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## Appendix 1

### The Charity Commission of England and Wales and the Canadian context

At this time, the only jurisdiction which has delegated authority to determine registration and de-registration issues to a separate agency is England and Wales. In developing models 3 and 4, we looked to this example. While there are some similarities, the Canadian Charity Commission model described in this report has different powers from the one serving England and Wales.

An important distinction is the fact that the Charity Commission for England and Wales is administering the *Charities Act, 1993* which is not the functional equivalent of the *Income Tax Act*. The *Charities Act* gives the Charity Commission for England and Wales jurisdiction over all matters concerning charities including regulatory powers that in Canada fall under provincial jurisdiction, such as providing support and advice to ensure charities have good administrative practices and are effectively organized.

The central role of the federal regulator in Canada – under any institutional model – is to reflect the intent of Parliament through how it administers the provisions of the *Income Tax Act* pertaining to charities.

The *Charities Act* gives the Charity Commission for England and Wales a number of powers not that are not constitutionally available in Canada, which makes comparison sometimes difficult, including the power to ignore previous court decisions that have become outdated and to exercise joint powers with the court in certain administrative functions. This gives the Charity Commission for England and Wales some justification for being regarded as a quasi-judicial body.

Finally, as a standalone agency, the Charity Commission for England and Wales does not report to a minister on its decisions although it does report through a minister on its annual performance.

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## Appendix 2

List of previous studies and background materials on issues relating to institutional reform.

### Canadian studies

Brock, Kathy (ed.). *Improving Connections between Governments, Nonprofit and Voluntary Organizations: Public Policy and the Third Sector*. McGill-Queen's University Press (February 2002).

Drache, Arthur. "The English Charity Commission Concept in the Canadian Charity Context." *The Philanthropist*, Volume 14(1).

Drache, Arthur and Laird Hunter. "A Canadian Charity Tribunal: A Proposal for Implementation." A project of the Kahanoff Foundation (January 2000). (Available at: <http://data.nonprofitscan.org>).

Hall, Michael, L. Greenberg, and L. McKeown. *Talking about Charities: Canadians' Opinions on Charities and Issues affecting Charities*. Prepared for The Muttart Foundation by the Canadian Centre for Philanthropy (October 2000). (Available at: <http://www.muttart.org>).

Institute for Media, Policy and Civil Society. *Let Charities Speak*. In partnership with the Canadian Centre for Philanthropy (March 2002). (Available at: [http://www.impacs.org/pdfs/letcharitiesspeak\\_final.pdf](http://www.impacs.org/pdfs/letcharitiesspeak_final.pdf)).

Monahan, Patrick with Elie Roth. "Federal Regulation of Charities: A Critical Assessment of Recent Proposals for Legislative and Regulatory Reform." A project of the Kahanoff Foundation (January 2000). (Available at: <http://data.nonprofitscan.org>).

Ontario Law Reform Commission. *Report on the Law of Charities*. Government of Ontario (1996).

Panel on Accountability and Governance in the Voluntary Sector. *Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector*. Final Report (February, 1999). (Available at: <http://www.vsi-isbc.ca>).

*Working Together: A Government of Canada/Voluntary Sector Joint Initiative*. Report of the Joint Tables (August, 1999). (Available at: <http://www.vsi-isbc.ca>).

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## International studies and findings

*The Charity Commission Regulation and Support of Charities.* Twenty-Eighth Report (1997-98) of the [U.K.] House of Commons Committee on Public Accounts (The Stationery Office, London, 1998).

*Charity Scotland.* The Report of the Scottish Charity Law Review Commission (May, 2001). (Available at: <http://www.charityreview.com/csmr/csmr-01.htm>).

*International Journal of Not-for-Profit Law*, Volume 2(1). Speeches and presentation notes given in Budapest at a 1999 conference on non-profit law. (Available at: <http://www.icnl.org/journal/vol2iss1/>).

*Report of the Inquiry into the Definition of Charities and Related Organizations.* Charities Definition Inquiry, Australia (August 2001). (Available at: <http://www.cdi.gov.au/default.htm>).

*First Report by the Working Party on Registration, Reporting and Monitoring of Charities.* New Zealand (February 2002). (Available at: <http://www.treasury.govt.nz/charities/>).

*Second Report by the Working Party on Registration, Reporting and Monitoring of Charities.* New Zealand (May 2002). (Available at: <http://www.treasury.govt.nz/charities/>).

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## Appendix 3

### Joint Regulatory Table Members

Maureen Kidd (co-chair)  
Director General  
Charities Directorate  
Canada Custom and Revenue Agency

Bob Wyatt (co-chair)  
Executive Director  
The Muttart Foundation

Joseph Allen  
Senior Legal Policy Analyst  
Corporate and Insolvency Law Policy  
Directorate  
Industry Canada

Bob Couchman  
Former Executive Director  
Yukon Family Services Associates

Terry de March  
Director  
Innovations, Analysis and Integration  
Department of Justice

Lois Hollstedt  
Retired CEO  
YWCA of Greater Vancouver

Darlene Jamieson  
Partner  
Jamieson-Sterns Law Firm

Jennifer Leddy  
Legal and Policy Advisor  
Canadian Conference of Catholic Bishops

Don McRae  
Senior Policy Analyst  
Community Partnerships Program  
Canadian Heritage

Serge Nadeau  
Director  
Personal Income Tax Division  
Finance Canada

Ed Pennington  
General Director  
Canadian Mental Health Association

Claude Rocan  
Director General  
Centre for Healthy Human Development  
Population and Public Health Branch  
Health Canada

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Carl Juneau  
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