
THE 2006 ANNUAL
Church & Charity Law™ Seminar

Wednesday, November 8th, 2006

CURRENT ISSUES IN THE LAW

WELCOME

Welcome to the 2006 Annual *Church & Charity Law*™ Seminar which is 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 and 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 **Carters Professional Corporation (Carters)**, a law firm experienced in advising churches, charities and not-for-profit organizations across Canada, as well as internationally. The firm is assisted by 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 *Carters 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 \$6.25 (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 websites of www.charitylaw.ca, www.churchlaw.ca, www.antiterrorismlaw.ca and www.carters.ca. A few select *Church Law* and *Charity Law Bulletins* are on display at the Carters booth in the Atrium, as well as a list of all *Bulletins* to date available for your information.

CHARITY LAW UPDATE

If you did not include your email address with your registration form and would like to be added to our free e-mail distribution list of the monthly newsletter "Charity Law Update", 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 and Ruth Ross 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 2006 Annual *Church & Charity Law* Seminar's generous sponsors: **Fasken Martineau DuMoulin LLP**, **LexisNexis Canada Inc.**, **Robertson Hall Insurance** and **Novalis Publishing**. Each of these organizations has 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.	Discrimination in the Workplace	Mervyn F. White
9:15 a.m.	Recent Income Tax Issues Affecting Churches and Charities	Theresa L.M. Man
9:40 a.m.	Branding and Trade-Mark Issues for Churches and Charities	U. Shen Goh and Terrance S. Carter
10:05 a.m.	Obtaining Recognition as a Religious Denomination in Ontario	Suzanne E. White
10:30 a.m.	Morning Break (Coffee provided)	
10:50 a.m.	An Immigration Primer for the Church: Obtaining Visas for Clergy, Religious Workers and Refugees	Jeremiah A. Eastman
11:15 a.m.	The Do's and Don'ts of Establishing and Managing Endowed Gifts	Terrance S. Carter
11:40 a.m.	Navigating a CRA Audit and Living to Tell the Tale	Karen J. Cooper
12:05 p.m.	Lunch Break	
12:50 p.m.	Update on Current Issues in Religious Freedom	Ruth A.M. Ross
1:05 p.m.	The Ins and Outs of Transferring Charitable Funds Outside of Canada	Jacqueline M. Demczur
1:30 p.m.	Child Abuse Policies – A Proactive Approach	Mervyn F. White (co-written by D. Ann Walters)
1:55 p.m.	The Nuts and Bolts of Corporate and Charitable Compliance	Esther S.J. Oh
2:20 p.m.	Pitfalls and Penance: Staying On Sides with CRA	Elizabeth Tromp
3:00 p.m.	Question Period	
3:30 p.m.	Program 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.

SEMINAR HOSTS

Carters 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
- Human Rights Litigation
- Immigration Issues for Charities
- 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 Trade-Mark 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

PROTECTION FROM REGULATORY OFFENCES FOR CHURCHES AND CHARITIES

Churches and charities are facing significant liability and financial challenges due to increasing enforcement of federal and provincial regulatory legislation dealing with such matters as water, working conditions and environmental issues. Carters is able to provide advice and assistance at all stages from an initial investigation through to a full defence at a trial. For more information, contact Bruce Long at Carters (1-877-942-0001 x404).

SEMINAR SPONSORS

Carters would like to thank the following companies for their sponsorship of the Annual *Church & Charity Law*™ Seminar that helps to keep the registration fee to a minimum:

- Our affiliated firm, **Fasken Martineau DuMoulin LLP**, Suite 4200 TD Bank Tower, PO Box 20, Station Toronto Dominion Centre, Toronto ON M5K 1N6 Tel: 1-800-268-8424
- **LexisNexis Canada Inc.** Suite 200, 181 University Avenue, Toronto ON M5H 3M7 Tel: 1-800-668-6481
- **Robertson Hall Insurance**, 395 Wellington Road South, Suite 202, London ON N6C 5Z6 Tel: 1-800-640-0933
- **Novalis Publishing**, 10 Lower Spadina Avenue, Suite 400, Toronto, ON M5V 2Z2 Tel: 1-800-204-4140

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
- **Novalis Publishing**, www.novalis.ca
- **Canadian Fundraiser**, www.canadianfundraiser.com
- **Fasken Martineau DuMoulin LLP**, www.fasken.com
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Robertson Hall Insurance**, www.robertsonhall.com
- **Christian Week**, www.christianweek.org



Terrance S. Carter – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law and is counsel to and affiliated with Fasken Martineau DuMoulin LLP. Mr. Carter is a member of the Technical Issues Committee advising Canada Revenue Agency and has been recognized as one of the leading experts in the area of charity and not-for-profit law in Canada by *Lexpert* and *The Best Lawyers in Canada*. Mr. Carter is also co-editor of *Charities Legislation & Commentary*, 2007 Edition, contributing author to Industry Canada's *Primer for Directors of Not-For-Profit Corporations*, and *The Management of Charitable and Not-for-Profit Organizations in Canada*, and co-author of *Branding & Trade-Marks Handbook for Charitable and Not-For-Profit Organizations*.



