

PRISM Practices White Paper

Advancing Purpose-Driven
Partnerships Between Business
and Community Organizations



IMAGINE
CANADA





Imagine Canada is a national, bilingual charitable organization dedicated to strengthening Canadian charities and nonprofits so they can better serve individuals and communities.

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This report is also available in French – [Livre blanc des pratiques PRISME : Favoriser les partenariats engagés entre entreprises et organismes communautaires](#)



We help leading Canadian companies further their community impact by providing resources and third-party validation of corporate support. By setting benchmarks and sharing best practices, we aim to strengthen business-nonprofit partnerships, catalyze Canadian philanthropy and volunteerism, and ensure resources flow more equitably to nonprofit organizations and communities.

Established in 1988, the Imagine Canada Certification awards a Trustmark to companies that donate at least 1% of pre-tax profits to the communities where their employees live and work. Beyond Certification, we offer custom assessments, specialized learning, and partnership support to help companies enhance and communicate their social impact and community investment strategies.

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Imagine Canada: Bridging Business and Community

Imagine Canada is a national, bilingual charitable organization dedicated to strengthening Canadian charities and nonprofits so they can better serve individuals and communities.

It takes collective effort to spark change and inspire action. We advocate for public policies that support communities, greater equity in community funding, and stronger collaboration across corporate, nonprofit, and public sectors to meet the scale of challenges communities are facing.

Through our advocacy efforts, research, and capacity-building resources, Imagine Canada, alongside our peers in the nonprofit sector, works to help build a more just and fair society for all.

Our vision is of a strong Canada where charities work together alongside business and government to build resilient and vibrant communities.



The Imagine Canada Corporation Certification Program

Launched in 1988, the program recognized companies pledging to give 1% of pre-tax profits to community causes. It was a national first and helped establish corporate giving as a norm in Canada.

But much has changed since then. Over time, companies expressed a desire to go further than this 1% baseline and work with Imagine Canada to build deeper, trust-based partnerships with nonprofits.

Alongside changing expectations for corporate social purpose, these shifts created the impetus for evolving the Caring Company program into the broader PRISM Community Impact Company Network.

Executive Summary

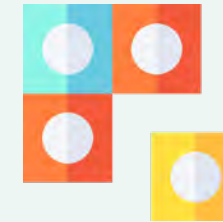
As community investment (CI) has become a more visible and valued expression of corporate social purpose, a critical question emerges: **how can companies ensure their efforts are effective, strategic, and trusted?** Too often, the value of giving and volunteering is not fully realized because of underinvestment, silos within the company, and disconnection from both community needs and business strategy. Unlike other ESG (Environmental, Social, and Governance) topics like supply chain management, risk management, or labour practices, community investment often lacks the tools, benchmarks, and guidance to achieve sustained impact.

This white paper introduces PRISM Practices – a field-tested, nonprofit-informed framework to help companies in Imagine Canada’s [PRISM Community Impact Network](#) plan, implement, and evaluate corporate giving and volunteering more strategically and equitably. Built through extensive research, consultation, and pilot testing with prominent Canadian

companies, PRISM Practices respond to a clear gap in the current corporate social impact landscape: the absence of collective, credible best practices for community investment and nonprofit partnership.

Structured around four core practice areas – Strategy; Partnership and Collaboration; Measurement and Reporting; and Truth and Reconciliation – the framework offers actionable guidance to integrate CI and nonprofit partnerships with other ESG efforts and social impact initiatives. It is grounded in five core principles: being community-centered, trust-based, business-integrated, reflective, and adaptable.

PRISM Practices are not a compliance checklist. They are a flexible self-assessment and learning tool designed to help companies grow from where they are. The framework is supported by broader PRISM programming that includes a gap analysis tool, peer learning events, benchmarking data, and a nonprofit-partner feedback survey.



PRISM Framework

This framework offers actionable guidance to integrate CI with other ESG efforts and community engagement structured around four core practice areas:

- Strategy
- Partnership and Collaboration
- Measurement and Reporting
- Truth and Reconciliation

Imagine Canada invites companies to join the PRISM Network and shape the next phase of responsible corporate community engagement. Together, we can build stronger, more inclusive partnerships between business and community that are grounded in purpose and built for long-term impact.

White Paper Overview

- **Corporate-nonprofit partnerships are a critical but underleveraged tool** for addressing social challenges and building public trust.
- **Companies face growing pressure** to integrate giving and volunteering with business strategy, ESG priorities, and community values.
- **Most companies lack guidance** on what effective giving and volunteering looks like in practice – particularly in the Canadian context.
- **Companies are examining trust-best philanthropic practices**, wondering how they can apply learnings from this new field to their work in communities.
- **PRISM Practices offer a practical, nonprofit-informed roadmap** based on four practice areas: Strategy, Partnership and Collaboration, Truth and Reconciliation, and Measurement and Reporting.
- **The framework is designed for flexibility** and focuses on continuous improvement rather than fixed standards.
- **Imagine Canada's PRISM programming provides support beyond the practices**, including tools for self-assessment, benchmarking, and nonprofit feedback.
- **The PRISM Network invites companies to join a collaborative learning community** and help shape the future of corporate-nonprofit partnerships in Canada.

Terminology and Scope: Definitions and Context for This White Paper

Language around corporate responsibility and social impact is evolving rapidly and can be inconsistent across sectors and constituents. In this white paper, we use key terms as follows.

Table 1
Terms & Definitions

Term	Definition
Community Investment (CI)	Refers to corporate efforts to support community wellbeing through charitable financial, in-kind, or pro-bono contributions, employee volunteering and gift matching, and related activities. We use this term interchangeably with "corporate giving and volunteering" throughout the paper. The Practices are designed to guide and improve CI strategies and operations and nonprofit partnerships broadly.
Corporate Social Purpose (CSP)	A broader concept than CI, CSP encompasses a company's overall commitment to social and environmental impact, including business activities like social procurement. In this white paper, CSP provides the wider context within which community investment functions.
Corporate Social Responsibility (CSR)	Traditionally used to describe philanthropy and social initiatives but increasingly replaced by CSP.
Environmental, Social, and Governance (ESG)	ESG frameworks guide how companies address sustainability and social responsibility risks and opportunities. ESG increasingly intersects with community investment, especially in measurement, reporting, and accountability – elements integrated within the Practices.
Nonprofit Partnerships	Collaborative relationships between companies and nonprofit organizations, which may include giving and volunteering but also extend to knowledge sharing, advocacy, and employee engagement. Not all nonprofit partnerships involve CI, and not all CI activities represent deep or sustained partnerships. The Practices are intended to set a strong foundation for corporate-nonprofit partnerships to develop and thrive.
Collective Impact	A model of cross-sector collaboration to solve complex social problems. Collective impact initiatives are characterized by a common agenda, shared measurement systems, mutually reinforcing activities, continuous communication, and dedicated coordination. While not all corporate community investments contribute directly to collective impact efforts, PRISM Practices encourage alignment with collaborative, systems-oriented approaches where possible.

