

# What does a world-leading framework of charities law look like?

## New Zealand Law Foundation International Research Fellowship

Sue Barker is honoured to be the recipient of the New Zealand Law Foundation International Research Fellowship Te Karahipi Rangahau ā Taiao, undertaking research into the question “What does a world-leading framework of charities law look like?”, with a report due by September 2021. The research project will examine charities law frameworks of comparable jurisdictions (specifically, Australia, England and Wales, Ireland, Canada and the United States) as well as how the current regime is working in New Zealand. The aim is to provide an independent perspective on what a world-leading charities law framework might look like, to feed into the government’s review process to assist with the development of law reform in this important area.

Since the Charities Act 2005 (NZ) was enacted over 15 years ago, a number of issues have arisen, some of which are outlined below. Section references are to a draft bill we have prepared which would amend and restate the Charities Act. The draft is intended as a starter for discussion and any and all comments are invited and very welcome. The goal is to develop a proposal for reform that would genuinely meet the standard of being “by the sector, for the sector”:

Suggested policy changes	Relevant section
<p><b>Name – Te Ture Tautoko i te Aroha - Charities Bill</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> what should be the name for the legislation? Many have commented that the term “charities” evokes Victorian paternalistic, colonialist concepts of handouts to the poor. In our view, the concept of charity, correctly interpreted, is much wider, but even so, would another name, such as the “Social Capital Bill”, be more appropriate?</li> <li>• We are consulting with a team of tikanga experts, brought together by Justice Sir Joe Williams, on appropriate terminology in te reo. His Honour considered that the concept of “aroha”, correctly interpreted, is much wider than the English concept of “love” and would best reflect the importance of the sector. However, his Honour considers the appropriate Māori name for the legislation, and the bodies that sit under it, is a “great debate to be had”.</li> <li>• <b>Suggested solution for consultation:</b> we have suggested the name “Charities Bill”, as the focus of the legislation is the registration of charities, and provisions within the legislation are aimed at clarifying how the definition is to be interpreted. We have also suggested the name “Te Ture Tautoko i te Aroha” in an effort to be clear that the bill is intended to support charities, and facilitate rather than frustrate their work.</li> <li>• <b>Consultation:</b> We welcome discussion on name(s) for the legislation, and agency bodies.</li> </ul>	

<p><b>Purposes and principles</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> the current legislation is not clear on its purpose, as evidenced, for example, by a fundamental underlying tension between “regulation” and rationing the tax privileges of charity, on the one hand, and accountability, and providing charities with a means of demonstrating to their stakeholders that they are worthy of support, on the other. Our starting point is that charities are already subject to a high degree of regulation, through tax, criminal, health and safety, financial, anti-money laundering, and many other pieces of legislation, and it is not clear that charities need to be further “regulated” by means of the Charities Act (other than in relation to “serious wrongdoing”). However, we welcome discussion on this point.</li> <li>• <b>Suggestion solution for consultation:</b> on the basis of a starting premise that <b>communities know best what communities need</b>, and that it would be more cost-effective, when all costs are taken into account, we suggest that the legislation take a strengths-based, rather than a deficit-based, approach, emulating the higher trust model that was employed in response to COVID-19 with considerable success. On that basis, we propose two core purposes to underpin the Act: <ul style="list-style-type: none"> <li>(i) to value and support a culturally diverse, robust, thriving, independent, innovative and sustainable charities sector; and</li> <li>(ii) to provide a forum for accountability, by providing for a charities register on which registered charitable entities are required to disclose certain information.</li> </ul> <p>In other words, the purpose of the legislation should be accountability, rather than “regulation”.</p> </li> <li>• The legislation should also be <b>principles-based</b>, reflecting its equitable origins (the definition of charitable purpose derives from trust law), and should set clear, simple boundaries that allow charities to further their charitable purposes with confidence. Following the model of the Trusts Act 2019, we propose a number of principles, the most fundamental of which is recognition that charities have a <b>duty to act in the best interests of their stated charitable purposes</b>.</li> <li>• The charities law of Aotearoa New Zealand must also recognise and respect the principles of <b>Te Tiriti o Waitangi</b>.</li> <li>• <b>Consultation:</b> the purposes and principles of the legislation are key issues, and we welcome discussion on any of the above points.</li> </ul>	<p>Section 3</p> <p>Sections 4, 57</p> <p>Section 4(e)</p>
<p><b>Strategy</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> New Zealand currently has a number of strategies, including a <a href="#">Child and Youth Wellbeing Strategy</a>, a <a href="#">Health Strategy</a>, and a <a href="#">Disability Strategy</a> (in legislation) and a <a href="#">Tourism Strategy</a>, an <a href="#">Employment Strategy</a>, and a <a href="#">Biodiversity Strategy</a> (in policy). However, there is no apparent overarching vision for the charitable sector, or the wider for-purpose sector in which it sits.</li> <li>• <b>Suggested solution for consultation:</b> The Public Service Act 2020 will hopefully encourage a de-siloised approach. However, a bespoke</li> </ul>	<p>Section 5</p>

