that were a benefit to the community accounted for 3.6 percent, or 267 people, and leisure and sports, and arts and culture each had less than one percent (See Figure 19).

Figure 19

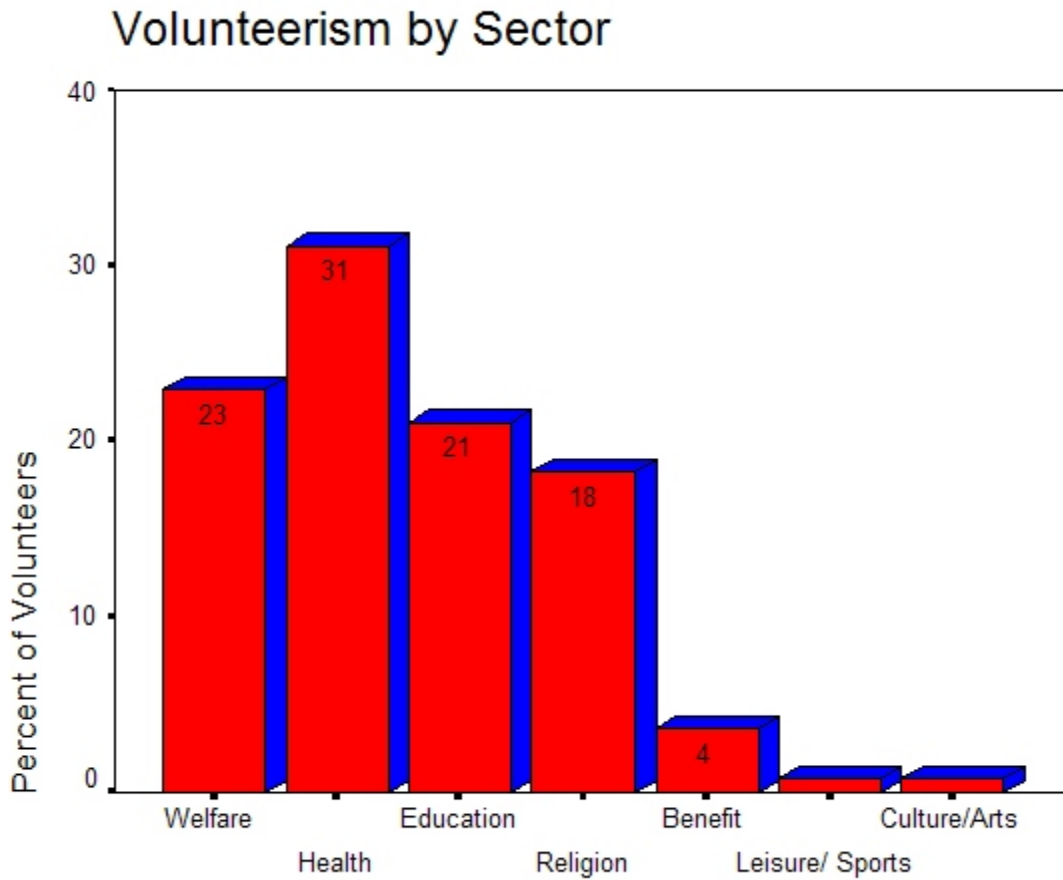


Figure 20 shows the main activities in which volunteers were reportedly engaging. Results indicated that 89 percent of organizations from the sample had volunteers who served as Board members. This was followed by 54 percent of organizations which had volunteers who participated in fundraising activities, 41 percent of organizations had volunteers who were involved with customer and client service and 39 percent of organizations had volunteers who assisted with office administration. Forty-two percent of organizations also had volunteers that assisted with ‘other’ specific functions including, for example, traditional native medicine picking, animal rescue, building maintenance and/or repairs, and chaplaincy services (See Figure 20). The other responses were then categorized into specific sections including: other services to community, clients or animals which accounted for 29.4 percent, public education and relations at 17.6 percent, community events at 16.2 percent, church activities at 14.7 percent, professional work at 11.8 percent and grounds and building maintenance at 10.3 percent (See Figure 21).

Figure 20

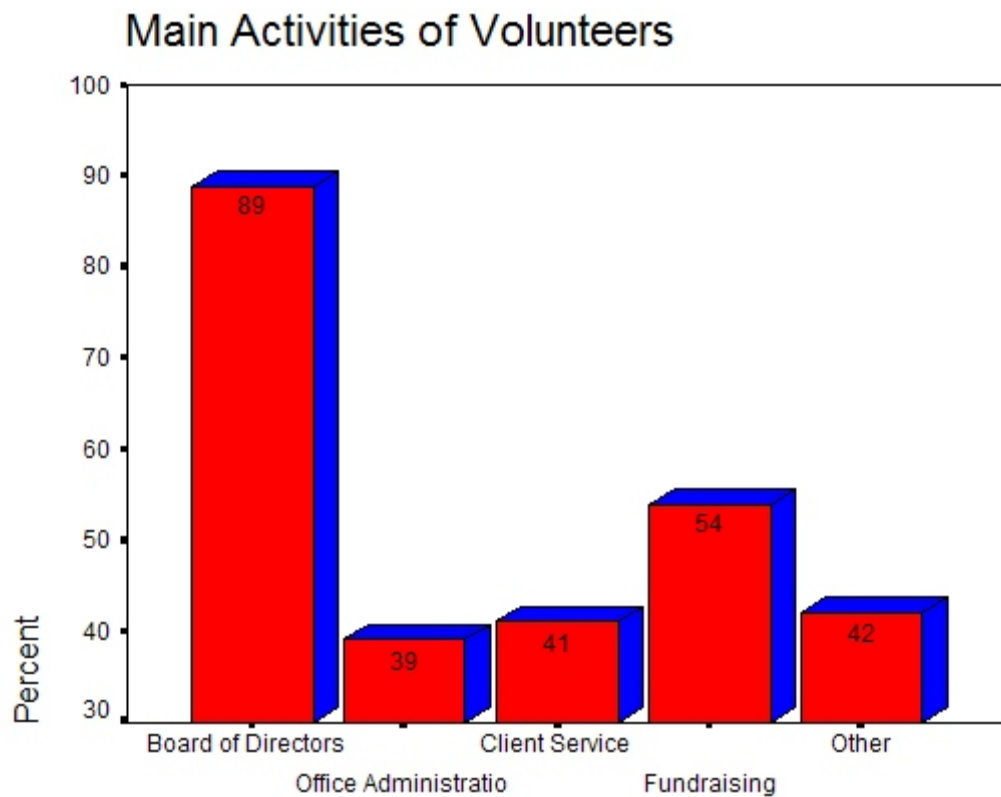
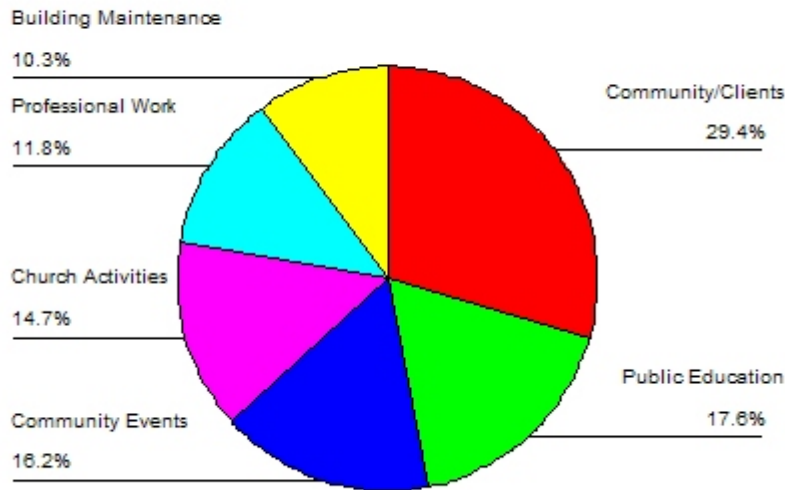
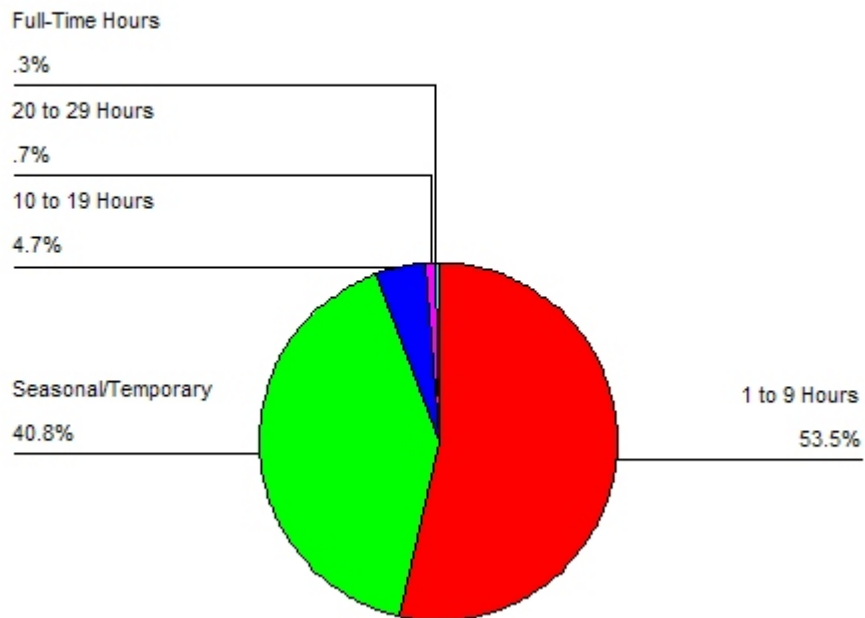


