



Fundraising Methods: Past, Present, Future

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SCSE-CSES RESEARCH REPORT

October 2012



Institute for
Nonprofit Studies

Funded by: Applied Research Funding Program

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The authors gratefully acknowledge the financial support of the Institute for Nonprofit Studies, Mount Royal University and Sprott Centre for Social Enterprises / Centre Sprott pour les entreprises sociales, Sprott School of Business, Carleton University.

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ABSTRACT

The term 'fundraising methods' refers to the tactics used by charities to generate current or future monies and gifts in kind to provide services to clients, fund research, and cover administrative costs. Under conditions of reduced financial support from government, fundraising is an important, even critical, source of revenue for charities. Equally important is access to accurate information on fundraising methods used by charities in Canada. This paper traces the evolution of fundraising data collected by Canada Revenue Agency (CRA) over the last ten years, compares definitions employed by CRA with examples drawn from the academic and practitioner literatures, and highlights methods not currently being tracked by the T3010 Registered Charity Information Return.

INTRODUCTION

In recent years, charities and nonprofit organizations have faced increased pressure from a number of sources – governments at all levels have cut back on the funding of social services, the number of nonprofit organizations has grown, and the scope of services provided by charities, nonprofits and non-governmental organizations has expanded (Chang and Lee, 2010; Hall et al., 2003; Miller, 1998; Small and Verrochi, 2009). The limited amount of government funding that is available has become more restrictive in terms of how it may be used, with a marked preference for project-related costs and fewer opportunities to cover administrative or capital costs (Hall et al., 2003; Warnett, 2004); new funding sources must be sought.

With escalating competition for scarce donor dollars has come increased use of sophisticated marketing communications and fundraising techniques by charities and nonprofit organizations (Eva, 2010; Kay-Williams, 2000). A new type of donor focused more on return on investment is being courted, and a 'new philanthropy' driven by individual donors who seek to become involved with more transformative and engaged modes of giving has emerged (Eikenberry, 2008; Wagner, 2002). Charities need to be innovative in order to appeal to existing and new donors (Bennett and Savani, 2011). Donors, governments and the general public are demanding increased transparency and accountability at the same time as some fundraising techniques have been the subject of critical, primarily negative, appraisals (Aldrich, 2009; Einstein, 2012; Hall, Barr, Eawaramoorthy, Sokolowski and Salamon, 2005; Hall, Lasby, Ayer and Gibbons, 2009; King, 2006). Clearly, the environment in which Canadian charities operate is volatile and complex, requiring the skilled management of the fundraising function by charities of all sizes.

At the same time as charities are coping with the market forces driving change they must continue to operate within regulatory constraints. Charities that engage

in forms of fundraising that are unacceptable under the Income Tax Act may face sanctions including the loss of their registration because, “they are not constituted and operating exclusively for charitable purposes, or they are not devoting their resources to charitable purposes and activities” (Canada Revenue Agency, 2012a, CG-013, par.31). Loss of registration status would not only make future fundraising more difficult (since the organization would no longer be eligible to issue tax receipts), but could also result in the imposition of onerous financial penalties.

Small charities, defined by Canada Revenue Agency (CRA) as registered charities with total annual revenues under \$100,000, may face additional challenges in dealing with the management of fundraising activities. According to Ayer and colleagues (2009, p. 12)

“...the smaller the organization the more likely it is to rely on revenues from receipted gifts and fundraising revenues. Among organizations with less than \$30,000 in annual revenues, 57% of all revenue comes from these two sources. Receipted gifts and fundraising also account for 54% of all revenues for organizations with annual revenues between \$30,000 and \$99,999.”

Yet, in spite of their reliance on fundraising dollars, these charities use a smaller range of fundraising methods than do larger charities (Ayer et al., 2009). Many small charities do not have the resources (human, financial) to analyze the changes occurring within the industry from an industry-wide perspective (Hall et al, 2003). They need information regarding trends in fundraising methods, and the effectiveness of those methods, in order to critically evaluate, innovate and possibly reorient or transform their fundraising activities. Providing this kind of information is one of the objectives motivating the research conducted by the Sprott Centre for Social Enterprises.

This paper is part of a larger study which sought to provide an overview of fundraising methods used by charities in Canada, as reported in the Registered Charity Information Returns (T3010) filed with the Canada Revenue Agency, for the years 2000-2009. Our task was complicated by changes in the information required by CRA over the ten year period, including changes in the forms of fundraising detailed in the report, and by inconsistencies between definitions employed by CRA and those commonly used in the scholarly and practitioner literatures. This paper will offer recommendations regarding definitions of fundraising methods and provide CRA with information which may assist with future revisions to the T3010 form. The ultimate goal of the research is to assist managers of charities, policy makers and researchers to achieve a deeper understanding of charity fundraising methods.

LITERATURE REVIEW

The Canadian Income Tax Act (ITA) does not provide a very comprehensive description of a charity. According to the ITA, the term 'charity' refers to "a charitable organization or charitable foundation" (ITA 149.1(1)). Essentially, charitable organizations are active charities and charitable foundations are funding organizations. Three types of registered charities exist: charitable organizations, public foundations, and private foundations (ITA 248(1)). CRA describes a registered charity as an organization established and operated exclusively for charitable purposes (CRA, 2009a). England's Charitable Uses Act of 1601 provides the legal foundation for the existence of charities. In 1891, a British court ruling clarified the meaning of the act, specifically identifying the following four areas of activity as 'charitable': relief of poverty, advancement of education, advancement of religion and any other purpose beneficial to the community not falling under the other three purposes (Warnett, 2004, p. 37). Canadian courts have consistently reinforced the four categories of objects/purposes of a charity (Bourgeois, 2002).

The first benefit of being a registered charity is a complete income tax exemption (ITA 149(1)(f)). A second advantage, and a major financial incentive for donors, is the possibility to provide receipts to donors allowing individuals to claim tax credit for charitable donations (ITA 118.1) and allowing corporations to claim deductions in their taxable income calculations (ITA 110.1). As a corollary of the tax benefits received, Canadian registered charities need to file a T3010, Registered Charity Information Return, annually.

