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# THE 2004 ANNUAL *Church & Charity Law*<sup>™</sup> Seminar

## Wednesday, November 10<sup>th</sup>, 2004

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### NEW DIRECTIONS IN THE LAW AND BEYOND

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#### WELCOME

Welcome to the 2004 Annual *Church & Charity Law*<sup>™</sup> Seminar, a seminar designed to provide practical information on current legal issues to assist churches and charities understand developing trends in the law and avoid unnecessary exposure to legal liability. Although the topics presented are directed at churches & charities, many aspects of the presentations will also be of interest to not-for-profit organizations.

The *Church & Charity Law*<sup>™</sup> Seminar, held annually since 1994, is presented by **Carter & Associates Professional Corporation**, a law firm experienced in advising churches, charities and not-for-profit organizations across Canada, as well as internationally. The firm will be assisted by a number of expert guest speakers.

#### CHECK-IN

If you have registered and paid the \$12.00 registration fee, please obtain your name tag (unless you have received it by mail) in the gym on the lower level and then help yourself to 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 gym 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*. Please obtain an Information Sheet from one of our greeters for more information.

#### LUNCH

While complimentary coffee is provided throughout the day and muffins in the morning, lunch is not included unless shown on your name tag. 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*, *Church Law Bulletins*, and *Charity Law Updates* are available free of charge at our web site of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca); [www.carters.ca](http://www.carters.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca). In addition, limited copies of selected *Charity Law Bulletins* referred to in the presentations today have been made available at our booth in the atrium. 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 our booth in the atrium.

#### 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 Elizabeth Tromp, Terry DeMarch, Elena Hoffstein, and Janet Epp Buckingham 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**

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8:00 a.m.	Check-In (Coffee, Tea, Juice and Muffins provided)	
8:45 a.m.	Opening Remarks and National Anthem	
8:50 a.m.	Essential Employment Issues for Churches and Charities	Mark J. Wong
9:15 a.m.	The Essentials of Operational Risk Management for Churches and Charities	Mervyn F. White
9:45 a.m.	Highlights of Proposed Changes to the <i>Income Tax Act</i> Affecting Charities	Terrance S. Carter
10:15 a.m.	Morning Break (Coffee provided)	
10:35 a.m.	Implications of Regulatory Reform Under the New Budget Proposals	Elena Hoffstein
11:05 a.m.	Hate Propaganda Under Bill C-250: What to do in Response to the New Law	Bruce W. Long
11:25 a.m.	Advancing Religion as a Charity: Is it Losing Ground?	Terrance S. Carter
11:50 a.m.	Pending Changes to the <i>Canada Corporations Act</i> and How it will Impact Churches and Charities	Jane Burke-Robertson
12:10 p.m.	Lunch Break	
12:55 p.m.	International Justice Mission Profile (Overview and Video)	Jamie McIntosh
1:05 p.m.	Freedom of Religion in Canada and the Changing Judicial Landscape	Janet Epp Buckingham
1:35 p.m.	Practical Governance Issues: Making Accountability Work for your Church or Charity	Donald J. Bourgeois
2:00 p.m.	Regulatory Reform and the New Approach of CRA in Administering Charities	Elizabeth Tromp
2:25 p.m.	Emerging Policy Initiatives from CRA, Including Advancement of Religion	Terry DeMarch
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 & Charity Law<sup>TM</sup> Seminar* even better.

**SPEAKERS (IN ALPHABETICAL ORDER)**

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

Mr. Bourgeois has had extensive experience with the Ministry of the Attorney General and the Ministry of Consumer and Commercial Relations as legal counsel on charitable and not-for-profit law, public policy, regulatory law, corporate law, litigation, administrative hearings and legislative drafting. He has also been recently appointed to the Liability Working Group of the Insurance Bureau of Canada and Voluntary Sector Forum. 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.

**DR. JANET EPP BUCKINGHAM**

Janet Epp Buckingham serves as the Director, Law and Public Policy for the Evangelical Fellowship of Canada. In this capacity, she addresses a wide variety of issues from an evangelical Christian perspective; including religious freedom, marriage and family, sanctity of life and care for the vulnerable in our society.