Figure 21 Main Activities of Volunteers - Other - Defined



Volunteers differ greatly in the number of hours they work per week. The largest percentage of volunteers, 53.4 percent, contributed between one and nine hours per week, followed by seasonal, temporary or ‘other’ volunteers at 40.7 percent, 4.7 percent of volunteers contributed between 10 and 19 hours per week. A small proportion of volunteers were reported to have contributed over 20 hours per week (See Figure 22).

Figure 22 Volunteer Hours



Economic Contribution of Volunteerism

The contribution of volunteers is put into perspective when examining the economic contribution of unpaid labour in the City of Greater Sudbury. The average weekly wage rate documented by Statistics Canada in 2000 for the Health and Social Services sector was calculated into an hourly rate of \$13.56 per hour, providing an individual worked a 40 hour work week. (Statistics Canada, 2000). An examination of the 7488 volunteers that were active in organizations in 2001, several conservative estimates of the dollar value of volunteer labour can be made. With 4002 volunteers giving between one and nine hours every week, the hourly rate was multiplied by 48 weeks, to account for vacation and statutory holidays. The result was a conservative estimate of between \$2,604, 821 and \$23,443,395 worth of unpaid labour for 2001. Even applying the minimum wage produces an estimate between \$1,335,067 and \$12,015,604 of unpaid labour contributed in 2001. This is a very conservative estimate because this figure does not account for the remaining 3486 volunteers working more than ten hours each week or those engaged in seasonal work. Furthermore it must be noted that this was only an estimate from approximately one quarter of the 414 organizations that responded to the questionnaire in the City of Greater Sudbury.

Fundraising

Volunteers provide a variety of services to the community as a whole, one of which is fundraising. Organizations relying on fundraising, either through paid staff or volunteers, as a means to generate revenue were also examined in this study. Over three-quarters, (78.6%) of organizations indicated that they used fundraising as a means to increase revenues; very few, (4.5%), indicated that they did not do any fundraising, while another 16.9 percent skipped the section or suggested that the section did not apply to their organization. It was found that the most commonly used form of fundraising was the use of special events, with 54.5 percent of organizations indicating that they used this method to generate revenue. This was followed by corporate donations at 38.4 percent and charitable gaming at 36.6 percent. Very few, (2.7%) of organizations used telephone soliciting as a fundraising method. (See Figure 23).

Figure 23

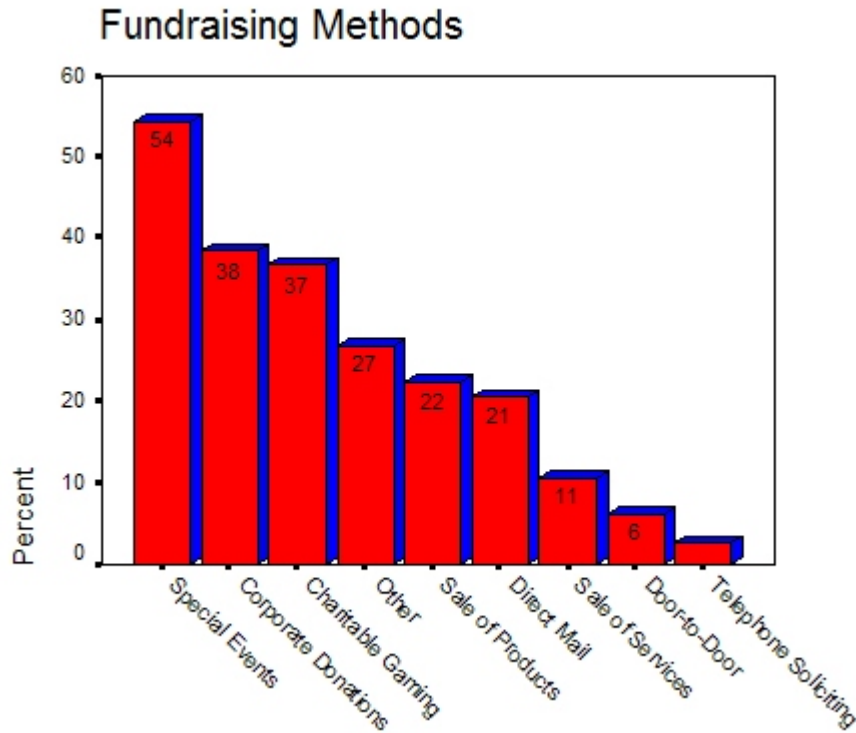
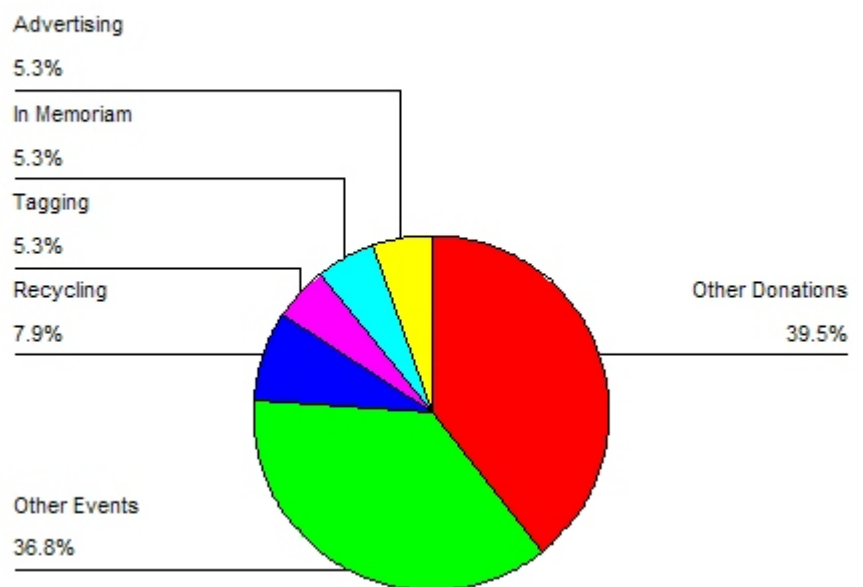


Figure 24

A number of organizations reported that they use other types of fundraising methods; most organizations indicated that they relied on ‘donations from other sources’ (39.5 percent), followed by ‘other events’ (36.8 percent), recycling (7.9 percent), tagging, advertising and in memoriam tributes each (5.3 percent) (See Figure 24).