In the non-profit management literature distinctions are often made between forms of charitable giving. For example, Worth (2012) distinguishes between the terms 'charity' and 'philanthropy.' According to Worth (2012, p. 268):

"Charity includes gifts to meet immediate human needs, for example, to provide food to those who are starving or shelter to those dislocated as a result of natural disaster... It is often impulsive and always driven by human compassion."

While,

"Philanthropy is giving to strengthen the infrastructure of society, that is, to develop institutions that serve human needs or enhance human development over the long run. The objects of philanthropy often include hospitals, universities, museums, and arts organizations – institutions that serve human needs or enhance human development over the long run."

These distinctions can be useful in that they point to the differing motivations behind giving and also implicitly suggest that different approaches might be needed to encourage charitable versus philanthropic giving.

However, not everyone maintains the distinction in terminology and as new forms of giving emerge, the labels applied can be confusing. Wymer and Grau (2001, p. 214), for example, refer to 'micro-philanthropy' as, "[d]onating in small amounts (\$1, \$5, \$10, \$20)." This definition takes into account neither the time frame of the benefits from giving (immediate versus long term), nor the types of causes (basic human needs versus infrastructure building). Without belabouring the point, it is suffice to say that the terminology used is confusing, contradictory and yet important to understanding the phenomenon under consideration.

Canada Revenue Agency seems to combine the types of giving encompassed by the terms 'charity' and 'philanthropy' by shifting the perspective to the charitable organization and employing the label 'fundraising'. During the period under study, Canada Revenue Agency has provided at least two definitions of fundraising. In 2009, CRA (2009, CPS-028, par.5) defined fundraising as "any activity that:

- includes a solicitation of support for cash or in-kind donations (solicitations of support include sales of goods or services to raise funds);
- is part of the research and planning for future solicitations of support; or
- is related to a solicitation of support (efforts to raise the profile of a charity, donor stewardship, donor recognition, etc.)."

In 2012, CRA (CG-013, par.17) defined fundraising as "any activity that includes a solicitation of present or future donations of cash or gifts in kind, or services to raise funds, whether explicit or implicit".

Canada Revenue Agency allows for fundraising activities to be carried out by "the registered charity (board members, directors, members, staff, or volunteers), or by anyone acting on its behalf (under a contractual agreement)" (CRA, 2012a, CG-013, par.18). In 2012, CRA (CG-013, par.18) indicated that fundraising activities include:

- "direct activities, such as:
 - o face to face canvassing, telemarketing, major gift work with individuals, and direct mail;
 - o internet or media campaigns (for example, electronic mail, online publications, Web sites, television, or radio);
 - o printed information, advertisements or publications (for example, newspapers, flyers, brochures, and magazines);
 - o events (for example, sports tournaments, runs, walks, auctions, dinners, galas, concerts, and travel or trekking adventures);
 - o sales of goods or services; or
 - o donor stewardship, and membership or corporate sponsorship programs; and
- indirect or related activities, such as:
 - o researching and developing fundraising strategies and plans or prospective donors;
 - o recruiting and training development officers;
 - o hiring fundraisers; or

- donor recognition programs”.

When assessing whether an activity conducted by a charity counts as ‘fundraising’, CRA looks to the content of the activity and has considered the following actions to be components of fundraising activities (CRA, 2012a, CG-013, par.129):

- implied or explicit requests for donations of cash or gifts in kind;
- information about how to make a donation, including planned giving;
- information about existing or planned programs, services, or facilities to encourage donations;
- the provision of goods or services, including entertainment, to persons other than beneficiaries, or that does not directly further the charity’s charitable purpose;
- activities such as sports, including games, running, walking, cycling, and mountain climbing, where participants are encouraged or expected to raise pledges;
- advertising, to promote events that involve fundraising;
- the management and administration of fundraising activities, such as planning and research for future fundraising, overseeing and facilitating ongoing fundraising activities, or evaluating past fundraising events; and
- information about gift incentives, premiums, or other fundraising merchandise (regardless of their treatment for receipting purposes).

Given this background, we will focus on the following three research questions:

- Which fundraising methods has CRA included in the T3010?
- How have these fundraising methods been defined?
- How should they be defined?

METHODOLOGY

In order to answer these questions we created a database comprised of information contained in Registered Charity Information Returns (T3010) submitted by charities, which we obtained from the Canada Revenue Agency. T3010 is a tool used to ensure accountability to the public and to CRA (CRA, 2008), and should be filed, with required attachments, within six months of the end of a registered charity’s fiscal period. In particular, the study used data contained in T3010 sections C and D, and specific codes related to fundraising, such as codes 2500 through 2660 (Brouard, Neilson and Armenakyan, 2012).

Previous research has identified various types of errors found in T3010 data. For example, Ayer et al. (2009) noted errors in arithmetic such as addition errors when calculating Assets, Liabilities, Revenues and Expenditures, along with the failure to include a breakdown of expenditures. Both Ayer et al. (2009) and Sharpe (1994) noted reliability issues including incomplete, insufficient or missing information including financial figures, financial figures which were obviously too

low, logical inconsistencies in the information provided, and what Sharpe (1994, p. 58) termed the ‘three-zeroes problem’, that is, “a charity with revenues in the millions of dollars appeared in the data file to have revenues in the thousands; similarly, a figure that ought to be in thousands of dollars appeared only as dollars.”

In spite of these errors, CRA’s T3010 data provides the most comprehensive data on registered charities publicly available to researchers.

RESULTS

Our data analysis took into account the different versions of the T3010 form (T3010A (02), T3010A (03), T3010A (05), T3010B (09) and T3010-1 (10)). Each version of the T3010, modified in 2002, 2003, 2005, 2009 and 2010, differs in terms of the fields and variables available for comparison, complicating analysis. Table 1, below, summarizes the fundraising methods covered for the period 2000-2009.

