
THE 2005 ANNUAL *Church & Charity Law*™ Seminar

Wednesday, November 9th, 2005

ESSENTIAL NEW TRENDS IN THE LAW

WELCOME

Welcome to the 2005 Annual *Church & Charity Law*™ 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*™ 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 is assisted by a number of expert guest speakers.

CHECK-IN

If you have registered and paid the 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 registration fee can be paid by cash or cheque payable to *Carter & Associates Professional Corporation*. 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, www.churchlaw.ca, www.antiterrorismlaw.ca and www.carters.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 Terry DeMarch, Holly Solomon, Ken Goodman, and Elena Hoffstein for their contributions as guest speakers at this year's seminar. All speakers have freely volunteered their time for this event.

We would also like to recognize the 2005 Annual *Church & Charity Law* Seminar's generous sponsors. **Fasken Martineau DuMoulin LLP**, **LexisNexis Canada Inc.**, and **Robertson Hall Insurance** have all made contributions that help to keep the registration fee to a minimum.

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AGENDA

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.	Update on Recent Employment Issues Including Duty to Accommodate	Anne-Marie Langan
9:15 a.m.	Political Activities – What Churches and Charities Can and Cannot Do	Esther S. Oh
9:40 a.m.	What Does Freedom of Religion Really Mean?	Mervyn F. White
10:10 a.m.	The Legal Impact of Same-Sex Marriage on Religious Organizations	Terrance S. Carter
10:35 a.m.	Morning Break (Coffee provided)	
10:55 a.m.	What Do the New Disbursement Quota Rules Mean for Your Church or Charity?	M. Elena Hoffstein & Theresa L.M. Man
11:25 a.m.	Split-receipting: Ask Questions Before Issuing Receipts	Theresa L.M. Man
11:40 a.m.	CRA Audits: How to Avoid New Penalties and Sanctions	Karen J. Cooper
12:05 p.m.	Lunch Break	
12:50 p.m.	International Justice Mission	Jamie McIntosh & Bruce W. Long
12:55 p.m.	What do Churches and Charities Need to Know About Canada's Anti-terrorism Legislation?	Terrance S. Carter
1:20 p.m.	Effective Asset Protection Through Multiple Corporate Structures	Jacqueline M. Connor
1:45 p.m.	Fundraising Law in Ontario: The Changing Legal Landscape	Kenneth Goodman
2:15 p.m.	Charity Reform and Policy Update, including Advancement of Religion	Terry deMarch & Holly Soloman
3:05 p.m.	Question Period	
3:30 p.m.	Program Formally Ends	

See **Speaker Biographies** on the following pages.

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™* Seminar even better.



Terrance S. Carter – Practices primarily in the area of charity and not-for-profit law and is counsel to Fasken Martineau DuMoulin LLP. Mr. Carter is a member of Canada Revenue Agency's Charity Advisory Committee and Technical Issues Committee, past Chair of the National Charity and Not-for-Profit Section of the Canadian 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 is also editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorism.ca, and a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2006).



Jacqueline M. Connor – Practices in charity and not-for-profit law, including incorporation and corporate restructuring, legal risk management reviews, as well as wills, estate planning and estate administration. She is a contributing author to Industry Canada's *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on Charity and Not-for-Profit issues for *The Lawyers Weekly* and *Charity Law Bulletin*. Ms. Connor is also a regular speaker at the annual *Church & Charity Law*TM Seminar.



Karen J. Cooper – Practicing charity and not-for-profit law at Carters' Ottawa office, with an emphasis on tax issues, while on leave from her position as Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency. Ms. Cooper also has experience as counsel for the Department of Justice in tax litigation, as well as considerable teaching experience, including currently as part-time professor at the University of Ottawa, Faculty of Common Law. In addition, Ms. Cooper has contributed articles to *The Lawyers Weekly* and *The Bottom Line*.



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



Kenneth Goodman –Deputy Director, Legal Services Branch at the Office of the Public Guardian and Trustee, Ontario Ministry of the Attorney General, Mr. Goodman received his B.A. from York University, his LL.B. from the University of Windsor Law School, and was called to the Ontario Bar in 1982. He was in private practice before joining the Ministry in 1990 and the Office of the Public Guardian and Trustee in 1998. While in private practice Mr. Goodman was actively involved as a director and officer of several charities. He is a member of the Ontario Bar Association Charity and Not-For-Profit Law Section Executive. He has written and lectured on family law, charity and trust law matters.



M. Elena Hoffstein – From the affiliated firm, Fasken Martineau DuMoulin LLP - Toronto office, Ms. Hoffstein practices in the area of charity and not-for-profit law and 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. Ms. Hoffstein is also a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2006), as well as a frequent speaker on charitable and not-for-profit matters.



Anne-Marie Langan – Practices at Carter & Associates in the areas of human rights litigation and family law. Ms. Langan received her law degree from Queen's University, where she was awarded the Legal Aid Ontario Award and the Community Commitment Award for her involvement in the Queen's Legal Aid Clinic and the Family Law Project, and won an award for her paper entitled "Unrepresented Litigants in the Family Courts of Ontario" (*Queen's Law Journal*, Spring 2005). Ms. Langan is a frequent contributor to the *Charity Law Bulletin* at www.charitylaw.ca.



