

CARTERS

BARRISTERS
SOLICITORS
TRADEMARK AGENTS

THE 21ST ANNUAL *Church & Charity Law*TM Seminar Thursday, November 13th, 2014

“RECENT DEVELOPMENTS IN THE LAW”

WELCOME

Welcome to the 21st 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** with the Law Society of Upper Canada.

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, salads, assorted cookies, fruit, coffee, tea, pop 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 SILENCE ALL CELL PHONES AND ELECTRONIC DEVICES. As well, 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, copies of the **2014 Legal Risk Management Checklist for Charities** are available free of charge at our resource table (one per person). Extra copies are available for \$5.00 per copy at the Carters booth. The checklist is also be posted on our website at www.carters.ca/pub/checklist/charity.pdf.

CHARITY LAW UPDATE

To receive the monthly Charity Law Update, e-mail us at info@carters.ca with “mailing list” in the subject line. Alternatively, please add your name and email address to our Sign-Up List at the Carters booth indicating your consent to receive firm newsletters and information about future seminars.

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 Nicholas Hedley 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 sponsors for their financial assistance in keeping the registration fee as low as possible.

Carters Professional Corporation

Toronto (416) 675-3766 Ottawa (613) 235-4774 Mississauga (905) 306-2791 Orangeville (519) 942-0001

www.carters.ca Toll Free / Sans frais: 1-877-942-0001 www.charitylaw.ca

THE 21ST ANNUAL
Church & Charity Law™ Seminar
Thursday, November 13th, 2014

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.	2014 Essential Charity Law Update	Jennifer M. Leddy
9:10 a.m.	Communicating with the Flock in a Post Anti-Spam World	Ryan M. Prendergast
9:40 a.m.	T3010 Information Return: Tips and Traps	Jacqueline M. Demczur
10:10 a.m.	Morning Break (Coffee and tea provided) (25 min)	
10:35 a.m.	Abuse Claims: What to do When Allegations Arise	Sean S. Carter
11:05 a.m.	Enhancing Your Charity Brand: Why it Matters?	Sepal Bonni
11:30 a.m.	Preparing for and Surviving a CRA Audit	Terrance S. Carter
12:00 p.m.	Question Period	
12:15 p.m.	Lunch Break (55 min)	
1:10 p.m.	Holding Board and Members' Meetings: 101	Theresa L.M. Man
1:40 p.m.	Directors' and Officers' Insurance: Know Your Options	Barry W. Kwasniewski
2:05 p.m.	Board Duties and Liabilities in Dealing with Charitable Property	Nicholas Hedley
2:40 p.m.	CRA Perspective on the Operations of Religious Charities	Cathy Hawara
3:20 p.m.	Question Period	
3:35 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 non-profit organizations 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-spam Compliance
- Anti-terrorism Policy Statements
- Charity Audits
- Charitable Organizations & Foundations
- Charitable Incorporation & Registration
- Charitable Trusts
- Church Discipline Procedures
- Church Incorporation
- Continuance Under CNCA
- Corporate Record Maintenance
- Director and Officer Liability
- 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 Under the 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).

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:

- **BDO Dunwoody**, James C. Blackwell, Tel: 519-941-0681, jblackwell@bdo.ca
- **Dickinson + Hicks Architects Inc.**, Tel: 519-941-0912, www.dickinson-hicks.com
- **LexisNexis Canada Inc.**, Tel: 1-800-668-6481, www.lexisnexis.ca
- **Spire Philanthropy**, Bradley Offman, Tel: 416-629-9242, brad@spirephilanthropy.com
- **Stern Cohen Accountants**, Lorne Lebow, Tel: 416-967-5100 x 243, lebow@sterncohen.com

SEMINAR RESOURCE EXHIBITORS

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

- **BDO Dunwoody**, James C. Blackwell, jblackwell@bdo.ca
- **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
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Robertson Hall Insurance**, www.robertsonhall.com
- **Spire Philanthropy**, Bradley Offman, brad@spirephilanthropy.com
- **Stern Cohen Accountants**, Lorne Lebow, lebow@sterncohen.com

GENERAL DISCLAIMER

Please note the following Disclaimer that applies to all presentations: 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. © 2014 Carters Professional Corporation

SPEAKER BIOGRAPHIES



Sepal Bonni, B.Sc., M.Sc., J.D., Trade-mark Agent - Called to the Ontario Bar in 2013, Ms. Bonni joined Carters' Ottawa office to practice intellectual property law after having articulated with a trade-mark firm in Ottawa. Ms. Bonni has practiced in all aspects of domestic and foreign trade-mark prosecution before the Canadian Intellectual Property Office, as well as trade-mark portfolio reviews, maintenance and consultations, and is increasingly interested in the intersection of law and technology, along with new and innovative strategies in the IP world.



