



## **Youth and Culture**

### **Establishing an Inclusive Child Fitness Tax Credit**

**Brief presented by the Canadian Conference of the Arts**  
to the Hon. James Flaherty, Minister of Finance,  
The Members of the Standing Committee on Finance  
and to the Blue Ribbon Panel on the Children's Physical Activity Tax Credit

**September 2006**

## Executive Summary

1. The Canadian Conference of the Arts (CCA) is the national forum for the arts and cultural community in Canada. Formed in 1945 by a coalition of artists and cultural institutions, the CCA represents the interests of over 250,000 Canadian artists, creators and arts professionals in matters of cultural policy. The CCA understands and represents their fundamental role in building and maintaining a creative, dynamic, and civil society.

The CCA is an authority, providing research, analysis and consultation on public policy in arts and culture. As a catalyst, the CCA fosters informed debates and collective action within the arts and cultural community and the creative industries in Canada.

2. The Canadian Conference of the Arts applauds the federal government for having included in the 2006 budget a \$ 500 children fitness tax credit to support Canadian parents who enrol children under 16 years old in organized physical sports activities. We believe that it is important that governments invest in whatever way possible in the welfare and training of next generations and it is well established that the health, social, and mental benefits a child derives from physical activities are crucial to her or his development as a human being.
3. We are evidently pleased to hear that artistic disciplines like dance and some forms of circus arts might qualify because of their cardiovascular aspects. The CCA however asserts that the benefits a child gets from dance extend beyond the physical and, like other forms of artistic training, contribute in a significantly different way to the mental and social “fitness” of that child. We also argue that those benefits flow over to the community where those children live.
4. As demonstrated in evidence presented here, adding a number of arts activities to the proposed tax benefit would assist in the academic and social development of those children who partake in a well-rounded set of extra-curricular activities. Moreover, making the tax benefit more inclusive would, through introducing new forms of expression and programming that engage children’s interests, further foster and encourage community respect, participation and growth, assist in pre-empting violent tendencies and crimes against communities. Further support for the recommendation presented here can be found in arguments of fairness and equality.
5. In light of the Government’s commitments to children and to families, and as supported by research presented in support of this brief, the CCA proposes that the Tax Benefit be structured as an inclusive tax benefit that supports the interests of all Canadian children and their parents.

The CCA therefore urges the Minister of Finance to accept the following recommendation:

## **Recommendation**

The CCA urges the Government to expand the Child Fitness Tax Benefit due to become effective on January 1, 2007, to include a variety of arts activities. The CCA defines arts activities as including artistic disciplines such as dance, music, literary creation, theatre and the visual arts, and, in keeping with UNESCO's own definition, also cinema, photography, audiovisual and the new technologies that support the digital arts.<sup>1</sup>

## Introduction

### A Canada Fit for Children

In a 2004 address to the United Nations General Assembly, the Government of Canada acknowledged, that healthy living includes participation in society and in activities such as arts and culture.

“Strong families and communities are crucial to the well being of children. Parents often struggle to keep pace with the modern economy and the numerous other demands on their time and energy. To ensure that Canada’s children are given the best possible start in life, the Government must assist parents, and the communities that influence the quality of a child’s life, when possible. Moreover, communities must be safe and secure, and provide a variety of easily accessible programs and services for families with children”<sup>ii</sup>

“...We will increase opportunities for community-based involvement in artistic and cultural programs. We will encourage artists and arts organizations to continue to play an important role in promoting the value of the arts and developing relationships with children, parents, families and teachers in formal and informal settings, as well as performance and exhibition venues. **Our strategies will be aimed at ensuring that programs are holistic in their approach and socially inclusive.** (emphasis added)”<sup>iii</sup>

The CCA believes that the Government of Canada must maintain this position and expand the notion of fit children by providing similar tax incentives to involve young persons in arts and cultural activities. The purpose of this brief is to support this policy measure through the demonstrated positive impacts artistic training can have for children as individuals and for the communities in which they are raised. The CCA’s position is also based on considerations of equity for all Canadians when it comes to the choices they make for the welfare of their children.

### The Child Fitness Tax Benefit

The Speech from the Throne on April 6, 2006 asserted the Federal Government’s (“the Government”) commitment to reducing the tax burden on *all* Canadians, to help communities provide hope and opportunity for our youth.<sup>iv</sup> The Government also acknowledged that strong families ensure a bright future for Canada, “The most important investment we can make as a country is to help families raise their children.”<sup>v</sup>

On May 2 2006 the Minister of Finance, the Hon. Jim Flaherty, presented the 2006 Federal Budget. Included in the presentation was a proposal to introduce a tax credit designed to promote physical fitness among children. The Child Fitness Tax Benefit (“the Tax Benefit”) will be effective January 1, 2007, will apply to each child under 16 and will covers up to \$500 in eligible fees for programs of physical activity.