Dr. Buckingham completed her LL.D. at the University of Stellenbosch, South Africa in 1998, with a dissertation comparing religious freedom in Canada and South Africa. Dr. Buckingham served as Executive Director with Christian Legal Fellowship from 1991 to 1994. She has several academic publications. She also writes regular commentaries for the Christian and secular press as well as being interviewed on Canada AM, CBC Newsworld, Sunday Morning (CBC) and Christian radio and television.

In 1983, Dr. Buckingham received her B.A. from the University of Western Ontario and her LL.B. from Dalhousie University in 1986. She clerked for Mr. Justice Barry Strayer of the Federal Court from 1986-1987. She has been called to the bar and practiced law in Nova Scotia and Ontario. Dr. Buckingham currently resides in Ottawa, Canada with her husband and two children.

**JANE BURKE-ROBERTSON, B.SOC.SCI., LL.B.**

Jane Burke-Robertson practices law in Ottawa and was ranked by LEXPERT as a consistently recommended practitioner for 2004 in the area of charities and not-for-profits in Canada. Ms. Burke-Robertson was appointed agent of the Attorney General of Canada and outside counsel to the Corporate Law Policy Directorate of Industry Canada to provide legal advice on the reform of the *Canada Corporations Act*, effective March 12, 2004.

Primarily advising charities and not-for-profit organizations, Ms. Burke-Robertson's practice includes registration of charities under the *Income Tax Act*, international agency relationships and charitable joint ventures, affiliation agreements, strategic alliances, foundations and other vehicles for fundraising purposes, issues related to special act corporations and various other types of not-for-profit corporations. Ms. Burke-Robertson is co-author of *Non-Share Capital Corporations* published by Carswell. She is also a contributor to Industry Canada's *Primer for Directors of Not-for-Profit Corporations*, published in 2002. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and has written extensively in this subject area. She will be teaching a course on the law of charities and not-for-profit organizations at the Faculty of Law, University of Ottawa, in the Winter/Spring 2005 term. Ms. Burke-Robertson is a member of the executive of the Charities and Not-for-Profit Law Section of the Canadian Bar Association. She also serves as honorary legal counsel to a number of prominent national not-for-profit organizations.

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

Terrance Carter practices primarily in the area of charity and not-for-profit law with experience in assisting religious charities and is counsel to and affiliated with Fasken Martineau DuMoulin LLP. Mr. Carter is a member of Canada Revenue Agency's (CRA) Charity Advisory Committee, a member of the Uniform Law Conference of Canada Task Force on Uniform Fundraising Legislation, a member of the Technical Issues Committee of CRA's Charities Directorate representing the Canadian Bar Association (CBA), past Chair of the National Charity and Not-for-Profit Section of both the CBA and the Ontario Bar Association, and has been recognized as one of the leading experts in the area of charity and not-for-profit law in Canada by Lexpert. Mr. Carter has recently been appointed to the CBA's Legislation and Law Reform Committee reviewing Canada's anti-terrorism legislation. He has been a frequent speaker on legal issues involving charities and not-for-profit organizations, and was also a consulting editor of *Charities Law*, 2003/2004 Ed., published by Butterworths, and a contributing author to the *Primer for Directors of Not-for-Profit Corporations*, published by Industry Canada. Mr. Carter is also the editor of, and a contributor to, *Charity Law Bulletin*, and *Anti-Terrorism and Charity Law Alert*, and the websites [www.charitylaw.ca](http://www.charitylaw.ca), [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.carters.ca](http://www.carters.ca).

**TERRY DE MARCH**

Terry de March is the Director, Policy and Communication, Charities Directorate, Canada Revenue Agency. Terry has worked broadly in the policy, legislation and regulatory reform area in his current and previous positions of Director, Legislation Development, Income Security Programs, Human Resources Development Canada where he worked extensively on the reform of the Canada Pension Plan, and, Director Innovations, Analysis and Integration, Programs Branch, Justice Canada, where he managed innovative and pilot programs for non-traditional solutions to Justice-related problems.

