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Report #2 of the Advisory Committee on the Charitable Sector - April 2021



Report #2 of the Advisory Committee on the Charitable Sector

Towards a federal regulatory environment that
enables and strengthens the charitable and
nonprofit sector

April 2021

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Preface

The Honourable Diane Lebouthillier
Minister of National Revenue

Bob Hamilton
Commissioner of the CRA (Canada Revenue Agency)

April 28, 2021

Dear Minister Lebouthillier and Commissioner Hamilton,

This report is presented to you on behalf of the 14 sector members of the Advisory Committee on the Charitable Sector. Report #2 of the ACCS continues and builds on the work of Report #1, and will in turn be followed by a Report #3 in the early summer.

We thank you for your continued interest in ensuring an enabling regulatory environment for charities and non-profits, one that empowers them as they carry out their work for the benefit of Canadians.

The sector co-chairs, Bruce MacDonald and Hilary Pearson, would be pleased to provide you with any additional information you may require.

Signed,

Bruce MacDonald
President & CEO (Chief Executive Officer), Imagine Canada

Andrea McManus

Chair and Founding Partner of ViTreo Group

Arlene MacDonald

Former executive Director of Community Sector Council of Nova Scotia

Bruce Lawson

President & CEO (Chief Executive Officer) of The Counselling Foundation of Canada

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President & CEO (Chief Executive Officer) of Canadian Women's Foundation

Peter Dinsdale

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Peter Elson

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Susan Manwaring

Partner, Miller Thomson

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Introduction

The Mandate of the ACCS (Advisory Committee on the Charitable Sector)

The Advisory Committee on the Charitable Sector (the ACCS) was established and began its work in late 2019 as a permanent consultative forum for promoting meaningful dialogue between the charitable sector and the Government of Canada, in particular the Canada Revenue Agency (the CRA) and the Department of Finance Canada. The objectives of the ACCS are to advance emerging issues relating to charities, and to ensure that the regulatory environment supports the important work that charities do. The Committee provides the Minister of National Revenue and the Commissioner of the CRA with recommendations for administering and interpreting the Income Tax Act (ITA) and the common law for registered charities and other qualified donees. The Committee may also make recommendations for legislation relating to registered charities and other qualified donees in the ITA.

Three Areas of Focus

The ACCS is developing its advice and recommendations in three broad areas:

- Evolving the institutional framework to effectively advance public purposes and to maximize sector impact.
- Ensuring financial sustainability within the charitable sector.
- Establishing modern governance for the charitable sector.

The federal government's institutional framework shapes the work and operations of charities. Across the charitable sector, there is agreement that this framework needs to be reviewed and updated. The federal ITA and CRA policy guidance define the activities of charities and govern their ability to raise funds, work with non-charities, and deploy their resources. Federal data, collected either by the CRA or by other agencies of government, is an essential element of good policy-making both for the Government and for the sector. Federal administrative policies and decisions affect the sector's access to and use of federal funds. A well-functioning framework is fundamental to the sector's sustainability and to its effectiveness. For these reasons, the ACCS has chosen to focus the work of its first term on advice for improving this framework. Our first report, finalized in January 2021 and published in March 2021, advised on the need for a sector policy "home in government," and on important revisions to the ITA to update and advance the understanding of charitable work in Canada.

This second report of the ACCS contains recommendations to the Minister and to her Cabinet colleagues on the following:

- The relationship of Indigenous peoples and organizations with the Charities Directorate, and the impact on Indigenous peoples and organizations of the ITA and regulations governing charities and other qualified donees.

- The need for a federal data strategy with respect to data relevant to the charitable sector, and improvements to the data collection managed by the Charities Directorate.
- The simplification of categories of charities within the ITA.

Context

The impact of the COVID-19 pandemic on the charitable sector in Canada continues to unfold, a year into the emergency. It has been uneven. According to surveys conducted by Imagine Canada, many charities continue to face a double hit: decreasing revenues from donations and earned income, but increasing demand for services, particularly social and health services. Imagine Canada's February 2021 Sector Monitor¹ reports that:

- Close to half of charities are reporting higher demand, a sharp increase from the initial surge reported early in the pandemic.
- Over half of charities are reporting a decline in revenues since the onset of the pandemic, with an average decline of 43%.
- Revenue from donations and earned income has declined for most charities, while support from the Government has tended to increase.
- A significant proportion of arts, culture, and recreation organizations are reporting declines in both demand and capacity. They are also over twice as likely as other organizations to have temporarily suspended their operations.
- Smaller, community-focused organizations (serving a single neighbourhood, town, city, or rural municipality) are more likely to report decreased capacity. In addition, smaller-sized organizations are more likely to have temporarily suspended their operations.
- A significant fraction of charities are concerned about their long-term viability. Only about a third believe they are sustainable, in the sense of

being able to operate indefinitely in current conditions.

The pandemic has highlighted and increased the urgency of examining the impact of federal regulations and systems on charities serving vulnerable populations such as marginalized youth, victims of domestic violence, Indigenous communities, and communities of people of colour. Recent reports by The Circle on Philanthropy and Aboriginal Peoples in Canada, the Network for the Advancement of Black Communities and Carleton University, Statistics Canada, and the Canadian Women's Foundation express the urgency as a result of the COVID-19 pandemic, to examine more deeply the intersection of gender and diversity in decision making at a systemic level. Two of the working groups² formed by the ACCS at the beginning of its term have focused on these communities. Their work has been informed by taking the time to consult with organizations and individuals who are close to the issues and experiences of these populations and of the charities and non-profits working with them.

Progress and Recommendations

The ACCS has met 7 times in the 14 months since its first meeting in December 2019. At its meeting on March 11, 2021, the ACCS reviewed and agreed to move forward with recommendations proposed by three working groups: the Indigenous Peoples Working Group (IPWG), the Charitable Sector Data Working Group (CSDWG), and the Purposes and Activities Working Group (P&AWG). These recommendations and their rationale are detailed in this report.

The CSDWG conducted extensive consultations with data experts in and outside the federal government, with leaders and with networks in the charitable and non-profit sector working on data infrastructure and strategies. The IPWG similarly consulted widely both with umbrella or intermediary organizations serving Indigenous peoples and with some

community organization leaders directly. The Vulnerable Populations Working Group (VPWG) is continuing with its consultations and will provide its recommendations in a forthcoming third report from the ACCS.

