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## Policy Forum: Charities and Political Activities (A Tempest in a Teapot?)

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### PRÉCIS

Les dons aux organismes de bienfaisance font l'objet d'un traitement fiscal favorable parce que les organismes de bienfaisance fournissent des biens et des services qui procurent des bienfaits publics. Les organismes de bienfaisance doivent consacrer la totalité ou presque de leurs ressources à des causes caritatives. La ministre du Revenu national vient tout juste de terminer des consultations sur la clarification des règles sur la participation des organismes de bienfaisance à des activités politiques. Dans cet article, les renseignements tirés de la Déclaration de renseignements des organismes de bienfaisance enregistrés (T3010) pour chaque organisme de bienfaisance pour les années 2000 à 2013 sont utilisés pour dresser le portrait des organismes de bienfaisance qui mènent des activités politiques. Moins d'organismes de bienfaisance ont exercé ce genre d'activités à la fin de la période que ce n'était le cas au début. Relativement peu d'organismes ont participé en fait à ces activités — seulement 0,50 pour cent au cours des dernières années. D'aucuns pourraient se demander s'il valait même la peine que la ministre du Revenu national tienne des consultations sur ce sujet. Est-ce que cette question est une tempête dans un verre d'eau?

### ABSTRACT

Donations to charities are accorded favourable tax treatment because charities provide goods and services that have public benefits. Charities must devote substantially all of their resources to charitable causes. The minister of national revenue has just completed consultations on clarifying the rules regarding charities' engagement in political activities. In this article, information available from the Registered Charity Information Return (T3010) for each charity for the years 2000 to 2013 is used to describe the landscape of charities engaged in political activities. Fewer charities engaged in these activities at the end of this period than engaged in them earlier on. Relatively few charities engaged in these activities at all—only about 0.50 percent in recent years. One might ask whether it was even worthwhile for the

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minister of national revenue to have consultations on this topic: Is this issue a tempest in a teapot?

**KEYWORDS:** CANADA REVENUE AGENCY ■ CHARITABLE DONATIONS ■ CHARITIES ■ TAX CREDITS

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## INTRODUCTION

The 2012 federal budget laid out plans to modify the information return of registered charities, especially when it comes to “political activities.”<sup>1</sup> The new T3010 form was introduced in January 2013.<sup>2</sup> As part of a promised modernizing of the rules governing charities, the minister of national revenue announced, on September 27, 2016, a process of consultations with charities in order to clarify the rules for charities’ participation in political activities.<sup>3</sup> These consultations are now finished, and a report is expected later in 2017.

The political activities of charities have been on the policy forefront for some time. The main policy issue arises, at least in part, from the fact that registered charities in Canada receive favourable tax treatment. Specifically, donors receive tax benefits for their charitable gifts to eligible organizations. In this short article, I begin with a brief discussion of the economics of charitable organizations: Why should they receive favourable tax treatment? In addition, since no one has hitherto looked at data on the absolute and relative numbers of charitable organizations reporting political activities in Canada, I fill this gap with information from the T3010 information returns. Surprisingly few charities report political activities; in recent years, only some 0.5 percent of total registered charities have done so. Even if the 2013 measures have an impact on this number, a doubling would still constitute a small portion of the charitable sector in Canada.

## WHY DO CHARITIES RECEIVE FAVOURABLE TAX TREATMENT?

Charities are supposed to provide goods and services (hereafter just “goods”) with public benefits. As codified by the Canada Revenue Agency (CRA), the organization

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1 Canada, Department of Finance, 2012 Budget, March 29, 2012.

2 Canada Revenue Agency form T3010, “Registered Charity Information Return.”

3 Canada Revenue Agency, “The Canada Revenue Agency’s Online Consultation on Charities’ Political Activities,” December 20, 2016 ([www.cra-arc.gc.ca/chrts-gvng/chrts/whtsnw/pacnsltms-eng.html](http://www.cra-arc.gc.ca/chrts-gvng/chrts/whtsnw/pacnsltms-eng.html)).

must be “charitable” in purpose, meaning that its activities fall into one of the four categories listed by the CRA:

- the relief of poverty;
- the advancement of education;
- the advancement of religion; and
- certain other purposes that benefit the community in a way that the courts have said is charitable.<sup>4</sup>