Pointing at the economic benefits to communities of this tax credit, the Government has stated that the Tax Benefit will “put \$160 million into community level children’s sports and physical fitness, which equates to an average of \$500,000 per riding”.<sup>vi</sup>

On July 31 2006, the Government announced the names of the expert panel mandated to provide advice on the working definition of an eligible program for this credit.<sup>vii</sup> The panel is due to report its findings on October 6 2006.<sup>viii</sup> As indicated to the CCA in a recent discussion with a representative of the Department of Finance, some forms of dance and circus arts are likely to qualify for the credit as they also enhance the physical health of Canada's children.<sup>ix</sup>

### **The CCA's Position**

In light of the Government's commitments to children and to families, and as supported by research presented in support of this brief, the CCA proposes that the Tax Benefit be structured as an inclusive tax benefit that supports the interests of all Canadian children and of their parents. Although the CCA is encouraged by the inclusion of some forms of dance and circus arts in the proposed Tax Benefit, it is our position that as artistic activities, they provide more to the welfare of those children than physical fitness and such extra benefits should be recognized for other forms of artistic training.

The CCA argues that adding a number of arts activities to the proposed Tax Benefit would assist in the academic and social development of those children who partake in a well-rounded set of extra-curricular activities. Moreover, making the Tax Benefit more inclusive would, through introducing new forms of expression and programming that engage children's interests, further foster and encourage community respect, participation and growth, assist in pre-empting violent tendencies and crimes against communities. Such a measure would also respond to considerations of social justice and equity. And, as the government pointed out for sports, it too would put significant sums of money back into the communities and contribute indirectly to the support of culture.

Combined with stable and adequate public funding for arts and culture programs through the programs and agencies of the Department of Canadian Heritage, a more inclusive tax credit would be beneficial to Canadian children and their families in numerous ways.

## I. Benefits to Children as Individuals

*"We are for students. We are for our young people."*<sup>x</sup>

Recognition of the importance of arts training in children's education goes back to Antiquity. In the fifth century B.C., in his treatise on good government, Plato establishes music and gymnastics as the two fundamental disciplines in the training of leaders of his ideal city-state.<sup>xi</sup> And Rome's "Mens sana in corpore sano" points to the same recognition of the importance of the soul as much as of the body in forming good citizens.

Recent and numerous research projects clearly demonstrate that participation in artistic and cultural activities is a vital part of healthy child development. The benefits of participating in creative activities throughout childhood have been shown to include improved academic performance, improved health and social skills, improved higher order thinking skills and reduced involvement in crime.<sup>xii</sup>

A noted strength of arts participation is that it is inclusive of all levels of skills, it transcends economic, cultural and gender barriers and it can be used as an effective outreach tool to engage youth, while contributing to the creation of healthy and supportive communities for youth.<sup>xiii</sup>

Finally, research shows that while participation in organized sport is limited to those with the ability to commit their time and financial resources to registration fees, equipment, tournaments and competitions, participation in the arts offers unique opportunities for youth leadership development and for youth to affect positive change in their communities with little cost to their families<sup>xiv</sup>, which adds a social justice aspect to the arguments supporting our suggestion.

### Academic Success

Participation in the arts contributes to greater motivation for, and increased engagement in, learning.<sup>xv</sup> Several studies support the correlation between child participation in the arts and enhanced academic performance. Researchers have reported that students involved in the arts may exhibit higher academic achievement than their peers who are not involved in the arts.<sup>xvi</sup>

Other key findings suggest that:

- Learning in the arts has significant effects on learning in other domains;<sup>xvii</sup>
- Arts-involved students typically perform 16-18 percentage points above non-involved students in academic achievement;<sup>xviii</sup>
- Students with high arts participation from lower socio-economic communities especially perform higher academically;<sup>xix</sup>
- Drawing helps writing. Song and poetry make facts memorable. Drama makes history more vivid and real. Creative movement makes processes understandable;<sup>xx</sup>
- Sustained involvement in theatre corresponds with greater success in reading and sustained involvement in music corresponds with greater success in mathematics;<sup>xxi</sup>
- Grade 4 students who took music lessons outside of school scored significantly better on all language and mathematics measures than their peers who did not take music lessons outside of school;<sup>xxii</sup>

- Youth in extracurricular arts programs – more so than those involved in other extracurricular programs (sport, academic, and community involvement) – do better in school due to the mixture of “roles, risks, and rules” offered by arts programming.<sup>xxiii</sup>

## Personal Development

The benefits to a child receiving artistic training go beyond academic success. The arts have repeatedly been credited as important for experiencing the joy of creating, developing attention to detail, and learning ways of expressing thoughts, knowledge, and feelings beyond words.<sup>xxiv</sup> Moreover, participation in the arts builds resilience and self-esteem in children, while permitting the making of mistakes, as part of the creative process, and cultivating responsible and productive management of risk.<sup>xxv</sup>