The Special Senate Committee on the Charitable Sector

The Special Senate Committee on the Charitable Sector (the Senate Committee) tabled its wide-ranging Report, **Catalyst for Change: A Roadmap to a Stronger Charitable Sector**,³ in June 2019. The Senate adopted the Report in November 2020, and the Minister of National Revenue was asked to respond to the recommendations on behalf of the Government of Canada. The ACCS has been guided in its work by a number of the Senate Committee's recommendations. In this report, the relevant recommendations are cited by all three Working Groups. The Government's response to the Report was tabled on March 30, 2021.

In another important development since our first report, Senator Ratna Omidvar, who was Vice-Chair of the Special Senate Committee, tabled and spoke on second reading to a private Bill, S-222, the **Effective and Accountable Charities Act**⁴. This Act would amend the ITA to replace the current language on charitable organizations which refers to charities carrying on their "own activities" with a requirement that a registered charity must take reasonable steps to ensure that its funds are spent on charitable purposes. This is consistent with an approach that focuses on the purposes, rather than the activities of charities. The Act would give effect to the goal set out⁵ by the Senate Committee in 2019 and to the recommendation made by the ACCS in its first report, that the Minister of National Revenue work with the Minister of Finance to remove the "own activities" test from the ITA, and require through this amendment a focus on resource accountability. The sector members of the ACCS are encouraged by this step towards an important legislative amendment,

which if enacted would address some of the difficulties encountered by so many charities during the pandemic as they attempted to work with hard-hit communities where registered charities are not as common (e.g. remote Indigenous communities, or community organizations working with marginalized people in urban neighbourhoods).

A Look Forward

Most of the recommendations made by the ACCS in this Report are addressed to the Minister of Revenue and to the Commissioner of the CRA. Almost all, with the exception of Recommendation 8, are administrative and policy changes that can be implemented without legislative amendments. It is recognized, however, that they will require additional commitments of time, human and financial resources. The recommendations on data will require coordinated action among the CRA and other government departments such as Statistics Canada where data analysis and methodologies are available. As recommended in Report #1, a department or policy unit that functions as a “home in government” for the charitable and non-profit sector would be able to coordinate responsibility, resources, and accountability for a data strategy. Yet even without such a “home in government” many of the changes we recommend will help to address some of the challenges highlighted by the pandemic, including the need for more and better data on the economic contribution of the sector and on the diversity of its labour force, and more flexible and innovative cross and inter sectoral work on behalf of Canadian and global communities.

The ACCS, as a permanent advisory committee, is continuing with its consultations and developing further recommendations through its Working Groups. The consequences of the pandemic will continue to shape and inform our work. We expect to make additional recommendations in a third report expected in early summer 2021. The ACCS continues to have

excellent professional support provided by the Secretariat and the Charities Directorate and we are working with the Directorate to identify and explore issues ranging from service delivery through clarification of guidance, and education and regulatory implementation.

The Minister of National Revenue has met with the ACCS and expressed her support for our efforts. The sector members of the ACCS are confident that the Minister is listening to our advice and we hope that we will see positive changes taking place as we continue to prepare a third report.

Summary of recommendations

What we heard

How it matters

Recommendation

Outcome

Recommendations #1 to #4

The charity regulatory system as a whole perpetuates a colonial approach, and is difficult, time-consuming and cumbersome for Indigenous organizations to access.

Indigenous organizations have difficulty securing charitable status and are constrained in serving their communities.

That the Charities Directorate work towards reconciliation by seeking ongoing advice from Indigenous organizations, clarifying and simplifying its guidance and administrative systems and building internal competencies around the history, culture and relationships between Indigenous peoples and the Crown.

An improved relationship between the Charities Directorate and Indigenous peoples and organizations that enables more effective communication and more informed policy decisions.

Recommendations #5 to #7

Data on the charitable sector is key to evidence-based policy making but existing data is not effectively coordinated, analyzed or disseminated through the federal government.

Poor data on the charitable sector leads to policy gaps, lack of understanding and less effective management in the sector and in the federal government.

Co-create a national sector data strategy to coordinate and enhance the uses of economic, administrative and human resources data, and improve charitable data collection by the Charities Directorate through changes to the T3010.

More informed evidence-based policy, and a more effective use of data as a key management tool.

Recommendation #8

The current statutory categories of charitable organization, public foundation and private foundation are inconsistent with each other and lead to confusion.

The focus on "activities" instead of purposes in the definition of charitable organization has led to unnecessarily burdensome regulation of charities.

Amend the Income Tax Act to replace the current categories of registered charity with two new categories: public charity and private charity

Simpler application of a single regulatory system applicable to all charities, with additional measures for private or closely-held charities to prevent self-dealing.

► Image description

Recommendations

The sector members of the ACCS present the following eight recommendations to the Minister of National Revenue and the Commissioner of the CRA for their consideration. The first four were

prepared by the IPWG. The next four recommendations were prepared by the CSDWG. The last recommendation was prepared by the P&AWG.

Recommendation 1: Reconciliation as beneficial to the community under the fourth head of charity

That the Charities Directorate update its Guidance documents, including but not limited to Benefits to Aboriginal Peoples of Canada (CPS-012), Registering charities that promote racial equality (CPS-021), and Environment (CSP-E08) to reflect the Government of Canada's commitment to reconciliation; a renewed relationship with Indigenous peoples, based on the recognition of rights, respect, cooperation, and partnership; and the recognition that the path of reconciliation is critical to achieving that renewed relationship.

The ACCS further recommends that:

- a. The Charities Directorate, in consultation with Indigenous representatives, create a dedicated reconciliation guidance document that outlines the context in which reconciliation is beneficial to the community under the fourth head of charity. This guidance document would provide definitions, application examples, charitable registration support information, and outline consultation opportunities; and
- b. Such guidance documents clearly acknowledge that the Federal Court of Appeal has held that purposes beneficial to Indigenous communities are charitable within the "spirit and intent" of the preamble to the Act of Elizabeth 1601 (Native Communications Society of B.C. v. MNR [1986] [13]). This decision supports our premise that purposes which are beneficial to the Indigenous community are "good charitable purposes" [13] and the Guidance should confirm that such purposes could include operations or purposes associated with reconciliation.