Additional analysis and consultation is required to determine if some of the fundraising methods that CRA appears to have deleted from the T3010 were actually merged into other fundraising methods/codes. For example, it appears that the category ‘phone solicitation’ was simply broadened to include television solicitation in 2009, with the same code number (2620) being used. However, it is not clear where funds raised through telethons would have been reported during the years 2003 through 2008. The category ‘telethons’ (code 208) does not appear in the T3010A (03) or T3010A (05), but could conceivably have been included as part of television advertising (code 2500 from T3010A (03) onward) or as part of ‘phone/TV solicitation’ on the T3010B (09), although telethons differ in form from both television advertisements which solicit direct donation responses and telemarketing fundraising efforts.

The example of telethons and other television-based fundraising methods provided above points to another of our research questions, that of definitions. Table 2, below, compares definitions of fundraising methods provided by Canada Revenue Agency with those used in the academic and practitioner literatures.

Table 1 – Fundraising methods and codes by T3010 version

| <i>T3010 Version</i> | | <i>T3010A (02)</i> | <i>T3010A (03)</i> | <i>T3010A (05)</i> | <i>T3010B (09)</i> | <i>T3010-1 (10)</i> |
|---|-------------------------|----------------------------------|------------------------|------------------------|------------------------|-------------------------|
| For taxation years | | 2000-2002 | 2003-2004 | 2005-2008 | 2009 | 2010 |
| <i>Fundraising Methods</i> | <i>Type of Question</i> | <i>Code number on T3010 form</i> | | | | |
| ad print/radio/TV | yes/no | 207 | 2500 | 2500 | 2500 | 2500 |
| auctions | yes/no | 201 | 2510 | 2510 | 2510 | 2510 |
| bingos/casino nights | yes/no | 210 | 2520 | 2520 | | |
| collection plate/boxes | yes/no | 206 | 2530 | 2530 | 2530 | 2530 |
| door-to-door solicitation | yes/no | 204 | 2540 | 2540 | 2540 | 2540 |
| draws/lotteries | yes/no | 212 | 2550 | 2550 | 2550 | 2550 |
| dinners/galas/concerts | yes/no | 213 | 2560 | 2560 | 2560 | 2560 |
| sales | yes/no | 205 | 2570 | 2570 | 2570 | 2570 |
| internet | yes/no | | | | 2575 | 2575 |
| mail campaigns | yes/no | 202 | 2580 | 2580 | 2580 | 2580 |
| planned-giving prog | yes/no | | 2590 | 2590 | 2590 | 2590 |
| corp donations/sponsor | yes/no | | 2600 | 2600 | 2600 | 2600 |
| targeted contacts | yes/no | | 2610 | 2610 | 2610 | 2610 |
| phone solicitation | yes/no | 203 | 2620 | 2620 | | |
| phone/TV solicitation | yes/no | | | | 2620 | 2620 |
| tournament/sport events | yes/no | 214 | 2630 | 2630 | 2630 | 2630 |
| telethons | yes/no | 208 | | | | |
| walk/swim/bike-a-thons | yes/no | 211 | 2640 | 2640 | | |
| anonymous donations, loose collections | yes/no | 209 | | | | |
| cause-related marketing | yes/no | | | | 2640 | 2640 |
| other | yes/no | 215 | 2650 | 2650 | 2650 | 2650 |
| other (specify) | alpha | | 2660 | 2660 | 2660 | 2660 |

Note: Blank cells represent a fundraising method without a code for a specific year.

Table 2 – Fundraising methods currently included in T3010 – Typology and definitions

