# Table of Contents

Foreword ........................................................................................................................................ 3  
Introduction .................................................................................................................................. 4  
Mandate and Objectives .............................................................................................................. 5  
Membership .................................................................................................................................. 6  
Planning Assumptions .................................................................................................................. 9  
The Work Plan .............................................................................................................................. 10  
  The Challenges ........................................................................................................................... 10  
  Research and Reports ................................................................................................................ 11  
  Consultations and Communications ......................................................................................... 12  
  Summary of Recommendations ............................................................................................... 13  
  Four Key Issues ......................................................................................................................... 14  
  Additional Action Items .......................................................................................................... 15  
Lessons Learned .......................................................................................................................... 15  
Relevant Documents List ............................................................................................................. 19  
Appendix A - Meetings ................................................................................................................ 20
Foreword

As Co-chairs of the Joint Table on Regulatory Reform we are proud of the work that the Table has accomplished. The process was a model for cooperative problem solving and lifelong learning. The experience is one we will value as we all move forward with our respective careers.

We would like to thank Table members for their support and their achievements in often stressful dialogue and debate. That we achieved consensus and approval from the broader community speaks volumes about how seriously all Table members took their work.

We would be remiss if we did not acknowledge the dedication and professionalism exhibited by the Table’s Secretariat. Without their commitment and innovation our work could not have progressed as far as it did.

Our report, Strengthening Canada's Charitable Sector: Regulatory Reform, provides a detailed look at our recommendations and the discussions that took place. It is indeed a reference of the thinking that was undertaken and provides a detailed look at our views on regulatory reform. Our goal was to suggest ideas that would lead to an effective and supportive regulatory framework and we believe that we have achieved that.

This report summarizes the process and work that the Table undertook. To examine the recommendations we made in detail, we suggest that you review the Table’s Report, Strengthening Canada's Charitable Sector: Regulatory Reform.

We are pleased to have been part of the Voluntary Sector Initiative and believe that the work that has been done will help to improve working relationships between the government and the voluntary sector for years to come.

Maureen Kidd, Co-Chair
Director General
Charities Directorate
Canada Customs and Revenue Agency
Ottawa, Ontario

Bob Wyatt, Co-Chair
Executive Director
The Muttart Foundation
Edmonton, Alberta
Introduction

The Joint Regulatory Table (JRT) was formed in November 2000, as part of the federal government’s Voluntary Sector Initiative, to continue the work on regulatory issues that began in the process that led to the report, *Working Together*. The Table was asked to consider three issues and make recommendations to government. These issues were:

- increasing the transparency of the regulatory process;
- improving the system for appealing decisions made by the regulator; and
- introducing a range of penalties for non-compliance with legal requirements.

The Table was also asked to develop and discuss further the institutional models, identified in the *Working Together* report, within which the regulatory function could be exercised.

In August 2002, the JRT released its interim report and then held public consultations in 21 cities across the country. Many of the recommendations in the interim report were endorsed by the more than 500 participants from 388 organizations that participated in the consultations.

As a result of the recommendations received, the Table modified some of its initial assumptions and proposals, and published extensive recommendations in March 2003 in the report, *Strengthening Canada’s Charitable Sector: Regulatory Reform*.

The JRT’s goal was to discuss and make recommendations that would achieve an effective and supportive regulatory framework for Canada’s Voluntary Sector.

The objective of this report is to summarize the work and process undertaken by the Table as well as to articulate the lessons learned during this collaborative venture.

Unlike many of the other Tables, the JRT’s work required an understanding of the framework governing charities and the workings of Government in highly technical areas such as the *Income Tax Act*. This demanded a major learning curve for both participants from the voluntary sector and representatives from the Government of Canada. The first step was to build a general understanding of the Regulations that currently exist and an awareness of how changes get made in regard to income tax matters.

The JRT focused its attention on issues connected with registered charities.
The regulation of charities involves various levels of government. The federal government’s authority over charities comes primarily from the Income Tax Act.¹ That Act makes charities exempt from the payment of income tax. It also allows registered charities to issue receipts for donations, and these receipts allow donors to claim a tax credit for their contributions.

