

PREFACE

Terrance S. Carter and Theresa L.M. Man wish to dedicate this Manual to our late partner, colleague and friend, Jane Burke Robertson, who passed away after a three-year battle with cancer on May 4, 2013. Jane was the inspiration for this Manual, as she had wanted to rewrite and expand her seminal book “Non-share Capital Corporations”, and asked the two of us to undertake the writing with her. Jane was a consummate professional who was greatly respected as the counsel of choice on corporate matters for the not-for-profit sector in Canada. Jane will be greatly missed by her co-authors and the greater not-for-profit community in Canada.

With regards to the purpose and structure of this Manual, it is meant to constitute a general resource tool for lawyers, other professionals and managers who work with charitable and not-for-profit corporations in Canada, both on a regular and occasional basis. Part I of the Manual consists of five chapters that explain what is involved in establishing a not-for-profit corporation federally, provincially and territorially. Part II consists of six chapters and deals with the various aspects of maintaining not-for-profit corporations in Canada.

Part III, consisting of eight chapters, discusses select practice issues that lawyers are frequently asked to address in relation to the operations of not-for-profit corporations in Canada. Not-for-profit corporations, at the end of the day, are simply legal vehicles through which charities and non-profit organizations carry on operations. As such, after establishing and organizing a not-for-profit corporation, lawyers are frequently asked to provide advice on various operational issues. Part III of the Manual consists of a selection of practice issues. Additional practice topics may be added to the Manual in future releases.

Although tax related issues are addressed at various points in the Manual, the Manual is not intended to be a comprehensive resource tool on not-for-profit tax issues. Instead, the reader is directed to Drache, Hayhoe and Steven’s work on *Charities Taxation, Policy and Practice* published by Carswell for the authoritative source on tax issues dealing with charities and non-profit organizations in Canada.

This Manual will continue to be updated as necessary. The first release is current as of September 10, 2013.

No work of this size would be possible without the considerable assistance of others. In this regard, the authors would like to acknowledge and thank a number of lawyers and students at Carters Professional Corporation for their assistance with the preparation and proofreading of this Manual. Specifically, the authors would like to acknowledge and thank Nancy Claridge, Kristin van Arnhem, Ryan Prendergast, Colin Thurston, Christine Kellowan, Dean Blachford, Jennifer Schwass, Wendy Speziali, Jennifer Simmonds and Adriel Clayton for their assistance at various stages of production of this Manual. Any errors in the Manual are solely the responsibility of the authors.

Dated September 10, 2013

Terrance S. Carter

Theresa L.M. Man

RECOGNITION AND THANK YOU

Terrance S. Carter

In order to have sufficient time to prepare my portion of this Manual and still carry on an active practice has obviously required a considerable commitment of time. In this regard, my wife, Wendy Carter, graciously agreed that I could have the necessary time in order to complete the writing required for my part of the Manual. This involved my wife giving up a significant amount of time that we would otherwise have spent together. For that I would like to thank Wendy and recognise her for all of her support and encouragement to me with regard to this Manual and my other writings projects over the years. As well, I want to recognize and thank my three children, Sean, Ryan, and Stephanie, who although now all adults and successful in their respective careers, have always been understanding and supportive of their Dad in his various writing endeavours. I am immensely appreciative and proud of my family, particularly my wife, Wendy, and I want to recognize and thank them for their love and support for me over the years.

Theresa L.M. Man

It has been a very busy year working on my portion of this book in the midst of a busy practice, especially in advising many non-profits either incorporating or transitioning under the new federal and Ontario corporate statutes. First of all, I want to thank my late colleague, Jane Burke-Robertson, for involving me to participate in the writing of this book. Many of the chapters on corporate issues are up-dates of what Jane wrote before and during her three years of struggle with cancer. Jane's dedication, commitment and courage have been a great inspiration to me. I also want to thank Terrance Carter, managing partner at Carters, for his guidance and wisdom, as well as his patience and indulgence when I had to take time off from work to concentrate on working on this book. Last, but definitely not least, I want to thank my husband, Stan, for his love, support and encouragement over the years and, in particular, in the past year when I was working on this project.