PRISM Practices focus specifically on giving, volunteering, and nonprofit partnerships, while acknowledging that CI intersects with these broader concepts and operates within a complex landscape of partnerships, collaboration models, and social change frameworks. In some cases, this paper uses the phrase "nonprofit partnership and community investment" to reflect the dual focus of PRISM Practices: improving not just how companies give, but how they engage nonprofits as long-term, strategic collaborators in delivering community impact.

Introduction: The Critical Role of Corporate Community Investment in Canada

Communities across Canada face complex, interconnected challenges, from deepening inequality and housing insecurity to climate adaptation and reconciliation. At the same time, public trust in institutions is fragile.¹ In this moment of urgency and opportunity, corporate social purpose in the form of giving and volunteering has a critical role to play.

Community investment (CI) is one of the most visible ways businesses can support social change. Done well, it helps nonprofits address pressing community needs, fosters collaboration across sectors, and strengthens trust and engagement with employees, customers, and other partners.²

Corporate community investment becomes even more valuable as rates of individual charitable giving and volunteerism in Canada have steadily declined. Just 32% of Canadians volunteered in 2023, down from 41% in 2018 and 44% in 2013 (Figure 1).³

The percentage of Canadians making charitable donations has also fallen sharply, from 82% in 2013 to just 54% in 2023 (Figure 2).⁴ These trends highlight a growing opportunity for businesses to help fill this gap by fostering generosity, strengthening civic engagement through their employee programs, and ultimately inspiring the next generation to embrace philanthropic values and community leadership.

“Businesses of all sizes and types thrive when they invest in the communities where they operate. And I have continually seen what the business and nonprofit sectors can accomplish together to drive social and economic progress. More than ever, we need this collaboration to solve some of the biggest economic challenges being faced at the community level all across Canada.”

– Candace Laing, President and CEO of the Canadian Chamber of Commerce

By the Numbers

Figure 1
Volunteerism in Canada
Percent of Canadians Volunteering, 2013–2023

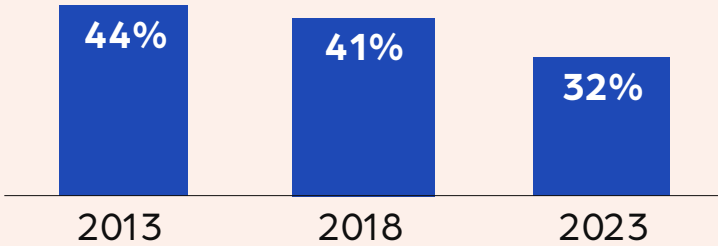
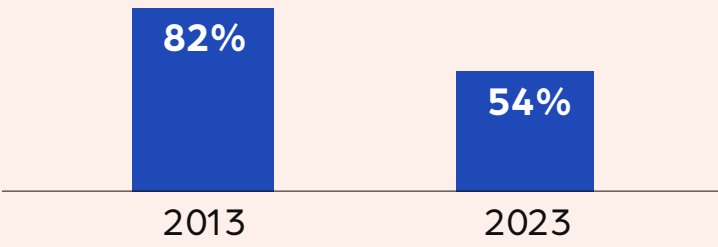


Figure 2
Canadians making charitable donations
Percent of Canadians making donations, 2013 & 2023



The Problem We Seek to Solve: Rising Needs and Fragile Trust

Despite its potential, CI is often under-resourced and misaligned with the core business strategy.^{5,6} Teams are frequently small and siloed, with limited influence and inconsistent planning processes.⁷

In consultations, corporate social purpose professionals told us they are facing new pressures to:

- Translate community impact into business value
- Secure internal buy-in for community initiatives
- Integrate CI with ESG strategy
- Evaluate progress and benchmark effectively
- Integrate trust-based principles

In 2025, the public expects corporate community investment to have matured. Giving is no longer a differentiator – *how* companies give is. While giving remains vital, the public now judges impact based on authenticity and alignment with a company's broader values.⁸ Branding a company as "caring" solely on the basis of giving and volunteering oversimplifies the complexity of modern corporate social purpose. People are no longer satisfied with charitable cheques and are skeptical of marketing campaigns not supported by tangible action. They expect corporate philanthropy that is strategic, equitable, and deeply integrated with a company's values.^{9,10,11} As social and environmental challenges grow more complex, the bar for impact has never been higher.

Yet progressive partnership approaches outside of project grants remain rare. Rather than being able to pursue deep partnerships, many nonprofits – despite deep expertise and community trust – operate with limited capacity in the face of growing demand for their services.¹² Common practices like ad hoc giving, one-off campaigns, or surface-level partnerships too often fall short of meeting community needs, advancing business goals, or achieving intended impact.¹³

"Large companies [that] provide one-time gifts are very significant, but companies that give continual unrestricted gifts that are around \$25K make the biggest difference to our work."

– Quote from Bridging Perspectives study¹⁴

According to a recent study by Imagine Canada, when asked about their corporate partnerships, nonprofits report that trust-based, long-term partnerships have a significant impact on their ability to achieve their mission and advance social impact.¹⁵

Likewise, we have seen companies now examining trust-best philanthropic practices, wondering how they can apply learnings from this new field to their work in communities.

Effective nonprofit partnership and community investment today go beyond transactional relationships and short-term funding or grants. They are grounded in trust, mutual accountability, and long-term commitment. Poorly designed giving risks wasted resources, reputational harm, and missed opportunities for effective leadership.¹⁶

In light of these challenges, Imagine Canada considered how we could develop the PRISM Network to support companies in building stronger relationships, while also catalyzing generosity in corporate Canada. Built through extensive research and consultation, PRISM offers strategic guidance, practical tools, and nonprofit-informed insights that support

companies in planning, implementing, and evaluating their social purpose efforts more effectively. By bridging gaps in strategy, measurement, and partnership design, PRISM supports the business case for community investment and helps companies deepen their social impact in ways that are credible, collaborative, and aligned with evolving expectations.

“[They] get involved to raise their profile and increase profits, which is understandable, but only a few [companies] really take the time to really dig in to what a community needs.”

– Quote from [Bridging Perspectives](#) study¹⁷

While many companies are committed to doing this work differently, there is still no widely accepted roadmap for how to give well. Even well-resourced efforts often struggle without shared expectations or guiding principles. This is the gap PRISM Practices are designed to fill. Developed in consultation with nonprofit leaders and CSR professionals

across Canada, the practices offer a common framework for designing strategies that are aligned with business goals, credible, and community-informed. They are rooted in the belief that philanthropy done well requires more than generosity – it requires structure, shared accountability, and sustained partnership.¹⁸

The next section explores this missing foundation and why companies need common practices to guide and strengthen their community investment strategies.

