
THE 2007 ANNUAL *Church & Charity Law*™ Seminar

Wednesday, November 7th, 2007

RECENT DEVELOPMENTS IN THE LAW

WELCOME

Welcome to the 2007 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 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 *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 \$7.00 (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 gym **before 8:30 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 and ease of reference.

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 Terry De March, Elena Hoffstein, Father Morrissey, and John Pellowe 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 2007 Annual *Church & Charity Law* Seminar's generous sponsors: **Fasken Martineau DuMoulin LLP**, **LexisNexis Canada Inc.**, **Robertson Hall Insurance** and **21st Century Accounting Inc.** Each of these organizations has made contributions that help to keep the registration fee to a minimum.

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AGENDA

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| 7:45 a.m. | Check-In (Coffee, Tea, Juice and Muffins provided) | |
| 8:35 a.m. | Opening Remarks and National Anthem | |
| 8:45 a.m. | Highlights in Charity Law: The Year in Review | Jacqueline M. Demczur |
| 9:15 a.m. | Proactive Legal Audits: What They Are and How to Use Them | Terrance S. Carter |
| 9:40 a.m. | Fair Play in Action – Towards Effective Discipline within the Church | Suzanne E. White |
| 10:05 a.m. | Lessons Learned from Restructuring Within the Roman Catholic Church | Father Frank Morrissey |
| 10:30 a.m. | Morning Break (Coffee provided) | |
| 10:50 a.m. | Donation Tax Shelters and Flow Through Shares | Karen J. Cooper |
| 11:15 a.m. | New and Unusual Gifts for Churches & Charities | M. Elena Hoffstein |
| 11:40 a.m. | Planned Giving and Gift Acceptance Policies | Terrance S. Carter |
| 12:05 p.m. | Lunch Break | |
| 1:00 p.m. | Employee Safety and Ministry-Related Injury | Bruce W. Long and Jeremiah A. Eastman |
| 1:25 p.m. | How to Prepare and Conduct Board and Members Meetings | Esther S.J. Oh |
| 1:50 p.m. | Faith and Charity in a Regulatory World | John Pellowe |
| 2:15 p.m. | CRA Top Ten Compliance Issues | Terry de March |
| 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
- Charity Audits
- Charitable Organizations & Foundations
- Charitable Registrations
- Charitable Trusts
- Church Discipline Procedures
- Church Incorporation
- Corporate Record Maintenance
- Director and Officer Liability
- Dissolution and Wind-Up
- Domain Name Management
- Ecological Gifts
- Employment Issues
- Endowment Agreements
- Foreign Charities Commencing Operations in Canada
- Fundraising and Gift Planning
- Human Rights Litigation
- Immigration and Refugee Issues
- Insurance Issues
- Interim Sanctions
- International Trade-mark Licensing
- Investment Policies
- Legal Risk Management Assessments
- Litigation and Mediation Counsel
- National and International Structures
- Privacy Policies and Audits
- Religious Denominational Structures
- Sexual Abuse Policies
- Special Incorporating Legislation
- Tax Compliance
- Tax Opinions and Appeals
- Trade-mark and Copyright Protection

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
- **21st Century Accounting Inc.**, The Ethical Accounting Consulting Firm, 26 Livingston Road, Unit 92, Toronto, ON M1E 4S4 416-410-8805
- **Canada Revenue Agency**, www.cra.gc.ca/charities Tel: 1-800-267-2384

SEMINAR RESOURCE EXHIBITORS

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

- **Christian Legal Fellowship**, www.christianlegalfellowship.org
- **21st Century Accounting Inc.**, www.21stcenturyaccounting.com
- **Robertson Hall Insurance**, www.robertsonhall.com
- **Christian Week**, www.christianweek.org
- **Fasken Martineau DuMoulin LLP**, www.fasken.com
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Canada Revenue Agency**, www.cra.gc.ca/charities



Terrance S. Carter – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau DuMoulin LLP, is a member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate, a past member of CRA's Charity Advisory Committee, past Chair of the National Charity and Not-for-Profit Section of the CBA, and has been recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. Mr. Carter is also editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorism.ca, and a co-editor of *Charities Legislation and Commentary* (LexisNexis, 2008).



Karen J. Cooper – Practices charity and not-for-profit law with an emphasis on tax issues at Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. Ms. Cooper also has considerable teaching experience, including as part-time professor at the University of Ottawa, Faculty of Common Law, and is a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada* (LexisNexis Butterworths).



Terry DeMarch - Terry de March is currently the Director General, Charities Directorate with the Canada Revenue Agency, responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Immediately prior to assuming this position, Terry was the Director, Policy, Planning and Legislation within the same Directorate responsible for all federal policy relating to the federal regulation of Canadian charities, as well as public education and work with provinces, territories and other external partners and stakeholders on charity regulatory matters.



Jacqueline M. Demczur – Practices 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 issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity Law Bulletin*, among others. Mrs. Demczur is also a regular speaker at the annual *Church & Charity LawTM Seminar*.



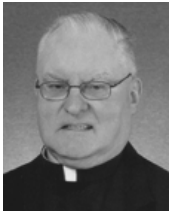
Jeremiah A. Eastman – Practices in the areas of immigration law and civil litigation. Prior to joining Carters, he was legal counsel for eleven years at the Department of Justice Canada in Toronto. His practice there focused principally on litigation with an emphasis on immigration law, administrative 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.



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 was also a co-editor of *Charities Legislation & Commentary*, 2008 Edition, published by LexisNexis.



Bruce W. Long – Counsel to Carters Professional Corporation, 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" published by the Attorney General of Ontario.



Father Frank Morrisey – Father Morrisey is an Adjunct Professor of Canon Law at Saint Paul University in Ottawa, Ontario. He was born in Charlottetown, PEI, and ordained to the priesthood for the Missionary Oblates of Mary Immaculate, Ottawa, in September 1961. He studies at the University of Ottawa and at Saint Paul University, and has eleven degrees in all, including a Ph.D. and a Doctorate in Canon Law. He has authored some 300 articles in the area of Canon Law, Church Finances, Canadian Church History, Catholic Healthcare, and related subjects.



Esther S.J. Oh – Practices primarily in charity and not-for-profit law, as well as in immigration law. Ms. Oh is also a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity LawTM* Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law. Ms. Oh currently serves as director and corporate secretary of the Evangelical Fellowship of Canada, and is involved with speaking engagements to various university student groups across Ontario.



John Pellowe – John Pellowe is the Chief Executive Officer of the Canadian Council of Christian Charities and is ordained by the Pentecostal Assemblies of Canada. His passion is to equip the Church in Canada to fulfill its mission. John knows the local church well, having served over the years as a board member, treasurer and pastor. He will be speaking today on the topic of Faith and Charity in a Regulatory World.



Suzanne E. White – Ms. White practices at Carters 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 graduated from the Faculty of Law at the University of Windsor in 2003 where she was a Student Editor at the Canadian American Research Centre for Law and Policy. She is a frequent contributor to www.charitylaw.ca and has been published in the *Canadian Journal of Law and Technology* and the forthcoming 22nd edition of *ADR & the Law*.