There are, currently, about 80,000 federally registered charities in Canada. In 2001, federal tax revenue from individuals and corporations was reduced by about $1.5 billion as a result of contributions to these charities.²

We also recognize that the regulation of charities is not a matter involving only government and the sector. The public has an important “stake” in how charities are regulated.

Charities, as part of the broader voluntary sector, help to cultivate a strong civil society and a federal government connected to citizens. They act as a vehicle for social cohesion and provide opportunities for individual Canadians to volunteer or work on issues of importance to themselves and their communities. Also, because donors to charities receive tax credits, all Canadians have a financial stake in which organizations are allowed to issue charitable-donation receipts.

In making final recommendations to ministers, the JRT attempted to balance the interests of the sector, the government and the public at large.

**Mandate and Objectives**

The JRT was charged with developing proposals for:

- making the registration process for charities more transparent;
- introducing alternative sanctions for non-compliant charities;
- devising a new appeal process to address determinations of the CCRA's Charities Directorate; and
- exploring the possibility of a new regulatory structure for charities.

¹ This does not mean that the Income Tax Act is the only federal legislation that affects charities. There are several other federal statutes affecting charities. For example, the Canada Corporations Act identifies the terms and conditions for incorporating non-profit organizations. The Competition Act prohibits deceptive fundraising practices, and the Personal Information Protection and Electronics Documents Act specifically prohibits the sale of donor, membership and other fundraising lists without the active consent of individuals on the list.

² This figure is a conservative estimate of the total tax assistance provided to charities as it excludes the sales tax rebates for charities and the benefits associated with the tax-exempt status of charities. If one were to include provincial revenue not realized, this figure could increase to $2 billion.
The Table decided that possible solutions must respect provincial jurisdiction, respect privacy rights of third parties and other federal restrictions on the release of information, meet the requirements of the *Income Tax Act*, be supported by the public and a strong majority of the voluntary sector, and be administratively efficient in obtaining the desired outcome at the lowest cost.

The JRT served as a forum for discussion and also directed the data-collection and analysis required for policy making in the areas within its mandate. In the latter role, it was supported by a full-time secretariat and research team, but it was also able to contract for additional research and for consultations within the allotted budget.

In considering a new regulatory structure for charities, the JRT members were allowed to approach provincial governments to obtain information and could also provide information if requested by provincial governments. However, its mandate did not extend to discussing possible solutions with the provinces, except as authorized by the Privy Council Office.

**Relationship between the JRT and the Joint Coordinating Committee**

Resolution of regulatory issues is one component of the Voluntary Sector Initiative. A Joint Coordinating Committee provided overall coordination for the various joint groups and tables of the Voluntary Sector Initiative, and helped manage the collaborative process on behalf of the government and voluntary sector.

In the case of the JRT, this included providing advice on: the timing, process and scope of consultations, given that other consultations were also being planned; the need for consistency of messages so that regulatory questions were properly situated as one part of a larger initiative; and, any potential for increased effectiveness and efficiency through inter-table co-operation.

**Membership**

The JRT had 14 members, including two co-chairs. Numbers were drawn equally from the government and the voluntary sector.

The government members were drawn from the executive level; the majority of sector representatives were at the Executive Director or Chair of Board level. The CCRA, as the experts on charity law and regulations, provided the government co-chair. A representative from the Muttart Foundation, a private foundation based in Alberta, was selected as the sector co-chair based on past involvement and expertise in regulatory issues.
Government officials were nominated by the ADM Steering Committee. The sector chose a broad spectrum of representatives by means of the same open and transparent selection procedures used for the other joint tables.

To help the Table in its work, the JRT could also appoint ex-officio members, based on their knowledge of the issues or the sector, or their participation in another consultation mechanism.

Time Frame and Meetings

The JRT was constituted for twenty-four months (spread over three fiscal periods), starting in November 2000.

