
THE 2003 ANNUAL *Church & the Law*[™] Seminar

Wednesday, November 12th, 2003

ESSENTIAL LEGAL ISSUES FOR CHURCHES & RELIGIOUS CHARITIES

WELCOME

Welcome to the 2003 Annual *Church & the Law*[™] Seminar, a seminar for churches and religious charities held every year since 1994. The annual *Church & the Law*[™] Seminar is designed to provide practical information on current legal issues to help churches and religious charities understand changes in the law and avoid unnecessary exposure to legal liability. Although the topics presented are directed at churches & religious charities, many aspects of the presentations will also be of interests to non-religious charities and not-for-profit organizations.

The *Church & the Law*[™] Seminar is presented annually by **Carter & Associates**, a law firm experienced in advising churches and religious charities, as well as other charities and not-for-profit organizations. Carter & Associates is affiliated with **Fasken Martineau DuMoulin LLP**, a national law firm that also has broad experience in advising charities across Canada. The firm will be assisted by a number of dedicated volunteer guest speakers.

CHECK-IN

If you have registered and paid the \$12.00 registration fee, please obtain your name-tags in the lobby on the lower level and proceed to the gym for complimentary coffee and muffins. If you need to pay the registration fee or have not yet registered, please proceed to the registration table in the lobby on the lower level where registration forms are available. The \$12.00 registration fee can be paid by cash or cheque payable to *Carter & Associates*.

LUNCH

While complimentary coffee is provided throughout the day and muffins in the morning, lunch is not included. Caterers will have assorted sandwiches, vegetables and dip, pickles, assorted cookies, fresh fruit, coffee, tea and juice at a cost of

\$6.00 (taxes included) for those who wish to stay at the church during the lunch period. Lunch tickets can be purchased from the caterer in the main lobby **before 8:45 a.m.** or **during the morning coffee break**. The Church has requested that **food and beverages** be consumed only in the gym, **not** in the sanctuary or lobby area.

RESOURCE MATERIALS

Included in this package are copies of today's presentation materials. These materials, along with numerous other articles, seminar materials, and newsletters of interest to churches and religious charities, including back issues of *Charity Law Bulletins* and *Church & the Law Updates* are available free of charge at our web site of www.charitylaw.ca and www.antiterrorismlaw.ca. In addition, limited copies of selected *Charity Law Bulletins* referred to in the presentations today have been made available in the front lobby for a cost of \$1.00 each on a self serve basis. If you did not include your email address with your registration form and would like to be added to our free e-mail publication distribution list, please complete an e-mail subscription form available at the registration table.

QUESTION PERIOD

Questions are encouraged and will be answered at the end of the day for those who would like to remain. A question sheet is provided at the back of this handout and should be left at the front lectern in the auditorium at any time before 3 p.m.

ACKNOWLEDGEMENTS

We gratefully acknowledge and thank the pastors, leadership, and congregation of **Young-Nak Korean Presbyterian Church** for the use of their facilities. We would like to also acknowledge Carl Juneau, Ken Goodman, and M. Elena Hoffstein for their contributions as guest speakers at this year's seminar. All speakers have freely volunteered their time for this event.

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AGENDA

8:00 a.m.	Check-In (Coffee, Tea, Juice and Muffins provided)	
8:45 a.m.	Opening Remarks	
8:50 a.m.	Policy Based Board Governance: What Works and What Doesn't	Donald J. Bourgeois
9:20 a.m.	Privacy Compliance: What Churches and Charities Need to Do by January 1, 2004	Mark J. Wong
9:50 a.m.	Disbursement Quotas and Related Matters for Churches and Charities	Elena Hoffstein
10:15 a.m.	Morning Break (Coffee provided)	
10:35 a.m.	Criminal Investigations: When to Initiate and How to Respond	Bruce W. Long
	Criminal Code Amendments (Bill C-250) Regarding Hate Propaganda	Bruce W. Long
11:15 a.m.	Same Sex Marriages: What Churches and Religious Charities Can Do in Response	Esther S.J. Oh and Terrance S. Carter
11:50 a.m.	Church Incorporation: Why, How and What's Next	Jacqueline M. Connor
12:15 p.m.	Lunch Break	
1:00 p.m.	International Justice Mission Profile (Overview and Video)	James McIntosh
1:10 p.m.	Recent Changes Under <i>The Income Tax Act</i> and Related Policies Affecting Churches and Charities	Terrance S. Carter
1:40 p.m.	The Public Guardian and Trustee in Ontario: How to Avoid Complaints and Court Audits	Kenneth Goodman
2:20 p.m.	New Directions at CCRA and in the Courts Affecting Churches and Charities	Carl Juneau
3:00 p.m.	Question Period	
3:30 p.m.	Program Formally Ends	

