



Report of the Expert Panel for the

Children's Fitness Tax Credit



Submitted to the
Honourable James M. Flaherty, P.C., M.P.
Minister of Finance

October 2006



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October 26, 2006

Dear Minister Flaherty:

As members of Finance Canada's Expert Panel for the Children's Fitness Tax Credit, we are pleased to present our recommendations, and we are confident of the positive impact this policy will have on Canadian children and their families.

Encouraging families to help their children to become physically active is an important goal, and one that is becoming increasingly important.

There are alarming statistical reminders within our report regarding the prevalence and impact of childhood obesity. This obesity "epidemic" is – in part – a function of the dramatic societal changes that we have experienced only relatively recently. Within the past hundred years, people have experienced radical changes in their diet, become frequent users of motorized transportation, seen great shifts away from primarily physical labour to work that is far more intellectually-focused, and undergone a tremendous rise in more sedentary leisure activities than ever before.

The forces working against greater health and fitness are not malevolent, but rather day-to-day realities faced by modern civilization.

Encouraging more physical activity, sport, and fitness within our culture is a complex, multi-faceted, and challenging issue. While we do not pretend that the Children's Fitness Tax Credit will be a panacea that will end most childhood obesity, we passionately believe the tax credit is an important component of what must be a broader strategy to encourage activity among young people. The tax credit can be a catalyst that supports programs for children, increased levels of activity, and hopefully – a lifelong love of active lifestyles for thousands of young Canadians.

The Children's Fitness Tax Credit is one component of an overall strategy in which government is a catalyst, but not necessarily an active player in all cases. While government has an important role to play, the solutions will not come from government alone. The most powerful driver of new, more active behaviours will be parental and peer influences.

Through this tax credit, the Federal Government is helping to encourage children to get into the habit of daily physical activity. Stakeholders have informed us that this physical activity habit – once started – is one that people often maintain their entire lives.

We have seen great progress in social behaviour when it comes to drinking and driving, and we are beginning to see similar results when it comes to smoking. It is our hope that similar behavioural change will improve childhood fitness, and eventually the health and well-being of our population.

Over the course of our work, we received input from small, local grassroots organizations, up to and including national physical activity associations. One common thread united those with whom we met: their passion for children's physical activity and recreation.

Recreational physical activities are driven by volunteers in communities across Canada. And while we are excited about the potential of this tax credit to enhance what is already happening today, we would caution against anything that has the unintended consequence of reducing grassroots volunteerism that supports physical activities and sports. The policy details of this tax credit must be designed to support volunteers, and encourage more volunteerism.

Let the Children's Fitness Tax Credit be a start. Let it inspire more and greater physical activity among our nation's young people. And let Canada be recognized as a world leader in childhood fitness and physical activity.

Sincerely,



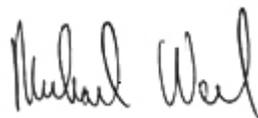
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Table of Contents

Summary of Recommendations	1
Getting Children Active: The Purpose of the Children’s Fitness Tax Credit	5
Context	5
Minister’s Mandate	5
Rationale for the Children’s Fitness Tax Credit	6
Consultation Process	8
Evaluation Framework	8
Definition	11
Issues Presented to the Expert Panel	13
Recommendations	15
Recommendation to Change the Definition	15
Recommendations Related to Issues Presented to the Expert Panel	18
Recommendations Related to Children with Disabilities	22
Recommendations Related to Implementation Issues	24
Issue for Future Consideration	25
Endnotes	27
Acknowledgements	29
Appendices	31



Summary of Recommendations

The 2006 federal budget proposed the creation of a Children's Fitness Tax Credit to cover eligible fees up to \$500 for enrolment in a physical activity program, effective January 1, 2007. The purpose of this credit is to facilitate access by children and youth to physical activity and recreation programs, as a means of helping them maintain a healthy active lifestyle.

The need for this tax credit is underscored by the challenges presented by childhood obesity. In the past two decades, obesity has emerged as one of the biggest health problems facing Canada. While this tax credit is not designed as a comprehensive strategy that addresses the full complexity of these issues, the Expert Panel believes that it will be an important catalyst to help children to be more active and healthy.

Change to the Definition

The Expert Panel recommends that cardio-respiratory endurance be an important component of an eligible activity. Thus, the new definition of an “*eligible program of physical activity*” would be:

An ongoing program, suitable for children, in which substantially all of the activities undertaken include a significant amount of physical activity that contributes to cardio-respiratory endurance, plus one or more of:

- *Muscular strength,*
- *Muscular endurance,*
- *Flexibility, and*
- *Balance.*

Defining Key Terms

To provide precision to this description of eligible program of physical activity, the Expert Panel developed the following recommendations:

“**An Ongoing Program**” is defined in two specific ways. In the case of a program, a minimum of one session per week for eight weeks is required. For a camp to be eligible, it requires a minimum duration of one week (equating to five consecutive calendar days).

“**Suitable for Children**” means any program of activity that is physically safe and does not place children at undue risk.

“**In Which Substantially All**” is considered by the Canada Revenue Agency as 90% or more.



“Of the Activities Undertaken Include a Significant Amount of Physical Activity” will be consistent with Canada’s Physical Activity Guides for Children and Youth:

- A minimum of 30 minutes of sustained moderate to vigorous physical activity for children under ten.
- A minimum of 60 minutes of sustained moderate to vigorous physical activity for children ten and over.

Recommendations Related to Issues Presented to the Expert Panel

Regarding supervision or instruction, while it is not necessary for a physical activity to have explicit instruction and coaching in order to be eligible for the tax credit, the activity must be supervised by a responsible individual who is encouraging active participation.

The Expert Panel is recommending that the tax credit apply to cover the following costs:

- Seasonal or membership fees paid at mixed-use facilities and community centres: In organizations that sponsor more than just physical activities, only the portion of the membership fee that is *activities-based* would be eligible.
- In cases where children are participating in programs through family memberships, a portion of the fee related to the child or children would be eligible.
- Fees charged for extra-curricular teams or programs that take place at a school that are managed by either a third-party or the school itself.
- Fees for camps that emphasize a physical activity theme. To qualify, the camp program would need to last at least five consecutive days, during which at least 50% of the activity during the program hours of each day would involve physical activity.
- Fees for youth training to coach or instruct as long as it meets the minimum physical activity requirement. Courses that teach coaching skills that are classroom-based would not be eligible.

The Expert Panel is recommending that registration or certification of organizations by a governing body should not be a requirement for eligibility.



Recommendations Related to Children with Disabilities

Children with disabilities should be eligible for the tax credit when they participate in activities that are eligible for children without disabilities, regardless to the extent to which the child with disabilities is able to participate.

Specific costs that are related to children with disabilities' ability to participate in the activity would be covered. These would include:

- Equipment and assistive devices;
- The cost of transportation to and from the activity; and
- The cost of attendant care while participating in the activity.

