



**DONOR DUE DILIGENCE OF THE
ROYAL CANADIAN LEGION POPPY
FUND**



John Milne

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ABSTRACT

Throughout its 100-year history, the Royal Canadian Legion has asked Canadians to donate to its Poppy Fund to “directly support Veterans and their families within their community and to help ensure Canadians ‘never forget’”. Legion branches are encouraged to inform the public of the results of the annual campaign and how funds are disbursed. Prior to donating, the Chartered Professional Accountants of Canada recommends that potential donors: (1) determine whether a charity is registered with the Canada Revenue Agency, (2) find their financial statements, (3) review the “cents to cause” percentage, and (4) explore the charity’s results. Using information available through the internet, this article applies the four criteria to the Poppy Campaign and Poppy Funds.

Of over 1,300 Legion branches, 21 per cent and five of ten provincial commands have registered their Poppy Fund as charities with the CRA; for these funds, potential donors can find financial statements and determine a “cents to cause” percentage. Little information is available for the over 1,000 non-registered Poppy Funds despite Legion policies encouraging informing the public of results. Two-thirds of Legion branches have an internet presence with two per cent posting detailed Poppy Campaign results. Potential donors would learn that the “cents to cause” percentage is 61 per cent of revenue and the Legion’s broad definition of eligible recipients includes non-Canadian non-resident veterans and community activities which do not directly support veterans.

AUTHOR

John G Milne, MSM, CD, BSc, MA

Retiring in 2018, John is a veteran of over 37 years in the Canadian Army, split between in the Regular and the Reserve Forces. In his 20-year civilian career, he worked in engineering, project management, and executive management positions. As a Reservist, he most recently served as the Director General of Reserves and Cadets, the DND and CAF Defence Renewal Lead, and in Veterans Affairs Canada. He has a BSc (Honours) in Mathematics and Physics and a MA in Security and Defence Management and Policy.

INTRODUCTION

Originally named “The Canadian Legion of the British Empire Service League”, the Royal Canadian Legion formed after the First World War; its “initial main objective was to provide a strong voice for First World War Veterans”.¹ Its current name was adopted in 1961, and there are over 1,300 Legion branches in towns and cities across and outside Canada.²

For over 100 years, the Legion has conducted an annual charitable Poppy Campaigns leading up to Canada’s November 11th Remembrance Day. In its General By-laws, the Legion advises that “...Poppy Trust Funds are to assist a Veteran ... and their family who are in need of assistance”.³ Detailed guidance for the Poppy Campaign and Trust Fund is found in the Legion’s Poppy Manual,⁴ and, according to the Legion’s Dominion Command website, money raised through the Poppy Campaign is “held in Trust at the branch level to directly support Veterans and their families within their community and to help ensure Canadians ‘never forget’” the sacrifices made by veterans of Canada’s military.⁵

Noting that “more than \$15 million dollars was disbursed between October 2020 to October 2021 to support Veterans and their families”, the Legion’s national website states that branches “inform the public of the results of their Poppy Campaign and how donations were disbursed”.⁶ In November 2021, CTV news reported that the Legion raises “about \$20 million from its poppy campaign each year, with the funds going directly toward supporting veterans, their families and communities”.⁷

In 2014, Canadians ranked third in the world for annual charitable giving as a percentage of Gross Domestic Product with approximately \$18.5 billion in total donations.⁸ To encourage charitable giving, the Government of Canada, through the Income Tax Act, sets high standards around registration, accountability, and reporting for charities; donors and charitable organizations work within a “well-regulated, open, and thriving charitable sector”.⁹ Over 85,000 charitable organizations are registered with the Canada Revenue Agency (CRA).¹⁰

While charities are not required to be registered with CRA, the Chartered Professional Accountants of Canada (CPAC) advises donors to “consider it a red flag if a charity isn’t ..., doesn’t have a website or contact info for a physical address or accepts cash donations only”.¹¹ CPAC recommends donors consider four factors prior to donating: ensure the charity is registered; find their financial statements; review their “cents to the cause” percentage; and explore their results.¹²

Using internet-based information, this article applies the four CPAC factors to the Legion’s Poppy Fund. The review is conducted by determining relevant internet-based sources of information; collecting data; and analyzing the data. Analysis will first determine the relationship of the Legion with Canadian veterans and then assess the Legion Poppy Campaign and Funds alignment with the four CPAC factors.

RELEVANT SOURCES OF INFORMATION

Given the Legion's Poppy Manual speaks proactively of "Public Notice" and requires disbursements to be conducted in an "appropriate and transparent manner", this article will use Poppy Fund information retrieved from internet sources. Information on CRA registration will be from CRA's "List of Charities" database,¹³ and the not-for-profit Charity Data website.¹⁴ These databases provide multi-year financial and program information. Information for Legion organizations will be retrieved from the Legion's national website, websites of the Legion provincial commands, branch-level websites and Facebook sites, the Legion's Poppy Manual and General By-Laws, and the Legion's "Committee Reports and Resolutions" of its 48th Dominion Convention held in August 2021. Additionally, the Veterans Affairs Canada (VAC) website and other government websites will be used.

DATA COLLECTION

Searches were conducted on the CRA and Charity Data databases using the keywords "Legion", "Poppy", "Veteran", and "Coquilecot" (French translation of poppy). Records for the 2015 to 2020 period were transferred to an Excel spreadsheet database, which included the charity name, registration status, assets, liabilities, revenue, expenditures, and charitable programs. The year 2019 is used when a single year is analyzed for this article, as the CRA database records for this year are completed and the 2019 Legion Dominion Command audited financial documents were available online.¹⁵

Lists of Legion branches are available on provincial command websites. Internet searches using the Google search tool were conducted on a sample of 415, over 30 per cent, of the over 1,300 Legion branches to find websites, Facebook pages, or both. Branch name, province, CRA-registration status, website link, and Facebook link were entered into the Excel database. Branch websites, Facebook sites, or both, were then searched to find Poppy Trust Fund financial information; results were copied to a Word document or Excel spreadsheet, as appropriate.

DATA ANALYSIS

The Legion

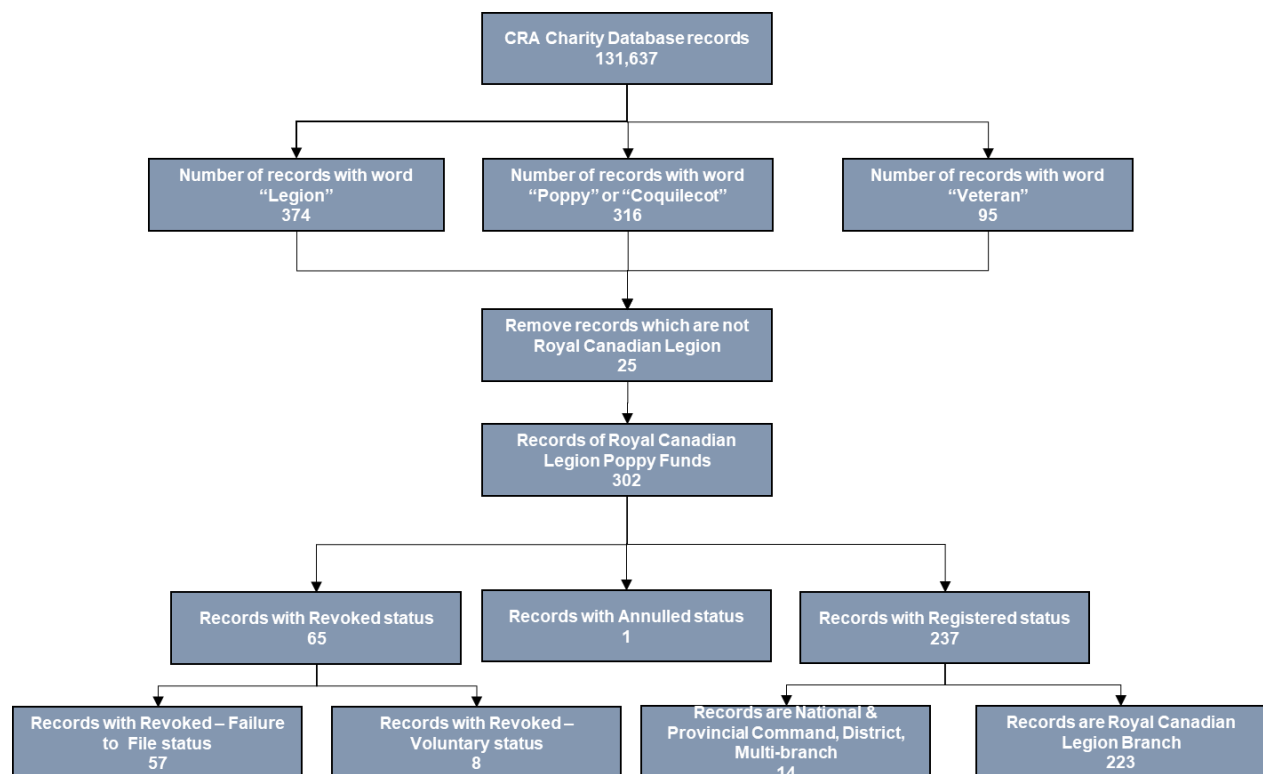
Formed after the First World War, the Legion's purpose was to be "an association of those who have served in His Majesty's navy, army, air force or any auxiliary force...".¹⁶ In 1978, membership was broadened to include currently serving members of "Her Majesty's" armed forces, serving and retired members of the Royal Canadian Mounted Police (RCMP), and their children.¹⁷ Three years later, Legion membership expanded to include those who have served in "...any auxiliary force" and "...other persons who support the purposes and objects of the Legion...".¹⁸ Currently, there are five membership categories.