### Other noteworthy benefits include:

- The role of the arts as a catalyst for self-directed learning;<sup>xxvi</sup>
- The ability of the arts to assist with positive identity formation;<sup>xxvii</sup>
- **The significant correlation between youth participation in sustained, structured community-based arts programs, and the development of pro-social behaviours and decreased conduct and emotional problems ;**<sup>xxviii</sup>
- **Youth in structured, community-based arts programs demonstrate increased confidence, interpersonal skills, conflict resolution skills, and problem solving skills;**<sup>xxix</sup>
- The development of creativity allows people to explore their values, meanings and dreams and raises expectations about what is possible and desirable;<sup>xxx</sup>
- Participation in the arts increases children’s capacity for responsible citizenship and their respect for democratic principles;<sup>xxxi</sup>
- And, by giving us new ways of thinking or reaffirming current beliefs, cultural participation increases our confidence to interact with others around us (the world in general).<sup>xxxii</sup>

## II. Benefits to Canadian Communities: Inclusive and Diverse

*“The ability to engage and motivate children and youth from all socio-economic levels in education and community is a respected strength of arts and culture.”<sup>xxxiii</sup>*

While the most immediate benefits of training in the arts are to the child, the ripple effects are not negligible as they enhance, and to some degree support financially, the importance of arts and culture in our communities.

Cultural participation is beneficial to communities as it promotes group interaction, diversity and co-operation. Extra-curricular arts involvement creates opportunities for young people to have contact with positive role models and full social contact with peers in pro-social environments.<sup>xxxiv</sup> Moreover, societies that have dynamic and diverse cultures will evolve toward greater tolerance and respect for human rights, the individual, and the diversity of ideas.<sup>xxxv</sup>

### Benefits to the Community

“Evidence suggests that cultural participation helps to connect individuals to the social spaces occupied by others and encourages them to “buy-in” to institutional rules and shared norms of behaviour. Without this “buy-in”, individuals are less likely to enter into willing collaboration with others and without that co-operation, civic engagement and social capital — key components of social cohesion — may be weakened”.<sup>xxxvi</sup>

This “willing participation” helps to empower communities as it brings people together and fosters new networks, partnerships and bonds. These relationships help develop the facilitation of information-sharing, skill-building, and the promotion of cultural awareness as well as reducing boredom and crime — all of which increases community pride, buy-in and individual and collective capacity.<sup>xxxvii</sup> This is particularly well evidenced through the Winnipeg Project’s outcome. The Winnipeg Project examined the value of enhancing cultural capital in the city of Winnipeg and found that the process of making art participatory:

- Encourages an involved, action-based society;
- Facilitates healthy interaction;
- Increases pride, responsibility, and energy towards building healthy communities  
Increases social capital;
- Increases openness to outside communities;
- Leads to positive engagement in community development and change; and
- Increases ability for complex decision-making and conflict transformation.<sup>xxxviii</sup>

The Creative City Network sets out to help places become communities by organizing inclusive arts and cultural programming. Cities classified as ‘inner cities’ often struggle to effect positive change that unites residents. Local interviews conducted with community-based arts organizations for the Winnipeg Project revealed that poverty is the most powerful influence in the neighbourhoods in which they are active and presents an ongoing challenge for their operations. All of the organizations that the Project spoke with see value in arts programming as a means with which to address myriad factors compounding poverty, “Unemployment, education, health and skill development, community connections, individual self-worth, communication skills, trust and so on — all can be altered and improved in some way by access to arts programming”.<sup>xxxix</sup>



While the CCA recognizes that community involvement in the arts is not a panacea, the CCA shares the view that “through community involvement in the arts, vitality and resilience are injected into places and that is vital to turning a place into a community”.<sup>x1</sup>

Furthermore, an additional, and most beneficial, consequence of supporting community arts programmes is that it can lead to subsequent economic regeneration through urban revitalization in cities, as seen in Quebec City’s Quartier St. Roch.<sup>xlii</sup> The benefits are as obvious as they are latent. Experts have noted that,

“...those Canadian cities and communities that have recognized the importance of culture are better positioned to meet future challenges and opportunities, that Canada’s culture of the future will be shaped by, and shape, how we learn, work and live, and that strong cultural engagement can substantially improve the cohesiveness, confidence and international image and attractiveness of places, with attendant economic environmental and social benefits.”<sup>xliii</sup>

Therefore, it can be argued that extending the proposed tax credit to include community-based arts programmes is not only in line with the Government’s commitment to families and youth, but also with its desire to prevent and reduce crime, as evidenced by the Winnipeg Project.