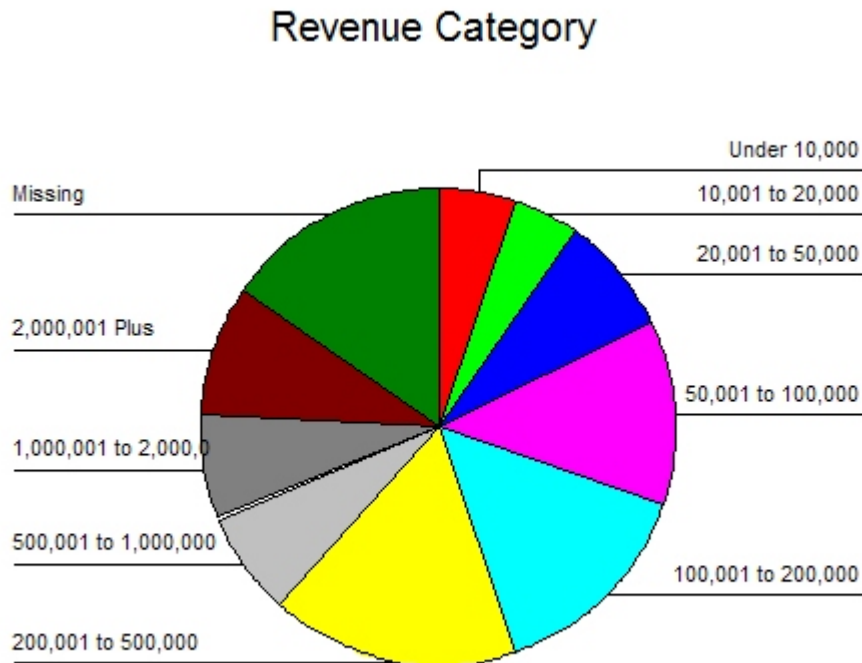
Other Fundraising Methods Used



Revenues

Revenues generated in the non-profit sector vary considerably. Numbers vary by sources of funding and total revenues generated in a fiscal year. From the 95 organizations that responded to the revenue generated section, the results indicated that 17 percent of organizations generated between \$200,001 and \$500,000 in their last fiscal year and 14.3 percent of organizations generated between \$100,001 and \$200,000. A number of organizations operated with larger revenues, where 8.9 percent of organizations generated more than two million dollars and 7.1 percent generated between one and two million dollars in revenue in their last fiscal year. A smaller proportion of organizations operated with smaller revenues where 5.4 percent of organizations generated less than \$10,000 in revenue and 4.5 percent of organizations generated between \$10,001 and \$20,000 in revenue in their last fiscal year. (See Figure 25).

Figure 25



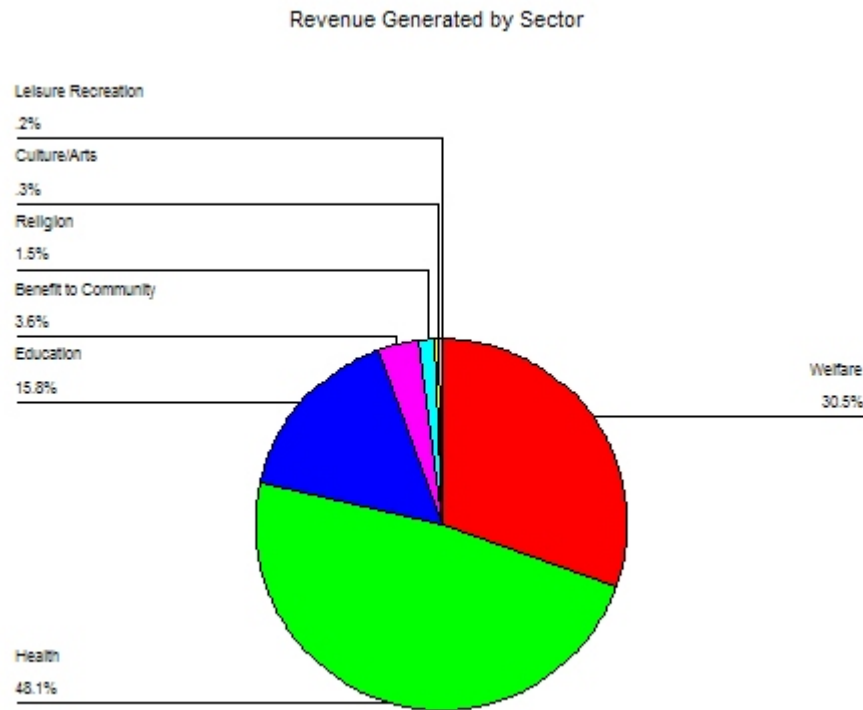
The revenue that was generated from 95 organizations that responded totaled \$107,462,606. This figure excluded the major health and education sectors that did not respond. However, there were ten large revenue generating organizations that reported revenues between two and twenty-one million dollars in their last fiscal year. With the larger revenue generating organizations removed from the sample the revenue generated from the remainder of the sector, 85 organizations, amounted to \$27,372,207. The top ten organizations generated \$80,090,399, or 74.5 percent of the total revenue of the sample, of which \$65,915,480, or 82.3 percent came from provincial government funding sources. Of the larger revenue generating organizations, five organizations were from the health sector, three organizations were from the welfare sector and two organizations were from the education sector. When examining the sector as a whole and revenues generated the results indicate that the welfare, health and education sectors dominate (See Table 4).

Table 4

Revenue Category by Sector						
General Designation	Less than 20,000	20,001 to 100,000	100,001 to 500,000	500,001 to 1,000,000	1,000,001 Plus	Total
Welfare	5	5	13	2	4	29
Health	2	1	6	2	8	19
Education	1	3	5	2	5	16
Religion	2	7	7			16
Benefit to Community		5	2	2	1	10
Leisure/Sports	1	1	1			3
Culture/Arts		1	1			2
TOTAL	11	23	34	8	19	95

Further analysis indicated that the health sector generated almost half of the total revenue at \$51,695,849, (48.1%), followed by the welfare sector with \$32,748,306, (30.5%) and the education sector, \$17,003,828 (15.8%). These three sectors accounted for 94.4 percent of all generated revenue from the total sample. Organizations that were classified as a benefit to the community generated \$3,913,856, (3.6%) and religious organizations generated \$1,613,800, (1.5%) (See Figure 26).