The JRT met thirteen times over this period, at the call of the co-chairs, using face-to-face meetings, conference calls, and electronic correspondence to advance the work. A core group of JRT members and advisors also met regularly, between JRT meetings, to provide ongoing advice and strategic decision-making, as required.

Secretariat and Funding

The CCRA was responsible for:

- supporting the JRT by coordinating the work which the Table required in order to develop its proposals;
- providing it with secretariat services;
- office space, supplies, and equipment;
- expenditures associated with the organization of meetings;
- eligible travel and out-of-pocket expenses (Treasury Board Guidelines) of voluntary sector members attending meetings;
- studies and consultations commissioned by the JRT; and
- the salaries and benefits of team members.

It was determined that representatives of the Privy Council Office’s Voluntary Sector Task Force (VSTF) and sector supported VSI Secretariat would attend meetings to advise and provide support on issues referred by Table members. This was consistent with the mandates of the VSTF and the Secretariat, VSI.

Confidential Information

Section 241 is the confidentiality provision of the Income Tax Act under which the CCRA is obliged to protect information provided to it. Much of the materials found in the CCRA's charity files is subject to section 241, but data from these files was needed in carrying out the mandated research. It was a specific responsibility of the team leader to
ensure that only aggregate data (i.e., data in such form as to protect the identity of individual persons and organizations) were provided to the JRT.

**Table Members**

<table>
<thead>
<tr>
<th>Representatives of the voluntary sector</th>
<th>Representatives of the Government of Canada</th>
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<tr>
<td><strong>Bob Wyatt, Co-Chair</strong></td>
<td><strong>Maureen Kidd, Co-Chair</strong></td>
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<td>Executive Director</td>
<td>Director General</td>
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<td>The Muttart Foundation</td>
<td>Charities Directorate</td>
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<td>Canada Customs and Revenue Agency</td>
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<td><strong>Bob Couchman</strong></td>
<td><strong>Joseph Allen</strong></td>
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<td>Former Executive Director</td>
<td>Senior Legal Policy Analyst</td>
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<td>Yukon Family Services Associates</td>
<td>Corporate and Insolvency Law Policy</td>
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<td><strong>Lois Hollstedt</strong></td>
<td><strong>Terry de March</strong></td>
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<td>Chief Executive Officer, Retired</td>
<td>Director</td>
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<td>YWCA of Greater Vancouver</td>
<td>Innovations, Analysis and Integration</td>
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<td>Department of Justice</td>
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<td><strong>Darlene Jamieson</strong></td>
<td><strong>Don McRae</strong></td>
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<td>Partner</td>
<td>Acting Manager</td>
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<td>Jamieson Sterns Law Firm</td>
<td>Community Partnerships Program</td>
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<td><strong>Jennifer Leddy</strong></td>
<td><strong>Serge Nadeau</strong></td>
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<td><strong>Ed Pennington</strong></td>
<td><strong>Claude Rocan</strong></td>
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<td>Centre for Healthy Human Development</td>
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<td>Population and Public Health Branch</td>
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<td>Health Canada</td>
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<td><strong>Jean-Michel Sivry</strong></td>
<td><strong>John Walker</strong></td>
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<tr>
<td>Expert et bénévole</td>
<td>Director General</td>
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<tr>
<td>Président, Théâtre UBU (Montréal)</td>
<td>Grants and Contributions Task Force</td>
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</table>
The Table worked for over two years, and during this time there were some changes to its membership. The Co-Chairs wish to acknowledge the contribution of these past members to this report: Amanda Cliff; Anne-Marie Cotter; Eva Fried; Céo Gaudet; Konstantinos Georgaras; Lee Gill; Diane Jacovella; Carole Legault; Elizabeth Neilson; and Janet Sutherland.