### **Benefits to Children as Members of Their Communities**

Participation in sports, joining clubs or groups, and taking music, dance, or art lessons are examples of ways in which young people can participate in their community, learn new skills, and socialize beyond their family boundaries.<sup>xliiii</sup> When the arts become central in an organization or community, the learning environment improves, and the organizational culture transforms to become more positive, creative, and supportive.<sup>xliiii</sup>

As emphasized at the United Nations General Assembly Special Session on Children in 2004,

“Artistic and cultural activities also play a key role in engaging children in communities. Small neighbourhood art centres can provide important entry points to arts programs. Children in Aboriginal communities that are rural or remote respond enthusiastically to such programs when facilities are available. Spaces designed for older children who are living in conditions of risk, including street and homeless children, can support their transition back into the community. As the cultural sector comprises one quarter of the Canadian workplace, art and creative centres can also play a key role in assisting with résumé and portfolio building to improve access to education and future employment.”<sup>xliiii</sup>

Children engaged in community arts programmes benefit as members of their community because:

- The arts encourage intercultural exchange and respect of differences,<sup>xliiii</sup>
- Youth involved in theatre develop higher levels of empathy and tolerance for others,<sup>xliiii</sup>
- Parents with youth involved in sustained, structured community-based arts programs show a positive increase in the perception of their neighbourhoods,<sup>xliiii</sup>
- The arts contribute to the development of civic values, leadership, and active citizenship among youth,<sup>xliiii</sup>

- Involvement in the arts opens pathways for young people to make contributions and connections (teaching, coaching, employment, etc.) to their communities;<sup>1</sup>

### **Other considerations**

When presenting its current Child Fitness Tax Benefit, the government stated that the measure would re-inject \$ 160 M into sports activities at the community level. While the CCA cannot quantify the amount of money that would flow back to the cultural sector at the community level if our proposal is accepted, it is obvious that there will be a positive impact from that point of view. Artists can rarely afford to live from the practice of their art and must supplement their revenue in different ways. Teaching and coaching are a source of revenue which helps support the creative or performing activities of thousands of Canadian artists.

Arguments to make the tax benefit more inclusive can also be drawn from fairness and social justice arguments. Quite apart from not recognizing the equally important contribution artistic training makes to a child's formation, why favour those who prefer sports to arts as a means to becoming a fit citizen? And for those who do both, why demean arts vs. sports?

The relatively lower cost of arts training vs. that of sports participation adds a form of economic discrimination to the current tax benefit which would be in fact reversed if CCA's proposal is adopted. Finally, one could argue that more social fairness would result from extending the tax credit to arts training given the children gender statistics attached to both sectors of activities.

### III. Conclusion

*The one constant is the transformational experience that occurs for a young person that can change their life forever.<sup>ii</sup>*

In the last 4 months the Government has declared that it:

- Wants to make sure there are some tax reductions to even it (spending) out, to give Canadians the right to spend their own money as much as possible;<sup>iii</sup>
- Wants measures to help families with children is a priority for all members of th[e] House and [the Conservative] party believes that all parents need help;<sup>iii</sup>
- And, that it recognizes that each family has its own challenges and that no two families are alike. And it's individuals, not the government, who are in the best position to make the right choices for themselves and their families.<sup>liv</sup>

The CCA applauds the Government's commitment to young Canadians by increasing the physical fitness of Canadian children through the proposed child fitness tax credit. On May 2<sup>nd</sup> the Minister of Finance stated that,

This government knows how important it is for every family to be able to meet immediate needs and to plan ahead so our children can make the most of living in a great country like Canada. The government is dedicated to that cause, in the service of all Canadians.<sup>iv</sup>

The Government has acknowledged clearly that a better life for all Canadians is its priority, and the CCA supports this priority by demonstrating the important role of the arts as part of better life for Canadian families and children.<sup>lvi</sup>

On the basis of these assertions and for the reasons exposed above, the CCA proposes that the Government allow families to freely decide what extra-curricular activities they partake in and that the tax credit be made accessible to more Canadian families, including those who cannot afford the additional costs of sport not covered by the Fitness Tax Credit. It is our conviction that children and their families must be equally able to benefit from a tax credit that is inclusive of the diverse needs and interests of all young Canadian children.

By extending the tax credit, and encouraging and enabling children and their families to partake in a wider array of extra-curricular activities, the Government is acknowledging that the interests and needs of Canadian families are diverse and that Canadian children deserve equal benefits and equal opportunities to learn and lead healthy lives.

## Recommendation

The CCA urges the Government to expand the Child Fitness Tax Benefit due to become effective on January 1, 2007, to include a variety of arts activities. The CCA defines arts activities as including artistic disciplines such as dance, music, literary creation, theatre and the visual arts, and, in keeping with UNESCO's own definition, also cinema, photography, audiovisual and the new technologies that support the digital arts.<sup>ivii</sup>