The Missing Blueprint: The Case for Shared Practices

Unlike supply chain management, human resources, and other core areas of corporate purpose, there are currently no collective best practices in Canada that speak directly to corporate community investment and nonprofit partnership. Most companies work in isolation, without shared benchmarks, guidance, or data. This leaves community investment teams under-supported in making the most of their partnerships – especially when staff from HR, marketing, or other backgrounds are assigned to community investment roles without experience or education in community development or social impact.

Companies have a unique ability to spur generosity to the charitable and nonprofit sector, generate collective impact, and ensure a strong social return on investment. But without common tools, CI often remains:

- Ad hoc or transactional
- Misaligned with community priorities
- Excluded from internal decision-making and broader ESG strategy

PRISM Practices respond to this systems gap with a clear, credible framework that helps business and community work better together.

“It’s not just about pledging to give back 1 per cent anymore. Companies want to show accountability, maximize the impact of their contributions, and develop stronger relationships with their community partners.”

– Bruce MacDonald, President and CEO of Imagine Canada

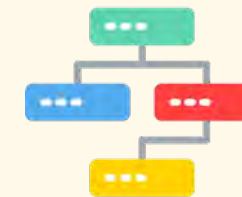
Bridging Gaps in ESG: Elevating Community Investment

Despite the growing importance of ESG, most frameworks offer limited guidance on community investment. The “S” in ESG tends to focus on internal workforce metrics or human rights, with little detail on external community impact, particularly as it relates to giving and volunteering.¹⁹

For example, while the Global Reporting Initiative (GRI) touches briefly on community investment,²⁰ others like the International Sustainability Standards Board (ISSB)²¹ and the Sustainability Accounting Standards Board (SASB) largely ignore it.²² Emerging standards, like those from the Corporate Racial Equity Alliance are promising, but they are still under development²³ and may not be widely adopted.

Overall, most ESG frameworks were designed to help investors assess risk and long-term value – not to guide companies in how to authentically engage with communities or address social challenges. This leaves a major gap for corporate social purpose teams.

This oversight isn’t trivial – it sidelines community investment at a time when trust, accountability, and local impact are under a spotlight. Without clear guidance, CI risks being treated as peripheral – overlooked as a driver of social license, community engagement, and brand trust, and undervalued in ESG strategies. Companies lack clear guidance, while community needs continue to rise.



PRISM Practices Framework

PRISM Practices offer a structured, field-tested framework that helps companies:

- Elevate CI within ESG strategies
- Align investments with both business strategy and community priorities
- Strengthen trust-based nonprofit partnerships
- Enhance transparency and reporting

By using the Practices, companies are better prepared to meet scrutiny, demonstrate authenticity, and deliver meaningful value.

What Sets PRISM Practices Apart: A Corporate Solution for Nonprofit Partnerships

Across Canada and globally, a range of initiatives have emerged to guide philanthropic and corporate practice. But when it comes to the specific challenges of corporate giving and volunteering – particularly in a Canadian context – the landscape remains fragmented.

Tools like B Corp or 1% for the Planet offer value, but they often focus on specific causes or can lack depth with respect to nonprofit partnerships. The Circle on Philanthropy and Philanthropic Foundations Canada have advanced trust-based philanthropy, with their work focused on private foundations..

The gap is clear: while awareness is growing, corporate teams lack accessible guidance on what effective giving and volunteering look like in practice – especially when it comes to aligning with nonprofit realities, building trust-based relationships, and delivering business and social value.

PRISM Practices are unique. They offer a credible, practical, and distinctly Canadian roadmap for aligning business goals with community impact.

That's the role PRISM is designed to fill. Developed in close consultation with both nonprofits and corporate leaders, PRISM Practices help companies go beyond recognition of dollars spent to improve how they plan, implement, and evaluate their nonprofit partnerships and community investment efforts. They center nonprofit voices, support strategic alignment, and encourage continuous improvement.

PRISM Practices help companies go beyond recognition of dollars spent to improve how they plan, implement, and evaluate their nonprofit partnerships and community investment efforts.

PRISM Practices: A Framework for Action

In response to the challenges outlined above, Imagine Canada brought together nonprofit and corporate leaders to create a practical, values-driven framework. Drawing on our role as a facilitator and supporter of the social impact sector, we convened diverse voices to shape a set of practices that respond directly to real-world needs and constraints.

Community investment is a distinct area of corporate social purpose – one with unique potential to build trust, foster inclusion, and drive long-term social impact. Yet it remains undervalued and under-resourced. PRISM Practices offer a practical alternative: clear, credible guidance tailored to help companies deepen their engagement with communities, nonprofits, and Indigenous partners.

“Being part of this PRISM Network gets us into places that we wouldn’t have before...This has been very, very useful for us. And there’s definitely things that we can do better, and things that we can do differently...So this process has helped us sharpen our own practices.”

– Pilot company and PRISM Network member

“There isn’t guidance out there on...how we can do better [in our partnerships with nonprofits]. And having this has been incredibly useful for us to even get our heads around whether or not we’re doing okay. We’ve been working in this space, most of us for a long time and organizationally for a very long time. But to know that, this really forced us to go back and actually review a lot of our processes. And that was challenging, but also fun and really, really useful. So I would say that this whole process is a massive value to the corporates that you’re partnering with.”

– Pilot company and PRISM Network member

Overview of the Four Practice Areas



Community Investment Strategy

Helps businesses integrate giving and volunteering into their core strategy, aligning efforts with corporate goals and local needs.



Partnership and Collaboration

Supports strong, reciprocal relationships with nonprofits, including thoughtful employee engagement and volunteer programs.



Measuring and Reporting Impact

Promotes evaluation approaches that are collaborative, scalable, and aligned with existing impact frameworks.



Truth and Reconciliation

Supports organizations in advancing reconciliation through sustained relationships with Indigenous communities, grounded in learning, accountability, and institutional change.

PRISM Practices Structure

Each **practice area** contains concrete **practices**, or specific focus areas that companies should attend to. Practices are broken down further into concrete **indicators** that provide specific actions companies might take to enact the practices. For example, here is a selection of indicators from the practice “Strategy for Community Investment” within the first practice area.

Table 1
Strategy for Community Investment

Identifier	Practice	Indicator	Description
1	Community Investment Strategy		
1.1	Strategy for Community Investment		The company’s community investment initiatives are guided by community needs as well as a clear vision that aligns with its core business objectives and organizational mission.
1.1.1		Strategy Development	Develops community investment strategy and goals linked to the company’s overarching mission, vision, or purpose. This may include a theory of change for the intended impact of their community investment or purpose work, which links back to the overall business strategy.
1.1.2		Identifies and Addresses Gaps in Access	Uses disaggregated data to uncover unintended gaps in access to programs or resources across different communities. Adjusts the community investment strategy and activities to address these gaps, ensuring efforts are inclusive, equitable, and aligned with intended social impact goals.
1.1.3		Constituent Mapping and Engagement	Identifies key groups that have an interest in community investment activities, including employees, investors, customers/ consumers, and/or community members where the company operates, including First Nations, Métis, and Inuit community members. Develops and implements a plan to engage these groups. Input should meaningfully inform community investment strategy development and refinement, including community needs assessments, strategic priorities, partnership assessment criteria, overarching evaluation frameworks, and application and reporting processes.