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 on charitable matters. Mr. Carter is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* (Carswell, 2013), a co-editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2015), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations* (2014 LexisNexis Butterworths). He is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, and is Past Chair of the CBA National and OBA Charities and Not-for-Profit Law Sections. He is editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorism.ca.



Sean S. Carter, B.A., LL.B. – Called to the Ontario Bar in 2009, Sean practices civil, commercial and charity related litigation. Formerly an associate at Fasken Martineau DuMoulin LLP, Sean has experience in matters relating to human rights and charter applications, international arbitrations, quasi-criminal and regulatory matters, proceedings against public authorities and the enforcement of foreign judgments. Sean also gained valuable experience as a research assistant at Carters, including for publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



Jacqueline M. Demczur, B.A., LL.B. – 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, LL.B. – 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.



Nicholas Hedley, B.A., LL.B., M.B.A. – Mr. Hedley is Deputy Legal Director with the Public Guardian and Trustee, and Team Leader of the Charitable Property Program. Mr. Hedley received his Bachelor of Laws degree from Osgoode Hall Law School and Master of Business Administration from the Schulich School of Business at York University in 1990 and was called to the bar in 1992. He has practiced in the areas of estate and trust litigation involving unprotected charitable interests, charities and trust law since 1995. Mr. Hedley also served as President of the Association of Law Officers of the Crown (ALOC) from 2007 to 2010.



Barry Kwasniewski, B.B.A., LL.B. – Mr. Kwasniewski joined Carters' Ottawa office in October, becoming a partner in 2014, to practice in the areas of employment law, charity related litigation, and risk management. After practicing for many years as a litigation lawyer in Ottawa, Barry's focus is now on providing advice to charities and not-for-profits with respect to their employment and legal risk management issues. Barry has developed an expertise in insurance law, and provides legal opinions and advice pertaining to insurance coverage matters to charities, not-for-profits and law firms.



Jennifer Leddy, B.A., LL.B. – Ms. Leddy joined Carters' Ottawa office in 2009, becoming a partner in 2014, 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, B.Sc., M.Mus., LL.B., LL.M. – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers in Canada*. She is vice chair of the Executive of the Charity and Not-for-Profit Section of the OBA and an executive member of the CBA Charities and Not-for-Profit Law Section. In addition to being a frequent speaker, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Canadian Fundraiser eNews* and *Charity Law Bulletin*. She is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Carswell in 2014.



Ryan Prendergast, B.A., LL.B. - Called to the Ontario Bar in 2010, Mr. Prendergast joined Carters with a practice focus of providing corporate and tax advice to charities and non-profit organizations concerning incorporation, ongoing corporate compliance, registration of charities, audits and internal appeals with Canada Revenue Agency, as well as the amalgamation and merger of charities. Ryan is a regular speaker and author on the topic of directors' and officers' liability for not-for-profit corporations, and has co-authored papers for Law Society of Upper Canada. In addition, Ryan has contributed to several Charity Law Bulletins and other publications on www.charitylaw.ca, and is a regular presenter at the annual Church and Charity Law seminar

UPCOMING CARTERS' SEMINARS OF INTEREST

COMING SOON – Thursday, February 12, 2015 - Ottawa Region Charity & Not-for-Profit Law Seminar hosted by Carters at the Centurion Conference Centre in Ottawa, Ontario. More details will be available soon at <http://www.charitylaw.ca>.

Imagine Canada Charity Tax Tools Webinar:

- **Legal Issues in Managing Endowment Funds** - Presenter: Terrance Carter on **Tuesday, November 25, 2014**. Registration can be found at <http://goo.gl/YBy3Ys>.