## Endnotes:

- <sup>i</sup> UNESCO: International Links to Education and Art, <[http://portal.unesco.org/culture/en/ev.php-URL\\_ID=2918&URL\\_DO=DO\\_TOPIC&URL\\_SECTION=201.html](http://portal.unesco.org/culture/en/ev.php-URL_ID=2918&URL_DO=DO_TOPIC&URL_SECTION=201.html)>
- <sup>ii</sup> *Ibid*, at p. 41.
- <sup>iii</sup> *Ibid*, at p. 81.
- <sup>iv</sup> Canada, “Canada’s New Government – Speech from the Throne: Turning A New Leaf” (Ottawa 2006), <[http://www.sft-ddt.gc.ca/sft-ddt\\_e.pdf](http://www.sft-ddt.gc.ca/sft-ddt_e.pdf)> at p. 5-6. ISBN 0-662-42965-6
- <sup>v</sup> *Ibid*, at p. 6.
- <sup>vi</sup> Hon. Michael Chong (President of the Queen’s Privy Council for Canada, Minister of Intergovernmental Affairs and Minister for Sport, CPC), <[http://www.parl.gc.ca/39/1/ParlBus/Chambus/House/debates/022\\_2006-05-12/ques022-E.htm](http://www.parl.gc.ca/39/1/ParlBus/Chambus/House/debates/022_2006-05-12/ques022-E.htm)>.
- <sup>vii</sup> Canada, Department of Finance (Ottawa: July 31, 2006), <<http://www.fin.gc.ca/news06/06-035e.html>>.
- <sup>viii</sup> *Ibid*.
- <sup>ix</sup> Telephone discussion on July 31, 2006 with Carl Juneau of the Department of Finance.
- <sup>x</sup> Hon. Jim Flaherty (Minister of Finance, CPC), 39<sup>th</sup> Parliament, 1<sup>st</sup> Session, Edited Hansard Number 043, <[http://www.parl.gc.ca/39/1/ParlBus/Chambus/House/debates/043\\_2006-06-19/ques043-E.htm](http://www.parl.gc.ca/39/1/ParlBus/Chambus/House/debates/043_2006-06-19/ques043-E.htm)>.
- <sup>xi</sup> Plato, *The Republic*, 412a
- <sup>xii</sup> Canada, “A Canada Fit For Children: Canada’s Follow-Up to the United Nations General Assembly Special Session on Children” (April 2004) at pg. 80. ISBN 0-66036991-2
- <sup>xiii</sup> “Making the Case for Culture: Personal and Social Development of Children and Youth”, Creative City Network of Canada (Vancouver, 2005), <<http://www.creativecity.ca/resources/making-the-case/personal-social-development-youth.pdf>>.
- <sup>xiv</sup> *Ibid*.
- <sup>xv</sup> Dr. Rena Upitis and Dr. Katharine Smithrim, “Learning Through the Arts: National Assessment 1999-2002 Final Report to The Royal Conservatory of Music”, (Faculty of Education, Queen’s University, 2003), <[http://educ.queensu.ca/~arts/LTTA.April\\_final.30.doc](http://educ.queensu.ca/~arts/LTTA.April_final.30.doc)> at p. 6.
- <sup>xvi</sup> These researchers include:  
Dr. Rena Upitis and Dr. Katharine Smithrim, “Learning Through the Arts: National Assessment 1999-2002 Final Report to The Royal Conservatory of Music”, (Faculty of Education, Queen’s University, 2003), <[http://educ.queensu.ca/~arts/LTTA.April\\_final.30.doc](http://educ.queensu.ca/~arts/LTTA.April_final.30.doc)> at p. 6.  
Catterall, J.S., Champleau, R., & Iwanaga, John, “Involvement in the arts and human development: General involvement and intensive involvement in music and theater arts” (1998), <<http://aep-arts.org/champions.html>> at p. 15-32;  
Deasy, R.J. (Ed.). “Critical links: Learning in the arts and student academic and social development.” Washington, DC: Arts Education Partnership (2002);  
Murfee, ‘Eloquent evidence: Arts at the core of learning’ Washington, DC: National Assembly of States Arts Agencies, (1995). All noted in “Making the Case for Culture: Personal and Social Development of Children and Youth”, Creative City Network of Canada (Vancouver, 2005), <<http://www.creativecity.ca/resources/making-the-case/personal-social-development-youth.pdf>>.

---

<sup>xvii</sup> R.J. (Ed.). "Critical links: Learning in the arts and student academic and social development." Washington, DC: Arts Education Partnership (2002); E.B. Fiske (Ed.), *Champions of change: The impacts of the arts on learning* (Washington, DC: Arts Education Partnership (1999) at p. 1-18, <<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>>; Murfee, "Eloquent evidence: Arts at the core of learning" Washington, DC: National Assembly of States Arts Agencies, (1995). In "Making the Case for Culture: Personal and Social Development of Children and Youth", Creative City Network of Canada (Vancouver, 2005), < <http://www.creativecity.ca/resources/making-the-case/personal-social-development-youth.pdf>>.