Recommendation 2: Improving the relationship between the Charities Directorate and Indigenous communities or Indigenous-led charities

That the Charities Directorate undertake the following initiatives:

- a. Develop a permanent working group or advisory circle of individuals from Indigenous-led organizations, particularly those intermediaries with strong national or regional reach, as well as representatives from rural and remote communities and the North; these individuals, who should be compensated for their time, can support the Charities Directorate in its efforts to explain the potential benefits of qualified donee (QD) status, including Municipal and Public Body (MPB) status.
- b. Working with the permanent working group or advisory circle, undertake an in-depth study and consultation to understand the effects of the provisions of the ITA related to charities⁶ on Indigenous communities and Indigenous-led organizations.
- c. Commit to working across departments within the Government to remove barriers that inhibit Indigenous governments from registering for QD or MPB status.
- d. Through Indigenous led intermediaries, undertake more in-person education sessions, including traveling to Indigenous communities directly (or to a center near several communities).
- e. Improve its education and guidance to Indigenous communities as it relates to QD or MPB status; materials must be written in culturally appropriate and plain language, be visually appealing, and provide meaningful examples and context (including through story telling).
- f. Where connectivity allows, use video presentations and reporting rather than relying solely on written materials.
- g. Tailor the Charities Directorate website more effectively to the needs of Indigenous communities; youth will access internet resources more

readily but need to have content tailored to Indigenous realities.

Recommendation 3: Building cultural awareness and competency

That the Charities Directorate make a comprehensive and long-term commitment to building greater cultural competency within its staff. The ACCS further recommends that the Charities Directorate commits to consult with and learn from Indigenous instructors, advisors, and its own Indigenous managers and employees. The goal of these recommendations is to encourage the personnel of the Charities Directorate to develop their cultural competency so as to acquire better understanding of, and build trust and deepen relations with, Indigenous-led charities. It should be seen as a continuing journey, not just single or multiple training events. The Charities Directorate should allocate resources, re-align structural and performance evaluation, and assign managers to support its commitment.

Recommendation 4: Obtaining qualified donee status as a municipal or public body performing a function of government

That the Charities Directorate implement a new system to respond to an Indigenous organization that applies for QD status as a “municipal or public body performing a function of government.” The ACCS recommends a process similar to one used by the Department of Canadian Heritage and the Charities Directorate to determine if an organization is a QD as a “registered journalism organization.” This process would involve the establishment of a new Committee that would be responsible for determining if an applicant is a “municipal or public body performing a function of government.”

This new Committee would include people from the Indigenous Peoples community with knowledge and expertise about forms of Indigenous governments. The Committee would be expected to expedite the

determination of QD status. The ACCS encourages the Terms of Reference for the Committee to direct the Committee to identify and publish criteria of a “municipal or public body performing a function of government” which if met would result in a rebuttable presumption in favour of the applicant meeting the requirements and being registered as a QD.

Recommendation 5: Towards a national data strategy

That the Government of Canada develop a cross-departmental **National Charitable Sector Data Strategy**, to support the coordination, standardization, integration, and accessibility of data on the sector, and to enhance evidence-based programs, policies, and practices. This national data strategy should be developed by a group of departments and agencies that collect data on charities including but not limited to, Statistics Canada, Employment and Social Development Canada, Canadian Heritage, Corporations Canada, and the CRA.

That the Government of Canada, as part of the National Data Strategy, establish a permanent unit with a mandate and dedicated and ongoing resources for charitable sector data collection, integration and analysis within Statistics Canada. This should include reinstatement of the **Satellite Account of Non-profit Institutions and Volunteering** and should include funding for the **HR Module**. These products provide a foundational base of data that would benefit many government departments as well as the sector. This unit would be advised by a pan-Canadian and cross-sectoral **Permanent Roundtable on Charitable Sector Data** which would ensure awareness of and coordination of various data strategy efforts in the sector.

And further, that the federal government create a **Federal-Provincial-Territorial (FPT) table** to harmonize its National Data Strategy for the sector with data strategies at provincial or territorial level. This Table would assist in establishing standardized data collection and user-centered protocols to collect comparable, integrated, and accessible sector data across jurisdictions. This table would work with the sectoral Roundtable on Charitable Sector Data.

Recommendation 6: Improving data completeness, timeliness, and accuracy

That the CRA facilitate consistency in data reporting and reduce the burden on the charitable sector by **leveraging existing data and data techniques**. The CRA should work with other federal departments or agencies (e.g. Statistics Canada or Corporations Canada) to determine the appropriate mechanisms to utilize existing administrative data sources to fill in key data and tombstone information on reporting forms. The CRA and Corporations Canada should also investigate technologies and data management approaches such as the Australian Standard Business Reporting software which simplifies and synchronizes digital record keeping and reporting for a number of purposes across the Government.

That the CRA move more rapidly towards **online filing** of Form T3010, Registered Charity Information Return (the T3010), by making the paper form available only by exception, within the next 5 years. This should be accompanied by accelerated efforts to encourage the sector to file digitally and to assist charities in understanding and filling out more accurately the T3010. This should also be accompanied by efforts by the Government of Canada to increase the connectivity of rural and remote organizations. With digital filing, the accuracy of the data can be verified more quickly by the CRA and data will be made publicly available in a timelier way.

That the CRA update the **category codes for identifying charities** to more appropriately describe the work of charities. These updated categories should be described and made available to charities to reduce ambiguity and increase accuracy of identification and analysis of data.

Recommendation 7: Building data on diversity

That relevant federal departments who collect information on the charitable sector (e.g. Employment and Social Development Canada, Statistics Canada, Canadian Heritage, Corporations Canada and others) work with a Sector Advisory Group on Data, to determine appropriate mechanisms to collect diversity information on the directors and paid employees of charities.

- a. That a Sector Advisory Group be formed that includes a diversity of voices and representation.
- b. That the Government of Canada work with the Sector Advisory Group on Data to interpret diversity data that is collected on the charitable sector.
- c. That the Government of Canada and the Sector Advisory Group on Data mitigate the risk of harm as an unintended consequence of collecting information from vulnerable populations by:
 - i. Developing messages to accompany guidelines to describe the reasons for collecting diversity data and to clarify how data will be used.
 - ii. Developing resources that can be used by organizations to collect diversity information on their volunteers in an appropriate and consistent way (e.g., templates).
 - iii. Reducing the need for repetitive self-identification by sharing tombstone information from existing data sources to fill key data gaps.

Recommendation 8: Simplifying categories of charity under the Income Tax Act

That the Government of Canada replace the current categories of registered charity with two new categories: public charity and private charity.

The ITA establishes and recognizes three categories of registered charity: charitable organizations, public foundations, and private foundations.