Please take a moment to complete the **Evaluation Form** included at the back of this handout to help us make the next Annual *Church & the Law™* Seminar even better.

SPEAKERS (IN ALPHABETICAL ORDER)

DONALD J. BOURGEOIS, B.A., LL.B.

Mr. Bourgeois was called to the Ontario Bar in 1984 and joined Carter & Associates as counsel for charitable matters in 2003. He has had extensive experience with the Ministry of the Attorney General and the Ministry of Consumer and Commercial Relations as legal counsel in charitable and not-for-profit law, public policy, regulatory law, corporate law, litigation, administrative hearings and legislative drafting. Mr. Bourgeois is one of the leading authors in Canada on charity and not-for-profit law, having written the following texts for Butterworths Canada: *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, *Charities and Not-for-Profit Fundraising Handbook*, *Charities and Not-for-Profit Administration and Governance Handbook* and *Public Law in Canada*. He is also General Editor for Butterworths Canada and Canadian Centre for Philanthropy Series on Charities and Not-for-Profit Organizations and Past Editor of *Charitable Thoughts* for the Charity and Not-For-Profit Law Section Newsletter of the Ontario Bar Association. As well, Mr. Bourgeois is a regular columnist for *Canadian Fundraiser* and *Lawyers Weekly* on charitable and not-for-profit issues. Mr. Bourgeois is actively involved with a number of charities in the Kitchener/Waterloo community. Mr. Bourgeois is available to provide legal advice on all aspects of charity and not-for-profit law, in particular on governance issues.

TERRANCE S. CARTER, B.A., LL.B.

Mr. Carter was called to the Ontario Bar in 1980 and practices with Carter & Associates primarily in the areas of charities, not-for-profit organizations, and gift planning, with experience involving religious charities, as well as intellectual property for charities in his capacity as a registered trade-mark agent. Mr. Carter is Past Chair of the National Charity and Not-For-Profit Law Section of the Canadian Bar Association and Past Chair of the Ontario Section, as well as an Executive Member of the Government Relations Committee of the Canadian Association of Gift Planners and a Founding Director of the Christian Legal Fellowship. He has written numerous articles for various journals and publications, including acting as consulting editor of *Charities Law, 2003/2004 Ed* published by Butterworths, and the *Primer for Directors of Not-for-Profit Corporations* recently published by Industry Canada and is a frequent speaker at seminars on legal issues involving charities and not-for-profit organizations across Canada. Mr. Carter is the editor of and a contributor to *Charity & the Law Bulletin*, www.charitylaw.ca and www.antiterrorismlaw.ca and is Chair of the *Church & the Law Seminar™* held each year for churches and religious charities. He has also participated in consultations with the Charities Directorate of Canada Customs & Revenue Agency and the Public Guardian and Trustee of Ontario.

JACQUELINE M. CONNOR, B.A., LL.B.

Ms. Connor was called to the Ontario Bar in 1999 and joined Carter & Associates in January 2001. Her practice is primarily focused in the areas of charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews, as well as wills, estate planning and estate administration. Ms. Connor has been involved in numerous seminars and written articles on charity and not-for-profit legal issues, and is a contributing author to the *Primer for Directors of Not-for-Profit Corporations*, recently published by Industry Canada. In her former position at Carswell as Assistant Editor of *Canada Labour Views* and contributor to the *Canadian HR Reporter*, Ms. Connor gained considerable knowledge in the area of employment law. Prior to her call to the Bar, Ms. Connor was employed by White & Case LLP, a preeminent international law firm, in Warsaw, Poland.