Figure 26

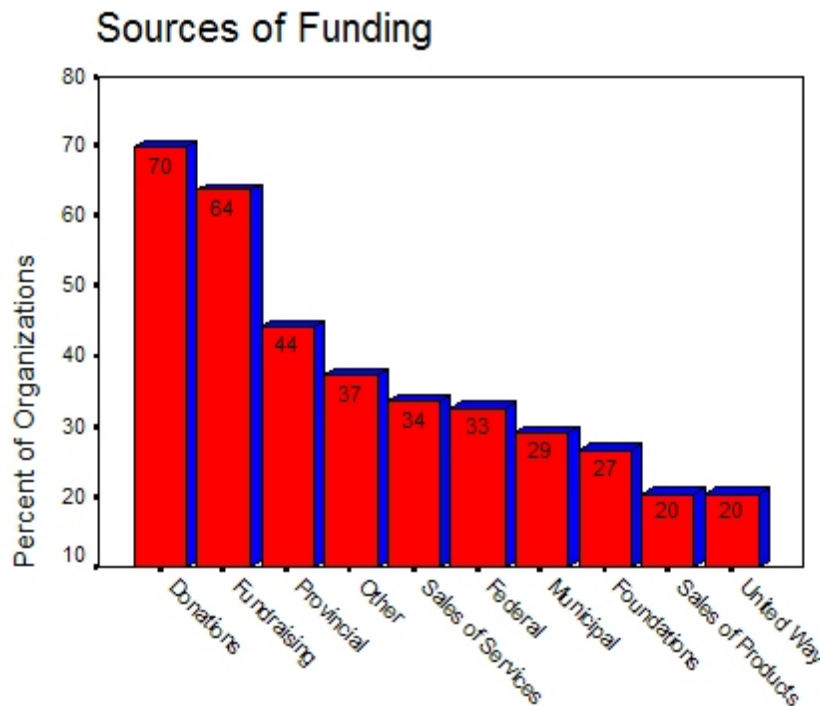


Sources of Revenue

Revenue came from a variety of different sources including federal, provincial and municipal government, sales of services, sales of products, the United Way, fundraising, donations, foundations and ‘other’ sources. Of the 101 organizations that responded, the results indicated that 69.9 percent of organizations received a portion of their revenue from donations; five organizations in the sample relied on donations as their entire source of revenue (See Figure 27). Similarly, 63.7 percent of organizations indicated that they used fundraising as a means to secure revenue, three organizations

relied solely on fundraising for their entire source of revenue. Next, 44.2 percent of organizations indicated that they relied on provincial government funding as a source of revenue. Four organizations relied on the provincial government for their entire source of revenue, while 17 organizations relied on the provincial government for 75 to 100 percent of their entire revenue. Other funding sources were used by over one third of organizations and included, for example, membership fees, interest and facility rentals. Sales of services and the federal government were sources of funding for one third of organizations and 29.2 percent of organizations indicated that they received municipal government funding. Just over one-quarter of organizations indicated that they received funding from foundations. However, more than 50 percent of these organizations indicated that they received less than 5 percent of their revenue from foundations. Under one-quarter, (20%) of organizations indicated that they used sales of products as sources of revenue; however, 50 percent of these organizations indicated that sales of products amounted to less than six percent of their total revenues. The United Way also provided funding to 20.4 percent of organizations and from the sample, organizations received between one and 22 percent of their funding from the United Way, with 50 percent of organizations receiving approximately three percent of their total revenue from the United Way.

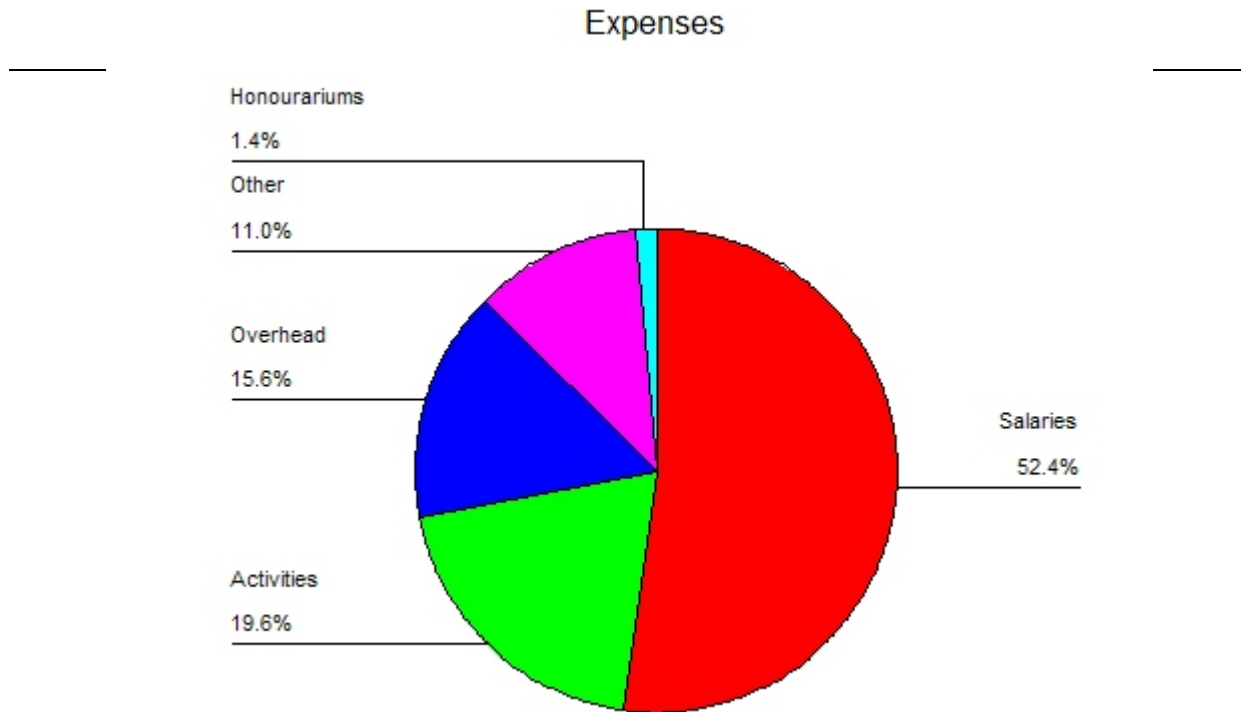
Figure 27



Expenses

A sub-sample of 94 organizations responded to a section regarding expenses, the total expenses for the last fiscal year amounted to \$95,791,350. However this cannot be interpreted as a surplus, given that several organizations had incomplete responses for expenses and/or revenues. Over half of the expenses incurred by the organizations in the sample, \$49,994,565, (52.3%), stem from wages and benefits. Less than a fifth of the expenses related to activities (19.6%), overhead, including rent, hydro, office supplies, equipment (15.6%), while ‘other’ expenses, including training of volunteers, food, recreation and advertising, accounted for 11% of the expenses incurred by the organization. Finally, a small percentage related to professional honorariums, such as accounting, legal or consultation fees (See Figure 28).

Figure 28



Conclusion

Of the 414 questionnaires that were distributed to non-profit and charitable organizations in the City of Greater Sudbury, 112 were returned, yielding a response rate of 27.1 percent. Within the sample welfare organizations accounted for the largest percentage of organizations at 30.1 percent, followed by health organizations which accounted for 19.4 percent, educational organizations which accounted for 18.5 percent, religious organizations which accounted for 16.8 percent and organizations that were a benefit to the community at 8.9 percent. These findings do not reflect the percentages of active charities in Canada, Ontario and the City of Greater Sudbury, all of which showed that religious organizations accounted for the largest percentage. Even when the distinction was made between charitable and non-profit organizations, charitable welfare agencies still yielded the largest response at 20.4 percent. Charitable religious organizations were the next highest representing 15 percent of the sample.

The City of Greater Sudbury has an active non-profit sector, with steady growth that has occurred since the early seventies. Of the charitable and non-profit organizations within the sample, most have been in operation for between 11 and 20 years, and 68.2 percent of all organizations that responded indicated that they have been in operation for at least ten years. This is consistent with national findings on charities which indicate that 32.5 percent of active charities have been active since 1970 or earlier and that there were a relatively large number of charities that have been registered since 1985 (Day, Devlin, 1997).

Non-profit organizations generally operated within the City of Greater Sudbury, however, just over one third of the organizations were extending their services to areas outside of the city and several organizations had a national mandate. The City of Greater Sudbury is clearly a key centre in the North that delivers services to meet the needs of thousands of people from Sudbury, in addition to many other communities from Northeastern Ontario. Also within the mandate is the provision of bilingual or French services, where approximately one fifth of the sample offered Francophone services within the City of Greater Sudbury and surrounding areas. However, most organizations were not operating

as separate entities. Almost one half, (47.8%), was part of a larger body. Organizations like the Easter Seal Society, the Heart and Stroke Foundation and the Salvation Army might be examples of organizations that are part of a larger body. Being part of a larger body has many advantages, one being familiarity, where the public may generally be more receptive to giving money and or time to those organizations that are easily recognizable.