Canadian military veterans and serving Canadian Armed Forces (CAF) members are eligible to join the Legion as “Ordinary Members”, a category which also includes Commonwealth subjects who served in allied forces and former members of wartime non-military services (e.g., merchant navy), police forces, forces of NATO or NORAD countries, and the Canadian Coast Guard.¹⁹ At the Legion’s 2021 convention, a resolution was passed to include Canada Border Services Agency officers as Ordinary Members.²⁰ Of the 250,000 current Legion members, approximately 58,000, or 23 per cent, are Ordinary Members²¹; this is less than eight per cent of the over 630,000 CAF veterans and the over 100,000 serving CAF members who would be eligible.²²

CPAC Factor 1 – CRA Registration

The keyword search on the CRA Charity database yielded 785 records, as illustrated in Figure 1. After filtering records to remove non-Legion, annulled, and revoked charities, there remains 237 CRA-registered Legion organizations. This included 223 branch funds, six multi-branch funds, five provincial command funds, two district-level funds, and one national fund.²³

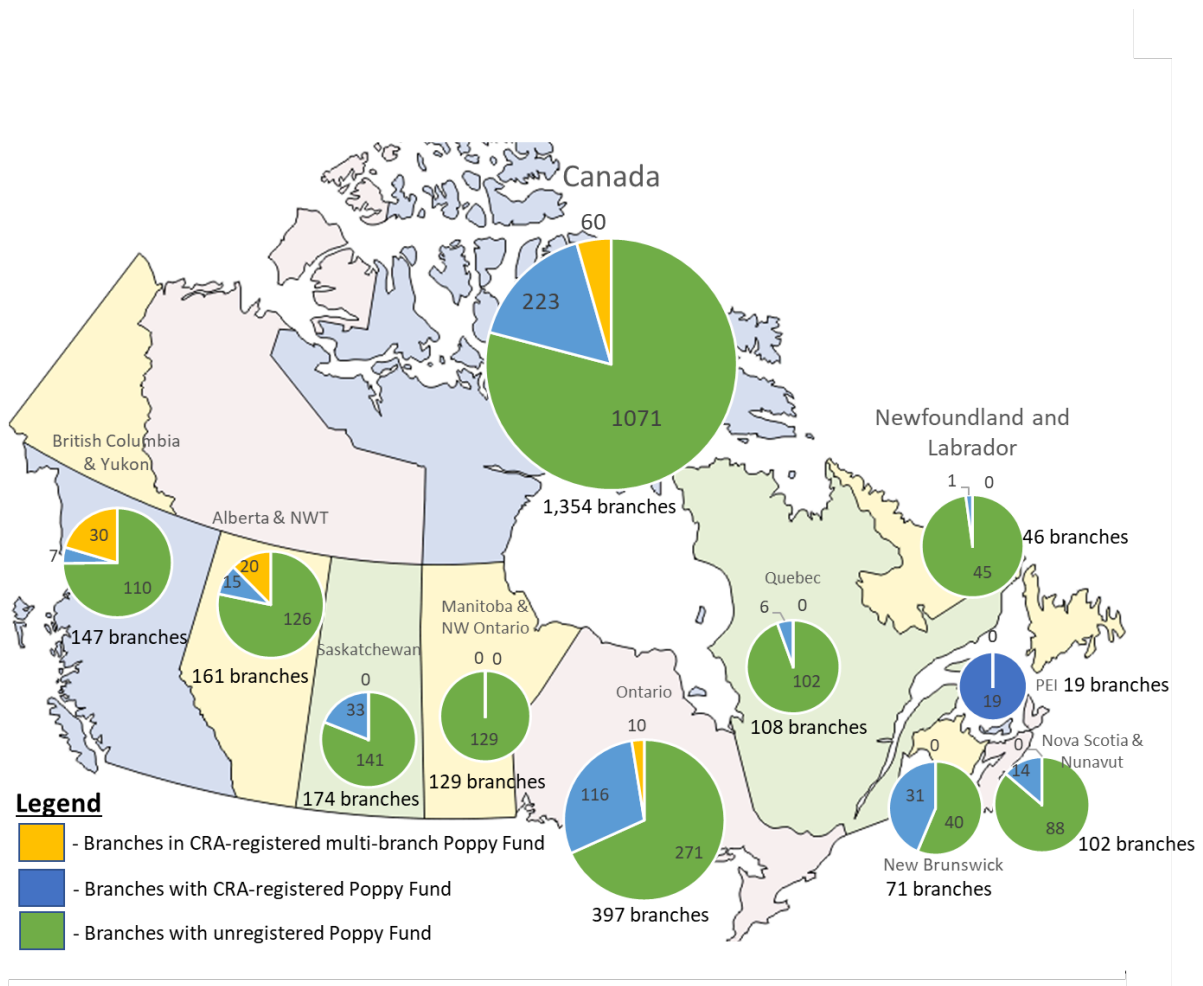
Figure 1– Results of online searches of CRA and Charity Data charity databases



The review of the national and provincial command websites identified 1,354 Legion branches as presented in Figure 2. Four commands cross provincial or territorial boundaries and the number of branches per command varies from 19 in Prince Edward Island (PEI) to 397 in Ontario. Also

shown are 223 branches with CRA-registered funds by provincial command. As the CRA database entries and websites of the six multi-branch funds do not provide a list of contributing branches, this article assumes there are ten branches per multi-branch fund. Therefore, as many as 283 branches, or 21 per cent of the 1,354 branches, contribute to a CRA-registered Poppy Fund. Percentages of registered branch funds by province varies from 40 per cent in New Brunswick (NB) and 32 per cent in Ontario to zero in both Manitoba/NW Ontario and PEI. Five of the Provincial Commands, namely British Columbia, Ontario, Quebec, Nova Scotia, and PEI, have a provincial level Poppy Fund or Foundation. Poppy Funds of the Dominion Command, five other provincial commands, and 1,071 Legion branches are not registered charities.

Figure 2 – Legion Poppy Funds breakdown of CRA-registration by province



CPAC Factor 2 – Review Financial Information

CRA-registered Branch-level Poppy Funds

Registered charities annually submit to CRA *Form T3010, Registered Charity Information Return*, summarizing their assets, liabilities, revenues, expenditures, and programs.²⁴ For this article, the Spent-on-charity figures are the *T3010*'s “Total expenditure on charitable activities” combined with “Total amount of gifts made to all qualified donees”. Between 2015 and 2020, over \$63 million in revenue, or \$37,000 per branch per year, was reported by CRA-registered Poppy Funds, as presented in Figure 3. In the same period, branches with CRA-registered Poppy Funds reported \$58 million in expenditures, spending \$38 million on charitable activities. With an average charitable spending per year per branch of \$22,565, the percentage of branch-level revenue spent on charitable causes is estimated at 61 per cent over the 2015-2020 period.