Children with disabilities up to and including age 21 would also be eligible for the tax credit. It is also recommended that the fees covered by the credit, as well as the specific costs listed above, be increased to \$1,000 for children with disabilities.

Recommendations Related to the Implementation of the Tax Credit

The Expert Panel recommends:

- That all health providers, children and youth-serving agencies, and sport and recreation organizations be encouraged to discuss this tax credit with parents;
- That to be eligible for the tax credit, the physical activity must take place within Canada;
- That provincial governments should be encouraged to follow the lead of the provinces of Manitoba and Nova Scotia and match this tax credit;
- That the tax credit definition and framework would be reviewed four years after its implementation. This will allow adequate time for two years of actual taxation data to be finalized and available for analysis; and
- That the Canada Revenue Agency must keep receipt requirements as simple as possible.

Issue for Future Consideration

The Expert Panel recommends exploring sponsorship opportunities for people who might choose to help children whose parents do not have the means to pay for membership fees, programs, or camps on their own.



Getting Children Active: The Purpose of the Children's Fitness Tax Credit

“For the first time of my thirty years of living in Canada, something concrete is being done to get kids active.”

Zlatica Stauder, Executive Director
Rhythmic Gymnastics Manitoba Inc.

Context

The 2006 federal budget proposed the creation of a Children's Fitness Tax Credit to cover eligible fees up to \$500 for enrolment in a physical activity program, effective January 1, 2007. The purpose of this credit is to facilitate access by children and youth to physical activity and recreation programs, as a means of helping them maintain a healthy active lifestyle.

An Expert Panel was created to advise the Minister of Finance on the nature of programs that should be eligible for the tax credit.

Minister's Mandate

On July 31, 2006, Canada's Minister of Finance provided the Expert Panel with a very specific and focused mandate:

The panel will review the working definition of an “eligible program of physical activity” proposed in Budget 2006 (for children under the age of 16), to determine whether it appropriately captures the objective of the credit.

In addition, the panel will provide advice on the following specific issues:

- *Whether an eligible program of physical activity should necessarily include an element of instruction or supervision;*
- *Whether any changes in the eligibility criteria are required to accommodate programs for children with disabilities; and*
- *Whether the definition is clear and sufficiently comprehensive to provide guidance for the Canada Revenue Agency in determining the eligibility of specific programs and activities.*

The description provided to the Expert Panel to define was:

An ongoing program suitable for children in which substantially all of the activities undertaken include a significant amount of physical activity that contributes to one or more of cardio-respiratory endurance, muscular strength, muscular endurance, flexibility, and balance.



Rationale for the Children's Fitness Tax Credit

Canada's Obesity Epidemic

In the past two decades, obesity has emerged as one of the biggest health problems facing Canada. The 2004 Canadian Community Health Survey found that 26% of Canadian children were overweight and 8% were obese.ⁱ This is a substantial increase from 1978-79, when the comparable figures were 15% and 3%, respectively.ⁱⁱ The problem is not unique to Canada; obesity rates are increasing worldwide. However, Canada has one of the highest obesity rates in the developed world; it ranked fifth in a survey of thirty-four nations for childhood obesity.ⁱⁱⁱ

Obesity is a major risk factor for many long-term or chronic health problems, including high blood pressure, high cholesterol levels, heart disease and stroke, degenerative joint problems such as osteoarthritis, and certain types of cancers. For people who are obese, the risk of premature death is two to three times higher than people of normal weight.^{iv} Because of the increase in childhood obesity, diseases once associated with adults are now being seen in children. For example, the number of children with Type 2 diabetes has jumped fifteen-fold since 1990.^v Increasingly, experts are voicing concern that today's children will be the first generation in centuries to have poorer health and a shorter life expectancy than their parents.

Obesity costs Canada about \$1.6 billion a year in direct health care costs, which represents about 2.4% of Canada's total health care expenses.^{vi} This does not take into account indirect costs such as lost productivity, disability insurance, reduced quality of life and psychological damage due to stigmatization and poor self-esteem. As today's obese children become tomorrow's obese adults, the burden on the health care and social system is expected to increase.

Why is there an Epidemic?

The rise in obesity rates, in Canada and worldwide, is attributed to the fact that, as a society, we are increasing our calorie intake while at the same time burning less energy in physical activity. Over half of Canadians 12 years of age and older are physically inactive.^{vii}

This, in turn, is related to major cultural and technological changes in the past few decades and their effect on the way we live. One of these changes is certainly the declining opportunity for physical activity in Canadians' modern lives. Leisure activities among children have shifted from active games to more sedentary pursuits: television, video games and the computer. Children who spend more than two hours a day in front of the screen are about twice as likely to be overweight or obese as those who do so for an hour a day or less.^{viii}



What Should be Done?

Experts believe that the epidemic of being overweight and obese has many causes, and that combating it should involve a comprehensive strategy. Such a strategy would include: information and support for Canadians to help them make healthy choices; community infrastructure (for example, recreational facilities and cycling paths) that support a healthy lifestyle; and public policies that encourage healthy eating and physical activity. This strategy would be aimed at creating conditions that make it easy for Canadians to incorporate healthy eating and physical activity into their daily lives.

Part of the solution is also to encourage children to engage in physical activities that have an aerobic component. If today's kids are consuming more calories, part of the solution will be in helping them to burn more of them.

The Expert Panel has been able to focus on only one component of this strategy – that of fiscal policy to encourage children's activity through a tax credit. This report is not designed as a comprehensive strategy that addresses the full complexity of these issues.

The Call for Supportive Fiscal Policy

A number of organizations have recommended that fiscal policy be considered as part of a strategy to improve diet and physical activity.

Fiscal measures have already been used successfully to help control tobacco consumption. High cigarette prices (linked to high tobacco taxes) are considered one of the major reasons why Canada's smoking rate has declined. Increasingly, health advocates are recommending that tax credits be used to decrease the cost of physical activity to encourage a healthy lifestyle.

While this may not be appropriate in all circumstances, the Children's Fitness Tax Credit is an example of where fiscal policy can be used to support healthy, active lifestyles among young people. As one parent from Nova Scotia said: "As a single mother, this will make the difference in making me able to put my children in activities, or not."

Ultimately, government can only do so much to encourage children and their parents to actively participate in physical activities. While government can encourage, inform, and create supportive conditions, individuals themselves must take the opportunity to get active. The Expert Panel is encouraged by what it has heard from stakeholders across the country, and we are confident the Children's Fitness Tax Credit will help create conditions in which more children and youth can – and will – participate in physical activities.



Consultation Process

To arrive at a suitable definition of programs of physical activity, the Expert Panel believed it was crucial to understand the full diversity of views from interested Canadians and stakeholders right across the country. Given that the credit was to be effective for the 2007 taxation year, the Expert Panel was asked to file its report within ten weeks of its establishment.