| <i>Fundraising Methods (main categories)</i> | <i>Fundraising Methods (sub categories)</i> | <i>CRA Definitions and Examples</i> | <i>Definitions from the Scholarly and Practitioner Literatures</i> |
|--|---|--|--|
| Advertisements | | "[A]ll amounts spent to draw attention to the registered charity and its programs, including advertising and promotion costs related to fundraising activities. Specific examples include meals and entertainment, seminars, presentation booths, publications, and postage related specifically to fundraising" (CRA, 2006, T4033A(E) Rev. 06) (cf. CCRA, 2003, T4033A (03)). | 1) Any announcement or persuasive message placed in the mass media in paid or donated time or space by an identified individual, company, or organization (American Marketing Association (AMA), 2012). 2) "A promotional method involving the paid use of mass media to deliver messages. Examples include newspaper, magazine, radio, television, and billboard advertisements" (Fortenberry, 2013, p. 263) |
| | - Print | | "Advertising that uses print media, notably including newspapers and magazines, to deliver promotional messages to target audiences" (Fortenberry, 2013, p. 272). |
| | - Radio | | "A form of electronic advertising that uses radio to deliver promotional messages to target audiences" (Fortenberry, 2013, p. 274). |
| | - TV | | "A form of electronic advertising that uses television (e.g., broadcast network television, cable television) to deliver promotional messages to a target audience" (Fortenberry, 2013, p. 275). |
| | - Direct response press advertising | | "Press advertising specifically designed to solicit an immediate donation from potential new donors" (Sargeant and Kahler, 1999, p. 14) |
| | - Direct response TV ad | | "Direct response television advertising (DRTV) is advertising whose primary purpose is to generate |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|---|--|
| | | | immediate and measurable response. It is distinct from general or brand advertising...Examples would be the regular donor recruitment campaign of organisations such as ...World Vision or Plan, seeking [a relatively small contribution] per month. Relatively few DRTV campaigns have immediate financial return as the primary objective. Exceptions would be disaster or emergency appeals which aim to raise money quickly for a specific disaster" (Aldrich, 2004, p. 136). |
| Auctions | | No specific format specified by CRA Multiple formats defined in the literature | "A market in which goods are sold to the highest bidder. The auction usually is well publicized in advance or held at specific times well known in the trade. Exchange is effected in accordance with definite rules, with sales made to the highest bidder" (AMA, 2012). |
| | -First-price all-pay auctions | | "Each of the ... subjects submits a bid, b_i . The highest bidder wins the object and each bidder pays her bid. Revenue is $b = b_1 + b_2 + b_3 \dots + b_n$. The winning bidder w earns $V_w - B_w$ from the private good" (Schram and Onderstal, 2002, p. 432). |
| | -First-price winner-pay auctions | | "Each of the ... subjects submits a bid, b_i . The highest bidder wins the object and pays her bid. The winning bidder w earns $V_w - B_w$ from the private good. Other bidders' payoff from the private good is 0. The auction revenue is b_w " (Schram and Onderstal, 2002, p. 432). |
| | - Silent auctions | | An auction in which sealed bids are submitted beforehand (Merriam-Webster, 2002). |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|-------------------------------------|--|
| | - Single unit auctions | | In single unit auctions goods are identical and bidders display single-unit demand (Groves, 2011, p.166) |
| Bingos/casino nights | | | "Bingo is a major form of charitable gaming which is a specific game of chance in which participants use cards or paper sheets divided into horizontal and vertical spaces, each of which is designated by a letter and a number, and prizes are awarded on the basis of the letters and numbers on the card conforming to a predetermined and preannounced configuration of letters and numbers selected at random. The individual cards have randomly numbered squares ranging from one to seventy-five" (Mathis, 2001, p.1). |
| Collection plate/boxes | | | "Collections involve ushers passing around a basket in which parishioners place cash or checks" (Cairns and Slonim, 2011, p. 174). |
| Door-to-door solicitation | | | Door-to-door distribution is defined as the household distribution of solicitation material in a given locality by a third-party carrier, such as the Royal Mail (Sargeant and Kähler, 1999, p. 13). Door-to-door fundraising – where recruiters knock on the door of domestic dwellings to solicit a regular donation. Teams of recruiters knock on doors of domestic dwellings, but instead of collecting the cash that was historically the norm for charity solicitations, these individuals may now solicit low value monthly gifts through the mechanism of a direct debit (an automated payment, made directly from a donor's bank account to the recipient organization) (Sargeant and Hudson, 2008, p. 89). |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|--|---|
| Draws/lotteries | | | To alleviate free riding, a charitable fund-raiser can link contributions to the public good with the chance of winning a prize in a lottery. Each player i contributes to the public good by purchasing b_i lottery tickets. The probability player i wins prize s is denoted by π_{si} and depends on contribution levels. Under the lottery rules, the probabilities of agent i winning prize s depend on the contributions of all agents (Lange et. al, 2007, p.903). |
| Dinners/galas/concerts | | | A staged event with the goal of raising money for charity. The price paid by the attendee includes: 1) a portion to cover the cost of the event, and 2) a donation (Webber, 2004). |
| | Donor stewardship events | “Donor stewardship occurs when a charity invests resources in relationships with past donors to solicit further donations. This could include providing donors with access to information, services, or privileges not available to others. The CRA considers these activities to be fundraising. Example: An arts charity invites only people who have given gifts above a certain amount to a private reception with artists after a performance. The event is a fundraising activity” (CRA, 2012a, CG-013). | Typically considered under ‘relationship marketing’ efforts. Wymer, Knowles and Gomes (2006, p. 233) suggest, “...once donors become major gift donors, it is important that the non-profit...remember them, continue their contacts, and otherwise be sure that the major donor continues to feel appreciated.” The authors go on to suggest this may involve inviting major gift donors to social functions held by the board. |
| Sales | | | |
| | - Sales of goods/services to make a profit (continuous) | “The sales of goods or services by a charity is always fundraising unless: a. The provision of | “Commercial ventures comprise revenues from opportunity shops, donated goods, and paper recycling operations” (Berman et al., |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|--|---|