The creation of employment is a significant contribution from the non-profit sector to the community. Of the 112 organizations within the sample, 97.3 percent indicated that they had at least one paid staff working in their organization. In total 2164 people from the sample were employed in the non-profit sector. Of those employed, 60.8 percent were employed full-time and 39.2 percent were employed part-time. Men and women were both employed within the sample organizations and women accounted for the largest percentage at 72.9 percent whereas men accounted for 27.1 percent of those employed.

Employment by sector followed general Canadian trends. The largest employer was the education sector at 42.7 percent, followed by the health sector at 28 percent, and the welfare sector at 21 percent. Organizations that were a benefit to the community employed 5.7 percent; the religious sector employed 2 percent, culture and arts employed 0.6 percent and leisure and sports employed 0.3 percent of the study sample. Numbers were significantly deflated, however, because the largest employers were not included in the sample. Hospitals and large teaching institutions did not participate in the study, although one college and three colleges affiliated with the university participated (Thorneloe University, the University of Sudbury, and Huntington University) and accounted for 59.6 percent of total persons employed full-time and part-time in education . Generally the health and education sectors dominate as the largest employers, although they do not account for the largest percentage of organizations within the non-profit sector, being the welfare sector. Similarly, the religious sector accounts for 16.8 percent of the total sample, but employ two percent of the total persons employed in the non-profit sector. This is consistent with Canadian findings that indicate “Places of Worship, which comprise 36 percent of all charities, account for only four percent of total employment.” (Sharpe, 1994).

Interestingly, the 7488 active volunteers within the non-profit sector outnumber the 2164 paid staff by more than three to one. This amounts to 77.6 percent of the total persons active within the non-profit sector with health organizations having the largest percentage of volunteers at 31.1 percent, followed by the welfare sector at 22.9 percent, the education sector at 21 percent and the religious sector at 18.3 percent. Clearly, the value of volunteers in the sector is incalculable; however, if one were to make a conservative dollar value estimate on the economic contribution of volunteerism, the figure would be somewhere between \$2,604,821 and \$23,443,395 for the last fiscal year. Bear in mind that this only encompasses 53.4 percent of the volunteers from the sample who were giving between one and nine hours every week and the sample only includes one quarter of the 414 organizations that were delivered the questionnaire in the City of Greater Sudbury. Therefore the total dollar value estimate would be much higher, especially given that the volunteer participation rate for the City of Greater Sudbury has been estimated at 33 percent of the total population. (Parmegiani, 2000; Hall, et. al., 1998). According to the 1997 National Survey of Giving Volunteering and Participating, volunteers in Sudbury contributed, on average, 147 hours each for a total of 6.9 million hours, which would be the equivalent of 3,600 full-time jobs. (Parmegiani, 2000; Hall, et. al., 1998).

Revenues generated by the 95 organizations that responded totaled \$107,462,606, however this figure was lower than expected because the largest revenue generating agencies, hospitals and several large teaching institutions did not respond to the questionnaire. This is important to mention given that Sharpe found that, with charitable organizations, 58 percent of revenues go to hospitals and teaching institutions which together comprise only five percent of charities. (Sharpe, 1994). However, there was still a disproportionate distribution of revenues across organizations within the non-profit sector, where the top ten grossing organizations generated \$80,090,399, or 74.5 percent of the total revenue from the sample and from this figure \$65,915,480, or 82.3 percent of funding came from the provincial government. The health sector generated almost half of the total revenues at 48.1 percent, followed by the welfare sector at 30.5 percent and the education sector at 15.8 percent. Organizations that were a benefit to the community generated 3.6 percent and religious organizations generated 1.5 percent, although they accounted for 16.8 percent of the organizations within the sample.

Of the organizations within the sample, 78.6 percent indicated that they used fundraising as a means to increase revenues. The most commonly used methods for fundraising were special events, with 54.5 percent of organizations indicating that they used this method to generate revenue. This was consistent with the study conducted by Hall in 1996 which examined charitable fundraising methods in Canada and which indicated that special events were followed by charitable gaming, product sales and direct mail (Hall, 1996), whereas special events were followed by corporate donations which were reported by 38.4 percent of organizations within the sample for the City of Greater Sudbury. Further study would be needed to ascertain the reasons organizations choose certain fundraising methods.

Expenses from the 94 organizations that responded amounted to \$95,791,350 for the last fiscal year. More than half, 52.3 percent, was allotted toward salaries and benefits, 19.6 percent was allotted for activities, 15.6 percent was allotted for overhead expenses, 11 percent went toward 'other expenses' and 1.4 percent went toward professional honorariums. The revenues generated by the organizations from the sample, henceforth, were re-circulated back into the local economy. The expenses incurred for salaries were re-circulated through the purchase of real-estate, goods and services, while overhead expenses provided revenues to many local businesses within the City of Greater Sudbury. Similarly, expenses incurred for professional honorariums provided revenues for local residents in legal and accounting fields.

In conclusion, the non-profit sector is clearly an integral part of the local economy in the City of Greater Sudbury. Of the 112 non-profit and charitable organizations that participated in the study, contributions were made through job creation, volunteerism, revenues generated and expenses that were re-circulated into the local economy. These are values and figures that can be easily ascertained. The benefits to the community as a whole are immeasurable. Future studies are needed to determine, not only a more thorough description of the economic contribution of the non-profit sector in the City of Greater Sudbury, but also the significant contributions that benefit individuals and groups in our community as a result of the many services that the non-profit sector provides.

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APPENDIX A

SECTIONS FROM THE INCOME TAX ACT

Charities

Definitions

149.1. (1) In this section,

"charitable foundation"

"charitable foundation" means a corporation or trust that is constituted and operated exclusively for charitable purposes, no part of the income of which is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor thereof, and that is not a charitable organization;

"charitable organization"

"charitable organization" means an organization, whether or not incorporated,

(a) all the resources of which are devoted to charitable activities carried on by the organization itself,

(b) no part of the income of which is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor thereof,

(c) more than 50% of the directors, trustees, officers or like officials of which deal with each other and with each of the other directors, trustees, officers or officials at arm's length,

"charitable purposes" includes the disbursement of funds to qualified donees;

"charity" means a charitable organization or charitable foundation;

"disbursement quota" for a taxation year of a charitable foundation means the amount determined by the formula

$$A + A.1 + B + [(C \times 0.045[D - (E + F)]) / 365] + G$$

where

A is 80% of the total of all amounts each of which is the amount of a gift for which the foundation issued a receipt described in subsection 110.1(2) or 118.1(2) in its immediately preceding taxation year, other than

(a) a gift of capital received by way of bequest or inheritance,

(b) a gift received subject to a trust or direction to the effect that the property given, or property substituted therefor, is to be held by the foundation for a period of not less than 10 years, or

(c) a gift received from a registered charity,

"private foundation" means a charitable foundation that is not a public foundation;

"public foundation" means a charitable foundation of which,

(a) where the foundation has been registered after February 15, 1984 or designated as a charitable organization or private foundation pursuant to subsection 149.1(6.3) or to subsection 110(8.1) or (8.2) of the Income Tax Act, chapter 148 of the Revised Statutes of Canada, 1952,

(i) more than 50% of the directors, trustees, officers or like officials deal with each other and with each of the other directors, trustees, officers or officials at arm's length, and

(ii) not more than 50% of the capital contributed or otherwise paid in to the foundation has been so contributed or otherwise paid in by one person or members of a group of such persons who do not deal with each other at arm's length.