A detailed list of practices and indicators is included in Appendix A.

Core Principles

PRISM Practices are grounded in five guiding principles – or values – that apply across all four areas:



Community-centered and inclusive

Prioritizing the lived experiences of those most affected by inequities



Trust-based and reciprocal

Emphasizing long-term relationships with nonprofit partners that acknowledge the power dynamics between nonprofits and corporate funders



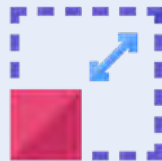
Business-integrated

Aligning social impact with core values, strategy, and operational context



Reflective and transparent

Encouraging open dialogue, learning, and continuous improvement



Actionable and scalable

Designed to meet companies where they are and support progress over time

Rather than prescribing a rigid model, the practices framework empowers companies to make meaningful, incremental progress toward more inclusive, effective, and values-aligned giving and volunteering.

“Thank you for the opportunity to complete the application. You’ve created a new level of excellence to strive towards... It’s going to be very interesting and rewarding over time, to build our programs and practices of community investment to reflect and include the criteria Imagine Canada has curated.”

– Pilot company and PRISM Network member

How to Use the Practices Framework

These practices are designed for deep engagement, not a checkbox exercise. As companies work with PRISM Practices, the aim is for the process to foster reflection, accountability, and stronger cross-sector relationships. Depending on their goals and level of maturity, companies can engage with PRISM Practices in multiple ways:



Self-assessment tool

To identify strengths, gaps, and priorities



Roadmap

For strategy refreshes or implementation planning



Conversation starter

For teams across CSP, ESG, human resources, and leadership



Benchmark to track progress

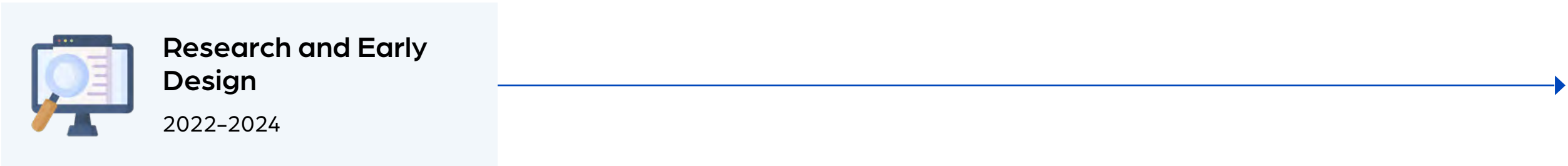
For internal tracking or alignment with peers and partners

While some companies may focus on a single area – like improving application accessibility or reporting practices – others may use the full set to support broader internal transformation. The practices framework is deliberately flexible and scalable.

PRISM Practices Development Process: How We Built the Framework

Imagine Canada designed the corporate community investment practices to be credible, comprehensive, and actionable. To achieve this, we led a rigorous, consultative development process from 2023 to 2025, grounded in the realities of corporate practitioners and nonprofit partners alike.

Timeline



We built the foundation of the practices framework through:

Extensive Literature and Market Research

We reviewed Canadian and international sources on social purpose, community investment, ESG trends, and trust-based philanthropy. In addition, our [Bridging Perspectives study](#) helped illuminate the most impactful factors in nonprofit-corporate partnerships from the perspective of nonprofit partners.²⁴ We also mapped the current landscape of certification and benchmarking tools to understand what’s missing and what’s working.

Key Informant Interviews

We conducted 17 interviews with corporate and nonprofit leaders to identify needs, gaps, and opportunities for the evolution of the Caring Company program.

Multisector Steering Committee

A diverse group of 22 leaders from corporations, nonprofits, and academia provided ongoing strategic guidance, balancing ambition with pragmatism.



Pilot Testing and Key Insights

2024

To test and refine the practices, we launched a four-month pilot with 12 companies across sectors, including finance, insurance, energy, retail, and professional services.²⁵ Participants completed a self-assessment using a new online tool, received personalized gap analyses, and provided structured feedback on the practices. In response to the feedback, we streamlined the framework, reducing the number of practices and associated indicators from 136 to 70 by focusing on those most relevant to community investment and refining overly complex criteria.

Key findings

Positive Reception

Companies found the process meaningful and rigorous, with many reporting internal discussions and early practice changes.

Challenges Noted

Some companies found the assessment time-intensive. Others expressed concern about fully integrating the practices into the Imagine Canada certification.

Adherence Rates

On average, companies met 60–70% of practices in Strategy, Partnerships, and Measurement – but less in Reconciliation and Equity (a 5th practice area in earlier drafts; see Appendix B). This suggests that these areas may need more support and that design differences in these sections may have contributed to lower adherence rates.



Second Draft and Expert Consultation

2024–2025

Building on pilot feedback, we developed and shared a second draft with 12 external experts in corporate social purpose and two of the pilot company representatives. These included specialists in equity, reconciliation, impact measurement, employee engagement, and philanthropy. This consultation surfaced deeper questions around the strategic purpose of the practices, challenges in implementation, and the broader ESG context.

Refinements after the expert consultation phase

Repositioned the practices framework as a self-assessment and learning tool, rather than a possible certification model

This shift responded to concerns about rigid accountability structures in a fast-evolving ESG environment and acknowledged companies' need for flexibility and context-sensitive adaptation.

Integrated equity and inclusion practices

Originally a standalone fifth section, we integrated practices throughout the framework to reflect a more embedded and strategic approach.

Refined language

We made adjustments to ensure clarity, sensitivity, and alignment with diverse corporate environments – especially where terms related to equity required nuance.

Outcome: A Framework That's Both Aspirational and Practical

The resulting best practices are grounded in evidence, shaped by the experience of industry leaders and community organizations, and responsive to the operational realities of today's corporate landscape. They are designed to challenge companies to grow while recognizing the wide range of starting points in the corporate sector.

The practices framework is not a set of standards – it is a tool to advance strategy, strengthen trust, and improve alignment between corporate investment and community priorities. It reflects Imagine Canada's belief that when companies with a desire to catalyze generosity and drive impact are given the right tools and guidance, they can be powerful partners in building a stronger, more inclusive future for Canadian communities.

Bringing the Practices to Life: Integrated Learning, Benchmarking, and Feedback Through the PRISM Program

PRISM Practices are not a standalone tool – they’re embedded within a broader program designed to support meaningful, sustained improvement in corporate community investment and partnership. Through learning, benchmarking, and partner feedback, companies can gain a well-rounded understanding of their current practices and where they want to go next.