Figure 3 – Financial information for 2015 – 2020 for CRA-registered branch Poppy Funds

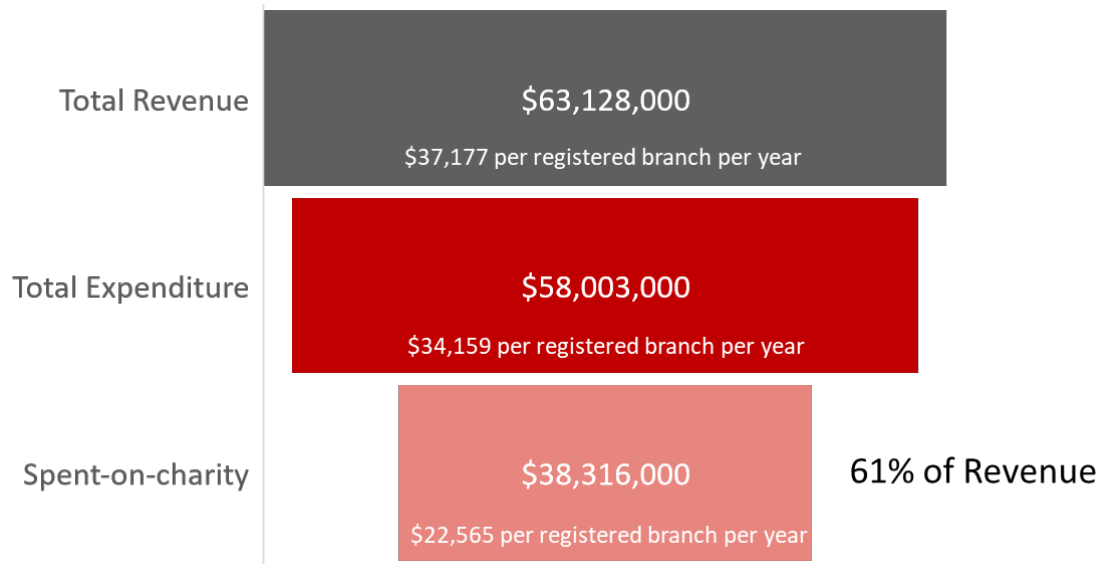
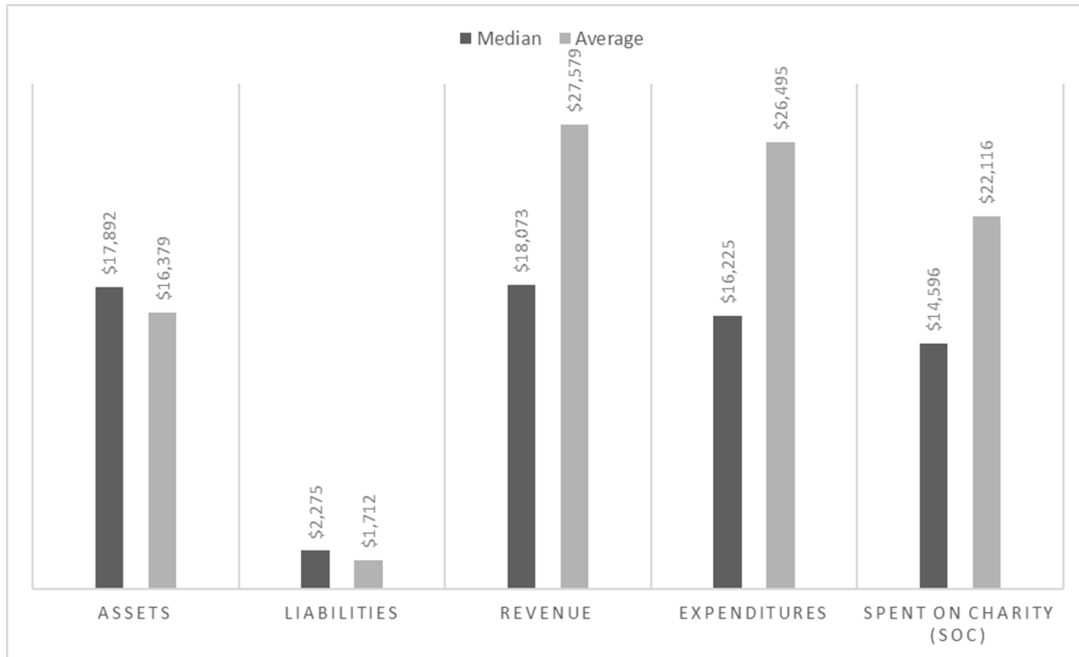


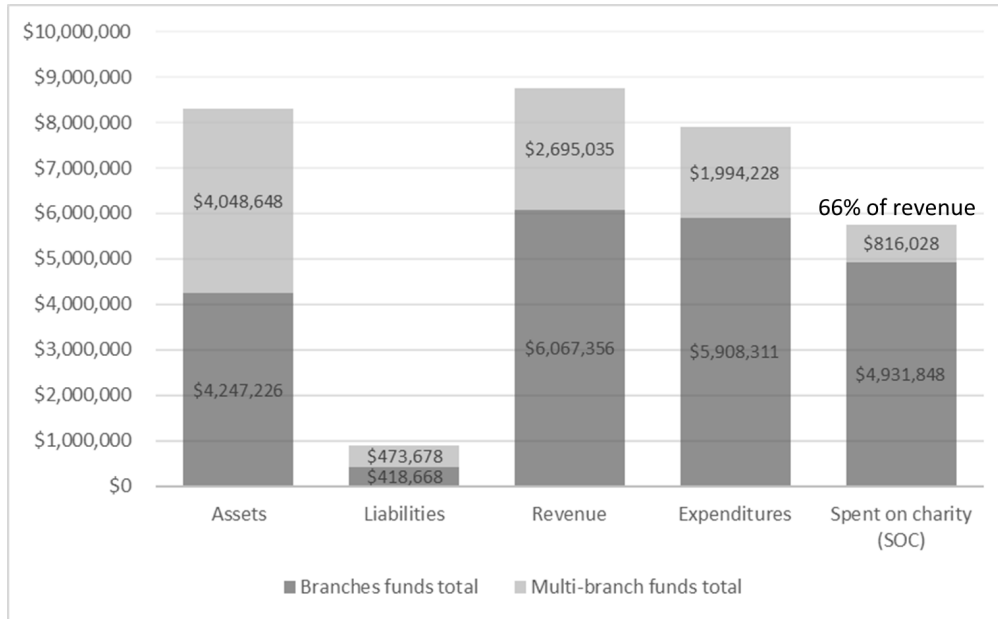
Figure 4 summarizes the 2019 CRA financial information for the 223 branch Poppy Funds. With one-half of these branches receiving less than \$18,000 in revenue and one-half spending less than \$16,000, it is important to note that both modest and lucrative Poppy Funds are CRA-registered. Of the 223 branches, 40 reported revenue less than \$5,000 and 80 spent less than \$5,000 on charitable activities.

Figure 4 – Summary of 2019 financial results for 223 CRA-registered branch Poppy Funds



The six multi-branch CRA-registered Poppy Funds have a broad range of financial results; for example, the 2019 revenue varies from the West Shore Poppy Fund Committee’s \$95,000 to the Calgary Centralized Poppy Fund’s \$1 million. Notwithstanding, the combined 2019 results of the six Poppy Funds can be added to the totals for the single branch CRA-registered Poppy Funds as shown in Figure 5. Overall, the percentage spent on charity is 66 per cent of revenue, the percentage associated with multi-branch funds alone is 30 per cent while single-branch funds perform at 81 per cent. Although the assets appear even between the two types of funds, the multi-branch assets are for an estimated 60 branches while the number of single-branch assets is 223.