| | | <p>the good or service serves the charity's beneficiaries, directly furthers a charitable purpose, and is sold on a cost-recovery basis. Ex: a local community centre for seniors runs a fitness course and charges a fee to cover its costs. This is not fundraising.</p> <p>b. It is a 'related' business [as defined by CRA]</p> <p>If a charity offers a good or service as part of its solicitation message, to prompt a donation, this is a fundraising activity. Ex: a charity sends key chains or address labels to members of the public to encourage them to donate as part of a direct mail campaign" (CRA, 2012a, CG-013).</p> | <p>2006, p. 89). "Thrift stores are non-profit operations that accept donations and use the proceeds for a cause" (Hein and Miller, 2008, p.83).</p> |
| | | <p>"Goods sold can include gift-shop items, books or other publications, tapes, food, clothing, furniture, or used items. Services provided include shelter, catering, housekeeping, medical or health care, education, counselling, nursery, day care, or transportation. Use of a registered charity's assets includes allowing a group to hold a meeting on the</p> | |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|--|--|
| | | registered charity's premises for a fee, or receiving revenue from the use of the registered charity's mailing list, or allowing individuals or corporations to use the registered charity's name or logo in return for compensation" (CRA, 2006, T4033A(E) Rev. 06). (cf. CCRA, 2003, T4033A (03)). | |
| | - Sales of goods/services to make a profit (ad hoc) | | "Short-term sales of candy, magazines, gift wrap, cookie dough, concession items, and the like by parents, students, or both to benefit a specific ... population or club" (US Government Accountability Office, 2004, p.5). Ex: Girl Guide cookies, sales of chocolate bars by public schools |
| | - Sales of memberships | "Some charities are membership-based. The CRA considers membership programs to be fundraising if membership is associated with material benefits beyond being eligible to vote at a general meeting and/or receive a newsletter" (CRA, 2012a, CG-013). | |
| Internet | | | "[T]he use of the Internet to raise money and recruit volunteers" (Austin, 2001, pg. 72). |
| | Direct email campaigns | | E-mail solicitation [is a] "typical" method whereby [U.S.] nonprofits collected donations online. ... charities were employing e-mail communication to procure funds. The e-mails concerned contain a direct link to a |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|--|-------------------------------------|--|
| | | | <p>website and “tell a story that emotionally connects the donor to the cause” (Olsen et al., 2001, p. 367). [E-mails] incorporate messages designed to create a mood that can be consummated by entering the website, clicking the “Donate now” facility and making a credit card contribution. Other devices for enticing visitors to charity websites include (i) invitations to donate online appearing on interactive digital television, and (ii) access to a charity’s website via the website of a corporate cause-related marketing partner (Bennett, 2005, p.132).</p> |
| | | | <p>The American Marketing Association defines direct digital marketing as “a digital marketing method that provides relevant marketing communications that are addressable to a specific individual with an email address, a mobile phone number or a Web browser cookie. Traditional direct marketing uses an individual’s postal address. With the evolution of direct marketing to direct digital marketing, addressability comes in the form of the three primary digital channels” (AMA, 2012)</p> |
| Mail campaigns | | | <p>Direct Mail Advertising: The use of the mail delivered by the Postal Service or other delivery services as an advertising media vehicle (AMA, 2012).</p> |
| | <p>- Addressed direct mail (targeted contacts)</p> | | <p>Direct mail campaigns targeted to major and planned gift donors. Successful direct mail campaigns are those that are continually mailed to people who have demonstrated a commitment to an organization over a long period of time</p> |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|---|--|
| | | | (Gilbert, 2003, p.15) |
| | - Unaddressed direct mail | | “Direct mail refers to a highly refined strategy that solicits donations from individuals by mass mailings... Lists of prospect names are “rented” from a commercial list broker. The direct mail package is mass-produced in large quantities of 5,000 to 100,000” (Hannah,1997, p.172). |
| Planned-giving programs | | <p>1) Planned giving is a fundraising program that involves arranging donations to serve the interests of the registered charity and that suits the personal, financial, and tax situation of the individual donor... Examples of planned giving include bequests, annuities, life insurance policies, and residual interests or charitable remainder trusts (CRA, 2012b) (cf. CRA, 2006, T4033A(E) Rev.06).</p> <p>2) “Planned giving is a fundraising program that involves arranging donations to serve the interests of a registered charity and that best suit the personal, financial and tax situation of an individual donor... Examples of planned giving include bequests, annuities, life insurance policies, and residual interests or charitable reminder trusts” (CRA, 2002c, CSP-P01).</p> | <p>“The planned giving effort seeks bequests, property and other forms of gifts that are activated at the death of the donor” (Hannah, 1997, p.173).</p> <p>“With planned giving, donors contribute from their wealth (rather than from current income) and in return obtain financial advantages from the charity (normally including tax concessions) for as long as they live” (Bennett, 2004, p. 139).</p> |
| | - Bequests | 1) A bequest is property a registered | Provision made in a will or trust to leave funds to a charity |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|---|--|
| | | charity receives from the will of a deceased person (CRA, 2012b). 2) "A bequest is an amount that a registered charity receives from the will of a deceased person. Under the Income Tax Act, a bequest is a gift of enduring property" (CRA, 2005b, CSP-B04) (cf. CRA, 2006, T4033A(E) Rev.06). | (James and Baker, 2012). |
| | - Annuities | A charitable gift annuity is an arrangement under which a donor transfers capital to a charitable organization in exchange for immediate guaranteed payments for life at a specified rate depending on life expectancy or for a fixed term (CRA, 2005a, CSP-A06) | "A donor gives assets to a charity in return for annual payments to the donor for the rest of the person's life" (Bennett, 2004, p. 139). |
| | - Charitable lead trust | | "A donor sets up a trust to which the person gives certain assets. The trust annually pays a sum to a charity. On the donor's death the trust's assets go to the person's heirs" (Bennett, 2004, p. 139). |
| | - Charitable remainder trusts | A charitable remainder trust involves transferring property into a trust whereby the donor retains a life interest in the property but makes an irrevocable gift of the residual interest to a registered charity. A registered charity can issue an official donation receipt for the fair market value of the residual interest in the property at the time that the residual | "A single donor sets up a trust to which he or she gives assets. The trust makes an annual payment to the donor, set at a percentage of the trust's value, until the donor's death. Then the trust's assets are transferred to a nominated charity" (Bennett, 2004, p. 139). |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|--|--|
