

CARTERS

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THE 20TH ANNUAL *Church & Charity Law*TM Seminar

Thursday, November 14th, 2013

“RECENT DEVELOPMENTS IN THE LAW”

WELCOME

Welcome to the 20th Annual *Church & Charity Law*TM 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 non-profit organizations. This seminar is eligible for **5 hours CPD credits**.

The Annual *Church & Charity Law*TM Seminar, held every year since 1994, is presented by **Carters Professional Corporation (Carters)**, a law firm with offices in the Toronto and Ottawa areas, experienced in advising churches, charities and non-profit organizations across Canada, as well as internationally. The firm is assisted by various expert guest speakers this year.

CHECK-IN

If you have REGISTERED AND PAID the registration fee, please obtain your name tag and handout package at the “Information Centre” on the main level and then help yourself to complimentary coffee and muffins in the Gym.

If you NEED TO PAY the registration fee, please proceed to the “UNPAID AND NEW REGISTRATION” desk as you enter the building. 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 and tea 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, Foyers and overflow areas, **not** in the Auditorium.

REMINDERS

PLEASE TURN OFF ALL CELL PHONES AND ELECTRONIC DEVICES. For re-cycling purposes, please return your name tag (after removing your receipt), along with your Evaluation Form, and place in the boxes provided at the building exits.

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 copies of *Church Law* and *Charity Law Bulletins* are on display at the Carters booth in the entrance Foyer.

As well, approximately 500 copies of the **2013 Legal Risk Management Checklist for Charities** are available free of charge at our resource table (one per person). The checklist will also be posted on our website at www.carters.ca/pub/checklist/charity.pdf.

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 add your name and e-mail address to our Sign-Up List at our booth in the entrance Foyer.

QUESTION PERIOD

Questions are encouraged and will be answered at the end of both the morning and afternoon sessions. A question sheet is provided at the back of this handout and should be left at the front podium in the Auditorium. Unfortunately, not all questions can be answered due to time constraints.

ACKNOWLEDGEMENTS

We gratefully acknowledge and thank the pastors, leadership, and congregation of the **PORTICO Community Church** for the use of their facilities. We would like to also acknowledge and thank Cathy Hawara and Derek 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 our lead sponsor **MACKENZIE FINANCIAL CORPORATION** for their financial assistance in keeping the registration fee as low as possible.

Carters Professional Corporation

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THE 20TH ANNUAL
Church & Charity Law[™] Seminar
Thursday, November 14th, 2013

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.	2013 Essential Charity Law Update	Terrance S. Carter
9:15 a.m.	Communicating with Donors: Navigating Canada's New Anti-Spam Law	Ryan M. Prendergast
9:40 a.m.	Getting Ready for the ONCA: A Step-by-Step Guide	Theresa L.M. Man
10:15 a.m.	Morning Break (Coffee and tea provided)	
10:40 a.m.	Unique CNCA Issues for Churches and Charities	Jacqueline M. Demczur
11:10 a.m.	Copyright Issues for Charities: What You Need to Know and Do	Colin J. Thurston
11:35 a.m.	The Basics of Charitable Donations Including the First-Time Donors Super Credit	Karen J. Cooper
12:05 p.m.	Question Period	
12:15 p.m.	Lunch Break	
1:10 p.m.	Developing Effective Policies for Churches and Charities	Derek B.M. Ross
1:40 p.m.	The Do's and Don'ts of Employee Terminations for Charities	Barry W. Kwasniewski
2:10 p.m.	Top 10 Real Estate and Leasing Issues for Charities	Nancy E. Claridge
2:35 p.m.	The Regulator's Perspective: Steering Clear of Compliance Concerns	Cathy Hawara
3:15 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-bribery Compliance
- Anti-terrorism Policy Statements
- Charity Legal Audits
- Charitable Organizations & Foundations
- Charitable Incorporation & Registration
- Charitable Trusts
- Church Discipline Procedures
- Church Incorporation
- Continuance Under CNCA
- 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
- Gift Acceptance Policies
- Human Rights Litigation
- Incorporation and Organization
- 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
- Transitioning to ONCA

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:

- **MACKENZIE FINANCIAL CORPORATION**, Brad.Offman@mackenziefinancial.com, our lead sponsor
- **LexisNexis Canada Inc.**, Tel: 1-800-668-6481, www.lexisnexis.ca
- **Mennonite Foundation of Canada**, Tel: 1-800-772-3257, www.mennofoundation.ca
- **Dickinson + Hicks Architects Inc.**, Tel: 519-941-0912, www.dickinson-hicks.com



SEMINAR RESOURCE EXHIBITORS

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

- **MACKENZIE FINANCIAL CORPORATION**, Brad.Offman@mackenziefinancial.com
- **Canada Revenue Agency**, www.cra.gc.ca/charities
- **Canadian Council of Christian Charities**, www.cccc.org
- **Christian Legal Fellowship**, www.christianlegalfellowship.org
- **Dickinson + Hicks Architects Inc.**, www.dickinson-hicks.com
- **Imagine Canada**, <http://charitytax.imaginecanada.ca>
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Mennonite Foundation of Canada**, www.mennofoundation.ca
- **Robertson Hall Insurance**, www.robertsonhall.com