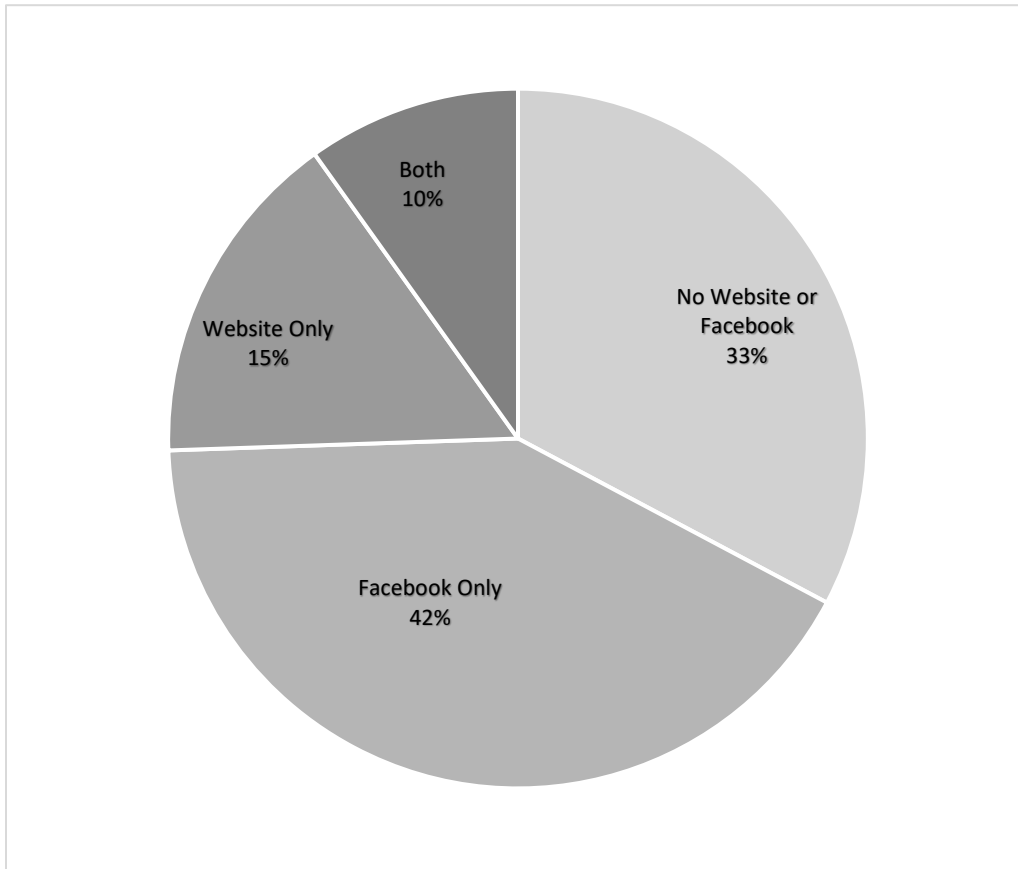
Figure 5 - Combined CRA-registered branch and multi-branch 2019 financial results



Poppy Fund financial information from branch websites

To determine the presence of Poppy Fund information on the internet, a search was conducted of 415 (30 per cent) of the 1,354 branches, spread proportionately across provincial commands. As shown in Figure 6, two-thirds of 415 branches had a website, a Facebook site, or both, while one-third had no internet presence. Facebook sites have been adopted by 52 per cent of sampled Legion branches while 25 per cent have a website. Of the 279 branches with websites or Facebook sites, 79 (19 per cent of 415 branches) contained general information about the Poppy Campaign with 30 (seven per cent) profiling donors or recipients. Nine of the 415 sampled branches (two per cent), had detailed Poppy Fund financial information although the financial information presented was not always for the most recent year; three of these nine branches had CRA-registered funds.²⁵

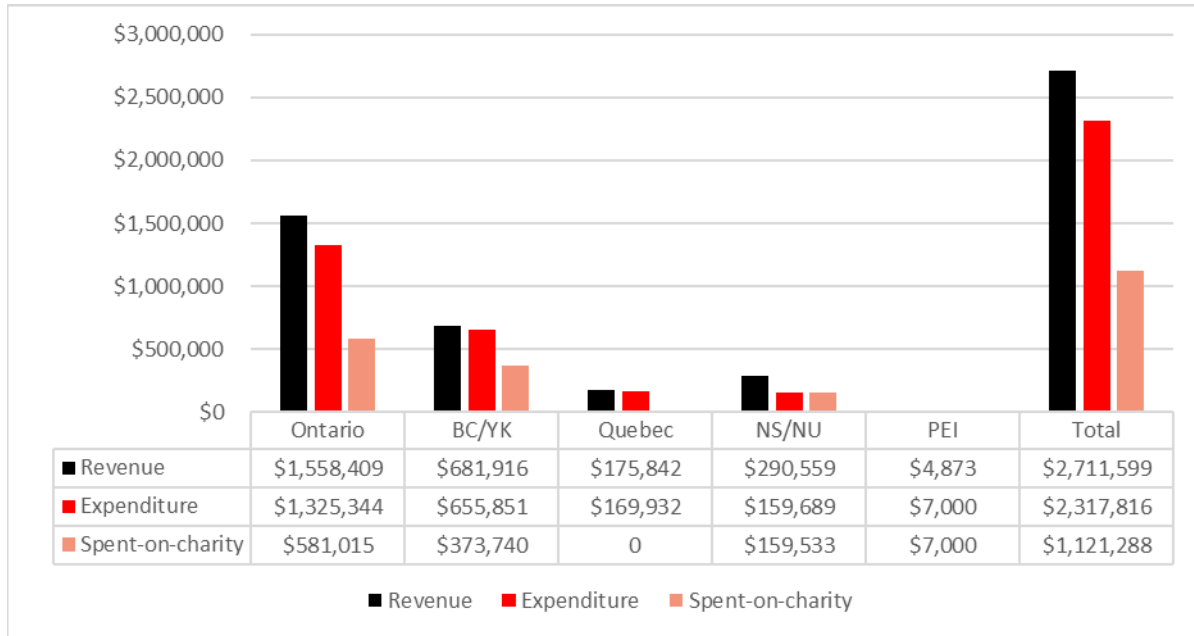
Figure 6 – Branch websites and Facebook sites



Provincial Command Poppy Funds

Five of ten provincial commands have a CRA-registered Poppy Fund or Foundation. As shown in Figure 7, these range from PEI Command’s modest 2019 revenue of under \$5,000 to the much larger Ontario Command reporting over \$1.6 million. CRA submissions show multiple sources of revenue, including Legion branches and multi-branch funds. Provincial command funds are consistent on a multi-year basis for charitable spending. In examining websites and CRA data, prospective donors would note that the provincial command foundations for Ontario and British Columbia/Yukon do not use “Poppy Fund” in their titles; that is, “The Royal Canadian Legion, Ontario Provincial Command Branches and Ladies Auxiliary Foundation” and the “BC/YK Command of the Royal Canadian Legion Foundation”. While the Ontario Provincial Command’s website provides a link to its foundation’s site, the BC/YK Command website does not. Prospective donors would also note that The BC/YK Command itself does accept online donations to its Poppy Campaign with a caution that it “cannot issue tax receipts due to our not-for-profit status”.²⁶

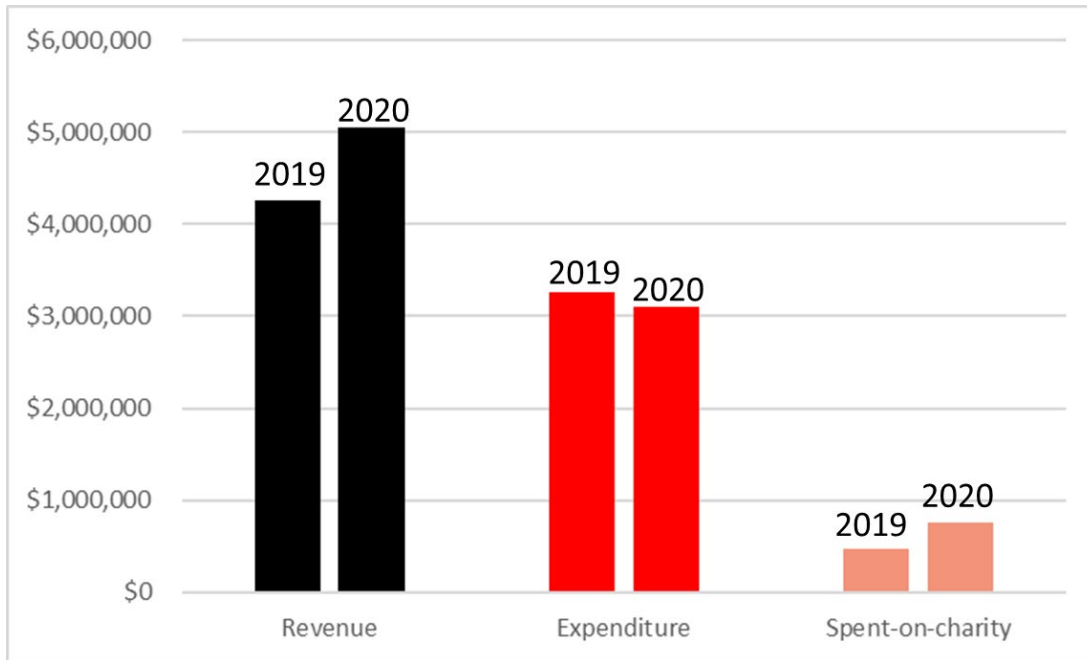
Figure 7 – 2019 Financial information of CRA-registered provincial Poppy Funds or Foundations