| | | interest vests in the charity (CRA, 2002a, CSP-C02). | |
| | - Committed giving and membership | | Regular giving from individuals through payment methods such as direct debit (Aldrich, 2009, p.360). |
| | - Gifts | <p>In most cases, a gift is a voluntary transfer of property without valuable consideration to the donor. However, under proposed legislation, for gifts made after December 20, 2002 a transfer of property for which the donor received an advantage will still be considered a gift for purposes of the <i>Income Tax Act</i> as long as CRA is satisfied that the transfer of property was made with the intention to make a gift. The existence of an advantage will not necessarily disqualify the transfer from being a gift.</p> <p>For gifts made after December 20, 2002, it is the eligible amount of the gift that is used to calculate the donor's donation tax credit or deduction (CRA, 2012b) (<i>cf.</i> CRA, 2006, T4033A(e) Rev.06).</p> <p>"[R]evenue for which tax receipts were issued...should be reported as gifts" (CRA, 2006, T4033A(E) Rev. 06) (<i>cf.</i> CCRA, 2003, T4033A (03)).</p> | |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|--|--|
| | - Gifts-in-kind | <p>Gifts-in-kind, also known as non-cash gifts, are gifts of property. They cover items such as artwork, equipment, securities, and cultural and ecological property. A contribution of service, that is, of time, skills or efforts, is not property and, therefore, does not qualify as a gift or gift in kind for purposes of issuing official donation receipts (CRA, 2012b) (cf. CRA, 2006, T4033A(E) Rev. 06).</p> | |
| | - Life Insurance Policies | <p>When an individual absolutely assigns a life insurance policy to a registered charity and makes the charity the registered beneficiary of the policy, the charity can issue an official donation receipt for the cash surrender value of the policy at the time of donation and for the subsequent payment of premiums (CRA, 2002b, CSP-L02).</p> | |
| | - Specified gifts | <p>Specified gifts under the <i>Income Tax Act</i> allow for the transfer of gifts from one registered charity to another registered charity. A gift becomes a specified gift if the donor charity identifies it as such in its return for the year and informs the recipient charity that it is a specified gift (CRA, 2009a, T4033B(E)).</p> | |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|--|--|
| | | Rev. 09). | |
| | - Ten-year gifts | A ten-year gift is a donation made to a registered charity that is subject to a donor's written trust or direction that the gift, or any property substituted for it, be held by the recipient charity for ten years or more from the date the gift was made (CRA, 2012b) (cf. CRA, 2006, T4033A(E) Rev.06). | |
| Corporate donation/ sponsor | Corporate donation | | The giving of funds or in-kind resources by a corporation which may involve but does not require the existence of an on-going relationship. The donation may be a 'one-time' gift and may or may not be publicly acknowledged (Warnett, 2004). |
| | Corporate sponsorship | | A cash and/or in-kind fee paid to a property (typically sports, entertainment, non-profit event or organization) in return for access to the exploitable commercial potential associated with that property (AMA, 2012). |
| Targeted Contacts | | | "Direct mail campaigns targeted to major and planned gift donors. Successful direct mail campaigns are those that are continually mailed to people who have demonstrated a commitment to an organization over a long period of time" (Gilbert, 2003, pg. 15) |
| Phone solicitation | | | "Asking for money by phone [is almost always directed to current or past donors]" (Hannah, 1997, p.173) |
| Phone/TV solicitation | | | |
| Tournament/ sport events | | | A form of fundraising event that features physical activity |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|---|---|---|---|
| | | | <p>(Higgins and Lauzon, 2003). These events require a volunteer participant to raise money through pledges or donations as a basis for involvement, and often have a minimum requirement to waive registration fees or qualify for basic prizes (Wood et al., 2010, p.39). Fundraising strategies that exploit natural human competitiveness in combination with the desire for public recognition (p. 82). Tournament-like institutions reinforce [subjects'] intrinsic competitive motives affecting their giving decisions in a predictable manner (Duffy and Kornienko, 2010, p. 87).</p> |
| Telethons | | | <p>Telethon = "Telephone"+"marathon". A lengthy television entertainment programme featuring artists and their music, usually in support of charity (Yadin, 2002). Ex: The pioneer, Live Aid, was transmitted internationally, and millions of pounds and dollars were raised. Money is pledged by viewers over the telephone or online, and paid in by credit card. The word is contrived from two others, television and marathon (Yadin, 2002).</p> |
| Walk/swim/bike-a-thons | | | |
| Anonymous donations, loose collections | | | |
| Cause-related marketing | | <p>1) Cause-related marketing (sometimes called social marketing) is a venture with a non-charitable partner to promote the sale of items or services on the basis that a</p> | <p>1) Promotional strategy that links a company's sales campaign directly to a nonprofit organization. Generally includes an offer by the sponsor to make a donation to the cause with purchase of its product or service. Unlike philanthropy,</p> |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|---|---|
| | | <p>portion of the revenues will be directed to a charity or charities (CRA, 2012b).</p> | <p>money spent on cause marketing is a business expense, not a donation, and is expected to show a return on investment (AMA, 2012).</p> |
| | | <p>2) CRA (2012a, CG-013, par.25) defined cause-related marketing or social marketing ventures as: “fundraising activities in which a charity partners or collaborates with a business or other non-charitable organization to promote a good or service of the non-charitable organization on the basis that a portion of the revenues will be paid to the charity”.</p> | <p>2) “[T]he process of formulating and implementing marketing activities that are characterized by an offer from the firm to contribute a specified amount to a designated cause when customers engage in revenue exchanges that satisfy organizational and individual objectives” or in other words, purchase a product or service (Varadarajan and Menon, 1988, p.60). Ex: The first such campaign is said to have been the 1983 partnership between American Express and the Statue of Liberty restoration project. “Each time American Express cardholders used their cards, Amex donated a penny to the historic landmark’s restoration project fund. In addition, the issuer donated \$1 for each new card application. The result: American Express raised \$1.7 million for the fund in three months. They also increased card usage by 27 percent and drove up new card application rates by 45 percent” (Ferguson and Goldman, 2010, p. 283).</p> |
| | | | <p>Definitions of Social Marketing “Social marketing is the adaptation of commercial marketing technologies to programs designed to influence the voluntary behavior of target audiences to improve their personal welfare and that of the society of which they are a part” (Andreasen, 1994, p. 110).</p> |