GENERAL DISCLAIMER

At the end of each presentation, please note the Disclaimer that applies: This handout is provided as an information service by Carters Professional Corporation. It is current only as of the date of the handout and does not reflect subsequent changes in the law. This handout is distributed with the understanding that it does not constitute legal advice or establish a solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation. © 2013 Carters Professional Corporation

SPEAKER BIOGRAPHIES



Terrance S. Carter, B.A., LL.B, TEP, Trade-mark Agent – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau LLP on charitable matters, a past member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate, Past Chair of the Canadian Bar Association (CBA) National and Ontario Bar Association (OBA) Charities and Not-for-Profit Sections, and is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. He is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* to be published by Carswell in 2013, a co-editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2013), editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorism.ca, and a past co-chair of the CBA National Charity Law Symposium.



Nancy E. Claridge – Ms. Claridge was called to the Ontario Bar in 2006, and is a partner with Carters practicing in the areas of charity, anti-terrorism, real estate, corporate and commercial law, and wills and estates, in addition to being the firm's research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean's Gold Key Award and Student Honour Award.



Karen J. Cooper – A partner with the firm, Ms. Cooper is recognized as a leading expert by *Lexpert* and *Best Lawyers* practicing 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).



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. Mrs. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. 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. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law™* Seminar.



Cathy Hawara – is the Director General of the Charities Directorate with the Canada Revenue Agency (CRA). She is responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Prior to joining the CRA, Ms Hawara served as the Director of Appointments with the Senior Personnel Secretariat at the Privy Council Office. She holds a Bachelor of Arts in Political Science and a Bachelor of Law, both from the University of Ottawa. Ms Hawara clerked for Mr. Justice Ian Binnie at the Supreme Court of Canada and was called to the Ontario bar in 2000. She carried on a general litigation practice with McCarthy Tétrault in Toronto, specializing primarily in medical malpractice, before joining the public service in 2002.



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, Mr. Kwasniewski has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. He is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



Theresa L.M. Man – A partner with Carters, Ms. Man practices charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers*. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association (OBA) and the Canadian Bar Association (CBA). In addition to being a frequent speaker at seminars hosted by Carters, the CBA and the OBA, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser* and *Charity Law Bulletin*.



Ryan Prendergast – Mr. Prendergast was called to the Ontario Bar in 2010 and joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Mr. Prendergast was a caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney's Office in Toronto as a summer student. During his articles, Mr. Prendergast acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications



Derek B.M. Ross – is the Director of Legal Affairs of the Canadian Council of Christian Charities (CCCC). Mr. Ross earned a Bachelor of Laws degree from the University of Western Ontario and began his career articling with Carters. He was called to the Ontario Bar in 2008 and subsequently accepted a fellowship with the University of Toronto to pursue graduate legal studies, leading to a Master of Laws degree. Mr. Ross practiced civil litigation in London, Ontario before joining CCCC in 2012 to provide technical research, legal analysis, and content development. Derek regularly represents CCCC on various committees and at conferences. He is an Executive Member of the Charity and Not-for-Profit Law Sections of both the CBA and the OBA. Mr. Ross is also actively involved with a number of charities, including the Christian Legal Fellowship and his local church.



Colin Thurston- Mr. Thurston was called to the Ontario Bar in 2011 and joined Carters to practice in the area of intellectual property. A graduate of Queen's University, Faculty of Law, Mr. Thurston volunteered at the Queen's Legal Aid clinic throughout his years at Queen's and his responsibilities grew from hands-on legal research, writing, and litigation, to supervision and training of his fellow law students, to input on clinic operations from a policy level. Mr. Thurston has litigation experience before numerous courts and tribunals and received numerous awards, including the Sabbath Prize in Wills and Estate Planning from Queen's Faculty of Law.

UPCOMING CARTERS' SEMINARS OF INTEREST

COMING SOON –February 14, 2014 - Ottawa Region Charity & Not-for-Profit Law Seminar hosted by Carters in Ottawa, Ontario. More details will be available soon at <http://www.charitylaw.ca>.

Imagine Canada Charity Tax Tools Webinars:

- **The 2013 Essential Charity Law Update - The Year in Review** - Presenter: Terrance Carter on **November 26, 2013** - Note: Special Start time of 12:00 Noon-
- **The Basics of Charitable Donations Including the First-Time Donor's Super Credit** - Presenter: Karen Cooper on **December 3, 2013**
- **Getting Ready for ONCA: A Step-by-Step Guide** - Presenter: Theresa Man on **December 10, 2013**

For more information, see <http://charitytax.imaginecanada.ca/demand-webinars>.