<p>civil society strategy, along the lines of that which exists in the <a href="#">United Kingdom</a>, and proposed in <a href="#">Australia</a>, would build on this to encourage a whole-of-government approach to maximising the potential of the for-purpose sector, and to ensure the sector is not overlooked in policy and law-making.</p> <ul style="list-style-type: none"> <li>• <b>Consultation:</b> Should the legislation enshrine a requirement for the Minister to issue a “civil society strategy”? If so, should this be for charities only, or for wider civil society?</li> </ul>	
<p><b>Definition of charitable purpose</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> there has been much controversy over the way the definition of charitable purpose is being interpreted. Interpreting the definition too narrowly gives rise to difficult downstream consequences. For example, following the controversial decision in <i>Re Queenstown Lakes Community Housing Trust</i> [2011] 3 NZLR 502 (HC) (“<b>Queenstown Lakes</b>”), community housing providers were provided with their own specific income tax exemption (section CW 42B of the Income Tax Act 2007). However, the amendment is little used, as without registered charitable status, housing providers have difficulty accessing funding. Consequently, many community housing providers simply don’t provide affordable housing for fear of losing their charitable registration, even though such housing is desperately needed. This is one of many examples that illustrates the importance of tackling such issues at the level of source (the interpretation of the definition of charitable purpose), rather than symptom.</li> <li>• <b>Suggested solutions for consultation:</b> we suggest clarifying in legislation the tests to be applied in determining both what a charity’s purposes are, and whether those purposes are charitable.</li> <li>• Some jurisdictions (for example, Australia,<sup>1</sup> England and Wales,<sup>2</sup> Ireland,<sup>3</sup> Scotland,<sup>4</sup> and Northern Ireland<sup>5</sup>) have expanded the “heads” of charity by statute. Some argue such an approach would “ossify” the definition, and that retaining the current 4 statutory heads (the relief of poverty, the advancement of education, the advancement of religion and other purposes beneficial to the community) would better allow the definition to “breathe” by means of the common law. We have suggested a statutory expansion in the draft bill as a starter for discussion but welcome discussion on this point. The definition put forward specifically aims to counter controversial decisions such as <i>Canterbury Development Corporation &amp; Ors v Charities Commission</i> [2010] 2 NZLR 707 (HC) and <i>Queenstown Lakes</i>.</li> <li>• The draft bill also seeks to decouple potential fiscal consequences of registration from the separate question of whether a purpose is</li> </ul>	<p>Sections 11 to 14</p> <p>Section 15</p>

<sup>1</sup> Section 12, Charities Act 2013 (Cth).

<sup>2</sup> Section 3, Charities Act 2011 (UK).

<sup>3</sup> Section 3, Charities Act 2009.

<sup>4</sup> Section 7, Charities and Trustee Investment (Scotland) Act 2005.

<sup>5</sup> Section 2, Charities Act (Northern Ireland) Act 2008.