Economists have a specific definition of a “pure” public good: it is a good that is “non-rival” in consumption. If I eat an apple, no one else can eat that apple; its consumption is “rivalrous.” On the other hand, my consumption of national defense services does not preclude others from consuming them too; hence, they are “non-rivalrous.” The fact is that very few goods and services correspond precisely to this definition of a public good, yet we often use this notion as a benchmark when modelling the provision of services by charities. Sometimes, we speak of “quasi-public” goods to reflect the fact that the goods have certain characteristics of a public good but do not conform entirely to this narrow definition.<sup>5</sup> The important point is that these kinds of goods entail public benefits that cannot be entirely captured privately: the private market will thus underprovide these goods. The failure of the private market in this regard is the main argument (“the market failure argument”) for the favourable tax treatment of charities.

A rich literature tries to understand charitable giving by means of a voluntary contributions model, as originally formalized by Bergstrom, Blume, and Varian,<sup>6</sup> and as expanded on several fronts in a series of papers by Andreoni<sup>7</sup> and his co-authors<sup>8</sup> as well as others.<sup>9</sup> These models highlight several important features,

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4 Canada Revenue Agency, “Factors That Will Prevent an Organization from Being Registered as a Charity,” July 20, 2010 ([www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/ftwp-eng.html](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/ftwp-eng.html)).

5 For example, David G. Duff, “Charitable Contributions and the Personal Income Tax: Evaluating the Canadian Credit,” in Jim Phillips, Bruce Chapman, and David Stevens, eds., *Between State and Market: Essays on Charities Law and Policy in Canada* (Montreal and Kingston, ON: McGill-Queen’s University Press, 2001), 407-56.

6 Theodore Bergstrom, Lawrence Blume, and Hal Varian, “On the Private Provision of Public Goods” (1986) 29:1 *Journal of Public Economics* 25-49.

7 For example, James Andreoni, “Privately Provided Public Goods in a Large Economy: The Limits of Altruism” (1988) 35:1 *Journal of Public Economics* 57-73; James Andreoni, “Impure Altruism and Donations to Public Goods: A Theory of Warm-Glow Giving?” (1990) 100:401 *Economic Journal* 464-77; and James Andreoni, “Philanthropy,” in Serge-Christophe Kolm and Jean Mercier Ythier, eds., *Handbook of the Economics of Giving, Altruism and Reciprocity*, vol. 2 (Amsterdam: Elsevier, 2006), 1201-69.

8 For example, James Andreoni, and Ted Bergstrom, “Do Government Subsidies Increase the Private Supply of Public Goods?” (1996) 88:3/4 *Public Choice* 295-308; James Andreoni and A. Abigail Payne, “Do Government Grants to Private Charities Crowd Out Giving or Fund-Raising?” (2003) 93:3 *American Economic Review* 792-812; and James Andreoni, Abigail Payne,

(Footnotes 8 and 9 are continued on the next page.)

including the public benefits associated with the goods; the sensitivity of donations to tax treatment; and the potential relationship between private donations and government grants.

The market failure (public good) argument for providing goods other than through the private market is a strong one. But it leaves unanswered two big questions: (1) Why not have government directly provide these goods? (2) Why not have government directly finance charities? The literature provides guidance on these matters. Some work has been done on the relative merits of charitable provision versus public provision of goods. Charities are arguably more innovative and nimble than government<sup>10</sup> in their provisions of goods, and they are able to fill gaps that governments do not want to fill or cannot easily fill. Charities can provide individuals with a range of goods that may better accommodate different tastes and preferences.<sup>11</sup> Rather than bringing the weight of a large bureaucracy to bear on the provision of specific goods, charitable organizations can do the trick relatively quickly and deftly.

But why aren't governments simply financing these nimble organizations directly? Part of the answer most certainly lies in the nature of some of the goods provided. Think of the range of family-planning-related services offered by charities; or the gamut of environmental causes. The political element of these services could discourage governments from funding them. Complicating matters further is the fact that, because of "crowding out,"<sup>12</sup> increased public funding may not increase the funds available to charities. Another part of the answer lies in the way that individuals donate to charity. It is well established that donations behave like most economic goods: as their price falls, donations rise. Favourable tax treatments of charitable donations thus modify—lower—the price of donations. It is possible that the private funding of charities by individuals that arises from favourable tax

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and Sarah Smith, "Do Grants to Charities Crowd Out Other Income? Evidence from the UK" (2014) 114:1 *Journal of Public Economics* 75-86.