KENNETH GOODMAN, B.A., LL.B.

Mr. Goodman graduated with a BA from York University (Glendon College), and a LL.B. from the University of Windsor Law School. He is currently the Team Leader of the Litigation and Charitable Property Program with the Office of the Public Guardian and Trustee with the Ministry of the Attorney General. He was in a general private practice in Perth County and was involved as a Director and Officer of several charities. He joined the Ministry of the Attorney General, Family Support Plan London office in 1990. After working in the Hamilton and Toronto offices Ken joined the Office of the Public Guardian and Trustee in 1998 and he is a Member of the Executive of the Charity and Not-For-Profit Law Section of the Ontario Bar Association. He has written and presented extensively on charity issues.

M. ELENA HOFFSTEIN, B.A., M.A., LL.B.

Elena Hoffstein is a partner in the firm of Fasken Martineau DuMoulin LLP, practicing in the areas of tax and estate planning, charities, family business succession planning, estate litigation, estate administration, trusts, hospitals and health-related matters. She graduated with a B.A. (Honours) from the University of Toronto, an M.A. (English) from Columbia University and an LL.B. from the University of Toronto, Faculty of Law. Elena is Head of Section of the Estate Planning and Administration Section of the Bar Admission Course (LSUC) (for 13 years); she is currently on the Executive of the Ontario Bar Association's Charities and Not for Profit Section; she is a past Chair of the OBA's Trusts and Estates Section Executive Committee. She is a member of a number of organizations including the American College of Trust and Estate Counsel (ACTEC), and the Society of Trust and Estate Practitioners (STEP). She has been ranked by LEXPERT* DIRECTORY as one of the most frequently recommended Toronto private client practitioners.

CARL JUNEAU, B.A., LL.L.

Mr. Juneau is a member of the Bar Association of the Province of Quebec since 1980. He has been with the Charities Division at Revenue Canada since 1983. Until recently, Mr. Juneau was Director of Policy and Communications, Charities Directorate, Canada Customs and Revenue Agency in Ottawa. As such, he was directly involved in policy formulation in amendments to the Canadian *Income Tax Act* as it relates to charities and in substantive decisions relating to the registration or revocation of charities under the Act. Since August 2003, his role as Senior Policy Advisor, Personal Income Tax Division, Department of Finance, relates to charities and to the recent Joint Regulatory Table process. Mr. Juneau participates extensively at charities conferences, internationally and throughout Canada, both to explain and to consult on CCRA's role as it relates to charities. Notably, he has spoken at conferences in India, South Africa, Australia and Estonia, on issues of charity and taxation, as well as at Seminars for the Law Society of Upper Canada and the Canadian Bar Association.

BRUCE W. LONG, B.A., LL.B.

Mr. Long was called to the Ontario Bar in 1975 and joined Carter & Associates as litigation Counsel with an emphasis in criminal law. Mr. Long has had considerable experience in the criminal courts, having been the Regional Director of Crown Attorneys for Southwestern Ontario from 1989 to 1999, Assistant Deputy Attorney General (Acting) in 1991, and Crown Attorney for Frontenac and Northumberland Counties from 1979 to 1989. He is the author of a book entitled "*Prosecutors Handbook*" published by the Attorney General of Ontario, and has lectured at the Canadian Bar Association and the Law Society of Upper Canada. Mr. Long has prosecuted more than twenty culpable murder cases. Mr. Long currently acts on behalf of the Ministry of Natural Resources involving Aboriginal matters, as well as continuing his own criminal law practice. In addition to criminal law, Mr. Long is available to act on tribunal and administrative matters, including human rights hearings, as well as inquests.

THERESA L.M. MAN, B.SC., M.MUS., LL.B.