Dominion Command Poppy Fund

Although not a CRA-registered charity, the Dominion Command Poppy Trust Fund is managed as an “Externally Restricted Fund” as part of the command’s annual audited financial statements. Financial statements for 2019 were found on the Legion’s website²⁷ and the record of proceedings of the 48th Dominion Convention include the 2020 financial reports.²⁸ Figure 8 summarizes the 2019 and 2020 Poppy Trust Fund portion of the Financial Statements. When compared to the branch- or provincial-level financial results, the Dominion Poppy Fund has a small percentage of revenue spent on charitable activities. This reflects the Legion-wide policy whereby Dominion Command procures all poppies and wreaths which are in turn sold to provincial commands and branches.²⁹

Figure 8 – Dominion Command Poppy Fund financial information



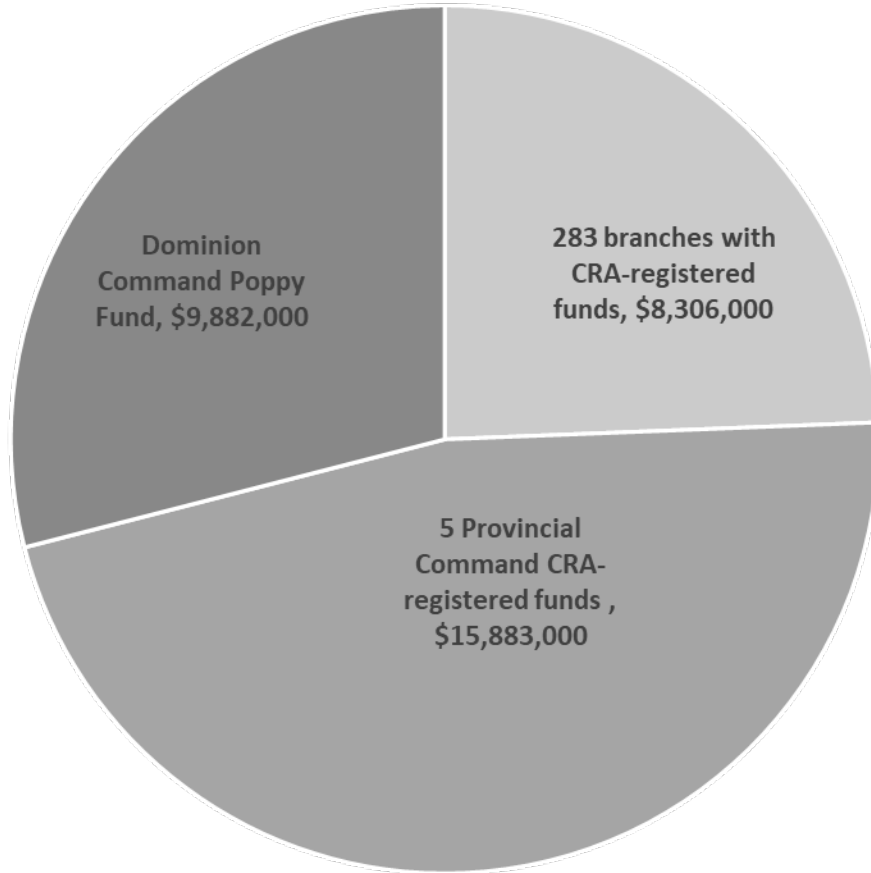
Legion National Foundation

Established in 2016 as a registered charity, the Legion National Foundation (LNF) is not discussed in the Poppy Manual. Its website advises it supports “health and wellness programs that are tailored to Veterans’ unique needs” as well as sponsoring “scholarships and bursaries to support individuals with their education” and through it, “youth across Canada can learn about Canada’s military history and heritage...”.³⁰ LNF’s CRA record does not mention programs for veterans.³¹ Between 2018 and 2020, \$1.29 million revenue was reported with expenditures of \$436,000.

Assets of CRA-registered and Dominion Command Poppy Funds

The 2019 assets declared by CRA-registered branch funds, multi-branch funds, provincial command funds, and the unregistered Dominion Command Poppy Fund are over \$34 million, as shown in Figure 9. Of the \$15.8 million in assets for the five CRA-registered provincial command funds, the Ontario Provincial Command Charitable Foundation held \$11.3 million in assets in 2019, with \$3 million in cash, bank accounts and short-term investments and \$8.3 million in long-term investments. With a total of \$3.8 million in declared assets in 2019, the British Columbia/Yukon Command Foundation held \$800,000 in cash, bank accounts, and short-term investments and \$1.5 million in long-term investments; this foundation has a further \$1.5 million in land and buildings.³²

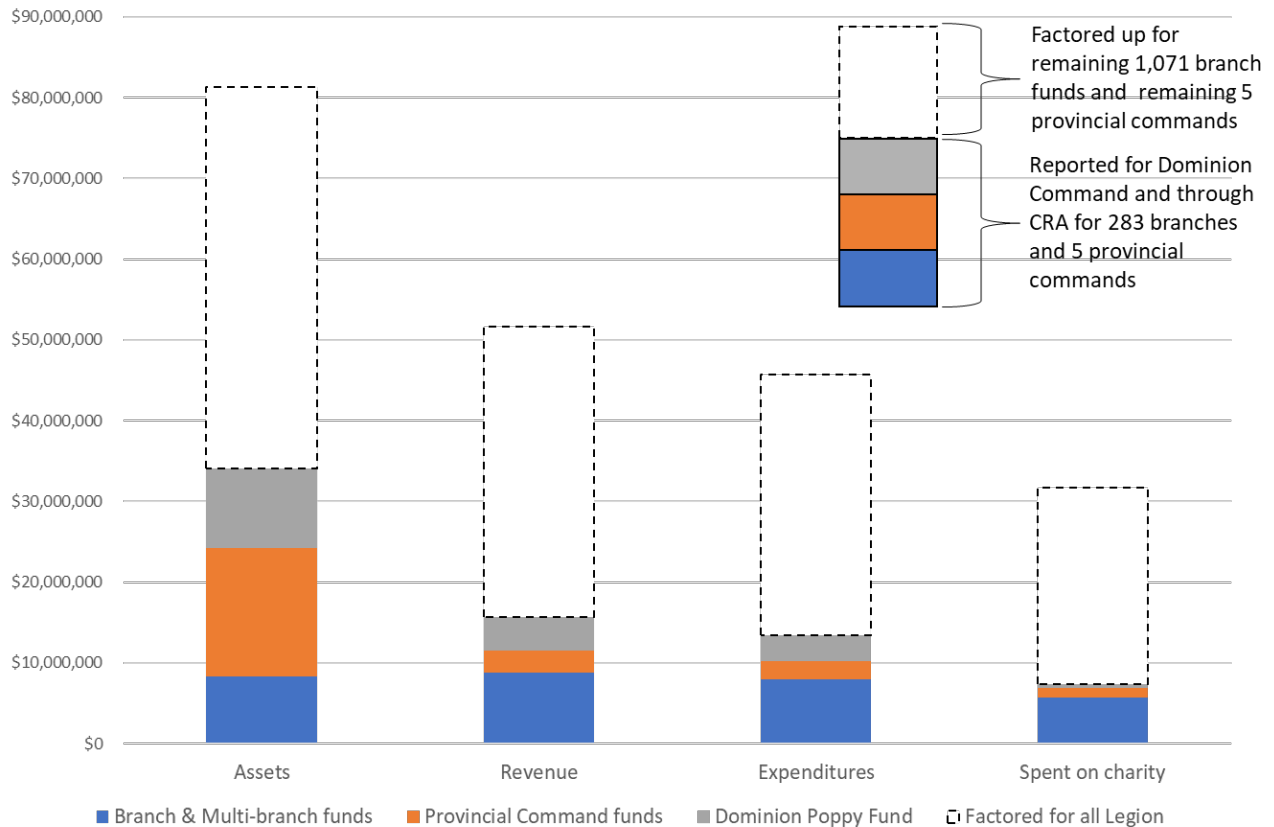
Figure 9 – 2019 assets of CRA-registered and Dominion Command funds.



Aggregate Poppy Campaign Financial Results

The Legion’s national website advises that branches “inform the public” of Poppy Campaign results and that the Dominion Command “releases aggregate national ... figures”.³³ Although the Dominion Command’s 2019 “statements of revenue and expenses” are available online, these do not show “aggregate” Poppy Campaign figures.³⁴ Figure 10 aggregates 2019 financial results of the CRA-registered branch and multi-branch funds, the CRA-registered provincial funds and the Dominion Command Poppy Fund.