Consequently, the Expert Panel embarked on an ambitious consultation process to ensure that we had a wide range of detailed input upon which to draw. This input was derived from grassroots organizations managing local activity programs, to large national associations representing a wide variety of interests. Within this context, our consultations included meeting with local sports clubs and recreational organizations, arts and culture organizations, sports governing bodies, and government officials, health experts, health organizations, and parents. The Expert Panel sought to actively engage Canadians in the communities in which they live. It met with local organizations in small towns and suburban areas to understand their particular views.

The organizations consulted by the Expert Panel operated through the assistance of thousands of volunteers, and represented well over two million children through their memberships.

The Expert Panel also met with organizations that have programs for persons with disabilities, because we believe children with disabilities need to access physical activity programs to the same level as children without disabilities. We also met with health-related organizations to better understand the link between physical activity and childhood development.

The considerable interest in the Expert Panel's work created the opportunity to solicit the input of Canadians and highlight the importance of physical activity on a child's development. We asked for Canadians' views, and they responded with over 1,200 written submissions, petitions, calls and e-mails.

Evaluation Framework

In establishing the Expert Panel, the government sought rigour in the development of its policy framework related to the Children's Fitness Tax Credit. Members of the Expert Panel consulted with numerous organizations and individuals in communities across Canada to gain valuable input and insights.

In evaluating recommendations, policy options, and in defining the key elements of the Children's Fitness Tax Credit definition, the Expert Panel used a framework of principles to focus the recommendations that follow.



The four principles were:

- **Effectiveness**
 - How to ensure the Children's Fitness Tax Credit provides meaningful incentives for parents to help them encourage their children to actively participate in and complete ongoing physical activities?
 - How do we ensure that children are in programs with physical activities that have positive long-term impacts on their health and well-being?
 - How do we encourage children to develop the habits of ongoing, life-long physical activity?

- **Simplicity**
 - How do we minimize the administrative and bureaucratic complexity of the tax credit's implementation for government, organizations offering activities, and parents?

- **Efficiency**
 - How can we develop a tax credit that can quickly be implemented by organizations and parents so that children can benefit from it?

- **Equity**
 - How do we help ensure that parents from different circumstances and parts of the country feel they have access to the opportunity to benefit from the tax credit?
 - How do we help ensure that children with disabilities and children without disabilities have the means to participate to the same extent?



Definition

Original Definition

The working definition of an eligible program of physical activity included in the 2006 Budget was as follows:

An ongoing program suitable for children in which substantially all of the activities undertaken include a significant amount of physical activity that contributes to one or more of cardio-respiratory endurance, muscular strength, muscular endurance, flexibility, and balance.

This is the definition that was used during public consultations, and was available through Finance Canada for Canadians to comment on through email, phone calls, and letters.



Issues Presented to the Expert Panel

Due to the consultation process the Expert Panel undertook, numerous issues with respect to children's health and fitness were explored. We believe that we must comment on these issues to ensure that the adequate rigour and policy precision are applied to our recommendations.

Undertaking this process, we as panelists recognized the significant social and physiological complexity of the issues and circumstances that impact children's health.

Within this context, we have developed recommendations regarding the following:

- Supervision and/or Instruction
- Self-Directed Activities
- Mixed-Use Facilities – Community Centres
- Eligibility of Membership Fees
- Family Memberships
- Mixed Programs – Summer Camps or Sports Camps
- Programs of Physical Activity Which Require the Use of a Motorized Vehicle
- Youth Training to Coach or Instruct
- Extra-Curricular School-Based Activities
- Registration and Certification of Organizations

Over the course of the Expert Panel's discussions and deliberations, it became clear that it was appropriate to make separate policy recommendations regarding children with disabilities.^{ix}

Children's disabilities can be wide ranging. They can be physical, mental, and/or sensory. The Expert Panel recognizes that children with each of these kinds of disabilities face different challenges and issues. We heard a great deal about the complexities and difficulties facing these children over the course of the consultations.

Physical activity is exceptionally important to the physical and mental well-being of children with disabilities. These children often face obstacles to participation that are far above and beyond those of children without disabilities. Thus the Expert Panel is making a number of recommendations to help children with disabilities participate. Specific issues the Expert Panel will address in its recommendations related to facilitating the participation of children with disabilities include^x:

- Assistive devices and equipment;
- Transportation issues; and
- Attendant care.



Recommendations

Recommendation to Change the Definition

Over the course of the Expert Panel’s consultations and throughout the extensive materials and literature the Expert Panel reviewed, a recurring theme was the need to specify the right kinds of physical activity to help children to become more physically fit. While many kinds of physical activity provide benefits to children, aerobic activities that contribute to cardio-respiratory fitness are fundamental to the achievement of the objectives of this tax credit.

The primary purpose of the tax credit is to help get sedentary kids active. Activities that challenge the cardio-respiratory system are essential to achieving a higher level of children’s fitness.

“Aerobic activity must be an essential component of the definition of the tax credit.”

Dr. Andrew Pipe
Medical Director, Prevention and Rehabilitation Centre
University of Ottawa Heart Institute

Therefore, the Expert Panel recommends altering the definition such that cardio-respiratory endurance must be a component of an eligible activity. The new definition would be:

An ongoing program, suitable for children, in which substantially all of the activities undertaken include a significant amount of physical activity that contribute to cardio-respiratory endurance, plus one or more of:

- ***Muscular strength,***
- ***Muscular endurance,***
- ***Flexibility, and***
- ***Balance.***



Defining Key Terms

Much of the work of the Expert Panel was to explicitly define the key terms within the definition. The Expert Panel recommends the following meanings for each of the definition's key terms:

“An Ongoing Program” is defined in two specific ways. In the case of a program, a minimum of one session per week for eight weeks is required. For a camp to be eligible, it requires a minimum duration of one week (equating to five consecutive calendar days).

This definition meets the principle of effectiveness. Throughout our consultations, we heard that repeated exposure to an activity helps children gain skills and have more fun. The result of the repetition that comes from programs of longer duration is that children are more likely to want to participate in other physical activities once their program is complete. The added result of children wanting to participate in more activities is reduced obesity and improved children's health.

The definition also supports the principle of simplicity. Many stakeholders with whom the Expert Panel spoke suggested eight weeks as a minimum. Current program lengths are already in this range, and therefore this recommendation is unlikely to cause disruptive program changes.

“The cardio-respiratory component found in training for sport is a vital component of children's fitness.”

Charles Babineau
Professor of Kinesiology
Université de Moncton

“Suitable for Children” means any program of activity that is physically safe and does not place children at undue risk. As one person who presented to the Panel from the Royal Winnipeg Ballet said: “The onus should be on the parent to remove their children from an unsafe environment.”

“Substantially all” is considered by the Canada Revenue Agency as 90% or more.

“Of the Activities Undertaken Include a Significant Amount of Physical Activity” will be defined consistently with Canada's Physical Activity Guides for Children and Youth.



The Expert Panel recommends:

- **A minimum of 30 minutes of sustained moderate to vigorous physical activity for children under ten.**
- **A minimum of 60 minutes of sustained moderate to vigorous physical activity for children ten and over.**

The Expert Panel also notes that historically children have had the opportunity for physical activities through school programs, friends getting together to play (free play), and family activities. The sixty minutes required for program activities to be eligible for the tax credit is assumed to be incremental to this more informal activity.