- 9 For example, Amornrat Apinunmahakul and Rose Anne Devlin, "Social Networks and Private Philanthropy" (2008) 92:1-2 *Journal of Public Economics* 309-28.
- 10 For example, Kimberley Scharf, Ben Cherniavsky, and Roy Hogg, *Tax Incentives for Charities in Canada*, Canadian Policy Research Networks, Working Paper no. CPRN 03 (Ottawa: Canadian Policy Research Networks, 1997) ([www.cprn.org/documents/31210\\_en.pdf](http://www.cprn.org/documents/31210_en.pdf)); and Roger Colivaux, Brian Galle, and C. Eugene Steuerle, "Evaluating the Charitable Deduction and Proposed Reforms" (Washington, DC: Urban Institute, 2012) ([www.urban.org/research/publication/evaluating-charitable-deduction-and-proposed-reforms](http://www.urban.org/research/publication/evaluating-charitable-deduction-and-proposed-reforms)).
- 11 Mark Bilodeau and Al Slivinsky, "Rival Charities" (1997) 66:3 *Journal of Public Economics* 449-67; David G. Duff, "Tax Treatment of Charitable Contributions in Canada: Theory, Practice, and Reform" (2004) 42:1 *Osgoode Hall Law Journal* 47-97; and Nancy H. Chau and Marieke Huysentruyt, "Nonprofits and Public Good Provision: A Contest Based on Compromises" (2006) 50:8 *European Economic Review* 1909-35.
- 12 For example, Jerald Schiff, "Does Government Spending Crowd Out Charitable Contributions?" (1985) 38:4 *National Tax Journal* 535-46; and Andreoni and Payne, *supra* note 8.

treatment exceeds the attendant loss of tax revenue, which hinges on donations' sensitivity to tax treatment.

Whether it is more desirable to subsidize the provision of charitable services via the tax system than to finance their provision directly, via government grants, hinges partially on the responsiveness of donations to these tax savings: the so-called tax price of giving. The literature talks about the "tax-price" elasticity of donations—defined as  $(1 - t)$ , where  $t$  is the relevant marginal tax rate. The marginal tax rate for the first dollar donated is commonly used (which can also be calculated in a tax credit system such as we have in Canada). A huge literature, including the first generation of empirical papers looking at charitable donations,<sup>13</sup> is devoted to determining the tax-price elasticity of donations.<sup>14</sup> No consensus has been reached on this matter.<sup>15</sup> Donations' sensitivity to tax treatment appears to differ depending on the goods produced by the charity.<sup>16</sup> Recent work suggests that donations to areas like health care and home care are much more tax-price elastic than donations to higher education and the arts.<sup>17</sup>

In general, we can conclude that tax incentives do promote charitable contributions (although we are not sure how much), and we can conclude that charities can be more nimble than government in the provision of some services but are not universally better in this respect. Now we come to the heart of this article—namely, the political activities of charities.

## REGISTERED CHARITIES IN CANADA

The introduction of the first income tax act in 1917 in Canada brought with it some limited tax relief for very specific donations to certain "patriotic and war funds" (including the Canadian Red Cross Funds).<sup>18</sup> General tax deductions were introduced in 1930. Charitable contributions were tax-deductible (up to ever-increasing portions of income) until 1988, when the deduction was replaced by a tax credit for donations. In 1919, our neighbours to the south directly introduced the more

13 For example, Martin Feldstein, "The Income Tax and Charitable Contributions: Part II—The Impact on Religious, Educational and Other Organizations" (1975) 28:2 *National Tax Journal* 209-26; and Charles T. Clotfelter, *Federal Tax Policy and Charitable Giving* (Chicago: University of Chicago Press, 1985).

14 Baris K. Yörük, "Does Giving to Charity Lead to Better Health? Evidence from Tax Subsidies for Charitable Giving" (2014) 45 *Journal of Economic Psychology* 71-83.

15 Canada, Department of Finance, "Evaluation of the Federal Charitable Donation Tax Credit," *Tax Expenditures and Evaluations 2014* (Ottawa: Ministry of Finance, 2015), 30-36 ([www.fin.gc.ca/taxexp-depfisc/2014/taxexp-depfisc14-eng.pdf](http://www.fin.gc.ca/taxexp-depfisc/2014/taxexp-depfisc14-eng.pdf)) reviews estimates of tax-price elasticities for Canada and elsewhere, and provides some new estimates for Canada.