Figure 10 – Aggregate and estimated 2019 Poppy Fund financial results



As determined earlier, the estimated 283 Legion branches with either a CRA-registered Poppy Fund or contributing to a multi-branch fund represent approximately 21 per cent of the 1,354 total number of branches. Assuming the financial performance is similar across all 1,354 branches and ten provincial commands, then an estimate of overall Legion assets, revenue, and expenditure for 2019 is as shown in Figure 10. The Legion may be realizing over twice the \$20 million in revenue reported by CTV in 2021³⁵ and spending over twice the \$15 million on programs stated on the Legion website.³⁶ Assuming minimal administrative overhead, the \$82 million in assets would be sufficient to sustain charitable spending for over two years. The spent on charity to revenue ratio in this 2019 aggregated financial result is approximately 61 per cent.

CPAC Factor 3 – Determine Cents to Cause

Determining the “cause”

Causes for the Poppy Campaign have been stated as: to “directly support Veterans and their families within their community” and “help ensure Canadians ‘never forget’”. The Legion’s website notes that the Poppy Fund “provides financial assistance and support to Veterans,

including Canadian Armed Forces and RCMP, and their families”; the website then advises that Poppy Funds may be used for a list of thirteen items.³⁷

As implied by the Legion’s website, Canadian donors would likely presume that the Poppy Fund is focused on veterans as defined by the Government of Canada, see Figure 11³⁸ Donors reviewing the Poppy Manual would learn that in addition to veterans of the Canadian military, their donations support serving and ex-service members of Commonwealth and wartime allies plus certain retired police officers, also in Figure 11.³⁹

Figure 11 – Government and Legion definitions of Veteran

Government of Canada	Royal Canadian Legion
<i>A Veteran is any former member of the Canadian Armed Forces who releases with an honourable discharge and who successfully underwent basic training.</i>	<i>A Veteran is any person who is serving or who has honourably served in the Canadian Armed Forces, the Commonwealth or its wartime allies, or as a regular member of the Royal Canadian Mounted Police, or as a Peace Officer in a special duty area or on a special duty operation, or who has served in the Merchant Navy or Ferry Command during wartime.</i>

The Poppy Manual expands the thirteen Poppy Fund uses listed on the Legion website to 18 “Approved Uses” and 15 “Special Use Expenditures”.⁴⁰ Figure 12 lists the uses and assesses whether each “supports”, “maybe supports”, or “does not support” veterans of the CAF and RCMP. While some “does not support” uses are valid campaign or administrative costs, others do not support either CAF or RCMP veterans. As the Legion’s expanded definition includes ex-servicemembers of “Commonwealth or wartime allies”, Poppy Funds are used to support “Veterans and widows in the Caribbean countries whose organizations and governments are unable to provide full care for their needs”; this in accordance with an agreement between the Legion and the United Kingdom’s Royal Commonwealth Ex-Services League (RCEL).⁴¹ In 2019, \$263,000 of Dominion Command Poppy Funds was spent supporting non-Canadian veterans residing outside of Canada; the Ontario Provincial Command’s 2019 “Fact Sheet” reported granting \$90,950 to the RCEL in 2018.⁴² Cadets are required to support the Poppy Campaign as a condition for receiving Poppy Fund money, therefore donations to the Canadian cadet program are more appropriately a campaign cost.⁴³

Figure 12 – Summary of Approved and Special Use Poppy Fund expenditures

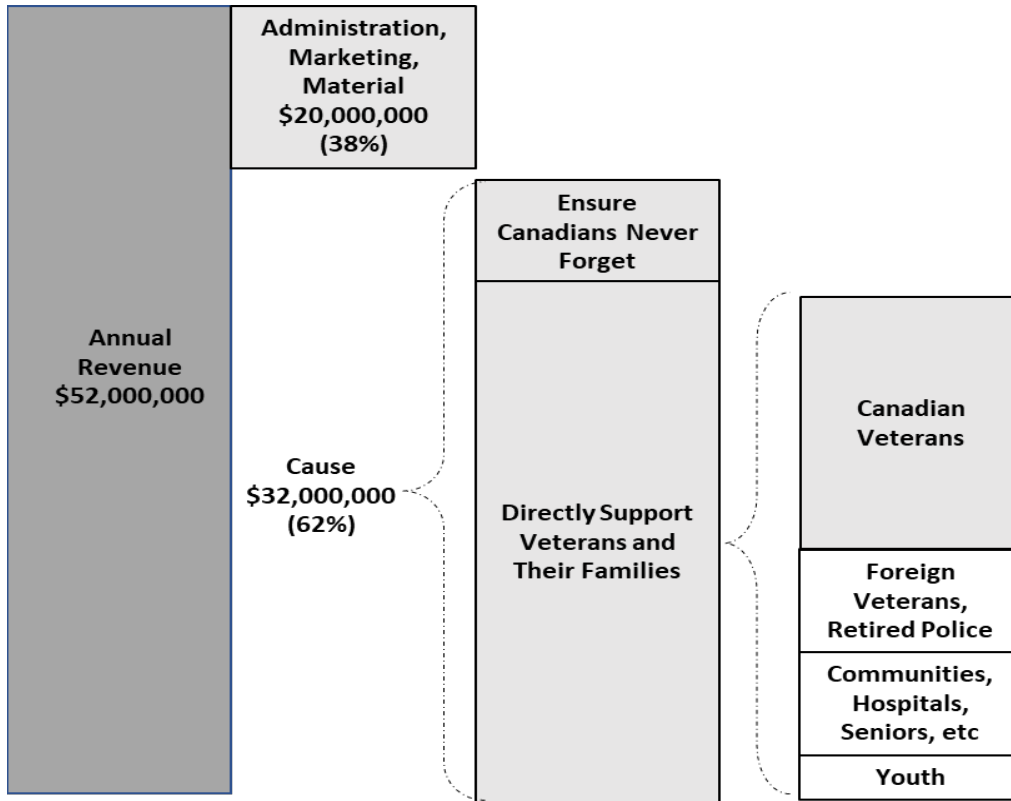
	Directly supports veterans of CAF & RCMP	Maybe supports veterans of CAF & RCMP	Does not support veterans of CAF & RCMP
Approved uses	<ul style="list-style-type: none"> • Remembrance ceremony • Expenses of the Provincial/Branch Service Officers, Seminars for Poppy & Veterans Service Chairman • Comforts for Veterans and widows hospitalized, etc • Medical alert system for Veterans and widows • Mental Health seminar & First Aid training , OSI/PTSD program • Bursaries to Veterans, children, etc • Command Foundations & bursary • Distribution of educational Remembrance material • Prizes for Poster and Literary Contests. • Homeless Veterans programs 		<ul style="list-style-type: none"> • Purchase of poppies, wreaths, etc, and promotional material. • Storage costs for poppies, wreaths, canvassing supplies and promotional material • Poppy Campaign Administrative costs • Donations to the Royal Commonwealth Ex-Services League (RCEL) • Accounting costs
Special uses	<ul style="list-style-type: none"> • Veteran Drop-in centres • Annual Veteran Visit to Legion branch • Monuments • Transition Programs for Veterans • Operational Stress Injury Service Dogs • Support to Resource Centres • Support to Visiting Hospice Program 	<ul style="list-style-type: none"> • Housing Accommodation or Care Facilities • Medical Training or Research • Medical Appliances – to assist Veterans in the community • Relief of Disasters • Accessibility Modifications of Legion branches 	<ul style="list-style-type: none"> • Support of Cadets • Coin Sorting Machines

For the five uses assessed as “maybe supports”, more information was sought to determine the relationship to the causes. The provincial foundations for BC/YK⁴⁴ and Ontario⁴⁵ each received donations from CRA-registered branch funds and in turn made donations to initiatives supporting non-Veteran seniors, youth athletics, and other community programs. Ontario’s provincial command website invites “hospitals, clinics, long term care facilities, fire departments, and other not-for-profit organizations involved in health care” to apply for funding with no requirement to show a relationship to directly supporting veterans.⁴⁶

Determining the “cents to cause”

The overall cents to cause ratio of Legion Poppy Fund charitable spending to revenue is 61 per cent. Campaign, administrative, procurement, accounting, and storage costs would make up most of the non-charitable expenditures. Figure 13 illustrates the breakdown of annual revenue, expenditures on administration and marketing, and charitable spending of the Legion Poppy Campaign and Funds.