Canada's Physical Activity Guides for Children and Youth encourages children to increase their daily physical activity over time up to 90 minutes a day.^{xi} While the Expert Panel agrees with this emphasis, achieving 90 minutes of activity per day over time should not be a precondition for this tax credit.

The Expert Panel was guided by the principle of equity in defining “a significant amount”. The panel believes that by applying the guidelines set out in Canada's Physical Activity Guides for Children and Youth, wide-ranging activities including dance and sport, recreational and competitive activities will qualify for the tax credit.

In addition, many programs sponsored by organizations such as Boys and Girls Clubs, Scouts Canada, and Girl Guides that meet the criteria outlined in the definition will be eligible.

A Closing Note on the Definition

In general, the Expert Panel heard very positive things about this tax credit.

“This is very good news. It is going to make a difference when it comes to helping kids in our neighbourhood to be a bit more active and involved.”

Stella Ambler, mother of two children, Brampton



Recommendations Related to Issues Presented to the Expert Panel

As mentioned previously, the Expert Panel heard comments on a number of specific issues related to the tax credit. The following provides recommendations regarding these issues.

Supervision and/or Instruction

The Expert Panel recommends that in order to be eligible, it is not necessary to have explicit instruction and coaching as part of the physical activity.

The Expert Panel recommends a supervisor must be present within a reasonable context given the specific nature of the physical activity, and must encourage active participation. An essential criterion of this tax credit is cardio-respiratory endurance. An element of active encouragement from a supervisor helps to ensure that this fundamental criterion is met.

Supervision implies the presence of at least one responsible individual. For safety considerations, eligible programs or camps must include frequent supervision.

This recommendation supports the principle of simplicity since it is not mandatory for people providing supervision to have a certification. Any volunteer parent can act as a responsible individual.

It also supports effectiveness by widening the number of programs that would be eligible under the tax credit.

Self-Directed Activities

The Expert Panel defines self-directed activities as those that do not involve any instruction or supervision.

Hence, the Expert Panel recommends that self-directed activities would not be eligible.

Mixed Use Facilities - Community Centres

The Expert Panel recommends that seasonal or membership fees paid at mixed-use facilities would be eligible, contingent upon meeting the criteria of the definition as outlined in this report.

All recreational programs would be expected to meet the criteria in Canada's Physical Activity Guides for Children and Youth as stated within this report.

The Expert Panel recommends that drop-in fees are not eligible.



Many children seek to participate in physical activities in non-competitive ways. This recommendation is designed to help ensure that parents of those children can benefit from this tax credit, which adheres to our principle of equity.

It is also important to note that these mixed-use facilities often provide access to physical activities for many different populations, including aboriginal, rural, and ethnic community groups that might otherwise not have access to facilities for programming.

Eligibility of Membership Fees

The Expert Panel recommends that membership fees should be eligible for the tax credit. In organizations such as golf clubs or clubs that sponsor more than just physical activities, only the portion of the membership fee that is *activities-based* would be eligible.

Lessons or instructions provided by clubs would be eligible, assuming that they meet the other criteria set out in these recommendations.

As with mixed-use facilities, drop-in fees are not eligible.

Family Memberships

The Expert Panel recommends that in cases where children are participating in programs through family memberships, the organizations providing the family memberships will apportion the fee related to the child or children.

This recommendation is intended to support the principle of simplicity. Parents should not need to decipher how much of the registration fee is applicable to their children – this should be the competency and responsibility of the organization charging the fees.

Mixed Programs – Summer Camps and Sports Camps

The Expert Panel recommends that only camps that emphasize a physical activity theme would be eligible.

In order for a camp program to be eligible, it would need to last at least five consecutive days, during which at least 50% of the activity during the program hours of each day would involve physical activity.

The Expert Panel heard from organizations that having the opportunity to sample multiple different activities is important for children to learn and experience a number of physical activities. Many summer camps provide opportunities for children to experience a number of physical activities that fall within the Expert Panel's definition.

The recommendation also allows children and youth to sample a wide variety of activities. It will help children from a variety of walks of life to be active, and to determine which activities they like best.



Programs of Physical Activity Which Require the Use of a Motorized Vehicle

The Expert Panel recommends that these activities would not be included.

These kinds of activities are not recognized by Sport Canada nor by the Canadian Council of Provincial and Territorial Sports Federations.

Youth Training to Coach or Instruct

During the consultation process, the Panel heard frequently about the benefit of young role models for youth in Canada. Sports and physical activities provide excellent opportunities for the training of young leaders.

The Expert Panel wishes to encourage young leaders to participate in coaching and instruction. This will facilitate the development of more leaders and coaches to assist in children's physical activities.

The Expert Panel recommends that in order for their parents to be eligible for the tax credit, the youth taking these training requirements must meet the minimum physical activity requirements, based on the definition within this report. Courses that teach coaching skills that are classroom-based would not be eligible.

Extra-Curricular School-Based Activities

The Expert Panel recommends that fees charged for regular school physical education programming are not eligible.

However, the Expert Panel does recommend that fees charged by extra-curricular programs that take place at a school would be eligible. These include activities that take place at a school managed by third parties, and extra-curricular school teams and programs managed by schools.

For example, a dance group that uses the school would be eligible, as would the extra-curricular school basketball team.

The Expert Panel acknowledges the possibility that – based on this recommendation – some program providers might increase their fees. While it is our genuine hope that this will not happen, we would flag this risk for policymakers.

The principle behind this recommendation is equity. For many children in rural parts of Canada, schools offer the only opportunity for physical activity programs. In addition, many families do not have the means to participate in organized physical activities outside of school-based extra-curricular programs. For these Canadians, extra-curricular and school-based activities are often the only opportunities their children have.



Registration and Certification of Organizations

The Expert Panel recommends that registration or certification of organizations by a governing body should not be a requirement for eligibility.

This recommendation supports the principle of equity. Groups with whom the Expert Panel consulted were concerned about the impacts of requiring registration and certification.



Recommendations Related to Children with Disabilities

An Important Nuance for Children With Disabilities

For the purposes of children with disabilities, an added challenge is to help these children achieve the benefits of physical activity without putting them at undue risk. To ensure that children with disabilities benefit from physical activities, the difficulty and strenuousness of the activities should be reasonable given the specifics of their disability. They need the benefit of being physically active, but they may be unable to achieve the same level of activity intensity as children without disabilities.

Children with disabilities can gain immeasurably from both the health and social aspects of physical activities – even if their participation is less vigorous than that of children without disabilities. Children with disabilities should be eligible for the tax credit when they participate in activities which are eligible for children without disabilities, regardless to the extent to which the child with disabilities is able to participate.

The Expert Panel was given a specific mandate to examine how this tax credit might assist children with disabilities. From our discussions and consultations, it became clear that the barriers for these children are substantial – as are the benefits to these children of participating in physical activities. The purpose of these recommendations is to ensure that children with disabilities have the greatest possible opportunity to participate in the same physical activities enjoyed by children without disabilities.

