
THE 2008 ANNUAL *Church & Charity Law*[™] Seminar

Thursday, November 6th, 2008

RECENT DEVELOPMENTS IN THE LAW

WELCOME

Welcome to the 2008 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 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, assorted cookies, fruit, coffee, tea and juice at a cost of \$7.50 (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 and thank Terry De March, Jennifer Leddy, Teresa Douma, and Ken Hall 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 sponsors and resource materials provided for the 2008 Annual *Church & Charity Law* Seminar: Canada Revenue Agency, Canadian Council of Christian Charities, Fasken Martineau DuMoulin LLP, LexisNexis Canada Inc., and Robertson Hall Insurance.

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AGENDA

7:45 a.m.	Check-In (Coffee, Tea, Juice and Muffins provided)	
8:30 a.m.	Opening Remarks and National Anthem	
8:45 a.m.	Highlights in Charity Law: The Year in Review	Terrance S. Carter
9:15 a.m.	Charity, Business and Profit: A Contradiction in Terms?	Theresa L.M. Man
9:40 a.m.	Incorporation of Churches and Charities: The Basics and Some Twists to Consider	Jacqueline M. Demczur
10:05 a.m.	An Insurance Primer for Churches and Charities	Kenneth A. Hall
10:30 a.m.	Morning Break (Coffee provided)	
10:50 a.m.	GST for Charities: A Primer	Karen J. Cooper
11:15 a.m.	New Thoughts on Child Protection Policies: How to Make Them Work for Your Charity	Esther S.J. Oh
11:40 a.m.	When Codes Collide: Codes of Conduct in Light of the Christian Horizons Decision	Edudzi Ofori, Barry W. Kwasniewski, and Terrance S. Carter
12:10 p.m.	Lunch Break	
1:05 p.m.	When Bad Things Happen to Good Charities: How to Avoid and Respond to Criminal Activity	Bruce W. Long
1:35 p.m.	The New CRA Proposed Fundraising Policy: What It Means for Your Church or Charity	Teresa Douma
2:05 p.m.	Canada Revenue Agency: Charities Directorate Update	Terry de March
2:30 p.m.	CRA Guidelines on "Advancement of Religion" as a Charitable Purpose	Jennifer Leddy
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 Organizations
- 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
- Gift Acceptance Policies
- Human Rights Litigation
- Incorporation and Organization of Charities and Not-for-Profits
- Insurance Issues for Charities and Not-for-Profit Organizations
- Interim Sanctions
- International Strategic Planning and Operations
- International Trade-mark Licensing
- Investment Policies for Charities
- Legal Risk Management Assessments
- Litigation and Mediation 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
- 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

SEMINAR RESOURCE EXHIBITORS

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

- **Canada Revenue Agency**, www.cra.gc.ca/charities
- **Canadian Council of Christian Charities**, www.cccc.org
- **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, is counsel to Fasken Martineau DuMoulin LLP, is a member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate representing the Canadian Bar Association (CBA), 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.antiterrorismlaw.ca, and a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2008).



Karen J. Cooper – A partner with the firm, Ms. 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 de March – Mr. 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 – A partner with the firm, Ms. 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 Law*TM Seminar.



Teresa Douma – Ms Douma is Senior Director, Legal Affairs at the Canadian Council of Christian Charities (CCCC). The CCCC is a Christian charity that works to integrate spiritual concerns of ministry with practical aspects of management, stewardship and accountability. She graduated with a law degree from the University of Western Ontario, and was called to the Bar in September 2002. Her B.A (Hon.) is from the University of Waterloo. Prior to joining CCCC, Teresa was a lawyer with Miller Thomson LLP in the Waterloo Region focusing on corporate and charity law.



Kenneth A. Hall – Mr. Hall is President of Robertson Hall Insurance. Mr. Hall specializes in insurance protection and risk management advice for over 5,500 churches and Christian charities across Canada. He is a frequent presenter at national denominational conferences, para-church leadership gatherings and various regional seminars. His "Facing The Risk" series of articles highlights the current issues facing Christian charities and their leaders, including abuse prevention, board governance, counselling services and injury prevention. Mr. Hall's most recent publication is entitled "Liability 101 for Christian Charities" and is part of Robertson Hall's continuing commitment in educating board members and ministry staff to better understand insurance and as a result be able to make more informed decisions in purchasing the right kinds of coverage for effective protection in an ever-changing world and legal climate.



Barry Kwasniewski - Mr. Kwasniewski joined Carters' Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, an organization that assists people with disabilities with their legal problems, is on the Board of directors of the Vista Centre, an Ottawa based not-for-profit organization that provides support to persons living with the effects of acquired brain injury, and has assisted in several United Way campaigns.



Jennifer Leddy – Ms Leddy initially practiced law with Lang Michener. She was a member of the staff of the Canadian Conference of Catholic Bishops (CCCB) initially as a member of a multi-disciplinary pastoral team and later as a legal and policy advisor. From 2000 to 2003 Jennifer was a member of the Joint Regulatory Table (JRT) to CRA, a working group formed under the Voluntary Sector Initiative. Jennifer is presently working with the Charities Directorate of the Canada Revenue Agency as part of an Interchange program, on Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose."



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). Mr. Long has been a frequent speaker and author on amendments to the *Criminal Code* (Canada) regarding anti-terrorism legislation, criminal liability of organizations (Bill C-45), and hate propaganda (Bill C-250) and its impact on religious teachings, for the Christian Legal Fellowship, the Annual *Church & Charity Law*TM Seminar, and the Charity & Not-for-Profit Section of the Ontario Bar Association, as well as the author of "Prosecutors Handbook" published by the Attorney General of Ontario.



Theresa L.M. Man – A partner with Carters, Mrs. Man practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association and the Canadian Bar Association. 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*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser eNews*, and *Charity Law Bulletin*.



Edudzi Ofori – Called to the Ontario Bar in 2008, Ms. Ofori joined Carters as an associate, after having articulated with a Tax and Charity law firm in Ottawa. A graduate of the Faculty of Law at the University of Ottawa, Ms. Ofori participated in a three-month internship program with *Canadian Lawyers Abroad* reviewing prisoner's rights and other human rights issues in Ghana, and also worked with the Charities Directorate of the Canada Revenue Agency as a student researcher.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carter's Mississauga office. Ms. Oh 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. Ms. Oh's volunteer experience includes formerly serving as director and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.