16 Ralph Bradley, Steven Holden, and Robert McClelland, "A Robust Estimation of the Effects of Taxation on Charitable Contributions" (2005) 23:4 *Contemporary Economic Policy* 545-54.

17 Nicolas J. Duquette, "Do Tax Incentives Affect Charitable Contributions? Evidence from Public Charities' Reported Revenues" (2016) 137:1 *Journal of Public Economics* 51-69.

18 Duff, *supra* note 5.

general contribution deduction, and they have continued with a form of deduction ever since.<sup>19</sup>

In order for a donor to realize tax savings from donating money to a non-profit organization, this organization must be registered with the CRA and must henceforth file an annual “Registered Charity Information Return,” known as the T3010 form. Registered charities can issue receipts for gifts, and these receipts entitle donors to tax relief. In order for an organization to be registered as a charity, several conditions must be met: an organization must not make a profit, and it must be “charitable” in purpose. The CRA explicitly prohibits organizations with political purposes from registering as charities.<sup>20</sup> The CRA defines these “political purposes” as seeking to

- further the interests of a particular political party; or support a political party or candidate for public office; or
- retain, oppose, or change the law, policy, or decision of any level of government in Canada or a foreign country.<sup>21</sup>

The main reason given for the prohibition against political purposes for charities is that a charity itself should create a public benefit, and political purposes do not clearly create public benefits. If public benefits are not forthcoming from the organization’s activities, then tax savings for donations to the organization are not justified. In order to ascertain whether an organization’s political activities meet the criterion of creating a public benefit, courts would have to take part in assessing political activities, which they are reluctant to do. Nonetheless, this prohibition was relaxed in 1986 in order to allow charities to undertake limited political activities as long as they are not directed at partisan politics. As long as “substantially” all of their resources (normally thought of as 90 percent or more)<sup>22</sup> are devoted to charitable causes, then an “incidental” amount of political activities (entailing 10 percent or less of resources) is allowed.<sup>23</sup>

The new T3010 form, in effect for years ending after January 1, 2013, revises the collection of information on charities’ political activities. It now contains two additional questions: one asks how much of the money devoted to political activities was

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19 Colinvaux, *supra* note 10.

20 See *supra* note 4: “Organizations with political purposes will not qualify for registration.”

21 *Ibid.*

22 The 90-10 rule is modified for smaller charities. Those with revenues of less than \$50,000 per year may spend up to 20 percent on political activities; 15 percent is allowed for those with revenues from \$50,000 to \$100,000; 12 percent for those with revenues up to \$200,000; and 10 percent for all with higher revenues. Canada Revenue Agency, *Charities Policy Statement* CPS-022, “Political Activities,” September 2, 2003.

23 For example, Mark Blumberg, “Canadian Charities and Political Activities: Keeping Room Temperature in a Chilly Environment,” *Blumberg’s Canadian Charity Law*, August 2, 2015 ([www.canadiancharitylaw.ca/blog.P200](http://www.canadiancharitylaw.ca/blog.P200)).

in the form of gifts to qualified donees; the second asks how much of the money received from outside Canada was to be used for political activities.<sup>24</sup>

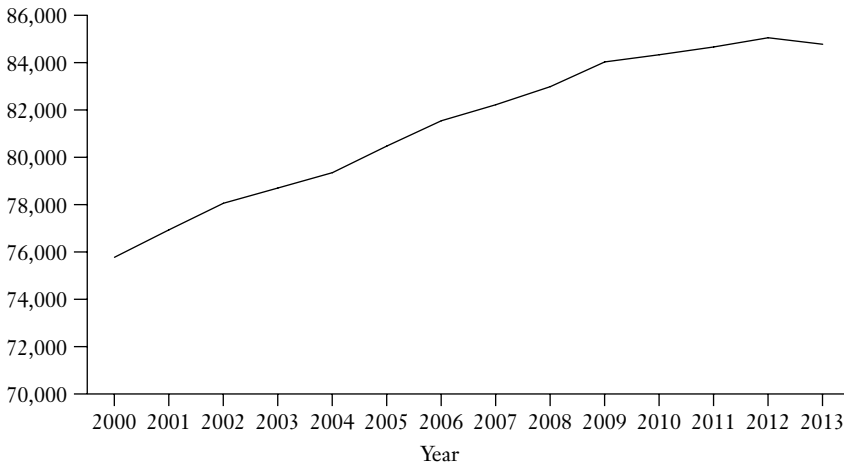
Anyone can ask the CRA for the information provided on the T3010 returns. This information can be used to examine the importance of political activities to Canadian registered charities. However, because of the delays associated with filing these returns (sometimes because of different fiscal years, sometimes because of late filing), only the information up to about 2013 is currently “reliable,” even though data through 2015 are available. What appears to be a decline in registered charities or the number of charities reporting political activities from 2013 onward is likely to be caused by an incomplete set of T3010 returns. I thus rely on the information from 2000 to 2013 to provide the portrait.