Activities Eligible for Children With Disabilities

The Expert Panel recommends that all activities eligible for children without disabilities be considered eligible for children with disabilities. Children with disabilities can benefit from organized physical activities even under circumstances where their participation may not be as vigorous or strenuous as that of children without disabilities. For example, the Panel was told the story of a wheelchair-bound child from Nepean, Ontario who required the help of a “buddy” who pushed the wheel chair on the child’s behalf. Even though the actual physical strenuousness for children with disabilities may be minimal in cases such as this, the benefits of activity and interaction are substantive and meaningful.

Raising the Age Limit

The Expert Panel recommends that, for people with disabilities, the age limit for the tax credit would be extended to include children up to and including age 21. The Expert Panel heard that due to substantive involvement with the health care profession these children and youth often do not enter into activities until an older age and are dependents for a longer period of their lives. Hence, the Expert Panel recommends increasing the age of eligibility to 21 years for children with disabilities.



Equipment Costs

The Expert Panel recommends that the costs of equipment and assistive devices for children with disabilities that allow them to participate in activities be eligible. This would ensure that children with disabilities – who face additional equipment costs to actively participate – are able to participate fully.

Transportation Costs

The Expert Panel recommends that transportation costs for children with disabilities to attend physical activities be eligible for the tax credit. Many children with disabilities face additional challenges in terms of transportation. In many cases, it would be unsafe for some of them to travel on regular public transit. In other cases, the nature of their disability mandates specialized transportation – such as for children in wheelchairs.

Attendant Care Costs

The Expert Panel recommends that attendant care for these children while participating in physical activities be eligible. For many children with disabilities to fully participate, additional attendant care is often required. The presence of a personal attendant may ensure the safety of the child, and/or help improve the therapeutic benefit of the activity.

Increasing the Amount Covered by the Tax Credit

The Expert Panel recommends increasing the amount of the tax credit for children with disabilities to cover eligible fees, as well as the specific costs noted above, up to \$1,000. The costs of physical activities borne by parents whose children have disabilities are substantial. In an effort to help ensure that all children can participate equally, the Expert Panel is recommending additional tax credit relief for these parents.

However, the recommendations above must be implemented carefully. The Panel recognises that expenses eligibility for the Children's Fitness Tax Credit would need to be co-ordinated with that for the Medical Expense Tax Credit, to ensure that expenses are claimed under only one credit. For example, a specialized wheelchair that costs \$3,500 to a parent whose income is \$20,000 is required for their child to play wheelchair basketball. Under their financial circumstances, all equipment over \$600 is eligible for the Medical Equipment Tax Credit. The *first* \$600 would qualify for the Children's Fitness Tax Credit, at which point the remaining expense would qualify for the Medical Equipment Tax Credit. However, this parent would “max out” at \$600 for the Children's Fitness Tax Credit.

As a final comment regarding the subject of children with disabilities, the Expert Panel commends organizations that do not charge extra fees to the parents of children with disabilities.



Recommendations Related to Implementation Issues

The Expert Panel wants to emphasize that there are several implementation issues that require clarity. It is within this context that the following recommendations are made.

Promoting the Tax Credit

The Expert Panel encourages all health providers, children and youth-serving agencies and sport and recreation organizations to discuss this tax credit with parents. The Expert Panel wishes to raise awareness of the need for daily physical activity, and its value to improving children's health and wellness. It is important for parents to be aware of the Children's Fitness Tax Credit as a tool to help them help their children. In addition, the Expert Panel would encourage the distribution of Canada's Physical Activity Guides for Children and Youth.

The Expert Panel recommends the development of a communications strategy and plan to promote this tax credit. We also recommend the development of communications materials to help physical activity organizations implement the tax credit by providing materials such as sample tax receipts. This recommendation assists in the achievement of the principles of simplicity and effectiveness.

Activities in Canada

The Expert Panel recommends that, to be eligible for the tax credit, the physical activity must take place within Canada. This recommendation will help support the economy surrounding physical activity and sport in Canada.

Provincial Governments

The Expert Panel recommends that all Provincial governments be encouraged to follow the lead of the provinces of Manitoba and Nova Scotia and match this tax credit. The Expert Panel would like to commend the province of Manitoba and the province of Nova Scotia for showing leadership regarding the promotion of physical activity and healthy living among children and youth. The Expert Panel hopes that there will be a degree of appropriate provincial and federal harmonization regarding the implementation of this tax credit.

Review

The Expert Panel recommends that tax credit definition and framework be reviewed four years after its implementation. This will allow adequate time for two years of actual taxation data to be finalized and available for analysis.

Keeping Receipting Simple

The Expert Panel recommends that the Canada Revenue Agency (CRA) keep receipts requirements as simple as possible. Receipts required by the CRA will be produced by volunteers in many cases. We therefore recommend that the CRA make receipting requirements as simple and straightforward as possible. The receipts should be no more complex or detailed than is required for an RRSP or restaurant receipt used for business expenses.



Issue for Future Consideration

Sponsorships

The Expert Panel recommends exploring sponsorship opportunities for people who might choose to help children whose parents do not have the means to pay for membership fees, programs, or camps on their own. This would help create greater equity for more children to have the opportunity to participate in physical activities.

The Expert Panel commends individuals and organizations who sponsor and support physical activities and sports. Many physical activities exist – and will continue to exist – thanks to the grassroots, volunteer fundraising efforts of people and donors across Canada. Our thanks and encouragement goes out to these organizations and individuals, who are the lifeblood of physical activity in our country.



Endnotes

- ⁱ The population for this research was children 17 and under.
- ⁱⁱ M. Shields. “Overweight Canadian Children and Adolescents”, (Ottawa: Statistics Canada, 2004). Available: <http://www.statcan.ca/english/research/82-620-MIE/2005001/articles/child/cobesity.htm> (accessed September 18, 2006).
- ⁱⁱⁱ P.T. Katzmarzyk, Testimony before the House of Commons Standing Committee on Health, June 15, 2006. Accessed at http://cmte.parl.gc.ca/Content/HOC/Committee/391/HESA/Evidence/EV2295108/HE_SAEV10-E.PDF.
- ^{iv} K.F. Adams., A. Schatzkin, T.B. Harris *et al.* “Overweight, Obesity, and Mortality in a Large Prospective Cohort of Persons 50 To 71 Years Old”. *N Engl J Med* 355, 8 (August, 2006), pp. 763-78.
- ^v “Type 2 Diabetes Increasing Dramatically Among Kids”, Toronto: CBC News, (12 May 2005). Available: www.cbc.ca/story/science/national/2005/05/11/obesity050511.html (accessed 19 May 2006).
- ^{vi} Canadian Institute for Health Information, *Canadian Population Health Initiative, Improving the Health of Canadians: Promoting Healthy Weight*. (Ottawa 2006).
- ^{vii} Statistics Canada, *Canadian Community Health Survey*. (2000/01).
- ^{viii} Canadian Broadcasting Corporation, “*Weight of the World Challenge: Facing Obesity User’s Guide*”, p. 1.
- ^{ix} For the purposes of this tax credit, the definition of people with disabilities is that from the Disability Tax Credit, which states: A person may claim the Disability Tax Credit where that person suffers from a mental or physical impairment which markedly restricts (or would markedly restrict without the assistance of therapy) a basic activity of daily living. A basic activity of daily living is defined as:
- Mental functions necessary for everyday life;
 - Feeding oneself or dressing oneself;
 - Speaking so as to be understood, in a quiet setting, by another person familiar with the individual;
 - Hearing so as to understand, in a quiet setting, another person familiar with the individual;
 - Eliminating (bowel or bladder functions);
 - Walking.
- ^x For the purposes of children with disabilities, physical activity can be defined as: any activity that a child or young person with a disability participates in (team or individual) that engages them to increase their mobility or range of motion.
- ^{xi} Public Health Agency of Canada, *Canada’s Physical Activity Guides for Children and Youth*. (2002).