**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 personal tax and estate planning, family business succession planning, estate administration and estate litigation and charities, including public organizations, private family foundations, hospitals and hospital related organizations and non-profit entities. Elena has been ranked by LEXPERT as one of the most frequently recommended Toronto private client practitioners and as one of the top 500 lawyers in Canada. Martindale-Hubbell has given her a rating of AV. 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).

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

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 homicide cases, has acted as counsel for the Ministry of Natural Resources involving aboriginal matters, and has his own criminal law practice. Mr. Long is available to act on tribunal and administrative matters, including human rights hearings, as well as inquests. In recent years, Mr. Long has been invited to speak on amendments to the criminal code regarding hate propaganda (Bill C-250) and its impact on religious teachings. Mr. Long, on behalf of Carter & Associates, has also been part of a volunteer team with the International Justice Mission in South Asia, which works to release people, including young children, from bondage in quarries, rice mills, brick factories, and brothels.

**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](http://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.

**ELIZABETH TROMP, B.A., M.A.**

Ms. Tromp joined the Canada Revenue Agency as the Director General, Charities Directorate in June 2004. She began her career at Indian and Northern Affairs Canada in 1987, and has since occupied a variety of policy and executive positions, including Director of Aboriginal Policy at Solicitor General Canada and Director General of Enforcement at Citizenship and Immigration Canada. Prior to her arrival at CRA, she was on assignment with the Financial Transactions and Reports Analysis Centre (FINTRAC) where she was responsible for putting in place an effective planning and reporting regime for the new Agency.

Ms. Tromp has an MA in Public Administration from Carleton University in Ottawa, and a BA (Honours) in Political Science and French from Queen's University in Kingston.

**MERVYN F. WHITE, B.A., LL.B.**

As litigation counsel, Mr. White is involved in mediation, dispute resolution and litigation in many areas of the law, including charity and not-for-profit law, insurance law, administrative disputes, trade-mark and copyright litigation, corporate, commercial and employment litigation, and tax litigation, as well as complaints before both the Ontario and Canadian Human Rights Tribunals. Mr. White also counsels the firm's charitable and not-for-profit clients on how to avoid litigation through organizational policy and risk management audits.

As a contributing author to [www.charitylaw.ca](http://www.charitylaw.ca), Mr. White has written on topics including criminal liability introduced by Bill C-45 and its effect on insurance coverage for charities, changes to Ontario's *Limitations Act*, fundraising on the internet and the new privacy law, and has been cited by *LawPro*, a publication for lawyers, regarding the new privacy law. Mr. White has also been a guest speaker for organizations such as the Association of Fundraising Professionals (AFP), the National Society of Fund Raising Executives (NSFRE), Canadian Fundraiser, and the Christian Legal Intervention Academy on a number of legal issues affecting churches, charities and not-for-profit organizations, including employment law and documenting policies for same sex marriage and religious facility use.

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

Mr. Wong articulated at the Crown Attorney's Office, and 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](http://www.charitylaw.ca) on issues such as employment, privacy law and trade-mark law. Mr. Wong has appeared in the *Law Times*, *Charitable Thoughts*, and *Canadian Association e Zine*, as well as contributed numerous articles to [www.charitylaw.ca](http://www.charitylaw.ca) and presented before the Ontario Bar Association, the United Way, and the Association of Treasurers of Religious Institutes, on issues related to intellectual property, privacy, and employment 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
- Litigation Counsel for Charities
- Multiple Corporate Structures
- National and International Structures
- Privacy Policies and Audits
- 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 concerning Charities
- Trade-Mark and Copyright Protection and Registration

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- **Charitable Solutions**, 17 Dunlop Place, Kitchener, Ontario N2P 1J3 Tel: (888) 315-5529

## SEMINAR RESOURCE ORGANIZATIONS

We are pleased to make resource materials from the following organizations available in the atrium.

- **Christian Legal Fellowship**, [www.christianlegalfellowship.org](http://www.christianlegalfellowship.org)
- **International Justice Mission**, [www.ijm.org](http://www.ijm.org)
- **Evangelical Fellowship of Christians**, [www.evangelicalfellowship.ca](http://www.evangelicalfellowship.ca)



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