Figure 13 – Estimated revenue and expenditure breakdown for Legion

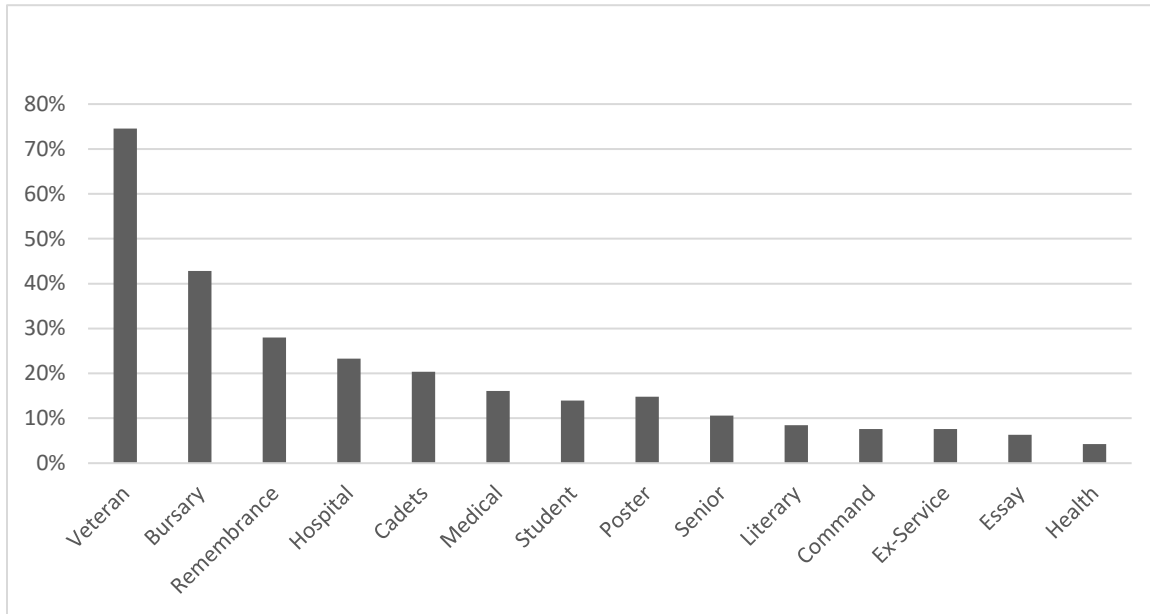


CPAC Factor 4 – Explore their results

Branch-level results

The CRA *T3010* report requires registered charities to list programs offered and moneys spent on charitable activities. Word counts using cause-related terms were conducted on program information from branch CRA records, with the results shown in Figure 14. Of the 283 CRA-registered branches including multi-branch funds, 23 per cent do not use the words “Veteran” or “ex-service” in their CRA program descriptions and the words “student”, “poster”, and “essay” were used concurrently with the 28 per cent of branches which mentioned “Remembrance”.

Figure 14 – Count of keywords in Legion branch CRA records



National and provincial command-level results

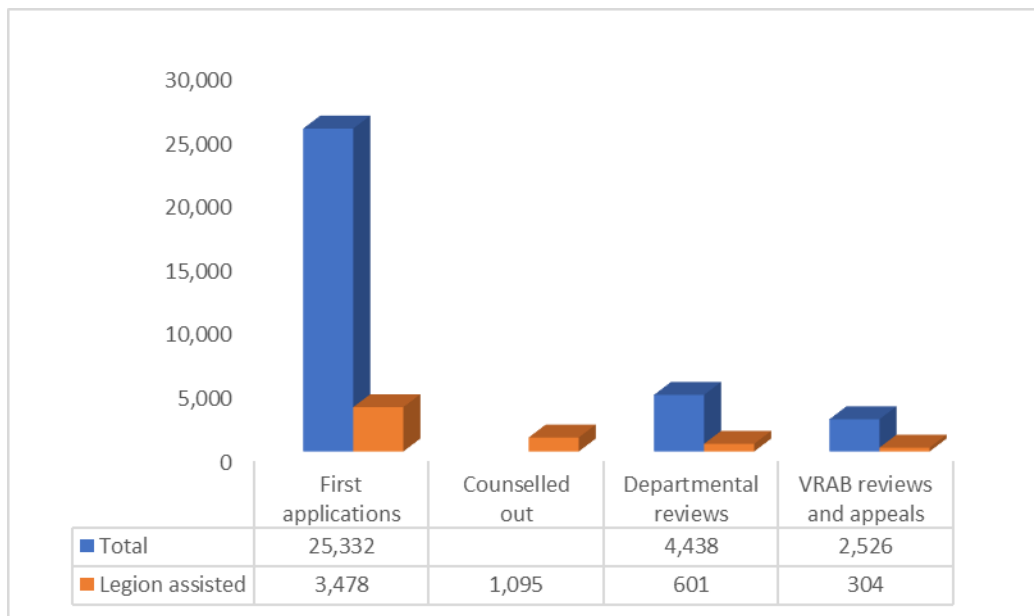
All provincial commands and the national (Dominion) command have websites outlining services provided to veterans, widows, and families. Services vary from a short list accompanied by “etc.” to a comprehensive point form list. Only the Ontario Provincial Command presents some Poppy Campaign results on its website. Through an “Ontario Command Fact Sheet”, results are provided of the province-wide Poppy Campaign, outlining spending on activities and some outcomes, such as “over \$2.3 million has been disbursed in support of 719 Veterans being assisted ... in 147 communities” and “452 applications were awarded to students ... in the total amount of \$338,500.00”.⁴⁷ Additionally, the Ontario Command annually posted a comprehensive list of Grants Approved; the 2019 list documents \$510,000 in grants to over 75 charities supporting purchases ranging from Magnetic Resonance Imaging machines to defibrillators.⁴⁸ This practice of reporting results was not observed on other provincial command websites.

Legion service officers

Volunteer service officers at each Legion branch “advise and assist the Veterans, widows, ex-servicemen etc., in their communities”.⁴⁹ Salaried provincial- and national-level service officers assist veterans with VAC benefits applications plus provide “free representation” for reviews and appeals of VAC decisions.⁵⁰ In 2019, the Dominion Command spent over \$900,000 in salaries of national-level services officers.⁵¹ Provincial command websites advise they each employ one or two service officers in addition to funding training for the branch-level volunteers.

Service officers assisted veterans in 3,478 applications for VAC benefits in 2019 and 601 Departmental Reviews of decisions.⁵² As shown in Figure 15, these represented 14 per cent of over 25,000 first applications and 4,000 reviews conducted by VAC.⁵³ While VAC reports an 82 per cent “favourable rate” for applications, it is not known whether service officers influence this. One in four veterans who approached the Legion for assistance in 2019 were “counselled out” of applying based on the service officer’s assessment on the merit of the claim.⁵⁴ When requesting a review by the Veterans Review and Appeals Board (VRAB) of a VAC benefits decision, veterans can receive free legal representation from the federally funded Bureau of Pension Advocates, provide their own lawyer at their own cost, or be represented by a Legion service officer. In 2019, 2,500 cases were reviewed at VRAB with Legion service officers assisting in 304, or 12 per cent as shown in Figure 15. As with first applications, the Legion does not publish a success rate for VRAB representation.⁵⁵

