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THE 22ND ANNUAL *Church & Charity Law*TM Seminar Thursday, November 12th, 2015

“RECENT DEVELOPMENTS IN THE LAW”

WELCOME

Welcome to the 22nd 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 substantive 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 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 who 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 & NFP 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 **2015 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 posted on our website at www.carters.ca/pub/checklist/charity.pdf.

CHARITY LAW UPDATE

To receive the monthly *Charity & NFP 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 for her contribution as a guest speaker 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 (416) 675-3766 Orangeville (519) 942-0001

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

THE 22ND ANNUAL
Church & Charity Law™ Seminar
Thursday, November 12th, 2015

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.	2015 Essential Charity Law Update	Ryan M. Prendergast and Esther S.J. Oh
9:15 a.m.	Mysteries of the T3010: Focus on Special Issues	Jacqueline M. Demczur
9:45 a.m.	Be Careful What You Sign: Leasing and Related Issues for Churches and Charities	Nancy E. Claridge
10:15 a.m.	Morning Break (Coffee and tea provided) (25 minutes)	
10:40 a.m.	Challenging Issues for Religious Charities	Cathy Hawara, Director General of the Charities Directorate
11:15 a.m.	Questions for CRA, Charities Directorate	
11:25 a.m.	Human Rights Challenges in the Workplace	Barry W. Kwasniewski
11:55 a.m.	Where are We Headed? Freedom of Religion in the Courts	Jennifer M. Leddy
12:25 p.m.	Lunch Break (50 min)	
1:15 pm	Lawyers Jokes	
1:20 p.m.	Membership Meeting Nightmares to Avoid	Theresa L.M. Man
1:50 p.m.	To Keep or Not to Keep: Books and Records Under the <i>Income Tax Act</i>	Linsey E.C. Rains
2:20 p.m.	Going Social: Using Social Media to Accomplish Your Mission	Sepal Bonni
2:50 p.m.	Going into Business? Social Enterprise for Churches and Charities	Terrance S. Carter
3:20 p.m.	Question Period	
3:30 p.m.	Program Ends (A 30 minute supplemental question period will follow for those who wish to remain)	

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-terrorism Policy Statements
- Charity Audits
- Charitable Organizations & Foundations
- Charitable Incorporation & Registration
- Charitable Trusts
- Church Discipline Procedures
- Church Incorporation
- Continuance Under the CNCA
- Corporate Record Maintenance
- Director and Officer Liability
- Dissolution and Wind-Up
- 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 Sean Carter or 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 Canada LLP**, James C. Blackwell, Tel: 519-941-0681, jblackwell@bdo.ca
- **Carswell, a Thomson Reuters business**, Tel: 800-387-5164, www.carswell.com
- **LexisNexis Canada Inc.**, Tel: 800-668-6481, www.lexisnexis.ca
- **Mennonite Foundation of Canada**, Tel: 888-212-7759, www.mennofoundation.ca
- **Richard J. Taylor**, C.P. CPA, MBA, Tel. 416-565-7454, www.trustedadvisor.biz

SEMINAR RESOURCE EXHIBITORS

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

- **BDO Canada LLP**, James C. Blackwell, jblackwell@bdo.ca
- **Canadian Council of Christian Charities**, www.cccc.org
- **Carswell, a Thomson Reuters business**, www.carswell.com
- **Christian Legal Fellowship**, www.christianlegalfellowship.org
- **Imagine Canada**, www.imaginecanada.ca
- **LexisNexis Canada Inc.**, www.lexisnexis.ca
- **Mennonite Foundation of Canada**, www.mennofoundation.ca
- **Robertson Hall Insurance**, www.robertsonhall.com
- **Richard J. Taylor**, C.P. CPA, MBA, www.trustedadvisor.biz

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. © 2015 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 practices in the areas of intellectual property, privacy and information technology law. Prior to joining Carters, Ms. Bonni articulated and practiced with a trade-mark firm in Ottawa. Ms. Bonni represents charities and not-for-profits 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. Ms. Bonni assists clients with privacy matters including the development of policies, counselling clients on cross-border data storage concerns, and providing guidance on compliance issues. Email: sbonni@carters.ca.



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, and 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), a co-editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2016), 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 and www.churchlaw.ca. Email: tcarter@carters.ca.



Nancy E. Claridge, B.A., M.A., L.L.B. – Called to the Ontario Bar in 2006, Nancy Claridge 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. Email: nclaridge@carters.ca



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. Ms. 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. Email: jdemczur@carters.ca.



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.



Barry Kwasniewski, B.B.A., LL.B. – Mr. Kwasniewski joined Carters' Ottawa office in 2008, 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 and not-for-profits. Email: bwk@carters.ca.



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 (CCCB). 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." Email: jleddy@carters.ca.



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 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 is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Carswell. She has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Hilborn:ECS eNews* and *Charity Law Bulletin*. Email: tman@carters.ca.