These terms are defined in subsection 149.1(1) of the ITA. The definition of "charitable organization" contains several elements, including the requirement that the organization be constituted and operated for exclusively charitable purposes and devote all of its resources "to charitable activities carried on by the organization itself." Public foundations are also required to be constituted and operated exclusively for charitable purposes, but no reference is made to charitable activities that they must carry on themselves - this distinction arises from the original desire to differentiate between "implementers" and "funders."

In Report #1 of the ACCS, the Committee called for the removal of references to "own activities" throughout the ITA, including within the definition of what constitutes a "charitable organization." Doing so would effectively eliminate this distinction between charitable organizations and public foundations in the ITA. Removal of the "own activities" clause in the definition of charitable organizations thus clears the way for consolidation of the two categories a) charitable organizations and b) public foundations into a single grouping of public charity, which remains distinct from private charity. This will eliminate a long-standing source of confusion regarding the roles of "charities" and "foundations" while also recognizing the reality of today, where the operations of many public foundations and charitable

organizations are often indistinguishable. This change was also recommended by the Special Senate Committee on the Charitable Sector in 2019.

Working Group Updates

Indigenous Peoples Working Group (IPWG)

The IPWG has engaged in a number of productive dialogues with Indigenous Peoples and organizations on their current relationship with the Charities Directorate within the CRA and how to improve it. The IPWG conducted its business using a cultural framework developed from the Medicine Wheel for its planning and deliberations. Additionally, the IPWG sought to engage many Indigenous organizations to form our recommendations. We have been impressed with the incredible work underway across the country. The IPWG received numerous significant and thoughtful suggestions on how to move forward. The valuable input and suggestions collected by the IPWG resulted in the four recommendations contained in this report.

Much of the discussion and dialogue has centred on the Charities Directorate's appropriate role and function with Indigenous governments and organizations. Naturally, there continues to be dialogue on the impact of residential schools, the Sixties Scoop, and the importance of decolonization and the implementation of a true Nation-to-Nation relationship between Indigenous Peoples and settlers. It is also important to recognize the Charities Directorate's specific role at this time and what it can do to move this important conversation forward.

There are inherent challenges around the relationship between Indigenous Peoples and Indigenous-led organizations, and the Charities Directorate. The legacy of colonization and distrust of government looms large. During our consultations, we heard that many Indigenous Peoples and Indigenous-led organizations view the CRA negatively; in that:

- The Charities Directorate's rules around applying for and maintaining QD status as a registered charity, including Municipal and Public Body (MPB) status, are cumbersome, particularly for communities and organizations that lack administrative capacity. There is a sense that getting charity status is complex and expensive; that organizations have to hire a lawyer that has expertise in charity law to look into their case; and that on-going compliance is a significant burden to helping Indigenous communities.
- The concept of QD status, including MPB status, is not well understood and many do not know how such a status might benefit them.
- For some who have applied for status, they have waited over 18 months to get a response and are still waiting. There is need and urgency in many of these communities. During the pandemic, this has proved particularly problematic since having QD, including MPB status has made the difference between being eligible or ineligible to access emergency funding.
- For those in rural and remote communities and the North, the current regulatory regime does not take into account their sparse populations and vast geography.
- The Charities Directorate's written materials use language that is difficult to understand.
- The charity regulatory system as a whole perpetuates a colonial approach. In some cases, individuals have suffered penalties and punishment and had experiences where money is clawed back.

- There is justified fear that QD status, including MPB status, could jeopardize and impact other financial agreements with the federal government.

During our consultations, respondents recommended that the Charities Directorate adopt a supportive model that educates and promotes reconciliation and expressions of self-determination.

Charitable Sector Data Working Group (CSDWG)

The CDWG consulted widely with data users, analysts, researchers and specialists to better understand the data needs, challenges, and insights of a range of data-users. We explored three key issues: (1) the landscape of the non-profit and charitable sector; (2) data gaps; and (3) mechanisms and tools for data collection. Overall, we heard that while there is considerable available data, there is a lack of coordination, integration, and comparability of data to support policy and program design, targeted research, and public awareness of the economic and programmatic impacts of the sector.

The Data Landscape

We learned that there is a wealth of data within local non-profit and charitable organizations, provincial and territorial governments, umbrella and leadership organizations, funders, and several federal departments. Many local organizations collect data about their programs, services, and outcomes, as well as their financial, governance, and administrative information. Umbrella and leadership organizations collect data related to capacity, governance, funding, labour market, ethical employment, and general organizational health and sustainability. Provincial and territorial governments collect data on the mandates, objectives, activities, and finances of organizations that have been incorporated within their

jurisdictions. Funders collect information about the programs, outputs, outcomes, challenges, and successes of the organizations they support. Several federal departments collect important administrative information on governance, activities and finances of charities and not for profit corporations. Taken together, these data could provide a full picture of the nature, trends, economic contributions and human resource capacities of the charitable sector.

We heard that, while there may be an exhaustive list of existing data, inconsistent terminology and methodology make these data difficult to share and compare. Much of the existing data is not publicly available. Some of the public data are not collected and released in a timely manner. And data is not collected in a way that takes into account diverse identities and voices. We have heard from groups such as CapitalW and Powered by Data, which have developed platforms to enable comparative analysis of T3010 data and are working to incorporate other data sets.

We were also informed that groups in the sector such as Ontario Nonprofit Network and Alberta NonProfit Network, as well as certain national intermediary associations such as Philanthropic Foundations Canada, are working to develop data strategies for their members or regions, with input from data users and data generators. This forms a basis for more rapid action on databases for the sector that are open, shareable and comparable. However, there is no such activity at the national level for the sector as a whole.

The complexity of the interdepartmental and cross jurisdictional relationships between the sector and government presents challenges to the sector's capacity to report data especially in organizations where volunteers are responsible for reporting. There is a need to think strategically about the resources and capacity of both the regulator and the

sector for data collection, reporting, and compliance. There is a need to identify how information can be shared for comparability, validity, quality, timeliness, representativeness, and accessibility.

Data Gaps

At the federal level, the CRA is one of the most important sources of open data on the charitable sector. Existing CRA data collection tools and mechanisms, such as the T3010, are valuable sources of information on the sector. Yet, as many have noted, this only provides part of the picture as it does not include data on non-profit organizations that are not registered charities or data collected by other federal departments. There is a need to update and to optimize what currently exists, and to explore alternative mechanisms for data not collected through existing tools.