Key Program Components

Companies in the PRISM Network can gain access to the following integrated supports:

Gap Analysis Tool

A personalized report that benchmarks company practices against peer trends. This tool highlights areas of strength and identifies opportunities for growth across the four PRISM Practice areas.

Community Partner Survey

A third-party confidential survey completed by a company’s existing nonprofit partners that provides candid external insights into how companies are perceived in their community engagement efforts. This feedback helps validate internal self-assessments and identify aspects that may be overlooked.

Learning Events

Curated events that bring together corporate and nonprofit practitioners to explore key issues – such as equitable partnership design, ESG integration, and emerging reporting expectations – in a peer learning environment.

Corporate Giving Benchmarking

Comparative data on giving levels, focus areas, and investment strategies across sectors and industries. Helps companies assess how their commitments and allocations stack up in context and provides insights that are unique in Canada.

These program elements work in concert to:

- Reinforce a continuous improvement mindset
- Add depth and legitimacy to companies' self-assessments
- Support internal planning and external communications
- Build accountability through external input

Taken together, the practices and their supporting tools provide a 360° view of corporate giving, volunteering, and nonprofit partnership – rooted in reflection, informed by data, and driven by real-world insights.

Taken together, the practices and their supporting tools provide a 360° view of corporate giving, volunteering, and nonprofit partnership – rooted in reflection, informed by data, and driven by real-world insights.

Next Steps: Moving Forward with PRISM Practices

The release of Imagine Canada's PRISM Practices marks a critical milestone toward more strategic, inclusive, and impactful corporate community engagement.

The revised Practices are now available to the network, and we will continue to iterate them in response to company feedback on relevance, usability, and effectiveness across diverse corporate contexts. Starting in 2026, all companies applying for certification for the first time will be invited to complete a Practices self-assessment to facilitate internal learning around cultivating high-quality nonprofit partnerships.

To help companies apply the practices, Imagine Canada will develop a suite of practical resources, including case studies and guidance notes. PRISM Network members will also gain exclusive access to learning sessions, workshops, and peer-to-peer forums designed to foster knowledge-sharing, innovation, and problem-solving in real time.

We invite you to join the PRISM Network to access early opportunities such as the Practices gap assessment tool, benchmarking data, and curated resources that support your community investment strategy and amplify your impact.

Imagine Canada is committed to a collaborative, flexible, evidence-supported, and evolving approach to corporate giving and volunteering. We welcome ongoing input from companies, nonprofits, researchers, and community leaders dedicated to building stronger, equitable partnerships between business and society.

Together, we can redefine what effective and ethical corporate giving and volunteering look like – now and into the future.

Imagine Canada is committed to a collaborative, flexible, evidence-supported, and evolving approach to corporate community investment. We welcome ongoing input from companies, nonprofits, researchers, and community leaders dedicated to building stronger, equitable partnerships between business and society.

Appendix A: Complete List of Practices and Indicators

Table A1
Complete List of Practices and Indicators

Identifier	Practice	Indicator	Description
1	Community Investment Strategy		
1.1	Strategy for Community Investment		The company's community investment initiatives are guided by community needs as well as a clear vision that aligns with its core business objectives and organizational mission.
1.1.1		Strategy Development	Develops community investment strategy and goals linked with the company's overarching mission, vision, or purpose. This may include a theory of change for the intended impact of their community investment or purpose work, which links back to the overall business strategy.
1.1.2		Identifies and Addresses Gaps in Access	Uses disaggregated data to uncover unintended gaps in access to programs or resources across different communities. Adjusts the community investment strategy and activities to address these gaps, ensuring efforts are inclusive, equitable, and aligned with intended social impact goals.
1.1.3		Constituent Mapping and Engagement	Identifies key groups that have an interest in community investment activities, including employees, investors, customers/consumers, and/or community members where the company operates, including First Nations, Métis, and Inuit community members. Develops and implements a plan to engage these groups. Input should meaningfully inform community investment strategy development and refinement, including community needs assessments, strategic priorities, partnership assessment criteria, overarching evaluation frameworks, and application and reporting processes.
1.1.4		Leadership Commitment	Demonstrates active involvement from executive leadership and/or the Board in driving the company's community investment strategy.

Identifier	Practice	Indicator	Description
1.1.5	Community Investment Approach	Inclusive Community Investment Leadership and Decision- Making	Ensures that individuals who are closest to the social issues the company's community investment strategy seeks to address are meaningfully represented, involved, and have a say in corporate community investment decision-making processes.
1.1.6		Regular Review and Refinement of Strategy	Establishes a process to regularly review and refine community investment strategy in response to changing community or business needs to enable sustainable, long-term impact.
1.2			The company adopts a flexible, trust-based approach to community investment that centers community-identified needs and priorities.
1.2.1		Unrestricted Funding	Provides a portion of community investment grants in the form of unrestricted and core operating funding for nonprofit and charitable partners.
1.2.2		Long-Term Commitments	Engages in multi-year funding agreements to support long-term projects.
1.2.3		Investment Goals	Defines clear short term and long-term community investment goals –including specific durations such as 2, 5, or 10 years – grounded in community-identified priorities and designed for sustained impact.
1.2.4		Global Framework Alignment	Aligns community investment strategy with broader ESG or sustainability standards and frameworks to enhance strategic alignment and impact.
1.2.5		Targeted Funding and Partnership Initiatives	Allocates a dedicated portion of community investment resources to organizations that are led by community members closest to the social issues the company seeks to address, especially in the form of unrestricted, long-term, and/or capacity building support.
1.2.6		Cultural Competency and Community Informed Learning	Provides ongoing cultural competency learning opportunities for community investment staff who manage nonprofit partnerships or assess applications. This includes training on topics such as historical injustices, Canada's colonial history, and anti-Black racism.

Identifier	Practice	Indicator	Description
2	Partnership and Collaboration		
2.1	Application Process		The company takes steps to ensure accessible funding application processes. This includes reaching a diverse audience through various channels and languages, establishing clear and inclusive evaluation criteria to, making the application process accessible, offering specialized support to groups facing barriers, and striving to ensure a diversity of perspectives among decision-makers to ensure high-quality decisions about community investment projects.
2.1.1		Clear Guidelines for Partnership Opportunities	Offers clear and accessible information about available community investment programs, outlining eligibility and application processes to ensure fairness and accessibility.
2.1.2		Application Process Review	Reviews application processes to remove unintended barriers, for example, unnecessary questions, burdensome requirements for information, or overly lengthy processes. Consider a low-barrier initial call for applications or a multi-stage process to reduce the burden on applicant organizations who may have access to fewer resources.
2.1.3		Inclusive Outreach and Promotion	Undertakes efforts to reach a diverse audience with information about community support opportunities, utilizing multiple communication channels and languages to connect with community members closest to the identified issues where applicable.
2.1.4		Clear, Inclusive and Transparent Criteria	Establishes clear and transparent criteria for evaluating community support initiatives that are inclusive of diverse organizational models and responsive to the realities of groups who may face barriers to funding opportunities. Requirements are straightforward and accessible, with reasonable, well-communicated timelines. The company also prioritizes flexible forms of support, including unrestricted or multi-year funding where possible.
2.1.5		Accessible Application Process	Ensures that community engagement and application processes are accessible and inclusive of people with disabilities by meeting or exceeding accessibility standards. Offers flexible application pathways and reporting requirements where appropriate, for example including qualitative and narrative options for Indigenous applicants.
2.1.6		Targeted Application Support	Offers specialized assistance to applicants upon request, particularly those from communities who may face barriers to funding opportunities. This can include offering alternative application formats (e.g., large print, braille, plain language), translation services, technical support, oral application options, extended deadlines, or one-on-one guidance to ensure equitable access to funding and opportunities.