There are currently about 85,000 registered charities in Canada. Figure 1 displays the total number of these organizations by year and reveals that the number has been increasing steadily over time. Within this context, we can look at the number of charities that respond in the affirmative to the question about engaging in political activities; this is shown in figure 2. This number peaked at 1,554 in 2003 and troughed in 2010, at 426. But these numbers do not show additional movements in and out of the database. Many organizations revoke their charitable status each year (or fail to file the T3010 form for another reason), and others enter into the database. Table 1 clarifies the number of charities reporting political activities each year by indicating the number that left from the previous year (column 2) and those entering (column 3). The next column indicates the number of these new entrants who were first-time political contributors (in our sample), and the last column indicates the number of these new entrants who had contributed to political activities at some point in the past (but not in the previous year). Take the years 2002 and 2003, for example. Of the 1,248 charities reporting political activities in 2002, 1,116 of them did not report such activities in 2003. The 1,554 charities reporting political activities in 2003 is made up of (1,248 – 1,116) from 2002 plus 1,422 “new” reporters. Of the 1,422 newly reporting in 2003, 46 had engaged in political activities at some point earlier than 2002. The main message here is that organizations do not consistently report political activities; much variation is seen in the composition of this group each year.

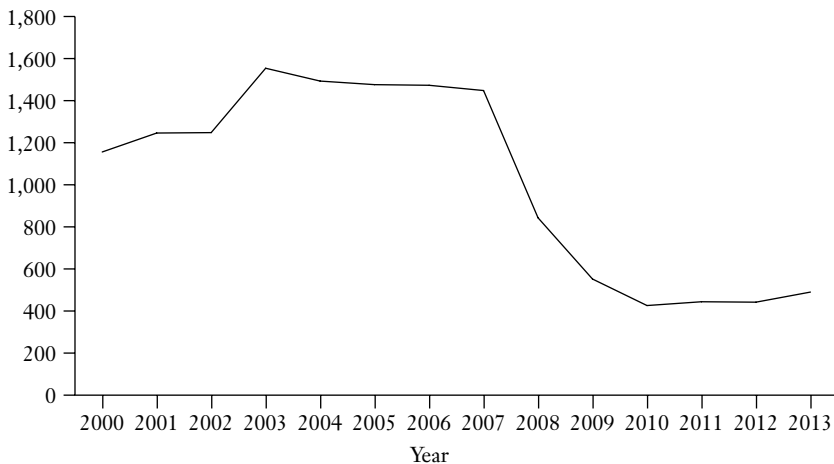
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24 In the months leading up to the 2012 federal budget, some environmental charities were alleged to have received from foreign sources funds that were being used to lobby the federal government, especially regarding the Northern Gateway Pipeline discussions (for example, Althia Raj, “Nicole Eaton: Green Charities Using Foreign Cash To Fight Oil Sands Development, Argues Tory Senator in Launching Inquiry,” *Huffington Post*, February 2, 2012 ([www.huffingtonpost.ca/2012/02/28/nicole-eaton-green-charity-oil-sands-canada\\_n\\_1307440.html](http://www.huffingtonpost.ca/2012/02/28/nicole-eaton-green-charity-oil-sands-canada_n_1307440.html))). An “unfortunate chill effect has been created for charities wanting to become engaged in political activities” (Terrance S. Carter, “CRA Releases New T3010(13)” (2013) no. 305 *Charity Law Bulletin* 1-6, at 2 ([www.carters.ca/pub/bulletin/charity/2013/chylb305.pdf](http://www.carters.ca/pub/bulletin/charity/2013/chylb305.pdf))); this marked the start of greater scrutiny of the sector and its activities (Blumberg, *supra* note 23).