<sup>xviii</sup> Catterall, J.S., Champleau, R., & Iwanaga, John, "Involvement in the arts and human development: General involvement and intensive involvement in music and theater arts" (1999), < <http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf> > at p. 15-32

<sup>xix</sup> *ibid.*

<sup>xx</sup> Murfee, "Eloquent evidence: Arts at the core of learning" Washington, DC: National Assembly of States Arts Agencies, (1995). In "Making the Case for Culture: Personal and Social Development of Children and Youth", Creative City Network of Canada (Vancouver, 2005), < <http://www.creativecity.ca/resources/making-the-case/personal-social-development-youth.pdf>>; Catterall, J.S., Champleau, R., & Iwanaga, John, "Involvement in the arts and human development: General involvement and intensive involvement in music and theater arts" (1999), < <http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf> > at p. 15-32; Dr. Rena Uptis and Dr. Katharine Smithrim, "Learning Through the Arts: National Assessment 1999-2002 Final Report to The Royal Conservatory of Music", (Faculty of Education, Queen's University, 2003), <[http://educ.queensu.ca/~arts/LTTA.April\\_final.30.doc](http://educ.queensu.ca/~arts/LTTA.April_final.30.doc)>.

<sup>xxii</sup> Dr. Rena Uptis and Dr. Katharine Smithrim, "Learning Through the Arts: National Assessment 1999-2002 Final Report to The Royal Conservatory of Music", (Faculty of Education, Queen's University, 2003), <[http://educ.queensu.ca/~arts/LTTA.April\\_final.30.doc](http://educ.queensu.ca/~arts/LTTA.April_final.30.doc)> at p.16.

<sup>xxiii</sup> Brice Heath, Shirley, with Adelma Roach, "Imaginative Actuality: Learning in the Arts During the Nonschool Hours, Champions of Change: The Impact of the Arts on Learning", The Arts Education Partnership and The President's Committee on the Arts and the Humanities, (1999), <<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>>.

<sup>xxiv</sup> Dr. Rena Uptis and Dr. Katharine Smithrim, "Learning Through the Arts: National Assessment 1999-2002 Final Report to The Royal Conservatory of Music", (Faculty of Education, Queen's University, 2003), <[http://educ.queensu.ca/~arts/LTTA.April\\_final.30.doc](http://educ.queensu.ca/~arts/LTTA.April_final.30.doc)> at p.6 (per Eisner, 1994, 2002; Greene, 1995; Howard, 1992)

<sup>xxv</sup> Canada, Department of Justice: Arts and Recreation Sector Round Table on Youth Justice Renewal (Ottawa, 1999), <<http://canada.justice.gc.ca/en/ps/yj/partnership/ars.html>>; Brice Heath, Shirley, with Adelma Roach, "Imaginative Actuality: Learning in the Arts During the Nonschool Hours, Champions of Change: The Impact of the Arts on Learning", The Arts Education Partnership and The President's Committee on the Arts and the Humanities, (1999), <<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>>; Canadian Council on Social Development, "Recreation and children and youth living in poverty: Barriers, benefits and success stories" Canadian Parks and Recreation Association (Ottawa, 2001).

<sup>xxvi</sup> Seidel, S. "Stand and unfold yourself": A monograph on the Shakespeare & Company research study (1999). In E.B. Fiske (Ed.), *Champions of change: The impacts of the arts on learning* (Washington, DC: Arts Education Partnership, <<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>> at p. 61-76.

<sup>xxvii</sup> Catterall, J.S., Champleau, R., & Iwanaga, John, "Involvement in the arts and human development: General involvement and intensive involvement in music and theater arts" (1999), < [www.aep-arts.org/PDF%20Files/ChampsReport.pdf](http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf) > at p. 15-32;