| Fundraising Methods (main categories) | Fundraising Methods (sub categories) | CRA Definitions and Examples | Definitions from the Scholarly and Practitioner Literatures |
|--|---|-------------------------------------|--|
| | | | <p>“The use of marketing strategies and tactics to promote goods and services deemed to be beneficial to the health and well-being of individuals and society” (Fortenberry, 2013, p. 275).</p> <p>“Marketing designed to influence the behavior of a target audience in which the benefits of the behavior are intended by the marketer to accrue primarily to the audience or to the society in general and not to the marketer. Social marketing can be carried on by for-profit, public, and private nonprofit organizations or by individuals.” (AMA, 2012)</p> |

A number of observations can be made by scanning Table 2. First, CRA does not appear to offer definitions for all of the forms of fundraising that are contained within the various iterations of the T3010 form. In some cases, it might appear that common sense should prevail; most people know an advertisement when they see one and especially when they pay for one. However, given the dramatic increase in online donations (Switzer, 2011), and the move of more newspapers to the digital realm, where should an advertisement in the digital version of the newspaper be reported? A similar situation exists with respect to direct marketing campaigns. Are direct email campaigns to be reported under ‘mail campaigns’ or ‘Internet’? More explicit definitions would be helpful.

Second, the scholarly literature often seems to deal with fundraising in far more detail than CRA deems necessary. For example, academics have busied themselves studying various forms of auctions (e.g., first-price all-pay versus first-price winner-pay) and auction behaviour (e.g., ‘sniping’ and ‘jumping’; Carpenter et al., 2011). While charities may benefit from learning which forms of auctions tend to raise more money and/or which contributor behaviours to encourage or discourage, in the end the amount of money raised via auctions is reported as a lump sum. It is difficult to predict whether requiring already over-burdened charities to report in additional detail would result in sufficient benefit to warrant the additional effort.

Third, some definitions used by CRA are in disagreement with accepted definitions in the scholarly and practitioner literature. For example, according to marketing scholars cause-related marketing is *not* the same thing as social marketing. Cause-related marketing has a much more specific meaning than the marketing of a cause. It involves an agreement between a (usually) for-profit organization and a non-profit or charity. The for-profit organization agrees to contribute a specified amount from the sale of a product or service to the non-profit/charity (Varadarajan and Menon, 1988). The non-profit organization may agree to promote this relationship in its marketing communications as a way of letting loyal donors know that they may contribute towards the cause in this manner.

Social marketing, on the other hand, does *not* refer to cause-related marketing agreements of this type, nor does it refer to marketing using social media. According to the Social Marketing Institute (SMI, n.d.), “Social marketing is the planning and implementation of programs designed to bring about social change using concepts from commercial marketing”. Andreasen (2012, p. 36) makes a distinction between “*social marketing* as marketing approaches to influence problematic social behaviors and *nonprofit marketing* as a more comprehensive term involving all the marketing activities in which a nonprofit organization might be involved, including fundraising, volunteer recruitment, and sales of merchandise” (emphasis added).

Social marketing campaigns may be undertaken by non-profit organizations or charities, for example, the anti-drink-driving campaigns of Mothers Against Drunk Driving. However, in Canada many social marketing campaigns are actually undertaken by government departments, for example, anti-smoking, safer sex, and responsible alcohol use during pregnancy campaigns, and may be supported by law (e.g., seatbelt and motorcycle helmet wearing legislation). Confusing these terms results in inaccurate data gathering.

Similarly, ‘donation’ is not the same as ‘sponsorship’. Corporate sponsorship refers to a business relationship in which two organizations, typically a for-profit organization and a non-profit or charity, exchange something of value such as the public display of support. The exchange can take many forms, including financial support, in-kind donations of product or equipment, publicity or market research (Canadian Heritage, 2002; Warnett, 2004). A Canadian example would be the Canadian Breast Cancer Foundation CIBC Run for the Cure event to raise funds for cancer research. A donation, on the other hand, may also involve giving funds or in-kind resources, but typically does not require the existence of an on-going relationship. The donation may be a ‘one-time’ gift and may or may not be publicly acknowledged (Warnett, 2004). Once again, imprecise language use may lead to inaccurate data collection and erroneous analysis of the effectiveness of fundraising methods.

Finally, some fundraising methods that are currently being employed by charities in Canada appear to be missing from the T3010. Table 3, below, outlines some fundraising methods that CRA may want to consider incorporating into the next revision of the form.

Table 3 – Fundraising methods not currently included in T3010

| <i>Fundraising Method</i> | <i>Definition</i> | <i>Correspondance with Existing CRA list</i> |
|--|--|--|
| Electronic or Online giving | Charitable giving via Internet-based services which facilitate the processing of payments. For example, ParishPay lets parishioners replace their collection-plate offering with a regular credit-card charge or an electronic bank-account withdrawal (Lieber, 2007). | Collection plate/boxes? Internet? |
| Crowdfunding | “Crowdfunding is a new form of funding that solicits donations for your invention [or other product, service or cause] from your friends, colleagues and the general Internet crowd” (Lavinsky, 2011). For example, the founders of Glif raised more than \$110,000 in crowdfunding. Glif’s invention is an accessory that allows you to mount your iPhone to a Ipod or acts like a kickstand to prop your iPhone at an angle (theglif.com). | Internet |
| Voucher donations | “[Companies] provide... vouchers or gift certificates that patients [can] exchange directly for goods or services” (Garcia-Rodriguez et al., 2008, p. 625) | Donations |
| Chugging | Chugging = "charity mugging". A face to face street fundraising technique where pedestrian targets (donors) are asked by agents to sign up to a regular giving scheme of \$\$ a month (Balmond, 2004). Agents are usually paid, either by the charity or a third-party fundraiser. | Other – face-to-face solicitation, street solicitation |
| Street or Face-to-face solicitation (versus at households) | Face-to-face solicitations are designed to recruit individuals into a low- to medium value regular or 'continued' gift. (Sargeant and Hudson, 2008, p.89) | Door-to-door solicitation |
| Gaming: break-open tickets, pull-tabs | “Charity game tickets (pull-tabs) are a game of chance using a folded or banded paper ticket, or a paper card with perforated break-open tabs, the face of which is covered or otherwise hidden from view to conceal number(s), letter(s), or symbol(s), some of which have been designated in advance as prize winners” (Mathis, 2001, p.1). | Draws/lotteries |
| Gaming: raffles | “A raffle is the selling of chances or tickets to win a prize awarded through a random drawing” (Indiana Department of Revenue, 2002, p.1). “The raffle is one of the oldest and simplest types of lottery consisting of little more than some numbered tickets and a pre-announced prize” (Morgan 2000, p. 787). | Draws/lotteries |