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Appendices

- Questions the Panel Asked Parents and Organizations
- List of Participants
- Canada's Physical Activity Guides for Children and Youth



Appendix 1

Panel On The Children's Fitness Tax Credit Proposed Line Of Questioning

1. What in your view is 'physical activity'?
2. What activities should be included in the definition of activities that would be eligible for the Children's Fitness Tax Credit, and why?
3. What activities should not be included in the definition, and why?
4. Should registration fees for organizations (*e.g.*, summer camps) that offer broad and varied programming with differing degrees of physical activity be eligible for the credit?
5. Based on your particular interests, what are your concerns around the eligibility of certain programs for the credit and the ineligibility of others?
6. Regarding those activities or facilities provided by your organization, how do children participate?
7. What programs of activity do you provide to children with disabilities, and what criteria does your organization use to allow entry into the program?



Appendix 2

List of Participants, Children's Fitness Tax Credit Consultations August-October 2006

Organization	Name of Participants
<i>Ottawa, August 14th</i>	
Public Health Agency of Canada, Health Promotion and Chronic Disease Prevention Branch	Ruth Hawkins, <i>Acting Director, Healthy Communities Division</i> & Michael Kidd, <i>Senior Policy Advisor</i>
Health Canada, First Nations and Inuit Health Branch	Marie-France Lamarche, <i>Director, Chronic Disease Prevention</i> & Randy Adams, <i>Senior Physical Activity Policy Advisor, Chronic Disease Prevention</i>
Sport Matters Group	Ian Bird, <i>Senior Leader</i>
Canadian Institute for Health Information (CIHI)	Elizabeth Gyorfi-Dyke, <i>Director, Canadian Population Health Initiative</i>
Canadian Heritage, Arts Policy Branch	Robert Hunter, <i>Director, Strategic Arts Support & Michel Bourque, Manager, Policy and Planning</i>
Canadian Heritage, Sport Canada Branch	Dan Smith, <i>Director, Policy and Planning – Sport Canada</i> , Angela Dawson, <i>Acting Manager, Sport Organizations</i> & David McCrindle, <i>Manager, Sport Participation Policy</i>
Canadian Paediatric Society	Marie Adèle Davis, <i>Executive Director</i>
<i>Montreal, August 28th</i>	
Fédération québécoise de la marche	Daniel Pouplot, <i>Directeur général</i>
Association des camps du Québec	Louis Jean, <i>Directeur général</i>
Association des Scouts du Canada	Robert Nowlan, <i>Directeur général</i>
Association québécoise du loisir municipal	Jean Cuillierier
Montreal Highland Games Society	Kirk Johnstone, <i>Chairman</i>
Les Clubs 4-H du Québec	Andrée Gignac, <i>Directrice</i>



Organization	Name of Participants
Velo Québec	Suzanne Lareau, <i>Présidente-directrice générale</i>
Association québécoise des loisirs folkloriques	Alain Billette, <i>Directeur général</i>
Fédération des kinésiologues du Québec	Dr. Eudoxie Adopo, <i>Présidente</i> & John Caoussias
YMCA du Grand Montréal	Stéphane Vaillancourt, <i>Président/Directeur-Général</i>
Ministère de l'éducation, du loisir et du sport	Diane Boudreault, <i>Conseillère en activité physique, Kino-Québec</i>
Fédération québécoise des centres communautaires de loisir	Pierre Vigeant, <i>Directeur général</i>
Fondation Lucie et André Chagnon	André Chagnon, <i>Président</i>
Québec en forme	Éric Miles, <i>Directeur général</i>
Canadian Deaf Sports Association	Kimberley Rizzi, <i>Executive Director</i>
Conseil québécois du loisir	Daniel Caron, <i>Directeur général</i>
Fédération québécoise du sport étudiant	Michel Louis Beauchamp, <i>Directeur général</i> & Gustave Roel, <i>Président</i>
Institut national de santé publique du Québec	Lucie Lapierre, <i>conseillère scientifique</i>
CBC Montreal	Hugh Brodie
<i>Ottawa, September 11th</i>	
Canadian Soccer Association	Kevan Pipe, <i>Chief Operating Officer</i>
Gymnastics Canada	Jean-Paul Caron, <i>President & Chief Executive Officer</i>
Canadian Cycling Association	Brett Stewart, <i>Director, Domestic Program Development</i>
East Nepean Little League	Bruce Campbell, <i>President</i>
Skate Canada	Donna King, <i>Senior Skating Programs Manager & Cheryl McEvoy, Chief Corporate Services Officer</i>
The Minto Skating Club	Colleen Karam, <i>Club House Administrator</i>
Athletics Canada	Ivonne Shoucair, <i>Member Services and Events Manager</i>
National Capital Region YMCA-YWCA	Tony Pacheco, <i>President & Chief Executive Officer</i>



Organization	Name of Participants
British Columbia Soccer Association	Leanore Copeland
Canadian Association for Health, Physical Education, Recreation and Dance (CAHPERD)	Andrea Grantham, <i>Acting Executive Director</i>
Active Living Alliance for Canadians with a Disability	Chris Bourne, <i>Community Development Manager</i>
Canadian Paralympic Committee	Brian MacPherson, <i>Chief Operating Officer</i>
Canadian Parks and Recreation Association (CPRA)	Sharon Jollimore, <i>Director, National Initiatives and Alliances</i>
Canadian Conference of the Arts	Alain Pineau, <i>National Director</i>
Canadian Medical Association	Dr. Isra Levy, <i>Chief Medical Officer and Director Office for Public Health</i> & Marcel Saulnier
Canadian Centre for Ethics in Sport	Paul Melia, <i>President and Chief Executive Officer</i>
Canadian Association for the Advancement of Women and Sport and Physical Activity	Karin Lofstrom, <i>Executive Director</i>
Canadian Fitness and Lifestyle Research Institute (CFLRI)	Cora Lynn Craig, <i>President & Chief Executive Officer</i>
Go for Green	Johanne Lacombe, <i>Executive Director</i>
Coalition for Active Living (CAL)	Stephen Grundy, <i>Chief Operations Officer</i>
Chronic Disease Prevention Alliance of Canada	Stephen Samis, <i>Director of Policy, Heart and Stroke Foundation of Canada</i>
Lifesaving Society	Suzanne Gorman, <i>Communications and Education Manager</i>
Dovercourt Recreation Centre	John Rapp, <i>Executive Director</i>
Ottawa Public Health	Lydia Christ, <i>Community & Protective Services</i> & Tracy Day
Canadian Society for Exercise Physiology	Mary Duggan, <i>CAE - Manager, Administration</i>
The Canadian Cerebral Palsy Sports Association (CCPSA)	Dominique Tremblay
Scouts Canada	Ross Francis, <i>Executive Director – Program</i>