Identifier	Practice	Indicator	Description
2.2	Communication and Sector Engagement		The company cultivates supportive, respectful, and empowering relationships with the nonprofit and charitable sector, fostering a foundation of mutual trust and shared goals. This includes focusing on building effective partnerships, providing necessary resources, and ensuring sustainable impacts.
2.2.1		Consistent and Open Dialogue with Partners	Ensures regular, transparent dialogue with non-profit partners to discuss progress, challenges, and opportunities, facilitating a collaborative approach to problem-solving. Maintains clear and intentional communication with nonprofit partners, including regular contact (e.g., at least annually and often quarterly) and meetings, as outlined in partner agreements or tailored to the needs of the partnership. Consider offering anonymous feedback mechanisms to nonprofit partners to complement dialogue.
2.2.2		Valuing Nonprofit Expertise	Recognizes and supports the autonomy and expertise of non-profit partners and their operations, programs and services, offering support without imposing control. Ensures nonprofit partners are compensated fairly for any time, knowledge, and contributions they may make outside of the grant agreement.–
2.2.3		Focus on Sustainable Impact	Partners with non-profit organizations to not only meet immediate community needs, but also to contribute to long-term, sustainable outcomes that seek to address root cause issues aligned with community needs.
2.2.4		Responds to Lessons Learned	Reflects with partners on key lessons learned from past community investment activities and implements related changes to improve policies and practices.
2.2.5		Mutually Beneficial Opportunities	Accounts for the inherent power dynamic and potential resource constraints when engaging in partnership activities (eg. developing volunteer opportunities, communications materials, promotional events, etc.). Actively seeks to understand partner needs and capacity, and ensures that all activities are mutually beneficial and minimally burdensome to partner organizations. Recognizes that the company and the partner are mutually accountable for the success of the partnership.
2.2.6		Clear and Transparent Communication around Funding Conditions	Provides clear and transparent communication about the purpose and timing of the funding, its potential impacts, and any requirements or conditions attached to it.
2.2.7		Collaborate to address community needs	Participates meaningfully in or, where appropriate, convenes cross-sector or multi-stakeholder community processes, collaborations, or initiatives. Leverages networks and relationships to create connections across sectors (including business, government, and academia) and mobilizes financial and non-financial resources to advance shared goals. This may include: mobilizing networks, data, information, and relationships; facilitating the exchange of knowledge, skills and best practices among partners; and developing and implementing strategies to broaden collaboration and deepen impact.

Identifier	Practice	Indicator	Description
2.3	Employee Engagement		The company actively engages employees in community investment initiatives, such as encouraging volunteerism, offering matching gift programs, and involving employees in decision-making when relevant to the company's community efforts.
2.3.1		Involve Employees	Engages staff in decision-making processes for community investment, including issue identification and organization selection.
2.3.2		Employee Engagement Strategy	Develops an overarching employee engagement strategy as part of community investment strategy. This should include a volunteer policy and employee giving programs, when possible. Considers unintended barriers to participation and strives to promote inclusion of underrepresented employee groups in engagement activities.
2.3.3		Volunteer Policy	Has a formal employee volunteer policy that demonstrates commitment to employee engagement, social responsibility, and meaningful community impact. Provides tangible recognition of milestones, such as hours volunteered.
2.3.4		Volunteering Framework	Offers supportive policies and programs that encourage employee volunteering, such as Volunteer Time Off (VTO), flexible scheduling, incorporating volunteer engagement into performance reviews, matching volunteer hours with corporate donations, or an ambassador program.
2.3.5		Promote on-going Volunteer Opportunities	Consider the significant resources required for nonprofit partners to host volunteers when establishing corporate volunteer programs. When possible, companies should support partner organizations in offsetting associated costs and operational impacts. Ongoing volunteer opportunities should be promoted in ways that centre strong relationships and meaningful impact.
2.3.6		Enable Employee Giving	Provides programs that align employee engagement with corporate giving, such as matching programs, payroll deduction donation programs, skills-based volunteering incentives, and other mechanisms that promote employee giving.

Identifier	Practice	Indicator	Description
3			Measuring and Reporting Impact
3.1	Impact Measurement and Reporting		The company establishes measurement and reporting processes in partnership with nonprofits to align with their capacity and needs in order to assess the outcomes of community investments.
3.1.1		Measures Progress	Defines and tracks key performance indicators (KPI) for community investment in accordance with the overall strategy. KPIs should be somewhat flexible and adaptable to individual partner organization's data collection frameworks. When possible, the company should progress from tracking inputs, activities, and outputs, eventually moving toward tracking the outcomes and social return on investment of community investment activities. The company should aim to leverage both qualitative and quantitative data to assess this work, aligning with existing partner data collection processes to the greatest extent possible.
3.1.2		Demographic Data Collection	Collects data about the demographic characteristics related to applicant and grantee organizations (eg. organizational leadership) and – where possible and in collaboration with nonprofit partners – populations served by community investment initiatives. Use this data internally to identify any gaps in processes or access to funding and externally to continually refine strategy and partnership impact. The company should solicit feedback from applicant and grantee organizations on this data collection to ensure it is collected in an ethical manner that minimizes potential harm to participants.
3.1.3		Aligning Measurement with Capacity and Needs	Scale evaluation and reporting processes to match the size and capacity of both the partner organization and the grant. To the greatest extent possible, reporting requirements should map on to what the partner organization already collects.
3.1.4		Funding for Evaluation	Ensures that when data collection or impact measurement is required as part of a funding agreement, an adequate portion of the grant is reserved to support these activities.
3.1.5		Flexible Reporting Requirements	Allows for reasonable flexibility in partnership evaluation and reporting requirements. In particular, co-develops and implements project evaluation processes with Indigenous partners, ensuring cultural relevance and sensitivity in evaluation activities and reporting.
3.2	Transparency		The company regularly reports on community investment and aligns with recognized global frameworks or standards.
3.2.1		Comprehensive	Publicly reports on its total community investments including the types of programs and initiatives supported.
3.2.2		Annual Reporting	Publishes community investment reporting on an annual basis at a minimum.