**FIGURE 1 Total Number of Registered Charities by Year**



**FIGURE 2 Number of Charities That Engaged in Political Activities**



The number of charities reporting political activities is very small relative to the total number of registered charities. Of course, it must be borne in mind that the information presented here is generated in an environment with strict rules about such activities: in the absence of such rules, the number of charities reporting engagement in political activities might be much larger, and the engagement might have a greater intensity as well. Figure 3 displays the percentage of all registered charities reporting political activities: this percentage peaked in 2003, at about 2 percent, and fell to about 0.50 percent from 2010 onwards. We can also look at the total dollars devoted to political activities by these charities, shown in figure 4. These numbers, too, are quite small and hence subject to fluctuations in any given year: a large jump in total dollars was seen in 2004, which was sustained for a couple



**TABLE 1 Charities Reporting Political Contributions over Time**

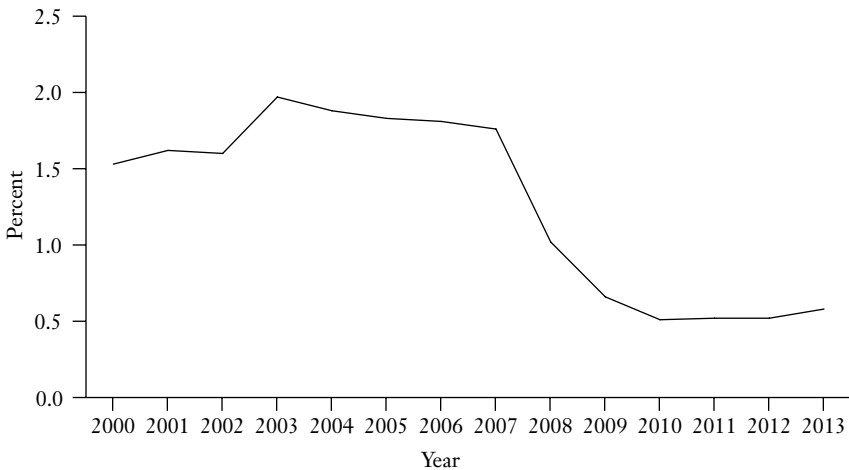
Year ( $t$ )	Number reporting political contributions	Number exiting from previous year ( $t - 1$ )	Number entering since year $t$	Number of first-time entrants in year $t$	Number of new entrants in year $t$ that had contributed in previous years
2000 . . . . .	1,156	na	na	na	na
2001 . . . . .	1,246	419	509	509	0
2002 . . . . .	1,248	430	432	349	83
2003 . . . . .	1,554	1,116	1,422	1,376	46
2004 . . . . .	1,493	437	376	330	46
2005 . . . . .	1,476	369	352	274	78
2006 . . . . .	1,473	356	353	250	103
2007 . . . . .	1,448	306	281	204	77
2008 . . . . .	843	823	218	150	68
2009 . . . . .	552	485	194	157	37
2010 . . . . .	426	239	113	80	33
2011 . . . . .	444	111	129	97	32
2012 . . . . .	442	151	149	104	45
2013 . . . . .	490	153	201	148	53
2014 . . . . .	546	144	200	137	63
2015 . . . . .	364	285	103	60	43

of years before falling to much lower levels. It is unfortunate that we do not have reliable data from 2013 onwards; it might be interesting to see whether the new definition of “political activities” and reporting requirements had a perceptible effect on the amount directed to them.