**Organization****Name of Participants***Toronto, September 12th*

National Ballet School	Linda Rimsey & Helen Georges
Ontario Camping Association	David Graham, <i>President</i> , Aruna Ogale, <i>Executive Director</i> & Dr. Stephen Fine, <i>Director, The Hollows Camp and Chair, Ontario Camping Association's Educational Research Task Force</i>
MobilizeYouth	Dina Lieberman, <i>Founder</i> & Sarah Lipton, <i>Paediatric Nurse, Sports and Leadership Coach</i>
Canadian Ski Council	Colin Chedore, <i>President</i>
YMCA of Greater Toronto	Dedric Nelson, <i>General Manager</i>
GoodLife Fitness Canada	Megan Cameron, <i>Director, Public Relations</i> & Lisa Burrows, <i>Executive Director, GoodLife Kids Foundation</i>
Parks and Recreation Ontario	Howie Dayton, <i>Past President</i>
Coaches Association of Ontario	Susan Kitchen, <i>Executive Director</i> & Andy Higgins, <i>Director, National Coaching Institute–Ontario</i>
Boys and Girls Clubs of Canada	Pam Jolliffe, <i>National Executive Director</i>
Active Healthy Kids Canada	Jennifer Cowie-Bonne, <i>Director of Development/Programs</i>
Girl Guides of Canada	Linda Crawford, <i>Executive Manager</i> , Robin Mokracki, <i>Unit Guider, Pathfinder Level</i> , Tracy Blyth, <i>Membership Support Manager</i> & Amy Porteous, <i>Past Member, National Board, Guide Leader</i>

905 Area, September 13th

Sportball	Carmella Gelgor, <i>President</i> , Catherine Jarmain, <i>Director of Operations</i> , & Jon Mallinick
Sampradaya Dance Academy	Lata Pada, <i>Artistic Director</i>
Ontario Powerlifting Association	Bill Jamison, <i>President</i>
Royal Canadian Golf Association	Teri Yamada, <i>Managing Director, Golf Industry and Government Relations</i> & Jeff Thompson, <i>Managing Director, Women's Division, Player and Program Development</i>



Organization	Name of Participants
Ontario Equestrian Federation	Andrea McGill, <i>Event Coordinator</i>
Ontario Hockey Federation	Phil McKee, <i>Executive Director</i>
Bloorview Kids Rehab (BKR)	Kimberlea Jones-Galley, <i>Life Skills Facilitator</i> , Dolly Menna-Dack & C.J. Curran, <i>Manager, Life Skills and Wellness Institute</i>
Oakville Soccer Club	Neil Brown, <i>President</i>
Canada Basketball	Fred Nykamp, <i>Executive Director</i> & Jennifer Bonar, <i>Manager, Accounting</i>
Rugby Canada	Eva Havaris, <i>Manager, Rugby Canada Under-19 Program</i> & Melanie Guertin
Ministry of Health Promotion, Sport and Recreation Branch	Craig Stewart, <i>Manager, Recreation Unit</i> & Mark Kiteley, <i>Policy Advisor, Recreation Unit</i>
YMCA of Greater Toronto	Scott Haldane, <i>President & Chief Executive Officer</i>
<i>Winnipeg, September 14th</i>	
Scouts Franco-manitobain	Claire Bérubé, <i>Executive Director</i>
YMCA-YWCA of Winnipeg	Dave Young, <i>Chief Executive Officer</i>
Rhythmic Gymnastics Manitoba Inc.	Zlatica Stauder, <i>Executive Director</i> & Eva Swan, <i>Club Representative</i>
Sport Manitoba	Janet McMahon, <i>Director Provincial Sport Organization Development Unit</i> & Rick Lambert, <i>Director Community Development Unit</i>
General Council of Winnipeg Community Centres	Brian Johnston, <i>1st Vice-President</i>
Department of Kinesiology and Applied Health of Winnipeg University, on behalf of Institute for Health, Security & Human Potential	David Telles-Langdon, <i>Professor</i>
Manitoba Culture, Heritage and Tourism	Annette Willborn, <i>Director, Recreation and Regional Services Branch</i> & Scott Harland, <i>Executive Director, Department of Sport</i>
Dance Manitoba Inc.	Nicole Langevin-Owens, <i>Interim Executive Director</i>



Organization	Name of Participants
Royal Winnipeg Ballet	Debra Doucett, <i>Director of School Business Operations</i> & Arlene Minkhorst, <i>School Director</i>
The School of Contemporary Dancers	Odette Heyn-Penner, <i>Co-director</i>
Faculty of Physical Education and Recreation Studies, University of Manitoba	Henry Janzen, <i>Professor</i>
Manitoba Wheelchair Sport Association	Monte Miller, <i>Executive Director</i>
<i>Vancouver, September 18th</i>	
Former BC Minister of Children and Family Development and Minister of Education	Christy Clark
Gymnastics BC	Ajay Patel, <i>Executive Director and Chief Executive Officer</i>
BC Summer Swimming Association	Ted Slinger, <i>President of the Simon Fraser Aquatic Society</i>
Grouse Mountain Resorts Ltd.	Michael Cameron, <i>General Manager</i> & Kevin Schmoll, <i>Manager, Snow-School and Rentals</i>
YMCA of Greater Vancouver	Vinh Truong, <i>Senior Manager</i>
Arts Umbrella	Lucille Pacey, <i>Executive Director</i> , Artemis Gordon, <i>Artistic Director of Dance</i> & Eric Watt, <i>Board Chair</i>
Canadian Dance Assembly	Jim Smith, <i>President</i>
The Dance Centre	Mirna Zagar, <i>Executive Director</i>
Canadian Alliance of Dance Artists BC Chapter (CADA-BC)	Caroline Farquhar, <i>Office Administrator</i>
The Dancer Transition Resource Centre	Andrea Gunnlaugson, <i>Administrator</i>
British Columbia Soccer Association	Steve Read, <i>Board President</i> , Ed Kennedy, <i>Board VP Finances</i> , Bjorn Osieck, <i>Executive Director</i> & Leanore Copeland
Sport BC	Sandra Stevenson, <i>President and Chief Executive Officer</i> & William (Bill) Hallett, <i>Vice President and Chief Operating Officer</i>