- 
- Palmer Wolf, D. (1999). Why the arts matter in education or just what do children learn when they create an opera. In E.B. Fiske (Ed.), *Champions of change: The impacts of the arts on learning* (pp. 91-98). Washington, DC, Arts Education Partnership, <[www.aep-arts.org/PDF%20Files/ChampsReport.pdf](http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf)>;
- Seidel, S. "Stand and unfold yourself": A monograph on the Shakespeare & Company research study (1999). In E.B. Fiske (Ed.), *Champions of change: The impacts of the arts on learning* (Washington, DC: Arts Education Partnership, <<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>> at p. 61-76;
- Oreck, Barry, Baum, Susan, & McCartney, Heather. "Artistic talent development for urban youth: The promise and the challenge". In E.B. Fiske (Ed.), *Champions of change: The impacts of the arts on learning*. Washington, DC: Arts Education Partnership, <<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>>.
- <sup>xxviii</sup> Ross, D., & Roberts, P. "*Income and child well-being: A new perspective on the poverty debate*". Canadian Council on Social Development. (Ottawa: 1999);
- Wright, Robin., John, Lindsay, Offord, David, & Rowe, William. *National Arts and Youth Demonstration Project*. Symposium held in Montréal, Québec (2004), <<http://www.mcgill.ca/naydp/symposium/>>.
- <sup>xxix</sup> Wright, Robin., John, Lindsay, Offord, David, & Rowe, William. *National Arts and Youth Demonstration Project*. Symposium held in Montréal, Québec (2004), <<http://www.mcgill.ca/naydp/symposium/>>.
- <sup>xxx</sup> Voluntary Arts Network. "So, what's so great about the voluntary arts? 50 points to make to policy makers and funders", VAN Briefing. Cardiff, Wales: Voluntary Arts Network: 4. (2005), <<http://www.voluntaryarts.org/uploaded/map188.pdf>>.
- <sup>xxxi</sup> Canada, "A Canada Fit For Children: Canada's Follow-Up to the United Nations General Assembly Special Session on Children" (April 2004) at pg. 40. ISBN 0-66036991-2
- <sup>xxxii</sup> Stanley, D. "Introduction: The Social Effects of Culture". Canadian Journal of Communication, Vol.31, 2006, <<http://www.cjc-online.ca/viewarticle.php?id=1728>> at p. 9.
- <sup>xxxiii</sup> "Making the Case for Culture: Personal and Social Development of Children and Youth", Creative City Network of Canada (Vancouver, 2005), <<http://www.creativecity.ca/resources/making-the-case/youth-and-arts-3.html>>.
- <sup>xxxiv</sup> Canada, Department of Justice: Arts and Recreation Sector Round Table on Youth Justice Renewal (Ottawa, 1999), <<http://canada.justice.gc.ca/en/ps/yj/partnership/ars.html>>.
- <sup>xxxv</sup> Stanley, D. "Introduction: The Social Effects of Culture". Canadian Journal of Communication, Vol.31, 2006, <<http://www.cjc-online.ca/viewarticle.php?id=1728>>.
- <sup>xxxvi</sup> Michelle Kelly, Etoile Stewart, Michael Dudley. "Enhancing Cultural Capital: The Arts And Community Development in Winnipeg", The Institute of Urban Studies, University of Winnipeg, (Winnipeg, 2005) at p. 14.
- <sup>xxxvii</sup> Michelle Kelly, Etoile Stewart, Michael Dudley. "Enhancing Cultural Capital: The Arts And Community Development in Winnipeg", The Institute of Urban Studies, University of Winnipeg, (Winnipeg, 2005) at p. 23.
- <sup>xxxviii</sup> Michelle Kelly, Etoile Stewart, Michael Dudley. "Enhancing Cultural Capital: The Arts And Community Development in Winnipeg", The Institute of Urban Studies, University of Winnipeg, (Winnipeg, 2005) at p. 24.
- <sup>xxxix</sup> Michelle Kelly, Etoile Stewart, Michael Dudley. "Enhancing Cultural Capital: The Arts And Community Development in Winnipeg", The Institute of Urban Studies, University of Winnipeg, (Winnipeg, 2005) at p. 6.
- <sup>xl</sup> "Form Restless Communities to Resilient Places: Building a Stronger Future for All Canadians" Final Report of the External Advisory Committee on Cities and the Communities (June 2006), <[http://www.infrastructure.gc.ca/eacc-ccevc/rep-rap/4\\_e.shtml](http://www.infrastructure.gc.ca/eacc-ccevc/rep-rap/4_e.shtml)> at p. xvii. ISBN 0662-43555-9

---

<sup>xli</sup> “Making the Case for Culture: Culture as an economic engine”, Creative City Network of Canada, Vancouver BC, 2005 at 4  
<<http://www.creativecity.ca/resources/project-profiles/Urban-Renewal-St-Roch-Quarter.html> > at p. 4.

<sup>xlii</sup> “Form Restless Communities to Resilient Places: Building a Stronger Future for All Canadians” Final Report of the External Advisory Committee on Cities and the Communities (June 2006),  
< [http://www.infrastructure.gc.ca/eacc-ccevc/rep-rap/4\\_e.shtml](http://www.infrastructure.gc.ca/eacc-ccevc/rep-rap/4_e.shtml) > at p. xvii. ISBN 0662-43555-9

<sup>xliii</sup> Canadian Council on Social Development, “Recreation and children and youth living in poverty: Barriers, benefits and success stories” Canadian Parks and Recreation Association (Ottawa, 2001).

<sup>xliv</sup> Brice Heath, Shirley, with Adelma Roach, “Imaginative Actuality: Learning in the Arts During the Nonschool Hours, Champions of Change: The Impact of the Arts on Learning”, The Arts Education Partnership and The President’s Committee on the Arts and the Humanities, (1999),  
<<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>>;  
Catterall, J. and L. Waldorf. “Chicago Arts Partnerships in Education: Summary Evaluation.” In E. Fiske ed. *Champions of Change: The Impact of the Arts on Learning*. Washington, DC: The Arts Education Partnership and the President’s Committee on the Arts and the Humanities (1999),  
< <http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf> >;  
Murfee, ‘Eloquent evidence: Arts at the core of learning’ Washington, DC: National Assembly of States Arts Agencies, (1995). In “Making the Case for Culture: Personal and Social Development of Children and Youth”, Creative City Network of Canada (Vancouver, 2005),  
< <http://www.creativecity.ca/resources/making-the-case/personal-social-development-youth.pdf>>;  
Smyth, L., & Stevenson, L. (2005). “You want to be part of everything: The arts, community & learning.” Washington, DC: Arts Education Partnership,  
<<http://aep-arts.org/PDF%20Files/YouWantToBePart.pdf>>.