In consultation with sector organizations, researchers and users of the T3010 data, and the Charities Directorate itself, the Working Group heard concerns about timeliness and accuracy of data on the sector that is collected through the T3010. It also heard frustrations over the fact that there are few financial resources available to users in the sector to permit them to access federal services through Statistics Canada to analyze relevant data of all kinds about the sector. Within the sector itself, there is a lack of human capacity, as many charities are run by few staff and use volunteers to maintain their data from year to year. The use of paper forms and the need for CRA manual processing of paper data collection means long delays in availability of the T3010 data, and the greater possibility of human error, as data is entered incorrectly or omitted. More broadly, there is disappointment over the fact that federal data on the economic contributions of the charitable and non-profit sector are missing or not being collected in a consistent manner by Statistics Canada. We heard that data on non-profits that are not registered as charities are even more

difficult to access than data on charities. A number of organizations that we consulted suggested that the CRA should use Form T1044, Non-Profit Organization (NPO) Information Return data (for federally incorporated not-for-profit corporations) in combination with T3010 data to get a broader picture of the whole charitable and non-profit sector. We believe that more research and thinking needs to go into how to improve data collection and dissemination for the non-profit sector more broadly and we will continue to consult on this issue.

In addition, we heard that increasingly, organizations want to use CRA data to assist in “telling the story” of the sector. The category codes used by the CRA to identify charities on registration and to pull data from the T3010 data set need to be revisited if they are to be helpful in this important kind of analysis. For instance, a First Nations charity would be categorized under “community services,” and then only as “Aboriginal programs.” This is clearly not accurate or adequate to capture the work that First Nations or other Indigenous charities might be doing. Similarly, if a charity is a daycare, it is “lumped in” with nurseries. The outmoded label of “battered women centers” still exists as a category rather than women’s shelters or domestic violence shelters. It is important for the CRA to revise these out-of-date categories on an urgent basis with advice from the sector in order to allow charities to identify their work and mission more appropriately and to allow for the collection and analysis of data that is more accurate.

We heard that there is little reliable data on the diversity of staff and boards in the charitable sector. The sector and Government rely on ad hoc surveys from Statistics Canada and other researchers for information on diversity. There is no consistent body to which the sector reports diversity of its governance and work force and no unique source of data from which the sector or the Government can draw diversity information in a timely, consistent, and accessible way.

We also heard concerns about the disparity in philanthropic investment to Women serving, Indigenous serving, Indigenous Led, Black serving, and Black Led organizations and the increased vulnerability of these organizations as a result of the disproportionate impact of the COVID-19 pandemic on the populations they serve. Lack of diversity on the boards of directors of charitable funders may suggest that the needs of these vulnerable organizations are not visible. It is important to acknowledge that who is making decisions influences priorities and policy. But we know little about the diversity in makeup of boards. A 2020 crowdsourced survey by Statistics Canada on the diversity of boards of directors in the sector reported that while 72% of organizations served diverse populations, only 30% of organizations have a policy on the diversity of their directors. This suggests that plans are needed to make boards more representative of populations that they serve.

Without reliable, timely information, the Government is challenged to make evidenced based decisions. This lack of diversity data is especially significant in light of the pandemic which has had a disproportionate impact on vulnerable populations and on women. The charitable sector will be a critical partner to the Government in economic recovery and in addressing the social vulnerabilities that have been revealed by the COVID-19 crisis. According to Imagine Canada, there are two million workers in the charitable sector. The Canadian Women's Foundation estimates that 80% of these workers are women. An intersectional approach to understanding the sector is essential; without employment diversity information, the Government and the sector have limited capacity to apply this intersectional lens.

The CSDWG heard from organizations working with vulnerable populations who expressed concerns about trust, and the use and interpretation of data. We also heard from volunteer groups and from sector employers who

expressed concerns about how to appropriately ask for, and collect, diversity information from volunteers and from staff. We acknowledge that collecting diversity data requires gathering information from vulnerable populations. It is essential that both the Government and its sector partners apply an intersectional lens and a harm reduction approach to the work of collecting and interpreting diversity information on the sector.

Data Collection

The T3010 is the most comprehensive source of administrative data on the charitable sector available to the federal government, to the sector, to researchers and others.

It was suggested throughout the consultation process that the CRA could include questions on the T3010 for registered charities on information on the diversity profile of directors and staff of charities using existing Employment Equity guidelines.

For a number of reasons, however, the T3010 may not be the best or even an appropriate mechanism for diversity data collection. The T3010 is intended to collect information for the purposes of compliance under the ITA. There are privacy considerations in the collection of, storage of, and dissemination of identifying information. There is also no compliance imperative for the CRA to collect diversity information, therefore, adding diversity questions may require a legislative change. Diversity fields must be voluntary, not mandatory which means that data will be incomplete. It would appear that more discussion is needed on this issue. While the quality of data from optional fields may present a challenge in developing an aggregated set, optional data still provides essential information on individual organizations. Optional data provides the federal government and the sector with a benchmark and a mechanism to track change.

Statistics Canada Satellite Account/Human Resource Module

Multiple participants suggested that Statistics Canada collect diversity information through the Satellite Account of Non-profit Institutions and Volunteering and the HR Module that aligns with it. However, the Human Resource Module can report limited diversity data on the workforce but not on directors. And as long as there is not guaranteed or sustained core funding available, Statistics Canada cannot reinstate the Satellite Account.

The Satellite Account reconfigures administrative data according to internationally agreed standard methods to measure economic activity. Adding fields outside of these standards may be challenging. And because of lapses in funding and gaps in data, institutional knowledge and expertise on the sector is difficult to maintain within Statistics Canada.

Other mechanisms

It was suggested that the Government could utilize periodic long and short form census forms that are specifically designed for charities and the non-profit sector to collect information on the diversity of the boards of directors and the sector workforce. It was also suggested that Corporations Canada include questions on the diversity of boards on the annual return. The Working Group was not able to assess these suggestions in the short term but will continue its exploration of this issue

Purposes and Activities Working Group (P&AWG)

A significant issue under consideration by the P&AWG is a review of the legislation and regulations governing income earned by charities, other than tax-receipted donations. This includes revenue earned through

business-like activities of a charity, income earned via related and unrelated businesses, as well as investment income. In addition to a thorough document and literature review, the P&AWG will be undertaking direct consultations with charities and sector advisors with experience with these issues. We anticipate including our recommendations to the Government in Report #3 of the ACCS, scheduled for summer 2021.

Vulnerable Populations Working Group (VPWG)

The VPWG conducted three consultations with 18 organizations serving vulnerable populations. These organizations represent various regions across the country and serve a variety of vulnerable groups.