Bruce W. Long – Counsel to Carter & Associates, Mr. Long practices out of his office in London, Ontario, on Hearings, Tribunals, Inquests and Enforcement Matters, and is the former Regional Director of Crown Attorneys for South-western Ontario and Assistant Deputy Attorney General (Acting), as well as the author of *Prosecutors Handbook* (Attorney General of Ontario). Mr. Long has also been part of a volunteer team with the International Justice Mission in South Asia, which works to release people, including children, from bondage in quarries, rice mills, brick factories, and brothels.



Theresa L.M. Man – Practices primarily in the area of charity and not-for-profit, with particular emphasis regarding tax issues. She is a member of the Taxation Section and the Charity and Not-for-Profit Section of the Ontario Bar Association, and is currently pursuing her LL.M. in Tax Law. In addition to being a regular speaker at the annual *Church & Charity Law*TM Seminar, Mrs. Man has also written articles for *The Lawyers Weekly*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Chinese Christian Herald Crusades*, *Charity Law Bulletin* and other articles for www.charitylaw.ca.



Rev. Jamie McIntosh serves as Executive Director of International Justice Mission (IJM) Canada. As director of IJM's Canadian affiliate, McIntosh meets with government officials, justice professionals, and business and religious leaders to advance the cause of the oppressed. McIntosh regularly leads teams of lawyers and investigators on international intervention efforts, provides counsel and support to IJM staff overseas, and speaks at universities, churches, police training events and other venues on behalf of victims of abuse. He also provides counsel and support to IJM staff overseas. (For more information visit www.ijm.ca.)



Esther S.J. Oh – Practices primarily in charity and not-for-profit law, including incorporation, corporate restructuring and governance matters, as well as in immigration law. Ms. Oh is a member of the Charity and Not-for-profit Section of the Ontario Bar Association, is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*TM Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law.

Holly Solomon – Senior Policy Advisor of the Policy, Planning & Legislation Division, Charities Directorate, Canada Revenue Agency, Ms. Solomon joined the Directorate in 2001, as part of a government/voluntary sector initiative committed to policy development in the area of charity law. Ms. Solomon specializes in the research and development of key policy documents in charity law and has been instrumental in the development of a new policy development framework for the Directorate. Before arriving at the Directorate, Ms. Solomon was Commission Secretary to the Commission of Inquiry into Charitable Gaming and the Regulation of Societies in Vancouver.



Mervyn F. White – Practices litigation and dispute resolution in areas of the law including charity and not-for-profit law, human rights complaints, and risk management assessments relating to insurance law and human rights. Mr. White is a contributing author to *The Lawyers Weekly*, *Charity Law Bulletin* and *Church Law Bulletin*, and a regular speaker at the annual *Church & Charity Law*TM Seminar and guest speaker for organizations such as Canadian Fundraiser, the Association of Fundraising Professionals, and the Christian Legal Intervention Academy.

SEMINAR HOSTS

Carter & Associates Professional Corporation 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 Audits
- 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
- Domain Name Portfolio Management
- Ecological Gifts
- Employment Issues for Charities
- Endowment Agreements
- Foreign Charities Commencing Operations in Canada
- Fundraising and Gift Planning
- Incorporation and Organization of Charities and Not-for-Profits
- Insurance Issues for Charities and Not-For-Profit Organizations
- Interim Sanctions
- International Strategic Planning & Operations
- International Trademark Licensing
- Investment Policies for Charities
- Legal Risk Management Assessments
- Litigation Counsel for Charities
- Marriage Office Clergy Registration
- Multiple Corporate Structures
- National and International Structures
- Privacy Policies and Audits
- Religious Denominational Structures
- Sexual Abuse Policies
- Special Incorporating Legislation for Charities
- Strategic Planning
- Tax Compliance for Charities
- Tax Opinions and Appeals
- Trade-Mark and Copyright Protection and Registration

SEMINAR SPONSORS

Carter & Associates Professional Corporation would like to thank the following companies for their sponsorship of the Annual *Church & Charity Law*™ Seminar in helping to keep the registration fee to a minimum:

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- **LexisNexis Canada Inc.**, Suite 200, 181 University Avenue, Toronto, Ontario, M5H 3M7 Tel: (800) 668-6481
- **Robertson Hall Insurance**, 395 Wellington Road South, Suite 202, London, Ontario N6C 5Z6 Tel: (800) 640-0933

SEMINAR RESOURCE EXHIBITORS

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

- **Christian Legal Fellowship**, www.christianlegalfellowship.org
- **International Justice Mission**, www.ijm.org
- **Dyman Management Inc.**, www.dymanmgt.com
- **Fasken Martineau DuMoulin LLP**, www.fasken.com
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Robertson Hall Insurance**, www.robertsonhall.com



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Offices / Bureaux

Orangeville (519) 942-0001

Ottawa (613) 235-4774

Toll Free: 1-877-942-0001

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