**Advisors**

**Gordon Floyd**  
Chief Executive Officer  
Strategic Partnership  
Canadian Centre for Philanthropy

**Carl Juneau**  
Director  
Policy and Communications Division  
Charities Directorate  
Canada Customs and Revenue Agency

**Laird Hunter**  
Partner  
Worton, Hunter and Callaghan

**Ex-Officio Members**

**Marilyn Box**  
Voluntary Sector Secretariat

**May Morpaw**  
Director of Policy  
Voluntary Sector Task Force  
Privy Council Office

**Planning Assumptions**

- The JRT was guided by but not restricted to the work done previously by the team that assembled the *Working Together* report. While the issues highlighted in *Working Together* were priority items for the Table, the JRT believed there was a need to go beyond those initial thoughts to respond to new and emerging challenges of improving the legislative and regulatory environment in which the sector operates.

- The JRT recognized that its work could impact upon the work of other Tables. For example discussions surrounding a shorter reporting form should be shared with the Joint Capacity Table. The Table planned an updating and reporting schedule to accommodate this.
The Table had not been asked to examine parameters on advocacy. This remained contentious throughout the JRT’s work.

The Table was asked to look at the transparency of the registration process and to do this the JRT had to become very knowledgeable about current practices. These practices are summarized in the Report, *Strengthening Canada’s Charitable Sector – Regulatory Reform*.

One of the underlying principles governing tax law and the charitable sector is the belief that people will support charities if they see that the regulator is acting effectively and that charities are meeting their legal obligations. Regulatory effectiveness, in turn, depends on charities seeing that the regulator acts with integrity, is open about its decisions and performance, is committed to high standards of services and is willing to work with the sector in seeking knowledge and innovation. The JRT focused on the trust issues inherent in this model. Increasing trust would require the regulator to make its operations more transparent and understandable and at the same time require the sector to make information about charities more accessible to the public. Transparency and accessibility were clearly areas that both the government and the sector needed to address.

Discussions about sanctions required that the JRT had a working knowledge of the constitutional issues involved in the regulation of charities.

In examining institutional models for the federal regulator of charities, the Table was not asked to express a preference for one model over another, but rather to provide more information about each of the models to enable a discussion about their respective merits to take place.

**The Work Plan**

The JRT knew that its report had to be delivered in March 2003 and they developed a timetable/workplan based on that knowledge. The issues to be examined and associated research plan were ambitious but Table members were able to stay focused using the timetable to successfully produce a final report, as scheduled.

**The Challenges**

1. Development of shortened tax form for charities (T3010)
   - Development of proposed shortened form by mid fiscal year 2001
   - Results of consultation process by end of fiscal year 2001
   - Final recommendations submitted by mid fiscal year 2002
2. Guidelines on allowable related businesses in which charities can legally engage
   • Development of discussion paper by end of fiscal year 2001
   • Results of consultation process by mid fiscal year 2002
   • Final recommendations submitted by end of fiscal year 2002

3. Review of access to public information on charities
   • Development of discussion paper by end of fiscal year 2001
   • Results of consultation process by mid fiscal year 2002
   • Final recommendations submitted by end of fiscal year 2002

4. Increased transparency in registration process
   • Development of discussion paper by end of fiscal year 2001
   • Results of consultation process by mid fiscal year 2002
   • Final recommendations submitted by end of fiscal year 2002

5. Intermediate sanctions and revised appeal process
   • Development of discussion paper by mid fiscal year 2001
   • Results of consultation process by end of fiscal year 2001
   • Final recommendations submitted by mid fiscal year 2002

6. Proposals for alternative institutional models
   • Development of discussion paper by end of fiscal year 2001
   • Results of consultation process by mid fiscal year 2002
   • Results of research submitted by end of fiscal year 2002

7. Other regulatory issues
   • Identify throughout process
   • Examine and submit final recommendations by end of fiscal year 2002

8. Administrative
   • Development of research programs by mid fiscal year 2001

**Research and Reports**

The JRT undertook a number of research projects to inform their work. There follows a summary of the reports that were produced. Further details can be found in the Table’s Report – *Strengthening Canada's Charitable Sector: Regulatory Reform*. 
Reports

- **Final Report**: *Strengthening Canada's Charitable Sector: Regulatory Reform*
- **Interim Report**: *Improving the Regulatory Environment for the Charitable Sector*
  This is the report used in the consultation process.
- **Highlights**
  Provides an overview of the full report lists consultation questions