Identifier	Practice	Indicator	Description
3.2.3		Alignment with Global Standards	Aligns community investment strategy with broader ESG or sustainability standards and frameworks to enhance strategic alignment and impact.
3.2.4		Constituent Engagement	Reports on how engagement processes shape community investment strategies. See indicator 1.1.3: Constituent Mapping and Engagement.
3.2.5		Partnerships	Reports on partnerships, collaborations, and engagement with community members, nonprofit partners, and employees. See 1.1.3: Constituent Mapping and Engagement.
4		Truth And Reconciliation	
4.1	Guidance and Learning		The company invests in professional development and learning about issues affecting First Nations, Métis, and Inuit peoples in relation to community investment and ensures employees are trained in cultural competency to foster positive relationships with these communities.
4.1.1		Training on Issues Affecting Indigenous Communities	Incorporates learning about issues affecting First Nations, Métis, and Inuit communities into the CI team's professional development. For example: history of colonization by Europeans, United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), treaties, the Indian Act, the Truth and Reconciliation Commission's (TRC) Calls to Action and the Missing and Murdered Indigenous Women, Girls, and 2SLGBTQI+ National Inquiry Calls for Justice . Integrates learning around trauma-informed relationship management with communities where possible.
4.1.2		Cultural Relations Guidance	Fosters meaningful and respectful relationships with First Nations, Métis, and Inuit communities by equipping employees with cultural guidance and relational protocols.
4.2	Relationship Building and Engagement		The company engages in meaningful and respectful relationship-building and engagement with Indigenous communities and partners, incorporating feedback and perspectives into community investment policies and practices.
4.2.1		Relationship- Building Prior to Formal Partnership	Conducts outreach and undertakes efforts to build meaningful, reciprocal, and long-term relationships with Indigenous-led organizations prior to the formal application/grantee process or partnerships.
4.2.2		Engagement with First Nations, Métis and Inuit Partners	Engages First Nations, Métis, and Inuit communities in shaping funding strategies through early-stage relationship building, engagement and ongoing dialogue. This includes seeking input from Indigenous partners before funding priorities are set, and maintaining conversations with existing partners to ensure funding approaches remain responsive, respectful, co-created and informed by community priorities.

Identifier	Practice	Indicator	Description
4.2.3		Informed Consent in Partnerships	Ensures that all partnerships and collaborations with Indigenous partners and communities respect the principle of free, prior, and informed consent, ensuring transparency and mutual agreement in all aspects of the relationship.
4.2.4		Indigenous Governance	Partnerships and collaborations with First Nations, Métis, and Inuit communities are thoughtfully tailored to align with the governance structures and decision-making processes of the relevant communities, ensuring activities and approaches respect and integrate these systems.
4.2.5		Support for Indigenous Land Rights	Supports and upholds the principle that First Nations, Métis, and Inuit peoples are the original stewards, caretakers, and rights owners of the land we call Canada today.
4.2.6		Reporting on Incidents of Harm to Indigenous Peoples	The company acknowledges that some practices may carry a risk of harm to Indigenous communities, and commits to consulting with these communities to identify these potential risks, mitigating and addressing them. The company reports the results of these activities back to communities and as part of alignment with global ESG reporting standards.
4.3	Reconciliation Action Plan and Related Policies		The company has developed a Reconciliation Action Plan or related policies, and obtains relevant designations related to good relations with Indigenous communities.
4.3.1		Community Mapping and Relationship Building	Identifies First Nations, Métis, and Inuit communities that have an interest in community investment activities, including community members residing or holding inherent or treaty land rights where the company operates and those affected by the company's community investment priorities and goals. Develops a plan to engage community members and invests time in building reciprocal long-term partnerships that foster mutual trust and collaboration. Input should meaningfully inform partnership development and engagement with Indigenous communities and community investment strategy development and refinement, including community needs assessments, strategic priorities, partnership assessment criteria, overarching evaluation frameworks, and application and reporting processes.
4.3.2		Reconciliation Action Plan	Develops and implements a Reconciliation Action Plan or related organizational policy – informed by relationship-building with Indigenous communities and their input – outlining concrete, measurable actions to advance reconciliation across business operations, relationships, and community investment. Engages in ongoing planning and reflection on progress towards reconciliation in the context of community investment work.
4.3.3		Policy on TRC and UNDRIP	Publishes an organizational policy outlining support for recommendations made in the Truth and Reconciliation Commission of Canada and United Nations Declaration of Rights of Indigenous People (UNDRIP).
4.3.4		CCIB Commitment	Obtains Canadian Council for Indigenous Business' (CCIB) Partnership Accreditation in Indigenous Relations (PAIR) designation (certification or commitment).

Identifier	Practice	Indicator	Description
4.3.5	Community Investment Approaches	Data Sovereignty	Upholds Indigenous data sovereignty by employing <u>OCAP</u> principles where applicable, ensuring First Nations, Métis, and Inuit communities maintain ownership, control, access, and possession of their data and have a say in how it's collected, shared, and used in corporate–community partnerships.
4.3.6		Community–Informed Land Acknowledgement	The company has a land acknowledgement that has been co-created or reviewed with Indigenous communities, specific to the company's local context and publicly shared alongside clear, ongoing commitments and policies to advance Truth and Reconciliation Commission's Calls to Action.
4.4			The company ensures its community investments support Indigenous-led initiatives, address historical injustices, and contribute to reconciliation efforts.
4.4.1		Funding and First Nations, Métis and Inuit Partnership Initiatives	Designates a portion of community investment funds specifically for Indigenous-led and Indigenous-serving organizations as part of strategy to promote inclusion and access to socioeconomic opportunity.
4.4.2		Support for First Nations, Métis and Inuit Empowerment and Rights–Based Initiatives	Directs a portion of targeted resources beyond meeting immediate community needs to initiatives that specifically empower Indigenous communities and promote their rights.

Appendix B: A Note on Equity and the Practices

When drafting PRISM Practices, we made careful decisions about how to reflect equity in ways that are practical, strategic, and integrated across all aspects of corporate community investment and nonprofit partnership.

In early drafts, we explored a stand-alone practice area dedicated solely to equity, which included a practice related to application processes and other equity-focused practices. Through consultation and pilot feedback, we ultimately chose a different path: rather than siloing equity, we integrated equity-related expectations and indicators throughout the three general practice areas: Strategy, Partnership, and Measurement and Reporting. Equity-related considerations also overlap in some ways with the Reconciliation section, but there are significant differences between Indigenous reconciliation efforts and efforts to advance equity more broadly.

This decision to integrate equity-related considerations reflects two guiding ideas. First, equity is not a bounded concept. It is relevant to every aspect of giving and volunteering, from how priorities are set to how resources are distributed and how impact is measured. Siloing it in a single practice risks diminishing its cross-cutting importance. Second, we wanted to position equity as an essential strategic consideration in language that's accessible to diverse audiences. Our approach removes unnecessary jargon and frames equity in clear, practical terms. For example, if a company has a social impact goal but is not reaching entire groups within the community, this is not only an issue of fairness, but also a strategic problem to address.