We have gathered rich and insightful feedback. Consultation participants shared their interactions with the CRA, accompanied with thoughts and ideas on possible solutions. The discussions were most engaging and interactive. Once we have summarized the feedback, we will determine whether we will put forward specific recommendations for consideration and/or support those that will be developed and put forward by other working groups.

We are thankful to those who took the time from their busy schedules to attend the sessions to share their individual and collective feedback on their interactions with the CRA. It was clear that while there are different and common experiences alike, some participants recognized and expressed appreciation for the welcome changes to how the CRA shares information and reaches out to the sector. There were several common refrains that will require further discussion and exploration, touching on specific and systemic barriers to organizations serving vulnerable

populations. This feedback will help to form the basis for the next steps in our work plan. We will share the summary of the feedback we gathered in the next report of the ACCS.

Regulatory Framework Working Group (RFWG)

The RFWG has been tasked with reviewing issues related to modernizing the regulatory framework in the Government as it relates to the charitable sector.

In the summer of 2020 we identified four immediate priority issues:

- A sector home in government
- Data collection on diversity in the sector
- Regulation of earned income
- Appeals of CRA decisions on charitable registration

And two other issues for consideration at a later date:

- Education / enforcement
- Definition of charity

The RFWG made two recommendations in the ACCS' first report released in March 2021. These were:

1. to move appeals from registration decisions of the Charities Directorate to the Tax Court of Canada;
2. to establish a permanent home in government for Canada's charitable and non-profit organizations outside of the CRA.

The question of how best to collect data on diversity was addressed by the CSDWG and the P&AWG is reviewing the regulation of earned income. The RFWG will continue to study the priority issues, begin to address the education / enforcement and definition of charity issues and seek to identify other regulatory issues that may have emerged more recently.

Appendices

1. Additional context: Indigenous Peoples Working Group (IPWG) recommendations

Reconciliation under the fourth head of charity

The common law of charity recognizes a number of purposes under the fourth head of charity: “other purposes that benefit the community in a way the courts have said are charitable.”⁷ This fourth category has been modified, expanded and contracted over time to reflect both updates from court decisions and established public policy. Public policy in this context includes international agreements, such as the United Nations human rights covenants, conventions, and protocols.

The Charities Directorate’s guidance, Upholding human rights and charitable registration, CG-001⁸, for example, states that the term human rights refers to those individual rights and freedoms, within their prescribed limitations, set out in:

- Canadian law, including:
 - the Canadian Charter of Rights and Freedoms
 - the Canadian Bill of Rights
 - the Canadian Human Rights Act
 - provincial and territorial human rights legislation
- International treaties to which Canada is a party that come within the following categories:
 - United Nations human rights covenants, conventions, and protocols
 - International Labour Organization conventions
 - Geneva conventions and protocols

CG-001 stipulates that other human rights references not listed may serve as the basis for a charity's work if the relevant parts of their content are sufficiently similar to the human rights and freedoms recognized by Canada in the above documents.

In December 2015, the Truth and Reconciliation Commission, in its Calls to Action ⁹ #43, called on the Government of Canada to adopt the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP): "We call upon federal, provincial, territorial, and municipal governments to fully adopt and implement the United Nations Declaration on the Rights of Indigenous Peoples as the framework for reconciliation."

The Canadian government's formal adoption of UNDRIP in May 2016, forms part of the Government of Canada's commitment to reconciliation. The Government has indicated that it will fulfil its commitment to implementing the UN Declaration through the review of laws and policies, as well as other collaborative initiatives and actions. ¹⁰ An update to the CRA's guidance documents to include reference to the commitments under UNDRIP would demonstrate that the Government is working to fulfill its commitments.

The Government of Canada defines reconciliation as an ongoing process through which Indigenous peoples and the Crown work cooperatively to establish and maintain a mutually respectful framework for living together, with a view to fostering strong, healthy, and sustainable Indigenous nations within a strong Canada. ¹¹ In short, the Government of Canada has made a commitment, through the honour of the Crown, to foster reconciliation that is grounded in Indigenous traditions of generating healthy and sustainable gift-reciprocity relationships. ¹²

In this context, reconciliation has been recognized by the Government of Canada as beneficial to community.

Qualified Donee Status

Currently, applicants for QD status as a registered charity or a “municipal or public body performing a function of government” must file an application with the Charities Directorate. Individuals from the Charities Directorate review the letter and supporting documentation and determine if, in their view, the entity meets the criteria used. Indigenous organizations are “municipal or public bodies performing a function of government” must formally apply to become QDs. The difficulty is that this determination requires an understanding of how Indigenous Peoples and governments function and are structured or alternatively the determination is made by applying tests which are based on the current structure of the Canadian government. This review process does not reflect a Nation-to-Nation determination, nor is it consistent with Canada’s commitment to reconciliation.

Relationships

The Government of Canada has made important commitments to Recommendations #50 and #57 of the Truth and Reconciliation Commission, which called for the development, use, and understanding of Indigenous laws, as well as the provision of education to public servants on the history of Aboriginal peoples, Treaties and Aboriginal rights, Indigenous law and Aboriginal-Crown relations. The commitment to eliminating systemic barriers facing First Nations, Inuit and Metis Peoples was reiterated in the Prime Minister’s January 15, 2021, mandate letter to all Ministers, including the Minister of National Revenue.

In Canada, our legal system has recognized two systems of laws: civil and common; however, increasingly governments and courts are evolving to recognize Indigenous legal orders and customs in their decision

frameworks. With respect to charity law, however, Canada's Western concept of charity has not yet caught up to include recognition of Indigenous Peoples' traditions of community and reciprocity.

The Canadian Public Service has committed to a whole-of-government Reconciliation Work Plan to support transformation within the Public Service. The **Many Voices, One Mind** (MVOM) Action Plan provides for steps to be taken by individual departments and agencies, including the CRA, to:

1. Encourage and Support Indigenous Peoples to join the Public Service;
2. Address Bias, Racism and Harassment, and Improve Cultural Competency;
3. Address Training, Development and Career Advancement Concerns;
4. Manage Indigenous Talent and Promote Advancement within the Management Group within the Public Service; and,
5. Support, Engage and Communicate with Indigenous Employees and Partners.

2. Additional context: Charitable Sector Data Working Group (CSDWG) recommendations

Special Senate Committee Recommendations on Data

In June 2019, the Special Senate Committee on the Charitable Sector released its report,

A Catalyst for Change: Roadmap to a Stronger Charitable Sector.

Among the 42 recommendations, three addressed the issues related to the lack of timely, coordinated, comprehensive, and accessible data on the non-profit and charitable sector and one addressed the issue of data on diversity.