**Background papers**

**General**
- Location of Registered Charities in Canada

**Institutional Reform**
- Regulatory Control over Universities, Schools & Hospitals

**Accessibility and Transparency**
- Applicants that are not Registered

**Appeals**
- Administrative Tribunals and Their Composition
- Determination of "charitable status" - Court vs. Tribunal
- The Power of Administrative Tribunals to Grant Injunctive Relief
- Oral versus Paper Hearing
- Tax Court versus Federal Court
- Fees and Costs in the Tax Court and Federal Court of Canada

**Intermediate Sanctions**
- Frequency of Various Types of Non-Compliance by Registered Charities
- Who Should Impose Intermediate Sanctions
- Procedural Fairness and the Compliance Program
- Financial Penalties on Directors, Officers, and Employees

**Consultations and Communications**

The JRT held one major consultation using its Interim Report as a basis for dialogue. Given the potential impact of its recommendations on both the voluntary sector and the government, the Table felt it was important to consult with as wide a range of organizations and individuals as possible prior to finalizing its report and recommendations.

The Table released an interim report and highlights document in early August 2002, as a means of soliciting comments and advice from the broader community.
Communications were quite extensive:

- The consultation schedule and information were published in the Registered Charities Newsletter, June and August editions reaching 78,000 charities.
- A letter was sent to 462 voluntary sector organizations, umbrella groups, provincial and territorial government officials and interested individuals.
- Public notices were posted on the CCRA, Canadian Centre for Philanthropy and the Muttart Foundation websites. The publications were also available through these websites.
- A media advisory was issued to all major media outlets.
- Public service announcements were made on local cable stations across Canada.

The Table led three streams of consultation:

1. Public forums were held in 21 locations across Canada from September 3, to October 25, 2002. At least two Table members (one voluntary sector member and one government member) were present to facilitate each session. The Table also consulted with staff from the Charities Directorate at CCRA.

2. In each city, the Table made time to receive a limited number of presentations. In total, 21 voluntary sector organizations and professional associations made presentations.

3. Individuals and organizations were also encouraged to submit briefs or respond online. The Table received 24 formal submissions.

In addition to the Table’s activities, umbrella organizations consulted widely with their member and client groups and shared their insights with Table members.

In total, 524 representatives from 388 organizations participated in the consultations. The results of these consultations are outlined in the Table’s report, Strengthening Canada’s Charitable Sector: Regulatory Reform.

Summary of Recommendations

The JRT produced a comprehensive report with 75 recommendations. This report is entitled Strengthening Canada’s Charitable Sector: Regulatory Reform. It provides justification for each recommendation as well as a summary of points of view presented to the JRT during the consultations on the interim report.

The recommendations cover:

- federal regulation of charities,
• the regulatory framework,
• legal principles,
• the need for coordinated regulation, transparency and consistency
• the need for sector education and visibility of the regulator,
• administrative mechanisms including an annual report,
• a proposal to establish a ministerial advisory group,
• the need for accessibility in regard to information about charities,
• the need for public access to information about regulator decisions and practices,
• appeals and sanctions, and
• models for institutional arrangements that are necessary to effect regulatory reform.

Four Key Issues

The report focused on four key issues.

The first area for study and recommendation was accessibility and transparency of the regulatory regime. An area of concern that had been voiced was that there is not enough information available about registered charities and about how the CCRA makes decisions - especially decisions on registration and revocation. The recommendations in the report represent an effort to find a balance between allowing individual organizations to deal confidentially with the regulator while at the same time providing the public with more information on charities and regulatory decision-making.

The report also recommends a new system of recourse for organizations that disagree with decisions made by the regulator. Currently, appeals of CCRA decisions to deny or revoke charitable registration must be made to the Federal Court of Appeal. The JRT considered how access to recourse could be made easier without making the overall process more cumbersome and costly for charities. At the same time, the Table looked at how to bring more cases before the courts, so that the decisions can clarify charity law in complex or novel cases.