<p>charitable (as discussed for example in <i>Queenstown Lakes</i> at [78] and <i>Fiscal consequences NZLJ</i>, April 2016 at 102)</p> <ul style="list-style-type: none"> <li>• <b>Consultation:</b> we welcome discussion on any of the above points.</li> </ul>	<p>Section 16</p>
<p><b>Agency structure</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> the independence of the Charities Commission was fundamental to the original agreement with the charitable sector when the Charities Act was introduced in 2005.<sup>6</sup> When the Charities Commission was controversially disestablished in 2012, all of the accountability mechanisms provided by the Crown Entities Act 2004, such as a requirement to report annually against a statement of intent, were correspondingly removed. The agency currently tasked with administering the Charities Act (the Department of Internal Affairs - Charities Services – Ngā Ratonga Kaupapa Atawhai “<b>Charities Services</b>”) resides within a government department, and is subject to almost no accountability mechanisms.<sup>7</sup> Charities Services unilaterally prepares an “annual review”, but this contains only the information Charities Services chooses to include.<sup>8</sup> The Charities Registration Board was established to provide an independent check on Charities Services’ decision-making, but lack of resourcing, and a framework whereby Charities Services provides secretarial and administrative support to the Board<sup>9</sup> have raised questions about its ability to carry out this role. Many submitters to the government review have called for a return to an independent agency administering the Charities Act.</li> <li>• <b>Suggested solution:</b> we recommend establishing a new independent Crown entity (<b>Te Kairēhita Aroha – the Charities Registrar</b> or “<b>TKA</b>”) to administer the charities register (for the purpose of informing public choice). Other suggested functions include to: <ul style="list-style-type: none"> <li>○ encourage charitable giving and public support of and engagement in the sector;</li> <li>○ provide education and support to the charitable sector in relation to its obligations under the Charities Act;</li> <li>○ increase public awareness of the existence of the charities register and its benefits;</li> <li>○ inquire into cases of serious wrongdoing; and</li> <li>○ issue binding rulings to provide charities with certainty in advance of a particular course of action.</li> </ul> </li> </ul> <p>As a Crown entity, TKA/the Charities Registrar will also be required to prepare a statement of intent and annual report. It will also have a duty to promote public awareness of its functions.</p>	<p>Parts 3 and 8 Part 7 Sections 23, 27-29</p>

<sup>6</sup> See the report by the Working Party on Registration, Reporting and Monitoring of Charities, February 2002 (which preceded the Charities Act), at pages 9-13.

<sup>7</sup> Beyond passing reference in a 193-page Department of Internal Affairs’ annual report, see: <https://annualreport2019.dia.govt.nz/assets/dia-2019-annual-report.pdf>, pp10, 11, 24, 27, 34, 79, 138 & 172.

<sup>8</sup> <https://charities.govt.nz/assets/Annual-Review-2019-2020.pdf>

<sup>9</sup> Charities Act 2005, s 8(6).

<ul style="list-style-type: none"> <li>• <b>Consultation:</b> we welcome discussion on what would be the optimum structure and functions for the agency that administers the Charities Act.</li> </ul>	
<p><b>Advisory Board</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> the charitable sector, and in fact the broader for-purpose sector, does not currently have a coherent mechanism by which it can advocate directly to government and Ministers on matters relevant to the sector. It is clear that the charitable sector needs a stronger collective voice and that its mana needs to be better recognised.</li> <li>• <b>Suggested solution:</b> we propose establishing an "<b>Advisory Board   Te Māngai Aroha</b>" to represent and speak for the for-purpose sector. Based on the experience of the <a href="#">Permanent Advisory Committee of the Charitable Sector</a> in Canada, we suggest a large body of up to 21 people, which would allow for subcommittees to be formed to address particular issues. The intention is for a broad cross-section of Ministers to be required to turn their minds to the broader for-purpose sector in the interests of New Zealand’s for-purpose sector, social capital and the wellbeing of New Zealanders. TKA would be required to consult with the Advisory Board on various issues. The Advisory’s Board’s roles would also include: <ul style="list-style-type: none"> <li>○ advocating for the collective interests of charities;</li> <li>○ improving communications and relations between the charitable sector and government;</li> <li>○ advising the Minister on the Civil Society Strategy and on charities law and policy;</li> <li>○ educating and assisting charities in relation to good governance (as opposed to compliance with the Charities Act itself which would be the responsibility of TKA);</li> <li>○ liaising and assisting TKA on issues relating to its administration of the Charities Act; and</li> <li>○ stimulating and promoting research into matters relating to charities.</li> </ul> </li> <li>• <b>Consultation:</b> How can the legislation assist the charitable sector to have a better collective voice, one that speaks directly to power? If an Advisory Board, what should be its composition and how should its members be appointed?</li> </ul>	<p>Part 4</p> <p>Section 36</p>
<p><b>How can we infuse tikanga principles into New Zealand charities law?</b></p> <ul style="list-style-type: none"> <li>• <b>Suggested solution:</b> following consultation with a team of tikanga experts, we propose that Te Māngai Aroha – the Advisory Board establish, from amongst its number or otherwise, a Māori Advisory Committee, comprised of 3 people of mana with expertise in tikanga. TKA must refer to the Māori Advisory Committee any registration or administration decision that raises or may raise a matter of tikanga. The Māori Advisory Committee can make policy statements on matters relating to tikanga which statements are binding on TKA and on any</li> </ul>	<p>Sections 45 – 47</p>