APPENDIX B

CANADA CUSTOMS AND REVENUE AGENCY CHARITY CODES

Category Codes

Welfare

- 01 Organizations Providing Care Other than Treatment
- 02 Disaster Funds
- 03 (Welfare) Charitable Corporations
- 05 (Welfare) Charitable Trusts
- 09 Welfare Organizations (not else classified)

Health

- 10 Hospitals
- 11 Services Other Than Hospitals
- 13 (Health) Charitable Corporations
- 15 (Health) Charitable Trusts
- 19 Health Organizations, (not else classified)

Education

- 20 Teaching Institutions or Institutions of Learning
- 21 Support of Schools and Education
- 22 Cultural Activities and Promotion of the Arts
- 23 (Education) Charitable Corporations
- 25 (Education) Charitable Trusts
- 29 Education Organizations, (not else classified)

Religion - Churches and Other Places of Worship

- 30 Anglican Parishes
- 31 Baptist Congregations
- 32 Lutheran Congregations
- 34 Mennonite Congregations
- 36 Pentecostal Assemblies (Pentecostal Assemblies) of Canada only
- 37 Presbyterian Congregations
- 38 Roman Catholic Parishes and Chapels
- 39 Other Denominations' Congregations or Parishes, (not else classified)
- 40 Salvation Army Temples
- 41 Seventh Day Adventist Congregations
- 42 Synagogues
- 43 (Religion) Charitable Organizations
- 44 United Church Congregations
- 45 (Religion) Charitable Trusts
- 46 Convents and Monasteries
- 47 Missionary Organizations and Propagation of Gospel
- 49 Religious Organizations, (not else classified)

Benefits to the Community

- 50 Libraries, Museums and Other Repositories
- 51 Military Units
- 52 Preservation of Sites, Beauty and Historical
- 53 (Community) Charitable Corporations
- 54 Protection of Animals
- 55 (Community) Charitable Trusts (Other than Service Clubs and Fraternal Societies Projects)
- 56 Recreation, Playgrounds and Vacation Camps
- 57 Temperance Associations
- 59 Community Organizations, (not else classified)

Other

- 63 Service Clubs and Fraternal Societies' Charitable Corporations
- 65 Service Clubs and Fraternal Societies' Projects
- 75 Employees' Charity Trusts
- 80 Registered Canadian Amateur Athletic Associations (RCAAA)
- 81 Registered National Arts Services Organization (RNASO)
- 83 Corporation Funding Registered Canadian Amateur Athletic Association
- 85 Trust Funding Registered Canadian Amateur Athletic Association
- 99 Miscellaneous Charitable Organizations, (not else classified)

APPENDIX C

LISTING OF SUDBURY CHARITIES - AUGUST 2001

List of Registered Charities in the City of Greater Sudbury

Children's Aid Society of the Districts of Sudbury and Manitoulin
Rockhaven
Participation Projects - Sudbury & District
Newbery House Inc
L'Arche Sudbury Inc
Finlandia-Koti Sudbury Finnish Rest Home Society Inc
Laurentian Child and Family Centre/Centre Familial Laurentien
Sudbury Youth Services Inc
The Salvation Army, Territorial Headquarters
Association Des Jeunes De La Rue
India-Canada Humanitarian Trust
The Sunshine Bus Foundation
Guardian Angel Foundation of Sudbury
Fondation Sacre Coeur De Sudbury
The Ernie Impola Foundation
United Way Centraide Sudbury & District
The Kathleen Coates Memorial Star Fund
Sudbury-Manitoulin Children's Foundation
W Bruce Martin Charitable Foundation
Sudbury Charities Fund
The Human League Association
St Joseph's Foundation of Sudbury
The Canadian Legion Branch 76
John Carl Macisaac Foundation
The Bereavement Foundation of Sudbury
Telecare Sudbury
Le Service Familial De La Region De Sudbury Inc
Native People of Sudbury Development Corporation
Sudbury Right to Life
Sudbury Sexual Assault Crisis Centre
The Sunshine Bus Transit Incorporated
Meals on Wheels (Sudbury) Inc
Pastoral Institute of Northern Ontario
Older Adult Centre Sudbury/Centre Des Aines De Sudbury
Big Brothers Association of Sudbury & District
N'Swakamok Native Friendship Centre
Birthright of Sudbury
The Big Sisters Organization of the Regional Municipality Of Sudbury
Sudbury Y W C A Brookwood Apartments
Canadian Association of Nurses Inaids Care (Canac) / Association
The Estate of John C. MacIsaac
Down Syndrome Association of Sudbury
Inner-City Home of Sudbury
Y O U T H S (Young Ontarians United Towards Health & Sobriety) International
Pregnancy Care Centre of Sudbury
Guiding Light Food Bank
Le Centre Victoria Pour Femmes (Sudbury)
Groupe D'Appui VIH-SIDA De Sudbury
Ten Rainbows Foundation

Lions Resource Centre for the Deaf & Hard of Hearing Northeastern Ontario
Banque D'Aliments Sudbury Food Bank
Social Planning Council of Sudbury
North Eastern Ontario Regional Alliance for the Disabled
NISA/Northern Initiative for Social Action
Childhood - Enfance
Melody's Youth Centre/Centre de la Jeunesse Melody
Northern Ontario Blind Bowling League
Sudbury Memorial Hospital
Hopital Regional de Sudbury Regional Hospital
Sudbury General Hospital of the Immaculate of Heart of Mary
Northeast Mental Health Centre
Societe Alzheimer Society Sudbury-Manitoulin
The Canadian Celiac Association-Sudbury Chapter
City of Greater Sudbury Developmental Services/Services Pour Handicaps de Developpement de La Ville De
Sudbury
Canadian Mental Health Association Sudbury Branch
Support Group: Sudbury Laryngectomee Club
Canadian Hard of Hearing Association, Sudbury Branch
Manitoulin-Sudbury Community Care Access Centre
Brain Injury Association (Sudbury & District)
Access (Aids Committee of Sudbury)
The Sudbury Regional Palliative Care Association
Victorian Order of Nurses Sudbury Branch
Epilepsy Sudbury - Manitoulin Epilepsie Sudbury-Manitoulin
The Mended Hearts Inc
St Joseph's Health Centre of Sudbury
Centre De Sante Communautaire (Sudbury) Inc
Network North: the Community Mental Health Group Foundation
The Northern Cancer Research Foundation
The Sudbury Kinsmen Family Centre Foundation
Sudbury Regional Hospital Foundation
St Joseph's Health Centre Auxiliary - Sudbury
Nickel District Easter Seal Committee Charitable Trust
Le Service des Malades
Sudbury Mental Health Survivors Incorporated
Association Des Benevoles HRSRH Volunteer Association
Finnish Language School Fund (Sudbury)
Le College du Sacre-Coeur a Sudbury
Laurentian University of Sudbury
Huntington University
Universite de Sudbury University of Sudbury
Sudbury Christian Schools Inc.
Montessori School of Sudbury
College Notre-Dame (Sudbury)
Sudbury Happy Tots Co Op Nursery School Inc
Cambrian College of Applied Arts and Technology
Rainbow District School Board
Sudbury Catholic District School Board
Le Conseil Scolaire de District Catholique du Nouvel-Ontario
Thornloe University
German Saturday School