Recommendation 8

That the Government of Canada, through the Canada Revenue Agency, include questions on both the T3010 (for registered charities) and the Form T1044, Non-Profit Organization (NPO) Information Return (for federally incorporated not-for-profit corporations) on diversity representation on boards of directors based on existing Employment Equity guidelines.

Recommendation 13

That the Government of Canada develop and implement a standardized set of reporting categories and an on-line tool for charitable and non-profit organizations to submit financial reports based on these categories. The Treasury Board of Canada should be tasked with working with federal departments and agencies and federal/provincial/territorial working groups."

Recommendation 16

That the Government of Canada prioritize data about the charitable and non-profit sector in all Statistics Canada economic surveys, including the Satellite Account of Non-profit Institutions and General Social Survey on Giving, Volunteering and Participating; and

That the Government of Canada support collaboration between Statistics Canada and the charitable and non-profit sector to determine what additional data could be collected and disseminated in a timely and consistent manner to support the evidence-base for decision by organizations in the sector.

Recommendation 17

That the Government of Canada, through the Canada Revenue Agency, seek the advice of the Advisory Committee on the Charitable Sector on what additional information could be included in the T3010 that would support the work of the sector.

Federal Sources of Data on the charitable and nonprofit sector

The satellite account of non-profit institutions and volunteering was first released by Statistics Canada in 2004 and initially covered the years 1997 to 2000. It was developed as part of the federal government's Voluntary Sector Initiative with the aim of giving greater prominence to non-profit and voluntary activities in the Canadian economy. Estimates in the satellite account were built from a wide range of data sources, including administrative files (tax records), Statistics Canada surveys and public accounts information.

Further development and maintenance of the account was terminated in 2011 when the core national accounts began to incorporate non-profit institutions as a distinct institutional sector (although voluntary activities, which have no market valuation, were not included). The last release of the Satellite account of non-profit institutions and volunteering was in December 2010.

In March 2019, on a one-time basis, Statistics Canada released updated annual data on the economic contribution of non-profit institutions and volunteering covering the period 2007 to 2017. The update was undertaken in response to multiple requests for more up-to-date statistics on Canada's non-profit sector. This update was completed using the existing Statistics Canada base budget that is directed to priority research and data development activities. A further update will be released at the end of March 2021.

According to Statistics Canada, an ongoing statistical program cannot be sustained unless permanent funding is in place. While Employment and Social Development Canada is pursuing micro-projects with Statistics Canada to capture more data about the work and economic profile of social

purpose organizations (charities, nonprofits, social enterprises), there is no core government support yet to reinstate the Satellite Account on an ongoing basis as it was before 2010.

Data linkages

Data users within government (and outside of government) can commission specific data analyses from Statistics Canada on a cost recovery basis. Through a linkage process, the Linkable File Environment (LFE) leverages the single-subject ability of existing surveys and administrative data to inform on business and economic issues. It positions these surveys and administrative data to support longitudinal and cross-sectional analysis and offers opportunities to use additional variables to assess entrepreneurship, employment, productivity and competitiveness. The Social Data Linkage Environment (SDLE) brings together similar administrative and survey data on individuals. If users have the resources to commission Statistics Canada to perform analyses using these tools, the sector and researchers have the possibility of using linked datasets using multiple filings from corporations and nonprofits, including information returns, tax file information and payroll information as well as other types of data including human resource survey data. At some point, it would be even more valuable to be able to link or connect provincial annual forms from charities and nonprofits to get a fuller data picture.

For now, and if there are no financial or human resources available to commission specialized data analyses, the charitable sector relies on the open data sets created by the annual T3010 data filings to CRA, which are released without significant verification of accuracy and without analysis on a rolling basis anywhere from months to two years after the data is filed by charities. Charities have until months after their fiscal year end to file the

T3010. This means that disaggregated data can be up to two years out of date. The lack of timely data is a significant problem for policy makers, researchers, and the sector itself.

Using the digital form instead of a paper form is potentially a significant way to speed up the filing and display of the reported data. However, the digital T3010 form is still relatively new and a small percentage (15% -20%) of forms are now being filed digitally. As a result, the availability of more current data remains an issue. The IRS in the US has already required the Form 990 to be filed digitally by all organizations beginning in 2021. There would probably be valuable learnings from this jurisdiction about how to reach charities with fewer resources or less access to technology, to ensure that they are able to move into digital filing.

With more digital forms filed, the CRA should be implementing technologies that will help to find data inconsistencies and red flags in the data set. Artificial intelligence could be used to identify and correct inconsistencies or to return forms to charities without need for additional human resources, and with a more rapid response

Digital technologies can be very helpful in accelerating the speed and accuracy of filed reports. One way that the forms could be completed more quickly and with potentially fewer errors is by pre-filling the forms with basic information from the previous year (preventing mistakes due to lack of documentation, especially for small charities). It could also be helpful to see the charity's formal objectives and purposes included in the return, so that charities can notice errors or needed revisions and update if necessary.

Another way to ensure greater data consistency, particularly in financial data, is to move towards a standardized reporting software such as is used in Australia. The software used by the Australian government is the SBR

(Standard Business Reporting). This is directed more at helping charities and nonprofits report their financial data consistently, especially when applying for or reporting on grants and contributions. But standardized financial data reporting also provides a tool for data collection that would help the Government create (and also obtain) standardized data which could then be linked to other data sources and perhaps also serve as a connected database for the T3010.

Nonprofit Data

The T1044 is intended to collect information from nonprofit organizations for the purposes of compliance under the . The T1044 is required only for medium to large-sized nonprofits. The regulatory framework is different for the T1044 than the T3010, and there is no requirement for public disclosure of the T1044 data by CRA. Disclosure would require an amendment to the . There are also privacy considerations that make it difficult to easily access nonprofit data. Information on nonprofits is collected most consistently in the provinces and territories by provincial regulators and/or provincial networks and associations through surveys.