Organization	Name of Participants
Canadian Blind Sports Association/ British Columbia Blind Sports and Recreation Association	Jane D. Blaine, <i>Executive Director</i>
YWCA of Vancouver	Janet Austin, <i>Chief Executive Officer</i>
MoreSports	Dick Woldring, <i>Coordinator</i>
2010 Legacies Now	Marion Lay, <i>President</i>
<i>Calgary, September 19th</i>	
Canadian School Sports Federation/Alberta School Athletics Association	John Paton, <i>President CSSF, Executive Director, ASSA</i>
Hockey Canada	Paul Carson, <i>Director of Development & Corey McNabb, Player Development</i>
Ski Jumping Canada	Jan Willis, <i>Director at Large</i>
YMCA Calgary	Wayne Perkins, <i>President and Chief Executive Officer</i>
Alpine Canada Alpin	Ken Read, <i>President</i>
Fitness Industry Council of Canada	David Hardy, <i>President</i>
Alberta Centre for Active Living	Judy Newman, <i>Education Coordinator</i>
Edmonton Sport Council	Gary Shelton, <i>Executive Director</i>
Calgary Public School Board	Sidney Stevenson, <i>Physical Education Teacher</i>
Hockey Calgary	Murray Briceland, <i>Director - Officiating</i>
Mount Royal College, Department of Physical Education and Recreation Studies	Dr. David Legg, <i>Coordinator Bachelor of Applied Business & Entrepreneurship, Sport & Recreation</i>
Alberta Dance Alliance	Bobbi Westman, <i>Executive Director</i>
<i>Halifax, September 25th</i>	
Nova Scotia Department of Health Promotion and Protection	Farida Gabbani, <i>Senior Director Physical Activity, Sport and Recreation</i>
Nova Scotia Department of Finance	Thomas Storrington, <i>Policy Strategist & Ben McBeth, Research and Statistical Officer</i>



Organization	Name of Participants
Sport Nova Scotia	Jamie Ferguson, <i>Chief Executive Officer</i>
Dance Nova Scotia	Dianne Milligan, <i>Executive Director</i>
Snowmobilers Association of Nova Scotia	Jamie Wolverton, <i>General Manager</i>
Recreation Facility Association of Nova Scotia	Bill Cruickshank, <i>Executive Director</i>
Canadian Dance Teachers Association	Barbara Dearborn, <i>Past President</i>
Recreation Nova Scotia	Bev Mahon, <i>Communications and Fund Development</i>
YMCA of Greater Halifax/Dartmouth	Bette Watson-Borg, <i>President & Chief Executive Officer</i>
<i>Moncton, September 26th</i>	
Curling New Brunswick	Paul Brayshaw, <i>Coach</i>
Centre for Coaching Education of New Brunswick	Manon Ouellette, <i>Executive Director</i>
Université Moncton, École de kinésiologie et de récréologie	Charles Babineau, <i>Professor</i>
Recreation New-Brunswick	Jamie Shanks, <i>Executive Director</i> , Dana Purton-Dickson, <i>Chair of Advocacy & Promotions Committee &</i> Barry Freeze, <i>Chair of Inclusive Recreation Committee</i>
Sport New Brunswick	Nicole Smith, <i>Executive Director</i>
Biathlon New Brunswick	Ray Kokkonen, <i>President</i>
DansEncorps	Chantal Cadieux, <i>Directrice</i>
YMCA of Greater Moncton	Carole Murphy, <i>Manager of Family Programming</i>
Squash Moncton	Abbey Rose, <i>Executive Director</i>
New Brunswick Sailing Association	Charles Leblond, <i>Director</i>
<i>Other Meetings</i>	
Assembly of First Nations	Valerie Gideon, <i>Senior Director, Health and Social Policy</i>
Inuit Tapiriit Kanatami	Onalee Randell, <i>Director of Health & Selma Ford, Project Coordinator</i>



Organization	Name of Participants
National Association of Friendship Centres	Alfred J. Gay, <i>Policy Analyst</i>
Canadian Tire Foundation for Families	Gordon Cressy, <i>President</i>
Ernst & Young LLP	Martha J. Tory, <i>Partner</i>
Centre for Information and Community Services of Ontario	Alice Mui, <i>Program Manager</i>
Sport Newfoundland	Troy Croft, <i>Executive Director</i>
Sport PEI	Gemma Koughan, <i>Executive Director</i>
Saskatchewan Parks and Recreation Association	Tami Denomie, <i>Physical Activity/Fitness Consultant</i>
Government of Saskatchewan – Department of Culture, Youth and Recreation	Jesse Sakires, <i>Director, Sport and Recreation</i>
Sask Sport Inc.	Dale Kryzanowski, <i>Executive Director, Canadian Sport Centre Saskatchewan</i>
Saskatchewan In Motion	Cathie Kryzanowski, <i>Manager</i>
University of Ottawa Heart Institute	Dr. Andrew Pipe, <i>Medical Director, Prevention and Rehabilitation Centre</i>
Sport North	Rob Meckling, <i>Sport Consultant/NCCP Coordinator</i>
The Canadian National Institute for the Blind	Jim Sanders, <i>President</i>
Canadian Association of Paediatric Health Centres	Elaine Orrbine, <i>Chief Executive Officer</i>
Canadian Institute of Child Health	Janice Sonnen, <i>Executive Director</i>
Statistics Canada	Dr. Mark Tremblay, <i>Senior Scientific Advisor on Health Measurement</i>
Special Olympics Canada	Deborah Bright, <i>President and Chief Executive Officer</i>



Appendix 3

Canada's Physical Activity Guides for Children and Youth

The Public Health Agency of Canada publishes Canada's Physical Activity Guides for Children and Youth. **The documents, as well as a series of support resources that go with the Guides can be found at:** http://www.phac-aspc.gc.ca/pau-uap/paguide/child_youth/index.html.

The screenshot shows the website's header with the Public Health Agency of Canada logo and navigation menu. The main content area features a large graphic with the title 'Canada's Physical Activity Guides for Children and Youth' and two cartoon characters. Below the graphic is a welcome message and a list of resources. On the right side, there are three buttons: 'Media Room', 'Tools for Partners', and 'Official Endorsers'. On the left side, there are two icons for the Youth and Children guides, and a 'Resources' section with a link to 'Order the Guides & Support Resources'.

On the right-hand side of the screen are buttons that can link you to a variety of additional valuable information:

Journalists can access news releases, background information and photos by visiting the [Media Room](#).

Click on the [Official Endorsers](#) button to see a list of the more than 60 organizations who have endorsed the Guides and their support resources.

Partners - such as the official endorsers and any other organization with an interest in helping young Canadians become more physically active - can get tips, templates and a vast array of other information to help build their own action plan for promoting and distributing the Guides and their support resources by clicking on the [Tools for Partners](#) button.