Larch Street Kids Child Care Centre Inc
School Support for Action on Learning Disabilities
Solidarite Communautaire Pour L'integration a L'Emploi
Sudbury Jubilee Heritage Daycare
Promotions Nordcom Inc
Le Centre Alpha-Culturel de Sudbury
The CFBPWC Centenary Year Foundation
Science North
Edith M Knechtel Memorial Scholarship Fund
Canadian Federation of University Women-Sudbury Charitable Trust
Conseil Scolaire du District du Grand Nord De L'Ontario
Seniors Advisory Council for the Region of Sudbury
Northeastern Ontario Medical Education Corporation
Sudbury Better Beginnings Educational Fund
Constable Joseph Macdonald Scholarship Foundation
Corpus Christi Catholic Parent/Teacher Association
Sudbury Chamber Singers
La Fondation de Folklore Germain Lemieux
Fondation Baxter & Alma Ricard
Fondation Cambrian Foundation
Marymount & St Charles Education Fund Inc
Huntington University Foundation
Art Gallery of Sudbury/Galerie D'Art de Sudbury
Fondation du College Boreal
Federation Des Guides Franco-Ontariennes
Boy Scouts of Canada National Council
Association Des Scouts du District de Sudbury
Air Cadet League of Canada
Church of the Resurrection
Church of the Epiphany
The Church of the Ascension
First Baptist Church (Sudbury)
Redeemer Lutheran Church,
Estonian Lutheran Congregation of Sudbury
St Matthews Evangelical Lutheran Church
St John's Latvian Lutheran Church
Glad Tidings Tabernacle
Finnish Sion Pentecostal Church
United Pentecostal Church
The Church of the Way
New Sudbury Pentecostal Church
Hillside Presbyterian Church
Knox Presbyterian Church
La Villa Loyola de Sudbury
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse St Mathieu Parish
R C Episcopal Corporation of the Diocese of Sault Ste Marie St. Andrew the Apostle Parish
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse Sainte Anne
R C Episcopal Corporation of the Diocese of Sault Ste Marie Lord of the World Parish
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse St-Jean de Brebeuf
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse St Eugene
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse St Dominique
R C Episcopal Corporation of the Diocese of Sault Ste Marie St Patrick's Church

R C Episcopal Corporation of the Diocese of Sault Ste Marie St Clement's Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie St Casimir's Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie Croatian Catholic Church Sveti Marko
R C Episcopal Corporation of the Diocese of Sault Ste Marie Our Lady of Perpetual Help Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie University of Sudbury Parish
R C Episcopal Corporation of the Diocese of Sault Ste Marie St Anthony's Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse la Toussaint
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse de L'annonciation
R C Episcopal Corporation of the Diocese of Sault Ste Marie Holy Trinity Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie Holy Redeemer Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie Church of Christ the King
Cath-Com Productions Diocese of Sault Ste Marie Inc
St Mary's Church
Sudbury Bible Fellowship
Free Serbian Eastern Orthodox Church of St. Peter and Paul of Sudbury
Sudbury Prarthana Samaj
Watch Tower Bible and Tract Society of Canada North Congregation of Jehovah's Witnesses, Sudbury Ontario
Watch Tower Bible and Tract Society of Canada South Congregation of Jehovah's Witnesses, Sudbury, Ontario
Watch Tower Bible and Tract Society of Canada Sudbury West Ontario Congregation of Jehovah's Witnesses
Watch Tower Bible and Tract Society of Canada Sudbury, Ontario, Congregation of Jehovah's Witnesses, East Unit
Watch Tower Bible and Tract Society of Canada Ontario Circuit 11b of Jehovah's Witnesses
St Nicholas Greek Orthodox Community of Sudbury
Church of Christ
Grace Outreach Ministries of Sudbury
Islamic Association of Sudbury
Vedic Sanskriti Samiti
Spiritual Assembly of the Bahais of Sudbury
Maranatha Apostolic Ministries
The Parish Church of St James, Lockerby
Sudbury Christian and Missionary Alliance Church
Sudbury Christian Congregation
Ukrainian Orthodox Church of St Volodymyr
Redeemer Christian Fellowship of Sudbury
Sudbury Sikh Sangat
The Salvation Army, Territorial Headquarters
Sudbury Seventh-Day Adventist Church
Shaar Hashomayim Congregation of Sudbury
St Stephens on the Hill United Church (Qualifying)
St Marks United Church
St Paul's United Church
St Lukes United Church
St Andrew's United Church
St Peter's United Church
Les Jesuites De Sudbury
Sudbury Chinese Evangelical Missionary Church
Bible Lovers' Fellowship (Radio Gospel Ministry)
Canadian Finnish Evangelization Society Incorporated
Focus on the Bible
Power of Faith Ministries
Awesome God Ministries
Harvest Ministries
Assemblee Francophone du Renouveau Charismatique Catholique De Sault Ste-Marie

Sudbury Public Library
Centre Franco-Ontarien Des Ressources En Alphanetisation (Sudbury) Inc.
Mining Heritage Committee of Sudbury Inc
Friends of the Sudbury Public Library
Sudbury Regional Police Museum
Irish Regiment (Sudbury) Association
Nickel District Conservation Authority
Minnow Lake Restoration Group Inc
The William S. Goring Memorial Foundation
Franco Nord Incorporée-Centre D'Intervention Communautaire du Moyen Nord
Nickel District Conservation Foundation
Sudbury Community Foundation/
Prevent a Litter Sudbury
One Eleven Senior Citizens Centre Inc
Carrefour Francophone De Sudbury
Ukrainian Senior Citizens, Club of Sudbury Inc
Sudbury Horticultural Society
St Andrew's Place Sudbury
Camp Manitou
Northern Regional Recovery Continuum
The Elizabeth Fry Society Sudbury Branch
Sudbury Community Service Centre
Neighbourhood Action Project of Sudbury
Project 25-44 (Sudbury) Vocational Resource Centre Inc
Sudbury Women's Centre
Estaire-Wanup Volunteer Fire Brigade Incorporated
Larch Half Way House of Sudbury
John Howard Society of Sudbury
Sudbury Rainbow Crime Stoppers Inc
Volunteer Organization in Community Correctional Services
Amnesty International Canada-Group 34
Sudbury Action Centre for Youth
Sudbury # 11522 Foundation
Centennial Council 6074 Charitable Trust
Conseil Saint-Dominique 9619 Fi Deicommis De Charite
Rotary Club of Sudbury Charitable Trust

APPENDIX D

QUESTIONNAIRE

SOCIAL PLANNING COUNCIL OF SUDBURY

STUDY OF NOT-FOR-PROFIT ORGANIZATIONS IN THE CITY OF GREATER SUDBURY

This questionnaire applies to everyone who works in a not-for-profit organization, as defined by Revenue Canada and the Social Planning Council of Sudbury registry. Your participation will provide information on the economic impact and the activities of not-for-profit organizations in the City of Greater Sudbury. **Please be assured that all information will be treated with the utmost confidentiality.** Please answer honestly and to the best of your knowledge. You are under no obligation to answer this questionnaire; however, if you choose to do so, you are not obligated to answer questions that you are not comfortable with. The success of this research depends on your collaboration.

Please read, sign and return the attached consent form along with the questionnaire, in the pre-stamped envelope enclosed. Thank you.

Janet Gasparini and Martha Andrews
Social Planning Council of Sudbury
30 Ste Anne Rd
Sudbury ON
P 3C 5E1

Please return prior to NOVEMBER 9 2001. Thank you. *(If you have already answered this questionnaire, please disregard)*

1. Please state the full name of the organization for which you are answering this questionnaire.

Contact person: _____

2. How long has the organization been established : _____ years

3. Please place an X beside the activities that best describe your organization.

- Education**
- Health**
- Religion**
- Social welfare**
- Leisure / Sports**
- Culture / Arts**
- Other (specify) : _____**

4. What is the goal or the mission of the organization?

5. Please place an X beside the communities served by the organization.

- City of Greater Sudbury **OR**
- Former city of Sudbury
- Rayside-Balfour
- Valley-East
- Nickel Centre
- Onaping-Levack
- Walden
- Capreol
- Other:(specify) _____

6. What is the legal status of your organization?

- Charitable* (according to Revenue Canada)
- Not-for-profit organization** (according to Revenue Canada)
- Charitable and not-for-profit organization
- Other (specify): _____

***Charitable:** an organization which operates for charitable purposes as defined by the Charities Accounting Act such as relief of poverty, advancement of education, advancement of religion and any other purpose beneficial to the community not falling under the other three purposes.