Figure 15 – Summary of service officer assistance for 2019

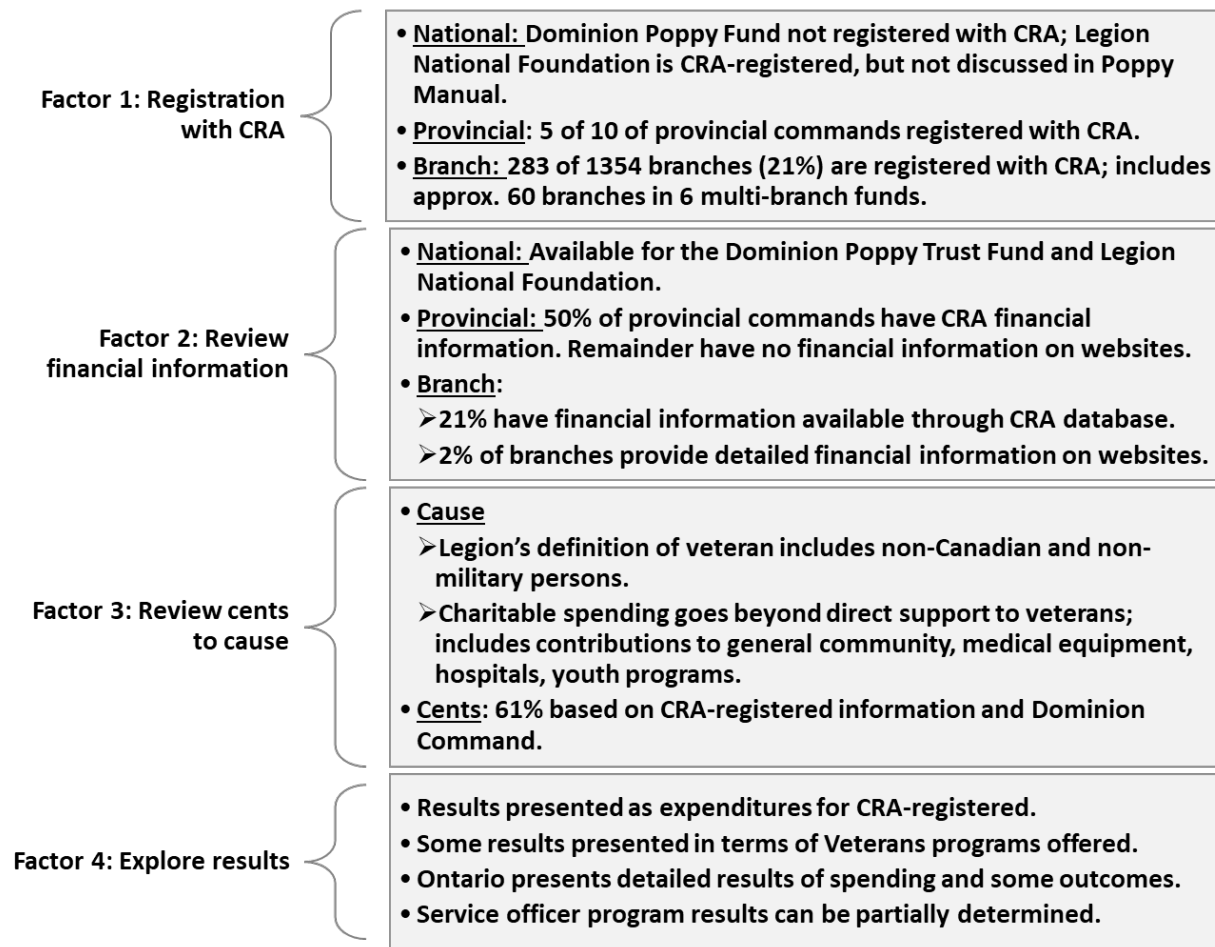


SUMMARY

Centrally governed by the Legion’s Bylaws and Poppy Manual, the Poppy Campaign has been executed annually for over a century, with Poppy Funds managed in a decentralized, local manner. The Legion’s national policies call for financial controls, transparency, and accountability. If these policies were followed, the Legion at all levels would be providing the public with Poppy Fund financial statements and outcomes through advertising, public service announcements or on their websites. Notwithstanding, one-third of branches have no internet presence, and while one-in-five of those with websites mention the Poppy Fund, two per cent of branches present financial results online.

Figure 16 summarizes what a prospective donor would find by applying the CRA and the CPAC advice to the Legion’s Poppy Fund. Donors would find that one-fifth of over 1,300 Legion branch and one-half of ten provincial command funds are registered charities. At the national level, the Dominion Command Poppy Fund is not a registered charity but releases financial results which are not aggregate Legion-wide. In 2016 the Dominion Command formed a separate CRA-registered charity, the Legion National Foundation which is not governed by the Poppy Manual although it has similar goals. Financial and program information for registered funds is available at the CRA website, while there is negligible transparency for the 1,000-plus non-registered branch funds.

Figure 16 – Summary of CPAC factors applied to the Legion’s Poppy Fund



With its provincial command and 32 per cent of branch Poppy Funds being CRA-registered charities, prospective donors may be more confident donating in Ontario, or New Brunswick with 44 per cent of branches registered. On the other hand, donors may see risk in donating to Poppy Funds in Manitoba and PEI where there are no CRA-registered branches.

A prospective donor would find that the Legion's Poppy Campaign and Fund has a well-publicized cause of directly supporting veterans and their families and ensuring Canadians never forget. Upon reviewing the Poppy Manual, the Legion's definition of veteran is broader than Canadians may realize, to include ex-servicemembers of foreign militaries, some of which do not live in Canada, and select ex-police officers. Additionally, approved uses of donated Poppy Funds extend beyond direct Canadian veteran support to wider non-veteran-specific community charities. Where financial information exists, an estimated 61 per cent of revenue was spent on charitable activities and where results of the Poppy Campaign are provided, they tend to be stated in terms of amounts disbursed and not outcomes achieved. Prospective donors who wish to see higher certainty of their money supporting Canadian veterans may wish to consider other veteran-related charities; similarly, donors who wish to donate to non-veteran-related local community causes, e.g., hospitals, seniors, youth, can make this impact through other, CRA-registered, local charities.

NOTES

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⁵ Royal Canadian Legion website, <https://legion.ca/remembrance/the-poppy-campaign> retrieved 21 March 2022

⁶ Ibid

⁷ CTV News website, <https://www.ctvnews.ca/canada/legion-hoping-sense-of-normalcy-returns-to-this-year-s-poppy-campaign-1.5646465> November 1 2021, retrieved April 2022

⁸ David Lasby and Cathy Barr, 30 Years of Giving in Canada, *The Giving Behaviour of Canadians: Who gives, how, and why?*, <https://imaginecanada.ca/en/research>, 2018, retrieved 20 March 2022

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¹¹ Chartered Public Accountants Canada website, <https://www.cpacanada.ca/en/news/holiday/2019-12-19-charity-donation-tips>, retrieved 15 March 2022

¹² Ibid

¹³ Government of Canada, Canada Revenue Agency website, <https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html>

¹⁴ Charity Data website, <https://www.charitydata.ca/search/>

¹⁵ As outlined by CRA, charities choose their own fiscal year which can start and end on any calendar month and charities can file their return "within six months from the end of your charity's fiscal year", see <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/checklists-charities/t3010-checklist-avoid-common-mistakes-when-filing-your-return.html>, as of 11 April 2021.

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¹⁷ An Act respecting The Royal Canadian Legion, assented to 12 April 1978, retrieved from <https://archive.org/details/actsofparl197778v01cana/page/1002/mode/2up>, 7 April 2022.

¹⁸ Legion General By-Laws as amended to January 2022, pages v. – vii.

¹⁹ Ibid

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- ²⁰ Royal Canadian Legion, Committee Reports and Resolutions, 48th Dominion Convention, 13 - 15 August 2021
- ²¹ Legion membership stats found http://portal.legion.ca/docs/default-source/branch-and-command-resources/membership/yearly-reports/membership---paid-membership-by-branch.pdf?sfvrsn=b7cd0f58_10 , retrieved 12 April 2022
- ²² Government of Canada, Veterans Affairs Canada, Facts and Figures, <https://www.veterans.gc.ca/eng/about-vac/news-media/facts-figures> VAC Facts & Figures December 2021
- ²³ Royal Canadian Legion, Legion National Foundation website, <https://Infcanada.ca/faq/> 5 May 2022
- ²⁴ Government of Canada, Canada Revenue Agency, <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4033/t4033-completing-registered-charity-information-return.html>, retrieved 15 April 2022
- ²⁵ Nine branches with Poppy Fund information: 112 Whitby; 126 Preston; 580 Grafton/Cobourg; 625 Richmond; 144 Chesly; 532 Orleans; 161 Bracebridge; 170 Uxbridge; and 171 Alliston.
- ²⁶ <https://legionbcyukon.ca/remembrance/poppy-campaign/donate-to-the-poppy-campaign/>
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- ³⁰ Royal Canadian Legion, Legion National Foundation website, <https://Infcanada.ca/faq/> 5 May 2022
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- ³² Charity Data website, <https://www.charitydata.ca/search/>
- ³³ <https://www.legion.ca/remembrance/the-poppy-campaign>
- ³⁴ <https://www.legion.ca/who-we-are/how-we-operate/funding-model>
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- ⁴⁰ Poppy Manual, section 401 - 403
- ⁴¹ Royal Canadian Legion, Committee Reports and Resolutions, 48th Dominion Convention, 13 - 15 August 2021
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- ⁴⁹ Ontario Command website, <https://www.on.legion.ca/veterans-seniors/service-officers>, 13 July 2022
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