
THE 2009 ANNUAL
Church & Charity Law™ Seminar
Tuesday, November 10th, 2009

RECENT DEVELOPMENTS IN THE LAW

WELCOME

Welcome to the 2009 Annual *Church & Charity Law™* Seminar, which is designed to assist churches and charities in understanding developing trends in the law in order to reduce 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 Annual *Church & Charity Law™* Seminar, held every year 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 three expert guest speakers this year.

CHECK-IN

If you have REGISTERED AND PAID the registration fee, please obtain your name tag and handout package in the gym on the lower level and then help yourself to complimentary coffee and muffins.

If you NEED TO PAY the registration fee, please proceed to the registration table in the gym on the lower level. The registration fee can be paid by cash or cheque payable to *Carters Professional Corporation*. Please obtain a handout package 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. Our caterer will have assorted sandwiches, vegetables and dip, assorted cookies, fruit, coffee, tea and juice for those that have purchased tickets. The Church has requested that **food and beverages** be consumed only in the gym and atrium areas, **not** in the sanctuary.

RESOURCE MATERIALS

Included in this handout 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 Cathy Hawara, Barbara Wallace, 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 sponsors and resource materials provided for the 2009 Annual *Church & Charity Law* Seminar: Canada Revenue Agency, Canadian Council of Christian Charities, Christian Legal Fellowship, Fasken Martineau DuMoulin LLP, Investors Group, LexisNexis Canada Inc., Mackenzie Financial Corporation, 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	
8:40 a.m.	Highlights in Charity Law: The Year in Review	Terrance S. Carter
9:05 a.m.	CRA's New Guidance on Fundraising: What it Means in Practice	Theresa L.M. Man
9:30 a.m.	CRA's Proposed New Guidance on Advancement of Religion and Its Implications for Churches and Religious Charities	Jennifer M. Leddy
9:55 a.m.	The Ins and Outs of the New <i>Canada Not-for-Profit</i> Corporations Act	Jane Burke-Robertson
10:20 a.m.	Morning Break (Coffee and tea provided)	
10:45 a.m.	CRA's Proposed New Guidance for Charities Operating Outside Canada and Its Implications	Karen J. Cooper
11:10 a.m.	Essential Employment Law Update for Charities	Barry W. Kwasniewski
11:35 a.m.	Tips and Traps of the T3010B	Barbara Wallace
12:00 p.m.	Lunch Break	
12:55 p.m.	Investment Decision Making for Churches and Charities During Difficult Financial Times	Terrance S. Carter
1:20 p.m.	Managing Disbursement Quota Issues During Recessionary Times	M. Elena Hoffstein
1:45 p.m.	Facility Use Policies: What to Consider to Protect your Church or Charity	Esther S.J. Oh and Barry W. Kwasniewski
2:15 p.m.	CRA Update, including "What to Do If Your Charity Is Offside"	Cathy Hawara
3:00 p.m.	Question Period	
3:30 p.m.	Program Ends	

Please 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 Matters
- 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 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 often face 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:

- **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
- **Investors Group** David Dai & Hubert Lau, Financial Consultants, 3/F-200 Yorkland Blvd, North York, Ont, M2J 5C1 Tel: 416 491- 7400
- **LexisNexis Canada Inc.**, Suite 200, 181 University Avenue, Toronto ON M5H 3M7 Tel: 1-800-668-6481
- **Mackenzie Financial Corporation**, Brad Offman, 180 Queen Street West, Toronto, ON M5V 3K1 Tel: 1-888-653-7070 x 2189
- **Robertson Hall Insurance**, 395 Wellington Road South, London, Ontario N6C 5Z6, Tel: 1-800-640-0933

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
- **Christian Legal Fellowship**, www.christianlegalfellowship.org
- **Fasken Martineau DuMoulin LLP**, www.fasken.com
- **Investors Group** - David Dai & Hubert Lau, www.investorsgroup.com
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Robertson Hall Insurance**, www.robertsonhall.com



Jane Burke-Robertson – A partner with Carters' Ottawa office, Ms. Burke-Robertson practices in the area of charity and not-for-profit law and has been ranked by *Lexpert* and *The Best Lawyers in Canada* as a leader in her field. She is co-author of *Non-Share Capital Corporations* published by Carswell, and a contributor to Industry Canada's *Primer for Directors of Not-for-Profit Corporations*. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and recently taught an advanced seminar on the law of charities and non-profit organizations at the Faculty of Law, University of Ottawa.



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 on charitable matters, 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, Chair of the National Charities 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*, 2010 Edition (LexisNexis Butterworths, 2010).



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).



Cathy Hawara – As Acting Director General, Charities Directorate with the Canada Revenue Agency, a position she holds since October 2009, Ms. Hawara is responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Prior to joining the Canada Revenue Agency, Ms. Hawara served as the Director of Appointments with the Senior Personnel Secretariat at the Privy Council Office from 2007 to 2009. From 2004 to 2006, Cathy was Executive Assistant to the Deputy Minister of Social Development. Cathy also worked as an officer in the Machinery of Government Secretariat at the Privy Council Office.



M. Elena Hoffstein – Partner and a member of the Wealth Management and Charities practice group at the Toronto office of Fasken Martineau DuMoulin LLP, Ms. Hoffstein practices in the area of charity and not-for-profit law and estate planning, 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 consulting editor of *Charities Legislation & Commentary*, 2010 Edition, published by LexisNexis Butterworths.



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 joined Carters' Ottawa office in March 2009 to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed "Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose."



Theresa L.M. Man – A partner with Carters, Ms. 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™* Seminar, Ms. Man has also written articles for *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *The Bottom Line*, *Canadian Fundraiser eNews*, *Sage Investor* and *Charity Law Bulletin*.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices 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™* 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 board member and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.



Barbara Wallace – Director of Legal Affairs with the Canadian Council of Christian Charities (CCCC). CCCC is a charity which assists its 3000 member charities to integrate the spiritual concerns of ministry with the practical aspects of compliance, stewardship and accountability. Mrs. Wallace has written numerous articles for the CCCC Bulletin and is currently editing the 2010 edition of the Charities Handbook. She is a member of CRA's Technical Issues Working Group. She has been a long-time volunteer and board member with a crisis intervention centre, a national charity and a prominent community museum.