<p>hearing authority hearing an appeal of a decision of TKA. The binding nature of the policy statements was a key outcome of or consultation with tikanga experts. The Māori Advisory Committee can also provide advice to TKA to assist it to give effect to its obligation to recognise and respect the principles of Te Tiriti o Waitangi and tikanga principles. TKA must have regard to that advice.</p> <ul style="list-style-type: none"> <li>• <b>Consultation:</b> we welcome discussion on how best to infuse tikanga principles into New Zealand charities law.</li> </ul>	
<p><b>Advocacy</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> the issue of advocacy by charities was one of the key issues commented on by submitters to the government’s review of the Charities Act.<sup>10</sup> Many submitters referred to the complex and subjective approach adopted by Charities Services,<sup>11</sup> and pointed out that charities were consciously limiting their advocacy for fear of losing their charitable registration. Charities Services’ approach puts New Zealand out of step with comparable jurisdictions (which is particularly problematic as charities are operating increasingly internationally).<sup>12</sup> Charities Services’ approach is also not consistent with New Zealand’s international treaty obligations requiring respect for the principle of freedom of expression, with any restrictions needing to comply with strict tests of necessity, proportionality, clarity, accessibility, lack of arbitrariness, and not impairing the democratic functioning in society.<sup>13</sup></li> <li>• <b>Suggested solution for consultation:</b> we propose that the legislation make it clear that charities have not only a right, but a duty, to advocate in furtherance of their charitable purposes, subject only to specific limits prescribed by law: we recommend that the legislation make it clear that charities may not be partisan, and may not engage in hate speech (set at a very high threshold broadly of incitement to violence). Beyond that, and subject to the general law (such as electoral law, copyright, the law of defamation, etc), the question with respect to activities, including advocacy, is whether the activity is being carried out in the best interests of the charity’s charitable purposes. If so, there is no difficulty.</li> <li>• We also propose that questions of potential harm caused by speech be dealt with by means of the public benefit test. A charity whose purposes operate for a net public detriment, rather than benefit, would fail to meet the public benefit test and would therefore not qualify for registration as a charity. A key aspect of this suggestion is that</li> </ul>	<p>Sections 4(c), 11-17, 18(3)(d)</p> <p>Section 13</p>

<sup>10</sup> See summary of submissions, December 2019, page 6:

[https://www.dia.govt.nz/diawebsite.nsf/Files/Modernising-the-Charities-Act-2005-Summary-of-submissions/\\$file/Modernising-the-Charities-Act-2005-Summary-of-submissions.pdf](https://www.dia.govt.nz/diawebsite.nsf/Files/Modernising-the-Charities-Act-2005-Summary-of-submissions/$file/Modernising-the-Charities-Act-2005-Summary-of-submissions.pdf).

<sup>11</sup> <https://probonoaustralia.com.au/news/2018/12/charities-act-2013-pose-problem-advocacy-charities/>.

<sup>12</sup> See New Zealand Law Commission, Report 130 *Review of the law of trusts*, August 2013, paragraph 2.43.

<sup>13</sup> In our view, Charities Services has not discharged its onus to demonstrate how the limitations imposed comply with those tests. Charities Services’ approach is also resulting in incoherency in New Zealand charities law (compare the conflicting approaches of *Re The Foundation for Anti-Aging Research and The Foundation for Reversal of Solid State Hypothermia* (2016) 23 PRNZ 726 (HC) on the one hand, and *Re Family First New Zealand* [2018] NZHC 2273 (31 August 2018) and *Better Public Media Trust v Attorney-General* [2020] NZHC 350 (2 March 2020) on the other).