Karen J. Cooper – Joined Carters in 2005, initially while on leave from her position as a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, to practice charity and not-for-profit law. Ms. Cooper's practice focus is on tax issues, having considerable experience before the Tax Court in both official languages. Ms. Cooper was counsel for the Department of Justice in tax litigation before moving to Lang Michener and then to Canada Revenue Agency. Ms. Cooper also has extensive teaching experience, a frequent author and speaker, and a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada*.



Jacqueline M. Demczur – Practices primarily in charity and not-for-profit law, including incorporation, corporate restructuring and 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 legal issues, including directors' and officers' liability, incorporation and risk management, for *The Lawyers Weekly*, *The Philanthropist*, *Charitable Thoughts* and *Charity Law Bulletin*. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law™* Seminar and has been a speaker to the Canadian Bar Association and numerous other organizations on the topics of directors' duties and liabilities and church incorporation.



Jeremiah A. Eastman – Practices in the areas of immigration law and civil litigation. Prior to joining Carters, he was legal counsel for eleven years at the Department of Justice Canada in Toronto. His practice there focused principally on litigation with an emphasis on immigration law, administrative law, the Canadian *Charter of Rights and Freedoms*, and international law. He has appeared before the Federal Court, Federal Court of Appeal, Ontario Superior Court of Justice, Ontario Court of Appeal and various tribunals of the Immigration and Refugee Board in representing Citizenship & Immigration Canada and Canadian Border Services.



U. Shen Goh – Practices primarily in intellectual property and privacy law, as well as human rights and employment litigation, and is a registered Trade-mark Agent. She is a member of the Intellectual Property Institute of Canada, as well as the Privacy, Intellectual Property and Employment Sections of the Ontario Bar Association. Ms. Goh has written articles for *The Lawyers Weekly*, *the Canadian Association eZine*, and *Carters' Charity Law Bulletin*, as well as co-authored the *Branding & Trade-Marks Handbook for Charitable and Not-for-Profit Organizations* (Butterworths, 2006).



Theresa L.M. Man – Practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is a member of the Taxation Section, an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association and the Canadian 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™* 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*, and *Charity Law Bulletin*.



Esther S.J. Oh – Practices primarily in charity and not-for-profit law, and advises on incorporation, corporate restructuring and governance matters, as well charitable compliance and legal risk management issues. 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™* Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law.



Ruth A. M. Ross – is the Executive Director of Christian Legal Fellowship (CLF), a national not-for-profit association of legal professionals in Canada. The association, among other functions, explores the complex interrelationships between the practice and theory of law and Christian faith. The Fellowship has some 490 active members from several dozen Christian denominations working together to integrate Christian faith with law. After completing her B.A. and LL.B. from Dalhousie University, Ms. Ross practiced law in New Brunswick, Nova Scotia, British Columbia and Ontario and is currently a member of the Ontario Bar. She served on the Executive Board of Directors of CLF from 1993 to 1996 and was appointed Executive Director in October 2000. Ms Ross is the editor of the *Christian Legal Journal* and is a featured speaker and writer addressing national and international audiences on a variety of topics.



Elizabeth Tromp – Director General, Charities Directorate. Elizabeth joined the Canada Revenue Agency as the Director General, Charities Directorate in June 2004. Since her appointment, she has presided over the most significant reforms to the Charities Program in over 20 years. She has also played a vital role in promoting strong relationships with various key stakeholders in the charitable sector, particularly in her role as co-chair of the Charities Advisory Committee. Elizabeth 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 Policing 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. Elizabeth 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 – Became a partner at Carters in 2006. He acts as litigation counsel to individuals, as well as to churches, charities, not-for-profit organizations and corporate/commercial clients. As litigation counsel, he is involved in litigation in many areas of the law, including charity and not-for-profit law, human rights, insurance law, personal injury and fatal accident claims, medical malpractice, administrative disputes, trade-mark and copyright litigation, tax litigation, corporate, commercial and employment litigation, as well as complaints before both the Ontario and Canadian Human Rights Tribunals. Mr. White has been a regular speaker at the annual *Church & Charity Law™* Seminar, as well as 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.



Suzanne E. White – Practices litigation in the areas of personal injury, corporate/commercial, defamation and estate litigation, in addition to the area of church disputes and obtaining provincial denominational recognition. Ms. White is functional in French and Spanish, and her experience includes volunteering as a Spanish-English translator for International Justice Mission, as well as co-founder and president of Christian Legal Fellowship Windsor. She has co-authored several articles posted to www.charitylaw.ca and Carters' *Charity Law Bulletin*. As well, she has published in the *Canadian Journal of Law and Technology*, and the forthcoming 22nd Edition of *ADR & the Law* jointly published by the Fordham Urban Law Journal and the American Arbitration Association.