<sup>xlv</sup> Canada, “A Canada Fit For Children: Canada’s Follow-Up to the United Nations General Assembly Special Session on Children” (April 2004) at pg. 80-81. ISBN 0-66036991-2

<sup>xlvi</sup> Murfee, “Eloquent evidence: Arts at the core of learning” Washington, DC: National Assembly of States Arts Agencies, (1995). In “Making the Case for Culture: Personal and Social Development of Children and Youth”, Creative City Network of Canada (Vancouver, 2005),  
< <http://www.creativecity.ca/resources/making-the-case/personal-social-development-youth.pdf>>;  
Smyth, L., & Stevenson, L. (2005). “You want to be part of everything: The arts, community & learning.” Washington, DC: Arts Education Partnership,  
<<http://aep-arts.org/PDF%20Files/YouWantToBePart.pdf>>.

<sup>xlvii</sup> Catterall, J.S., Champeau, R., & Iwanaga, John, “Involvement in the arts and human development: General involvement and intensive involvement in music and theater arts” (1999),  
< <http://aep-arts.org/champions.html>> at p. 15-32;

<sup>xlviii</sup> Wright, Robin., John, Lindsay, Offord, David, & Rowe, William. *National Arts and Youth Demonstration Project*. Symposium held in Montréal, Québec (2004),  
<<http://www.mcgill.ca/naydp/symposium/>>.

<sup>xlix</sup> Brice Heath, Shirley, with Adelma Roach, “Imaginative Actuality: Learning in the Arts During the Nonschool Hours, Champions of Change: The Impact of the Arts on Learning”, The Arts Education Partnership and The President’s Committee on the Arts and the Humanities, (1999),  
<<http://www.aep-arts.org/PDF%20Files/ChampsReport.pdf>>;  
Canada, Department of Justice: Arts and Recreation Sector Round Table on Youth Justice Renewal (Ottawa, 1999),  
<<http://canada.justice.gc.ca/en/ps/yj/partnership/ars.html>>.

<sup>l</sup> Canada, Department of Justice: Arts and Recreation Sector Round Table on Youth Justice Renewal (Ottawa, 1999),  
<<http://canada.justice.gc.ca/en/ps/yj/partnership/ars.html>>.



---

<sup>ii</sup> “Government Spending on Culture in Canada, 1992-93 to 2002-2003”, Hill Strategies (2004), <<http://www.hillstrategies.com>>.

<sup>iii</sup> Ms. Diane Ablonczy (Parliamentary Secretary to the Minister of Finance, CPC), <[http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/015\\_2006-05-03/han015\\_1740-E.htm](http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/015_2006-05-03/han015_1740-E.htm)>.

<sup>iii</sup> Ms. Diane Ablonczy (Parliamentary Secretary to the Minister of Finance, CPC), <[http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/015\\_2006-05-03/han015\\_1750-E.htm](http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/015_2006-05-03/han015_1750-E.htm)>.

<sup>iv</sup> Standing Committee on Finance, Number 007, 1<sup>st</sup> Session, 39<sup>th</sup> Parliament, Tuesday, May 30, 2006, <<http://cmte.parl.gc.ca/cmte/CommitteePublication.aspx?SourceId=146876>>.

<sup>iv</sup> Hon. Jim Flaherty (Minister of Finance, CPC), House of Commons Debates, Vol 141, Number 014 1<sup>st</sup> Session 39<sup>th</sup> Parliament, official report (Hansard) Tuesday May 2, 2006 at: <[http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/014\\_2006-05-02/han014\\_1705-E.htm](http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/014_2006-05-02/han014_1705-E.htm)>.

<sup>vi</sup> . Jim Flaherty (Minister of Finance, CPC), House of Commons Debates, Vol 141, Number 014 1<sup>st</sup> Session 39<sup>th</sup> Parliament, official report (Hansard) Tuesday May 2, 2006 at: <[http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/014\\_2006-05-02/han014\\_1700-E.htm](http://www.parl.gc.ca/39/1/parlbus/chambus/house/debates/014_2006-05-02/han014_1700-E.htm)>.

<sup>lvii</sup> UNESCO: International Links to Education and Art, <[http://portal.unesco.org/culture/en/ev.php-URL\\_ID=2918&URL\\_DO=DO\\_TOPIC&URL\\_SECTION=201.html](http://portal.unesco.org/culture/en/ev.php-URL_ID=2918&URL_DO=DO_TOPIC&URL_SECTION=201.html)>