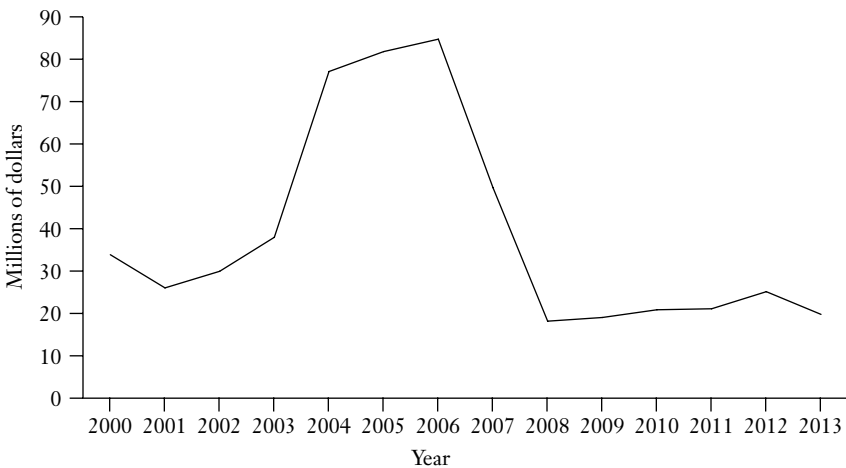
Charities reporting political activities are not evenly distributed across regions in Canada. Not surprisingly, most of them are in our most populous province, Ontario. Looking at figure 5, we see that the number of charities reporting political activities began to drop in 2007, in all regions but most precipitously in Ontario, and it seems to have levelled off in every region from 2010 onwards. Interestingly, when we look at the share of the “political” charities across provinces, we find that Ontario’s share has been reasonably stable at between 35 and 40 percent, even after the large drop in 2007, while the share of other regions has been much less stable (figure 6). Notably, we see a marked increase in the proportion of these charities in Quebec over the period of our sample, from 11 percent to 26 percent; and a stark drop in the Prairies share, from 28 percent to 14 percent.

This quick review reveals a couple of points of interest. First, the relatively large jump in the number of politically engaged charities in 2003 is curious. The precipitous rise and then fall of the amount of money spent on these activities is also a bit odd, as is the clear drop in the number of such charities located in Ontario. We could look at election cycles to see if they provide any explanation. A federal election in 2004 was won by the sitting Liberal party that had been in power since 1993, and an election in 2006 saw the Liberals overturned for a minority Conservative leader. In Ontario, an election in 2003 saw the sitting Progressive Conservatives defeated

**FIGURE 3 Percentage of All Charities Reporting Political Activities, by Year**



**FIGURE 4 Amount of Money Devoted to Political Activities over Time**

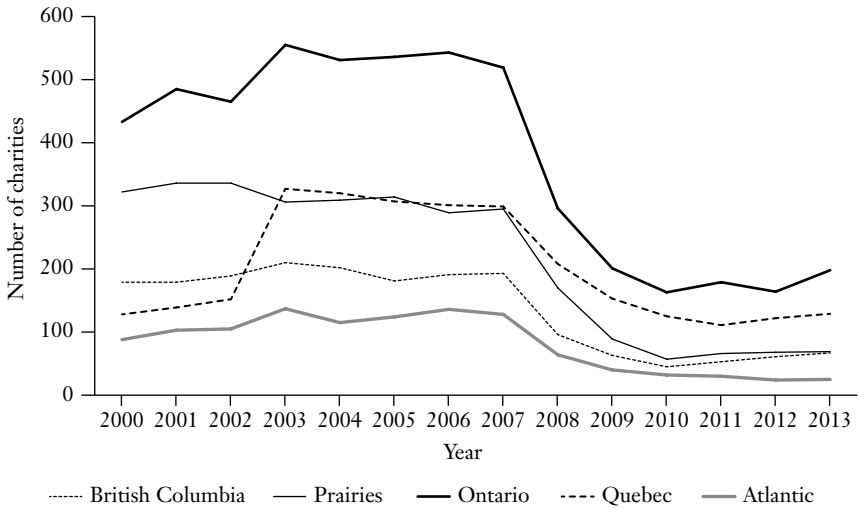


by the Liberals. However, given that charities are absolutely forbidden to engage in partisan politics, it is not clear that elections would directly affect political activities. Nonetheless, the possibility can be considered.