By integrating equity throughout, we aim to ensure that fairness, access, and community needs are core to how companies design, deliver, and evaluate their community investments, regardless of whether they explicitly use the language of equity. This integrated approach reflects our belief that the most credible, effective corporate community investment is thoughtful, inclusive, and responsive to diverse needs.

For reference, here are the practices that are most relevant to this approach:

Table A2
Equity-relevant practices and indicators

Identifier	Practice	Indicator	Description
1	Community Investment Strategy		
1.1	Strategy for Community Investment		The company's community investment initiatives are guided by community needs as well as a clear vision that aligns with its core business objectives and organizational mission.
1.1.2		Identifies and Addresses Gaps in Access	Uses disaggregated data to uncover unintended gaps in access to programs or resources across different communities. Adjusts the community investment strategy and activities to address these gaps, ensuring efforts are inclusive, equitable, and aligned with intended social impact goals.
1.1.3		Constituent Mapping and Engagement	Identifies key groups that have an interest in community investment activities, including employees, investors, customers/consumers, and/or community members where the company operates, including First Nations, Métis, and Inuit community members. Develops and implements a plan to engage these groups. Input should meaningfully inform community investment strategy development and refinement, including community needs assessments, strategic priorities, partnership assessment criteria, overarching evaluation frameworks, and application and reporting processes.
1.1.5		Inclusive Community Investment Leadership and Decision- Making	Ensures that individuals who are closest to the social issues the company's community investment strategy seeks to address are meaningfully represented, involved, and have a say in corporate community investment decision-making processes.
1.2	Community Investment Approach		The company adopts a flexible, trust-based approach to community investment that centers community-identified needs and priorities.
1.2.5		Targeted Funding and Partnership Initiatives	Allocates a dedicated portion of community investment resources to organizations that are led by community members closest to the social issues the company seeks to address, especially in the form of unrestricted, long-term, and/or capacity building support.
1.2.6		Cultural Competency and Community Informed Learning	Provides ongoing cultural competency learning opportunities for community investment staff who manage nonprofit partnerships or assess applications. This includes training on topics such as historical injustices, Canada's colonial history, and anti-Black racism.

Identifier	Practice	Indicator	Description
2	Partnership and Collaboration		
2.1	Application Process		The company takes steps to ensure accessible funding application processes. This includes reaching a diverse audience through various channels and languages, establishing clear and inclusive evaluation criteria to, making the application process accessible, offering specialized support to groups facing barriers, and striving to ensure a diversity of perspectives among decision-makers to ensure high-quality decisions about community investment projects.
2.1.1		Clear Guidelines for Partnership Opportunities	Offers clear and accessible information about available community investment programs, outlining eligibility and application processes to ensure fairness and accessibility.
2.1.2		Application Process Review	Reviews application processes to remove unintended barriers, for example, unnecessary questions, burdensome requirements for information, or overly lengthy processes. Consider a low-barrier initial call for applications or a multi-stage process to reduce the burden on applicant organizations who may have access to fewer resources.
2.1.3		Inclusive Outreach and Promotion	Undertakes efforts to reach a diverse audience with information about community support opportunities, utilizing multiple communication channels and languages to connect with community members closest to the identified issues where applicable.
2.1.4		Clear, Inclusive and Transparent Criteria	Establishes clear and transparent criteria for evaluating community support initiatives that are inclusive of diverse organizational models and responsive to the realities of groups who may face barriers to funding opportunities. Requirements are straightforward and accessible, with reasonable, well-communicated timelines. The company also prioritizes flexible forms of support, including unrestricted or multi-year funding where possible.
2.1.5		Accessible Application Process	Ensures that community engagement and application processes are accessible and inclusive of people with disabilities by meeting or exceeding accessibility standards. Offers flexible application pathways and reporting requirements where appropriate, for example including qualitative and narrative options for Indigenous applicants.
2.1.6		Targeted Application Support	Offers specialized assistance to applicants upon request, particularly those from communities who may face barriers to funding opportunities. This can include offering alternative application formats (e.g., large print, braille, plain language), translation services, technical support, oral application options, extended deadlines, or one-on-one guidance to ensure equitable access to funding and opportunities.

Identifier	Practice	Indicator	Description
3	Measuring and Reporting Impact		
3.1	Impact Measurement and Reporting		The company establishes measurement and reporting processes in partnership with nonprofits to align with their capacity and needs in order to assess the outcomes of community investments.
3.1.2		Demographic Data Collection	Collects data about the demographic characteristics related to applicant and grantee organizations (eg. organizational leadership) and – where possible and in collaboration with nonprofit partners – populations served by community investment initiatives. Use this data internally to identify any gaps in processes or access to funding and externally to continually refine strategy and partnership impact. The company should solicit feedback from applicant and grantee organizations on this data collection to ensure it is collected in an ethical manner that minimizes potential harm to participants.
3.1.5		Flexible Reporting Requirements	Allows for reasonable flexibility in partnership evaluation and reporting requirements. In particular, co-develops and implements project evaluation processes with Indigenous partners, ensuring cultural relevance and sensitivity in evaluation activities and reporting.

Appendix C: A Note on Reconciliation and Indigenous Guidance

To develop the Reconciliation practices, we drew on a combination of research, expert input, and pilot testing to ground the recommendations in credible sources and Indigenous-informed guidance.

Preliminary consultations with sector partners helped us identify key areas of focus, including perspectives shared by Indigenous representatives as part of Imagine Canada's advocacy work.

We reviewed several relevant research resources, including those developed by Indigenous experts:

- International Funders for Indigenous Peoples (IFIP) Funder's Toolkit: Implementation of the United Nations Declaration on the Rights of Indigenous Peoples

- Real Estate Foundation of British Columbia report on Transformative Actions for UNDRIP Advancement
- Imagine Canada report on Advancing Equity in Corporate Community Investment
- Indigenous Peoples Resilience Fund (IPRF) Engagement Report Summary
- The Circle I4DM Definitional Matrix

We also engaged an equity-focused consultancy and commissioned an Indigenous consultant to review and suggest recommendations to the draft practices, ensuring that the framework meaningfully reflects Indigenous-informed approaches to community investment. Finally, the practices were piloted with 12 companies and refined based on their feedback, strengthening the relevance of the reconciliation-related guidance for corporate teams.

In the final round of consultations, we interviewed two professionals with specific expertise and lived experience in Indigenous corporate-nonprofit partnerships.

The Practices deliberately take a holistic, whole organization approach to engaging with Indigenous communities that extends beyond community investment, because we know that transactional relationships without a foundation of true partnership have done and continue to do harm. This is a living area of work that will continue to evolve through ongoing conversations with Indigenous experts and sector learning.

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Community Impact
Company Network

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