Theresa L.M. Man was called to the Ontario Bar in 1997 and joined Carter & Associates firm in 2001 to practice in the areas of churches, charities, not-for-profit law, real estate and corporate commercial law after having practiced in Toronto and Markham for four years. Ms. Man has been actively involved with numerous charities, either as a legal advisor or as a member of the Board of Directors. She has also been involved in various seminars and has written on a number of legal topics as well as providing a column on legal issues for the monthly newspaper *Chinese Christian Herald Crusades* which is distributed throughout Eastern Canada. Before embarking on the study of law, she also earned her Master of Music and partially completed her doctoral studies from Southwestern Baptist Theological Seminary in Fort Worth, Texas.

REV. JAMIE MCINTOSH, B.A.

Rev. Jamie McIntosh serves as Executive Director of International Justice Mission (IJM) Canada; a Christian agency, led by human rights professionals, that helps people suffering injustice and oppression who cannot rely on local authorities for relief. (For more information visit www.ijm.ca.) Before founding IJM Canada in 2002, Jamie worked for close to four years as a spokesperson and advocate for children of developing nations with a leading international child development agency, and earlier as a student ministries pastor in San Francisco and denominational representative for 34 churches in the San Francisco Bay Area. Jamie has written and edited articles for various Canadian and international publications, has appeared as a guest on national television and radio broadcasts, and is frequently invited to serve as a speaker for national conferences, special events and church services. Jamie is an ordained minister with the Pentecostal Assemblies of Canada.

ESTHER S.J. OH, B.A., LL.B.

Ms. Oh was called to the Ontario Bar in 2002 and joined Carter & Associates after having articulated with the legal department at RBC Insurance and worked with the mergers and acquisitions group at RBC Royal Bank. Ms. Oh's practice focus is in the area of charities and not-for-profit organizations, as well as immigration law. She is also a contributing author to www.charitylaw.ca. Ms. Oh has a broad range of experience with charitable organizations as a volunteer. Her volunteer activities have included co-leading a team in building a house in the developing regions of Guadalajara, Mexico; assisting in caring for the elderly with the Society of Sharing; participating in overseas mission trips to St. Petersburg, Russia; mentoring high school students at Westside Church in Mississauga; volunteering as an office assistant with the Catholic Civil Rights League, as well as chairing the Christian Legal Fellowship at Queen's University.

MARK J. WONG, B.A., LL.B.

Mr. Wong was called to the Ontario Bar in 2002 and comes to Carter & Associates with experience acquired through his articles at the Crown Attorney's Office. Mr. Wong has also served as a Provincial Prosecutor, Mediator and Criminal Law Division Leader of the Community and Legal Aid Services Programme while at Osgoode Hall Law School. Mr. Wong practices in the areas of trade-marks, copyrights, privacy and information protection, employment and general litigation. In addition, he has been an invited speaker for charitable organizations and contributed articles to www.charitylaw.ca on issues such as employment, privacy law and trade-mark law.

SEMINAR HOSTS

Carter & Associates is a law firm with expertise in the area of church, charity and not-for-profit law and is committed to assisting clients in avoiding legal problems before they occur through effective legal risk management advice, including assistance with:

- Anti-terrorism Policy Statements
- Charitable Foundations (Public and Private)
- Charitable Organization
- Charitable Registrations
- Charitable Trusts
- Church Discipline Procedures
- Church Incorporation
- Corporate Record Maintenance
- Corporate Restructuring for Charities
- Director and Officer Liability
- Dispute Resolution
- Dissolution and Wind-Up of Charities
- Employment Issues for Charities
- Endowment Agreements
- Foreign Charities Commencing Operations in Canada
- Fundraising and Gift Planning
- Immigration Issues for Charities
- Incorporation and Organization of Charities and Not-for-Profits
- Insurance Issues for Charities and Not-For-Profit Organizations
- International Trademark Licensing
- Investment Policies for Charities
- Legal Risk Management Policies
- Litigation Counsel for Charities
- National and International Structures
- Protection and Management of Internet Domain Names
- Religious Denominational Structures
- Sexual Abuse Policies
- Special Incorporating Legislation for Charities
- Strategic Planning and Risk Management Assessments
- Taxation Issues
- Trade-Mark and Copyright Protection and Registration

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