Esther S.J. Oh, B.A., LL.B. – A partner with Carters, Ms. Oh practices in charity and not-for-profit law, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh has written numerous articles on charity and not-for-profit legal issues, including incorporation and risk management for www.charitylaw.ca and the *Charity Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law™* Seminar, and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations. Email: estheroh@carters.ca.



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. Ryan is a regular speaker and author on the topic of directors' and officers' liability and on the topic of anti-spam compliance for registered charities and not-for-profit corporations, and has co-authored papers for the Law Society of Upper Canada. In addition, Ryan has contributed to *The Lawyers Weekly*, *Hilborn:ECS eNews*, Ontario Bar Association *Charity & Not-for-Profit Law Section Newsletter*, *Charity Law Bulletins* and publications on www.charitylaw.ca. Email: rmp@carters.ca.



Linsey E.C. Rains, B.A., J.D. - Called to the Ontario Bar in 2013, Ms. Rains joined Carters Ottawa office to practice charity and not-for-profit law with a focus on federal tax issues after more than a decade of employment with the Canada Revenue Agency (CRA). Having acquired considerable charity law experience as a Charities Officer, Senior Program Analyst, Technical Policy Advisor, and Policy Analyst with the CRA's Charities Directorate, Ms. Rains completed her articles with the Department of Justice's Tax Litigation Section and CRA Legal Services. Ms. Rains is also a student member of STEP Canada and the Ottawa Branch's student representative on the STEP Canada Student Liaison Committee. Email: lrains@carters.ca.

UPCOMING CARTERS' SEMINARS OF INTEREST

COMING SOON – Thursday, February 11, 2016 - 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 Sector Source Webinar: 2015 Fall Series – Your Guide to Holding Meetings 101: "Learning to Do It Right"

Sessions three and four of the four-part series of webinars hosted by Imagine Canada Sector Source:

- **Members' Meetings 101: Avoiding Members' Machinations** presented by Jacqueline M. Demczur on November 26, 2015 at 1:00 pm at <http://www.imaginecanada.ca/ic-events/legal-issues-governance-members-meetings-101-avoiding-members%E2%80%99-machinations>
- **Meeting Minutes 101: Getting it Down Right and Keeping it There** presented by Ryan M. Prendergast on December 10, 2015 at 1:00 pm at <http://www.imaginecanada.ca/ic-events/legal-issues-governance-meeting-minutes-101-getting-it-down-right-and-keeping-it-there>

LAWYERS

Terrance S. Carter – Managing Partner
Telephone: 877-942-0001 – extension 222
Email: tcarter@carters.ca

Theresa L.M. Man – Partner, Orangeville office.
Telephone: 877-942-0001 – extension 225
Email: tman@carters.ca

Jacqueline M. Demczur – Partner, Orangeville office.
Telephone: 877-942-0001 – extension 224
Email: jdemczur@carters.ca

Esther S.J. Oh – Partner, Orangeville office.
Telephone: 519-941-0001 x276
Email: estheroh@carters.ca

Nancy E. Claridge – Partner, Orangeville office.
Telephone: 877-942-0001 – extension 231
Email: nclaridge@carters.ca

Jennifer M. Leddy – Partner, Ottawa office.
Telephone: 866-388-9596 – extension 228
Email: jleddy@carters.ca

Barry W. Kwasniewski – Partner, Ottawa office.
Telephone: 866-388-9596 – extension 224
Email: bwk@carters.ca

Sean S. Carter – Associate, Toronto office.
Telephone: 877-942-0001 – extension 241
Email: scarter@carters.ca

Ryan M. Prendergast – Associate, Orangeville office.
Telephone: 877-942-0001 – extension 279
Email: rmp@carters.ca

Kristen D. Morris – Associate, Orangeville office.
Telephone: 877-942-0001 – extension 248
Email: kmorris@carters.ca

Linsey E.C. Rains – Associate, Orangeville office.
Telephone: 866-388-9596 – extension 221
Email: lains@carters.ca

Sepal Bonni – Associate, Ottawa office.
Telephone: 866-388-9596 – extension 230
Email: sbonni@carters.ca

Bart Danko – Associate, Orangeville Office
Telephone: 877-942-0001 – extension 232
Email: bdanko@carters.ca

Bruce W. Long – Counsel to Carters.
Telephone: 877-942-0001 – extension 404
Email: blong@carters.ca

OFFICE AND MEETING LOCATIONS

Office Locations:

Orangeville Office

211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada L9W 1K4
Tel: (519) 942-0001
Fax: (519) 942-0300

Ottawa Office

117 CentrepoinTE Dr.
Nepean, Ontario, Canada K2G 5X3
Tel: (613) 235-4774
Fax: (613) 235-9838

Meeting Locations (by appointment):

Toronto Meeting Location

TD Canada Trust Tower
161 Bay Street, 27th Floor, PO Box 508
Toronto, Ontario, Canada M5J 2S1
Tel: 416-675-3766
Fax: 416-675-3765

Mississauga Meeting Location

2 Robert Speck Parkway, Suite 750
Mississauga, Ontario, Canada, L4Z 1H8
Tel: (416) 675-3766
Fax: (416) 675-3765