****Not-for-profit:** one that does not operate with the intent of making a profit or with the intent of distributing profits to its members or any other person.

7. Is your organization part of a larger provincial, national or international body?

- Yes** _____ (go to question 7.a)
No _____ (go to question 8)

7. a) If yes, is this organization:

[Place an X beside all of the answers that apply to your organization]

- Provincial
 - National
 - International
 - Other (specify) _____
- Name of the organization** _____

8. How many paid employees work in the organization? Please indicate the number of men and women under each category.(full time, part-time)

	Men	Women	Total
<input type="checkbox"/> FULL TIME (Minimum 30 hours/week)	_____	_____	_____
PERMANENT	_____	_____	_____
CONTRACT	_____	_____	_____
TEMPORARY	_____	_____	_____
 <input type="checkbox"/> PART-TIME	_____	_____	_____
PERMANENT	_____	_____	_____
CONTRACT	_____	_____	_____
TEMPORARY	_____	_____	_____

9. Please indicate the number of volunteers in the organization.

	Men	Women	Total
<input type="checkbox"/> VOLUNTEERS			
FULL-TIME (30 hours + per week)	_____	_____	_____
20 to 29 hours per week	_____	_____	_____
10 to 19 hours per week	_____	_____	_____
1 to 9 hours per week	_____	_____	_____

10. Please list, by percentage, the main activities of the volunteers.

Board of Directors	_____	%
Office administration	_____	%
Customer/client service	_____	%
Fundraising	_____	%
Other	_____	%
(please describe below)		
Total:	100%	

Other activities _____

11. From the Total Revenues provided in the organization's Financial Statements in the last Annual Report, please provide the following information:

11.1 Revenues from grants: \$ _____
 (Includes governments and foundations)
Revenues from activities: \$ _____
 (Includes fundraising, donations, sales of service and products)
Other revenues: \$ _____
TOTAL REVENUES: \$ _____

11.2 Please answer what is applicable to the organization:

Federal government funding _____ %
 Provincial government funding _____ %
 Municipal government funding _____ %
 Sale of services _____ %
 Sale of products _____ %
 United Way / Centraide _____ %
 Fundraising _____ %
 Donations _____ %
 Foundations _____ %
 Other (specify) _____ %
TOTAL: **100%**

11.3 Expenses:

Salaries and benefits \$ _____
Activities \$ _____
Overhead \$ _____
 (Rent/mortgage, heat, hydro, insurance, office supplies, printing, telecommunications, equipment, travel)
Professional honorariums \$ _____
 (Accounting, legal, consulting fees)
Other \$ _____

12. Please check the fundraising activities used by the organization during its last fiscal year.

- Special events (eg. BBQ, conferences, concerts, etc.)
- Games (eg. lottery tickets, draws, casinos, bingos, etc.)
- Telephone soliciting
- Direct mail
- Door-to-door canvassing
- Sale of products
- Sale of services
- Corporate donations
- Other (specify) _____

**PLEASE RETURN THIS QUESTIONNAIRE, WITH THE LETTER OF CONSENT, IN THE PRE-POSTED ENVELOPE INCLUDED, PRIOR TO NOVEMBER 9, 2001.
 THANK YOU.
 YOUR FEEDBACK IS GREATLY APPRECIATED!**

APPENDIX E

STUDY PARTICIPANTS

Absolute Abilities Business Initiatives Centre
Access Aids Committee of Sudbury
Action Sudbury
Aladdin's Children's Charity
Algoma Cochrane Manitoulin & Sudbury District Health Council
Alzheimer's Society Sudbury-Manitoulin
Art Gallery of Sudbury/Galerie D'Art De Sudbury
Association des Jeunes de la Rue-Community Outreach
Association des Jeunes de la Rue-Foyer Notre Dame House
Association Des Scouts du District De Sudbury
Association Ontarienne Des Sourd(e)s L'AOSF
Banque D'Aliments Sudbury Food Bank
Big Brothers Association of Sudbury
Brain Injury Association (Sudbury & District)
Bread & Roses Food Bank (Trinity United Church)
Canadian Blood Services
Canadian Mental Health Association
Canadian Red Cross Society
Capreol Child Care Centre
Carrefour Francophone De Sudbury
Catholic Charities Soup Kitchen
Centre de Santé communautaire de Sudbury
Centre Franco-Ontarien de Ressources en Alphabétisation (FORA)
Centre Victoria pour femmes
Chaplaincy Long Term Care
Childhood-Enfance
Children's Aid Society Sudbury/Manitoulin
Church of the Ascension
Club 50 Rayside Balfour
Contact North/Contact Nord
Down Syndrome Association of Sudbury
Easter Seal Society of Ontario
Elgin Street Mission
Elizabeth Fry Society
Finnish Sion Pentecostal Church
First Baptist Church (Sudbury)
Fondation du College Boreal
Garderie Etoile Filante/ Shooting Star Daycare
Garderie Touche-à-Tout
Good Neighbours Valley East Food Bank
Groupe D'Appui VIH-SIDA De Sudbury
Heart & Stroke Foundation of Ontario
Hillside Presbyterian Church
Human League Association of Sudbury
Huntington University
Infant Development Program/ Programme de Développement de l'Enfant
Inner City Home of Sudbury
John Howard Society
Jubilee Heritage Family Resources
Kiwans Club of Sudbury
Knox Presbyterian Church
La Villa Loyola De Sudbury

Larch St Kids Child Care Centre
L'Arche -Sudbury
Le Centre-Alpha Cultural de Sudbury
Le College du Sacre-Coeur a Sudbury
Les Jesuites de Sudbury
Lung Association Sudbury & Area
Manitoulin Community Care Access Centre
Mended Hearts
Montessori School of Sudbury
Multiple Sclerosis Society Chapter
National Childrens Burn Society - Northern
NEORAD North Eastern Ontario Regional Association For the Disabled
Network North: the Community Mental Health Group Foundation
Nickel District Conservation Foundation
Northern Diabetes Health Network
Northern Ontario Blind Bowling League
Northern Regional Recovery Continuum Lakeside Centre Site
One Eleven Senior Citizens Centre
Participation Projects Sudbury & District
Pastoral Institute of Northern Ontario (PINO)
Prevent a Litter Sudbury
Prise De Parole Inc.
R C Episcopal Corporation of the Diocese of Sault Ste Marie Lord of the World Parish
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse La Toussaint
R C Episcopal Corporation of the Diocese of Sault Ste Marie Paroisse St Eugene
R C Episcopal Corporation of the Diocese of Sault Ste Marie St Patrick's Church
R C Episcopal Corporation of the Diocese of Sault Ste Marie St. Andrew the Apostle Parish
(Food Bank)
Rockhaven
Schizophrenia Society of Ontario - Sudbury
Self Help Network
Shkagamik-Kwe Health Centre
Social Planning Council of the City of Greater Sudbury
Spiritual Assembly of the Bahais of Sudbury
St Matthews Evangelical Lutheran Church
St. Piux X Food Bank
St-Stephens on the Hill United Church (Qualifying)
Sudbury and District Health Unit
Sudbury Community Foundation
Sudbury District Restorative Justice
Sudbury Happy Tots Co-op Nursery School Inc
Sudbury Kinsmen Family Centre Foundation
Sudbury Mental Health Survivors
Sudbury Multicultural Folk Art Association
Sudbury Regional Hospital Foundation
Sudbury Regional Palliative Care Program
Sudbury Right To Life
Sudbury Sexual Assault Crisis Centre
Sudbury Shrine Club
Sudbury Youth Services/ Northern Youth Services
Teddy Bear Day Care
Ten Rainbows Foundation

Thornloe University
United Way/ Centraide
Universite de Sudbury University of Sudbury
Walden Cross-Country Fitness Club
Walden Youth Centre
Waters Mennonite Church
Welcome Wagon
YMCA Employment & Career Services(YES)