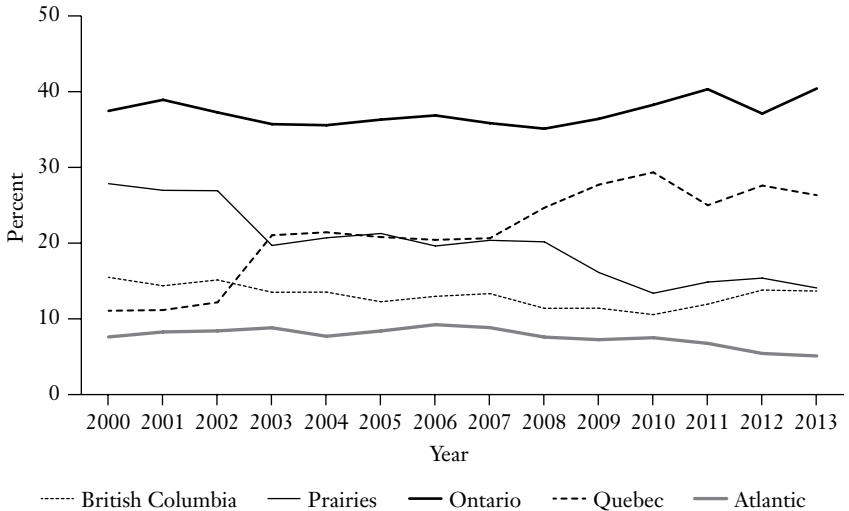
Non-profits may have their charitable status revoked if they fail to comply with the CRA rules on political activities. One can go onto the CRA website and search for the names of non-profits whose charitable status has been revoked after an audit.<sup>25</sup>

25 Canada Revenue Agency, "Charities Listings" ([www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html](http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html)).

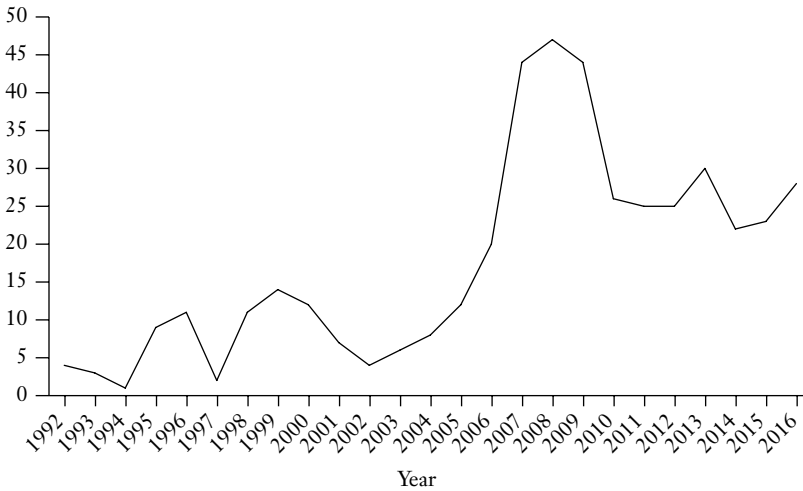
**FIGURE 5 How Charities Reporting Political Activity Are Distributed Across Regions in Canada, by Year**



**FIGURE 6 Share of Charities Reporting Political Activity, Across Regions**



As of January 25, 2017, 438 charities had had their status thus revoked, the earliest in 1992. By way of comparison, as of the same date, 20,248 charities had had their status revoked because of failure to file the T3010 form (the earliest case of this being in 1980). Although very few charities have had their status revoked for non-compliance, including for inappropriate political activities, it is interesting to look at the pattern of revocation over time. Figure 7 presents these numbers. Before

**FIGURE 7** Number of Charities Revoked After CRA Audit

2006, 104 charities had their status revoked after an audit. After 2006, the numbers jumped significantly: the years 2007 to 2009 saw many more revocations than at any other time in the sample. Together, these three years make up over 30 percent of all audit-related revocations of charitable status. Thus, although the total number of revocations is small, the sharp increase in more recent times could be cause for concern for registered charities.

## CONCLUDING REMARKS

Charities play an important role in society, filling gaps in the provision of goods and services that have public benefits. Therefore, those who contribute to charities receive favourable tax treatment. The foregoing discussion, without wading into the murky waters of what constitutes a political activity with public benefits, has clearly established that the number of charities that report political activities is small. There is no evidence of this number's drifting upward; in fact, we see the opposite trend. There is evidence, however, of an increase, over the past decade or so, in the number of charities having their registered status revoked after an audit. Therefore, greater clarity about what constitutes acceptable "political activities" is, perhaps, warranted and would be beneficial for the charities themselves. It is curious that the past decade has seen so much attention given to this relatively minute aspect of charities' activities. But who is to say that these political activities would not have proliferated in the absence of such scrutiny?