<p>charities' ability to access an oral hearing of evidence must be reinstated, as discussed further below.</p> <ul style="list-style-type: none"> <li>• <b>Consultation:</b> we welcome discussion on the underlying principle that seeking peaceful, orderly change is itself in the public interest and that, in the interests of participatory democracy, we must have tolerance of specific viewpoints that some may disagree with. In other words, conceptually, the tax privileges for charities support <i>the system</i>, rather than any particular charity's viewpoint per se: if any charity is to have freedom of speech, they must all have it (subject to very clear statutory interventions, such as hate speech and partisan political activity).</li> </ul>	
<p><b>Appeals</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> access to justice is a key issue causing difficulty for charities. An appeal to the High Court simply sets the bar too high for most charities, and the inability to access a full hearing of evidence is causing New Zealand charities law to become distorted. A number of submitters to the government review argued for an improved appeal process because "the current sole option of appealing to the High Court is not sufficient".<sup>14</sup></li> <li>• <b>Suggested solution:</b> we recommend establishing a specialist appeal authority - a <b>Charities Review Authority</b> - and providing charities with the choice of taking their case to this more informal appeal forum, or the High Court. Crucially, the legislation must clarify the nature of the hearing to be undertaken on appeal, specifically that the hearing authority is able to convene an oral hearing of evidence if either party so requests. Ability to access an oral hearing in appropriate circumstances is fundamental to natural justice and would enable a robust evidential platform from which to make decisions. In our view, this is the most important change that the review of the Charities Act needs to make.</li> <li>• All decisions of TKA should be able to be appealed.</li> <li>• We also recommend facilitating <b>test cases</b> to relieve the burden on individual charities of developing New Zealand's law of charities.</li> <li>• <b>Consultation:</b> we welcome discussion on any of the above points, and also on whether the Charities Review Authority might usefully hear appeals under other legislation, such as the proposed new Incorporated Societies legislation, the Trusts Act 2019, and the Charitable Trusts Act 1957.</li> </ul>	<p>Part 10</p> <p>Section 32</p> <p>Section 33</p>
<p><b>Charity obligations</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> fundamental to a regime focused on accountability are the reporting obligations for registered charities. However, one of the key issues raised by submitters is that the reporting requirements for Tier 4 charities in particular are overly burdensome.</li> <li>• <b>Suggested solution:</b> the content of the financial reporting standards are set by the External Reporting Board ("<b>XRB</b>"). In September 2020,</li> </ul>	

<sup>14</sup> Waikato-Tainui, [Submissions 11](#), p 279.

<p>the XRB announced that it was undertaking a post-implementation review of the Tier 3 and 4 standards.<sup>15</sup> We agree that the Tier 4 standard in particular could be simplified and look forward to the outcome of the XRB’s review. We otherwise propose that the legislation continue to link in to the XRB standards, but recommend that the legislation clarify that charities also have a duty to keep accounting records.</p> <ul style="list-style-type: none"> <li>• <b>Consultation:</b> we welcome discussion on any of the above points.</li> </ul>	<p>Sections 60-63 Section 58</p>
<p><b>Business and social enterprise</b></p> <ul style="list-style-type: none"> <li>• <b>Problem:</b> one of the major challenges for the charities sector is financial sustainability. Operating a business arm or undertaking a social enterprise venture can often address this challenge, but appears to have perception issues. Similar perception issues appear to be arising in the context of charities accumulating funds.</li> <li>• <b>Suggested solution:</b> a key goal of the draft bill is to clarify the relevance of activities: that it is <i>purposes</i> that must be charitable, and charities are accountable for demonstrating that they are continuing to act in furtherance of their <i>stated</i> charitable purposes over time. Within these parameters, the legislation should facilitate and support social enterprises structured as charities, and charities who operate businesses: charities can and should be able to run businesses to raise funds for their charitable purposes, support social enterprise and make social investments. Any restrictions on charities’ activities, over and above those already provided by the general law, should be clear and provided by legislation following a proper Parliamentary process. Beyond such parameters, it should be for charities to determine how best to further their charitable purposes.</li> <li>• Importantly, New Zealand has the most comprehensive set of financial reporting rules for charities in the world. Rather than setting specific limits, with all the associated compliance costs, issues in this regard would be better addressed by requiring charities to demonstrate how any accumulation is in the best interests of their charitable purposes, using the monitoring and accountability mechanisms that are already in place.<sup>16</sup></li> <li>• <b>Consultation:</b> How else might the legislation support social enterprise? Might any perception issues in this context be better dealt with by way of an education campaign<sup>17</sup> rather than introducing more “rules”?</li> </ul>	<p>Section 18(3)(a) and (b) Sections 11 and 12</p>
<p><b>Review</b></p>	