The third area for study and recommendation was related to the possibility of introducing intermediate sanctions for charities that are not complying with the rules for continued registered status. Currently, under the Income Tax Act there is only one consequence for non-compliance - de-registration - a penalty that is considered by many to be too severe except for severe breaches of the law. The report examines various alternative sanctions to allow for an appropriate regulatory response when infractions of the law occur.

Finally, the JRT examined the issue of institutional reform. The Table more fully developed the range of regulatory models outlined in the 1999 Joint Tables report entitled Working Together formed the basis of the Voluntary Sector Initiative work.
The models the JRT examined include the three outlined in *Working Together*:

- an enhanced Charities Directorate that would continue to operate within CCRA,
- a complementary agency that would work alongside CCRA, and
- an independent commission.

A fourth, hybrid approach was also examined in the JRT report in order to present a full spectrum of models. While the report does not express a preference for any one model, it does make a series of recommendations aimed at the best regulatory results regardless of the model chosen.

The Report’s findings and recommendations represent more than two years of study and research conducted by the JRT, including the results of nationwide consultations in the fall of 2002.

### Additional Action Items

The JRT worked with the Canada Customs and Revenue Agency (CCRA) to:

1. Simplify the information return (*Form T3010*) filed annually by all registered charities. Following extensive consultations, a simplified and more streamlined form received approval-in-principle from the JRT, underwent extensive usability testing and became available for use in early 2003.

2. Develop clearer guidelines on the type and degree of business activities in which registered charities can legally engage. The CCRA issued draft guidelines on the subject in 2002 for public comment, and after studying the comments received, the CCRA issued final guidelines in March 2003.

*Should the reader want further detail, we suggest that they review the comprehensive report — *Strengthening Canada’s Charitable Sector: Regulatory Reform.*

### Lessons Learned

**Steep Learning Curve**

Table members from both the government side and the voluntary sector side recognized that a steep learning curve was required. Dealing with legislation and regulations demanded that all members had at least a working knowledge of the laws, regulations and principles that govern current relationships between the sector and the government. The federal regulations governing charities are complex and technical. To make recommendations on how to improve the legislative and regulatory environment in which charities operate, all Table members needed a working knowledge of government processes, roles and responsibilities.
According to both co-chairs one of the key successes of the Table was the ability of participants to learn together. Many of the Tables could begin their work with a “blank slate”, whereas the JRT had to deal with 400 years of court decisions and the complexities of the *Income Tax Act*.

**Cooperation was Excellent**

When the Table divided on an issue, it never divided on a “sector versus government” basis. Rather, some sector members and some government members held one view while other sector members and other government members held a different view. “We were able to talk until we could resolve the issues,” said co-chair Bob Wyatt.

**Co-Chairs Established Ground Rules at the Beginning**

The co-chairs agreed they would not only practice collaboration, they would also “model” it. Their collaborative approach set an excellent example and model for the Table. Their willingness to explore new ideas provided an environment within which the Table could be creative and responsive. This collaborative approach was also used in working with the Table’s staff so that instructions were provided jointly and staff could satisfy the Table’s wishes.

**Greater Guidance on Roles of Participants**

It has been suggested that work could have progressed more quickly in the early stages had government participants received better guidance about their roles in the Table’s work. Many assumed that they were there to represent the interests of their departments, when, in fact, they were there as individuals to lend their expertise and knowledge to a process of collaboration that would improve the regulations governing the voluntary sector and the regulator. It is also felt that that clearer and more timely guidance from officials at the Voluntary Sector Task Force would have been helpful especially in settling disputes regarding the Table’s mandate.

**Shared Learning Occurred**

Government members obtained a better understanding of the importance of certain issues to the sector – issues such as engaging in business activities, the frustrations associated with the old T3010, and the frustrations associated with the rules governing advocacy. Sector members obtained a better understanding of the limitations faced by government bureaucrats, the Machinery of Government issues they have to deal with and the financial realities that govern the workings of government.