Employment Equity Act

The Employment Equity Act provides the Government of Canada with a framework to collect diversity information that is clear and simpler to use than other existing frameworks. The EEA aims at eliminating systemic discrimination against designated group members and accommodate diversity. Four groups are specifically targeted by this legislation:

- Aboriginal people: includes Status Indians, Non-Status Indians, Inuit or Métis
- Visible minorities: people who, because of their race or colour, form visible minorities in Canada. These include Blacks, Chinese, Japanese,

Koreans, Filipinos, South Asians (Indo-Pakistani), Visible Minority West Asians or North Africans, South East Asians (Burmese, Cambodian, Laotian, Thai, Vietnamese, etc.), Oceanic (Melanesian, Micronesian, Polynesian), Visible Minority Latin Americans or any combination of the above visible minority groups

- People with disabilities: people who, for the purpose of employment, may be considered disadvantaged, consider themselves or believe that a potential employer would likely consider them disadvantaged by reason of any persistent physical, mental, psychiatric, learning or sensory impairment
- Women

Ministerial Mandate Letter

In his 2020 mandate letter to the Minister of National Revenue, the Prime Minister confirmed that the Government remains “committed to evidence-based decision-making that takes into consideration the impacts of policies on all Canadians.” He directed the Minister to “apply Gender-based Analysis Plus (GBA+) in the decisions that you make and consider public policies through an intersectional lens in order to address systemic inequities including: systemic racism; unconscious bias; gender-based discrimination; barriers for persons with disabilities; discrimination against LGBTQ2 communities; and inequities faced by all vulnerable populations. ...you will work to improve the quality and availability of disaggregated data to ensure that policy decisions benefit all communities.”

3. Membership, biographies of members, terms of reference, readouts, and meetings

Membership

The ACCS is made up of 17 members: 14 from the sector (S) and 3 from the Government (G).

Working Group	Regulatory Framework Working Group (RFWG)	Vulnerable Populations Working Group (VPWG)	Indigenous Peoples Working Group (IPWG)	Purposes and Activities Working Group (PAWG)	Charitable Sector Data Working Group (CSDWG)
Members	1. Andrea McManus (S) 2. Bruce MacDonald (S) 3. Terrance Carter (S) 4. Peter Dinsdale (S) 5. Susan Manwaring (S) 6. Geoff Trueman (G) 7. Tony Manconi (G)	1. Paulette Senior (S) 2. Kevin McCort (S) 3. Peter Robinson (S) 4. Geoff Trueman (G)	1. Peter Dinsdale (S) 2. Susan Manwaring (S) 3. Arlene MacDonald (S) 4. Hilary Pearson (S) 5. Bruce Lawson (S) 6. Peter Elson (S) 7. Terrance Carter (S)	1. Kevin McCort (S) 2. Susan Manwaring (S) 3. Terrance Carter (S) 4. Hilary Pearson (S) 5. Bruce Lawson (S) 6. Bruce MacDonald (S) 7. Paulette Senior (S) 8. Denise Byrnes (S) 9. Pierre LeBlanc (G) 10. Tony Manconi (G)	1. Arlene MacDonald (S) 2. Andrea McManus (S) 3. Paula Speevak (S) 4. Tony Manconi (G) 5. Hilary Pearson (S)

Working Group	Regulatory Framework Working Group (RFWG)	Vulnerable Populations Working Group (VPWG)	Indigenous Peoples Working Group (IPWG)	Purposes and Activities Working Group (PAWG)	Charitable Sector Data Working Group (CSDWG)
Priorities	Modernizing the regulatory framework in Government as it relates to the charitable sector.	Supporting the work of charities serving vulnerable populations.	Exploring charity-related regulatory and legislative issues faced by Indigenous Peoples and organizations.	Examining the regulatory approach to charitable purposes and activities, including its impact on charities working with non qualified donees, and charities engaging in revenue-earning activities.	Improving data collection and analysis related to the charitable sector.

Biographies of members

<https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/advisory-committee-charitable-sector.html>

Terms of Reference

The ACCS' mandate, member composition and roles, and framework for meetings, are outlined in its Terms of Reference available on <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/advisory-committee-charitable-sector.html>

[revenue-agency-cra/corporate-reports-information/advisory-committee-charitable-sector/terms-reference.html](https://www.canada.ca/en/revenue-agency/corporate-reports-information/advisory-committee-charitable-sector/terms-reference.html)

Readouts

Readouts of the meetings of the whole ACCS can be found on <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/advisory-committee-charitable-sector.html>

Past reports

- [Report #1 of the Advisory Committee on the Charitable Sector](#)

Meetings

Below is a compilation of all the meetings of the ACCS between January 2020 and March 2021, including those of the ACCS' Working Groups. In addition to these meetings, the co-chairs have met regularly by teleconference since the creation of the ACCS in March 2019.

	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021
Advisory Committee on the Charitable Sector	1	1	1	1	1				1		1	1		1	
Purposes and Activities Working Group						1	1	1	1			1	1	1	
Vulnerable Populations Working Group					1	1	1			1		1	3	3	
Regulatory Framework Working Group				1	1	1	1		2		1		1		1
Indigenous Peoples Working Group				1	1	1	3		1	1	3	2	1		
Charitable Sector Data Working Group				1	1	1	1		4	1	1	2	1		
Co-chairs and working group leads						1	1	1				2			



Footnotes

1 **Ongoing Effects of the Covid-19 Pandemic**, Imagine Canada February 2021, <https://imaginecanada.ca/en/360/ongoing-impacts-covid-19-crisis-charitable-sector>

2 The ACCS working groups are described on the ACCS webpage <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/advisory-committee-charitable-sector.html#accs>

3 Special Senate Committee on the Charitable Sector, **Catalyst for Change: A Roadmap to a Stronger Charitable Sector**, June 2019, <https://sencanada.ca/en/info-page/parl-42-1/cssb-catalyst-for-change/>

4 <https://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=11099585>

5 Recommendation 30: That the Government of Canada direct the Canada Revenue Agency to revise Guidance CG-002 “Canadian registered charities carrying out activities outside Canada.” The revised guidance should demonstrate a shift in focus from “direction and control” to careful monitoring through the implementation of an “expenditure responsibility test.”

6 See section 149.1

7 <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-statement-024-guidelines-registering-a-charity-meeting-public-benefit-test.html>

8 <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-001-upholding-human-rights-charitable-registration.html#toc3>

9 Truth and Reconciliation Commission of Canada. (2015). Truth and Reconciliation Commission: Calls to Action. Winnipeg. Retrieved from [http://trc.ca/assets/pdf/Calls to Action English2.pdf](http://trc.ca/assets/pdf/Calls_to_Action_English2.pdf)

10 <https://www.justice.gc.ca/eng/csj-sjc/principles-principes.html>

11 Ibid

12 Borrows, J., & Tully, J. (2018). Introduction. In J. Borrows & J. Tully (Eds.), Resurgence and Reconciliation: Indigenous-Settler relations and earth teachings. Toronto: University of Toronto Press.

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