<sup>15</sup> <https://www.xrb.govt.nz/assets/SFR-PIR-Request-for-Information-Sep-2020-2-v3.pdf>.

<sup>16</sup> Note this was the original suggestion in the June 2001 *Tax and Charities* discussion document, at 44.

<sup>17</sup> Perception issues that might be addressed include: charities running businesses do not in fact have a competitive advantage over profit-making enterprises and removing the business income tax exemption would only reduce the amount of funds available for charitable purposes (and may therefore reduce rather than increase government revenue). The income tax exemption offsets the disadvantages that charities face in accessing capital (due to their inability to provide private returns to investors like a for-profit entity can).



<ul style="list-style-type: none"> <li>• <b>Problem:</b> in the 15 years since the Charities Act was passed in 2005, it has not been subject to a proper post-implementation review. Instead, it has been subject to a series of piecemeal reforms that have generally been rushed through under urgency without proper consultation, often against the strong opposition of the charitable sector.<sup>18</sup> The net result is legislation that is replete with unintended consequences.</li> <li>• <b>Suggested solution:</b> following the model of the Privacy Act 1993 (section 26), the Veterans' Support Act 2014 (section 282) as well as the approach adopted by other jurisdictions,<sup>19</sup> we recommend the New Zealand charities legislation require 5-yearly reviews. Such a requirement would reflect the importance of the charitable sector and its contribution to New Zealand society, and would hopefully elevate the legislation above the electoral cycle. It is recommended that the first review be undertaken by an independent body such as the Law Commission.</li> <li>• <b>Consultation:</b> we welcome discussion on any of the above points.</li> </ul>	Section 168
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<sup>18</sup> See for example the Statutes Amendment Bill 2015 (71-1), the Charities Amendment Bill (No 2) 2012 332-3C (which began as the Crown Entities Reform Bill 2011 332-1), and the Statutes Amendment Bill (No 2) 2011 271-2.

<sup>19</sup> See for example the Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012 (Cth) s 16; Charities Act 2006 (UK) s 73; Charities Act 2009 (Ireland) s 6.

## **Timeline for this project:**

Our report is due by **September 2021**.

### **Consultation**

**Stage 1 - research, preparation of draft bill, and consultation with key New Zealand stakeholders:** as discussed above, as part of the research, we have prepared a draft bill that would amend and restate the Charities Act; the thinking was to have a starting place for discussion, and then to subject that thinking to challenge over the course of the research. We have been consulting with key stakeholders on the draft bill, drawing on their collective expertise to make the draft as robust as possible.

**Stage 2 - overseas research and consultation:** as part of the research, we are also looking at comparable legal frameworks in Australia, Canada, England and Wales, the United States and Ireland and engaging with people working in the charitable sector in those jurisdictions.

**Stage 3 – wider New Zealand consultation:** we will update the draft bill drawing together feedback received, and research and insights gained, from stages 1 and 2. Then, our aim is to consult as widely as possible.

We are committed to developing a proposal for reform that genuinely meets the standard of being “by the sector, for the sector”.

Ideas for consultation include: convening workshops or “sprints” on key issues, including “what should be the structure of the agency that administers the charities legislation”, and “how can we ensure a stronger collective voice for the charitable sector that speaks directly to power”; convening in-person or virtual community consultation meetings, along the lines of the 27 meetings conducted during March and April 2019 as part of the government’s review; developing a website with interactive capability; perhaps a website survey; and seeking individual feedback on the draft bill once updated.

### **Final report**

We will draw together all the feedback received into one final report, with final recommendations and an updated draft bill.