**Joint Decision-Making is Complex**

Both government and voluntary sector participants recognized early on that joint decision-making, which was the foundation for the work of all joint tables, was complex and challenging. This was exacerbated at times by false assumptions and intransigence on the part of both sectors. Mandate clarification was needed throughout the process.

**MC driven process limited information sharing**
Since Memorandum’s to Cabinet (MC) are protected by Cabinet secrecy, sector members could not have access to the MC that directed the overall activities of the VSI, including the specifics of Cabinet decision-making concerning the mandate of the Regulatory Table. This increased the challenges faced by the Table, led to some misunderstandings, and threatened progress, at times.

**Changes to Table Membership Proved Challenging**
There were several changes to Table membership during the process and this proved difficult as new members had to be brought up to speed.

**Off-side Negotiations Helped Process Along**
To build consensus and reduce conflicts, the Co-Chairs often worked off-side with individual participants. These efforts helped the Table to meet its deadlines and commitments.

**Table Recognized a Need to Manage Expectations**
As the time for consultations approached, Table members recognized that many of the issues that they had dealt with in regard to the Table’s mandate such as advocacy could negatively influence the consultations if they were not effectively managed through transparent communications up-front. Managing the expectations of consultation participants would have to be a critical component of the communications surrounding the consultation if they were going to achieve the results they wanted.

“Communications around the consultations received high priority and were critical to the outcome,” said co-chair Maureen Kidd.

**Advocacy High on Voluntary Sector Agenda**
The fact that the Table was not mandated to address advocacy proved to be challenging throughout the process. The sector is particularly interested in this issue and felt that a review of the legislative and regulatory environment affecting charities should have included a review of the existing rules related to political activities. As people will note from the Report, *Strengthening Canada’s Charitable Sector: Regulatory Reform*, advocacy was not addressed and remains an area of tension between the two sectors.

**Timetable Drove Process – A Good Thing**
The Co-chairs felt that there was sufficient time to advance the work of the Table and that they would not necessarily have reached better or different conclusions had there been more time available. Discussions of each aspect of the recommendations were extensive and the consultations confirmed that most of the recommendations met the expectations of those being consulted.

**Creation of a Core Management Group**
Mid-way through its term, the Table decided to establish a core group of JRT members and advisors to manage the workflow and provide additional guidance to staff between regularly planned JRT meetings. The Core Group proved particularly useful as a
sounding board for developing policy research papers prior to presenting them to the full group.

**Full Week Taken at the End to Ensure Consensus for the Report**
Following the consultations, the Table met for a full week to review the consultation results and finalize their report. In the opinion of the Co-chairs, this was time well-spent.

**Table Secretariat Praised by Both Chairs**
The staff people who supported the Table were recognized by both Chairs. They made sense out of the meeting conversations and produced excellent work. “From the writing to the logistics, they were incredible contributors to our successes.” (Co-chairs)
Relevant Documents List

Working Together

Strengthening Canada's Charitable Sector: Regulatory Reform

Improving the Regulatory Environment for the Charitable Sector

Highlights

Background papers
### Appendix A - Meetings

#### JRT Meetings

<table>
<thead>
<tr>
<th>Dates</th>
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<td>January 16 - 17, 2003</td>
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<td>November 12 - 15, 2002</td>
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<td>Ottawa</td>
</tr>
<tr>
<td>November 24, 2000</td>
<td>Ottawa</td>
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#### Core Group meetings

<table>
<thead>
<tr>
<th>Dates</th>
<th>Locations</th>
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</thead>
<tbody>
<tr>
<td>December 5, 2002</td>
<td>Ottawa</td>
</tr>
<tr>
<td>November 12 - 15, 2002</td>
<td>Ottawa</td>
</tr>
<tr>
<td>June 6 – 7, 2002</td>
<td>Ottawa</td>
</tr>
<tr>
<td>March 5 - 6, 2002</td>
<td>Ottawa</td>
</tr>
<tr>
<td>August 9 - 10, 2001</td>
<td>Ottawa</td>
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<tr>
<td>May 17 – 18, 2001</td>
<td>Ottawa</td>
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