Fundraising Methods: Past, Present, Future

| Fundraising Method | Definition | Correspondance with Existing CRA list |
|--|---|--|
| Gaming: door prizes | "A door prize is awarded to a person based solely upon the person's attendance at an event, or the purchase of a ticket to attend an event" (Indiana Department of Revenue, 2002, p.1). | Draws/lotteries |
| Micro-payments | Micropayments are e-payment solutions for transferring small amounts of money ... suitable for use in situations where the transaction costs for cash or credit card payments are high relative to the amount of money being transferred (from Baddeley (2004) in Heldt, 2010) | Internet |
| Personal solicitation for major individual and corporate gifts | Personal visits to major donor prospects (individuals) and corporate executives (Hannah, 1997, p. 172) | Corporate donations/sponsor |
| Personal solicitation for major individual and corporate gifts | Personal visits to major donor prospects (individuals) and corporate executives (Hannah, 1997, p. 172) | Targeted contacts |
| "Virtual" walks or runs | "Virtual" walks or runs, which allow people to participate by clicking on a Web site without even leaving the house (Beatty, 2006). | Walk/swim/bike-a-thons |
| e-Philanthropy | "e-philanthropy is the use of the Internet to raise money and recruit volunteers" (Austin, 2001 in Lee et al. 2005, p. 40). "e-Philanthropy" includes e-giving, online charity or gift-giving, intranet workplace giving, or online donations. The concept allows individuals the ability to set up donation pledges and facilitates the electronic transfer of funds to the charity or organization of one's choosing. Implementing this type of process, or service, could potentially replace time- and resource-consuming processes with an outsourced provider of gift-giving options who can expedite the movement of a donation through electronic means" (Lee et al. 2005, p.40). | Internet; donations |
| Major gift fundraising | The term "major gift" refers to those elements of fundraising that are designed to solicit large onetime or recurring donations from individual donors (Sargeant and Kahler, 1999, p. 14) | Solicitation/ donation |
| Matched fundraising | Matched fundraising - fundraising schemes in which individual donations are matched by some lead donor. (Huck and Rasul, 2011, p. 351) | Fundraising |
| Accommodation charges and services | Accommodation charges and service fees include client fees from nursing homes, aged care hospitals, family day-care services, child-care services as well as revenue from research publications (Berman et al., 2006, p. 89) | Sales |
| Tribute giving | Tribute giving involves creating materials for donors and patrons who want to make a contribution in memory of a loved one or who wish to honor a friend or family member on birthdays or other occasions (Hannah, 1997, p. 173). | |

DISCUSSION

We are not the first nor are we the only researchers to recommend that CRA clarify the language used in the T3010. As the Canadian Bar Association (2011, p. 1) noted in its submission on recommended changes to the T3010,

“In many cases the T3010 form is completed by non-professionals, who may be volunteers acting for the charity, or by professionals not trained to deal with the intricacies of the Income Tax Act... The form should be as simple and straightforward as possible.”

To this we would add that many volunteers and paid staff of registered charities are not formally trained in fundraising methods and could benefit from the provision of clear definitions of fundraising methods for which they are required to submit information to CRA. One way to accomplish this would be to augment the online glossary currently offered by CRA or provide an official interpretation note with definitions.

Completion of the T3010 form by registered charities allows for regulatory oversight by CRA (CRA, 2008), but also plays an important role in informing the charitable donation plans of Canadians, the acquisition of new fundraising ideas by small charities, and to some extent, the training provided to management students seeking careers in the nonprofit sector. A recent survey conducted by Ipsos-Reid (2008) found that 97% of Canadians believed it was somewhat or very important for charities to provide information about their fundraising costs, and previous scholarly research has demonstrated that donors use financial information to inform their charitable giving decisions (Greenlee and Brown, 1999; Parsons, 2003; Tinkelman, 1999). Information contained in the T3010 information return is publicly available through CRA's website and to the extent that it accurately represents the fundraising strategies and costs of Canadian registered charities may assist Canadians with their charitable giving decisions (*cf.* <http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html>).

Further, the Canadian financial advice magazine *Moneysense* uses T3010 data to help calculate its influential annual charity rankings, including its evaluation of 'charity efficiency' (money spent on programming plus money donated to other charities, divided by total expenses) and 'fundraising efficiency' (fundraising costs divided by total funds raised through tax-receipted and non-receipted donations plus money raised through fundraising) (Moneysense, 2012). Many 'watchdog' organizations use the information charities provide to government to create their ratings. A less-than-favorable grade could result in donors choosing to 'spend' their charity dollars elsewhere. The impact of negative ratings by watchdog organizations may even be behind the improper reporting of fundraising expenses Keating et al. (2008) found in their study focused on telemarketing in the United States.

Previous research in the United Kingdom revealed that more than three-quarters of the charities studied engaged in some form of competitor analysis (Bennett, 2003). When U.K. charities looked for new fundraising ideas, the fundraising campaigns of other charities served as their primary source, regardless of the size of the charity (Bennett and Savani, 2011). Given the limited resources of most small charities, it seems like a practical solution. To the extent that Canadian charities mirror the behaviours of British charities, we might expect them to turn to T3010 data for information on the fundraising campaigns being implemented by leading charities, charities in other sectors, as well as charities of a similar size and purpose. Data collected by CRA should, therefore, reflect the most current fundraising methods being employed in Canada.

In their study of nonprofit course offerings in accredited American business schools Mottner and Wymer (2011, p. 2) noted that the need for professional training and skills development in the nonprofit sector had been identified by academics (Schibrowsky, Peltier and Boyt, 2002), practitioners (Dolan, 2002), and students (Wilson and Larson, 2002) in the United States. In Canada, a new Masters and Graduate Diploma in Philanthropy and Nonprofit Leadership has recently been launched at the report authors' university, based on the belief that, "Not only is there a need for current leaders to enhance their skills and educational credentials, but the enormous succession of personnel that will occur in the next few years requires preparation of a new generation of leaders" (School of Public Policy and Administration, 2012). As teachers of courses engaged with the nonprofit sector, we are very aware of the shortage of high-quality pedagogical materials with Canadian content. To the extent that reports based on T3010 data are used in the education of students, any shortcomings in the data may tend to distort the views held by new graduates when they enter the nonprofit sector as managers.

CONCLUSION

Fundraising is an important, even critical, source of revenue for charities of all sizes. This paper has traced the evolution of fundraising data collected by CRA over the last ten years. Definitions of fundraising methods provided by CRA have been compared with those used in the scholarly and practitioner literature. Fundraising methods not currently being tracked by the T3010 have been identified and definitions drawn from the scholarly and practitioner literature have been recommended.

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