

# CARTERS

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## THE 2016 ANNUAL *Church & Charity Law*™ Seminar Thursday, November 10<sup>th</sup>, 2016

### “RECENT DEVELOPMENTS IN THE LAW”

#### WELCOME

Welcome to the 2016 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 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*™ 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 please.

#### 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](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca), [www.antiterrorism.ca](http://www.antiterrorism.ca) and [www.carters.ca](http://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.

A copy of the **2016 Legal Risk Management Checklist for Charities** is posted on our website <http://www.carters.ca/pub/checklist/CRMchklistNov16.pdf>. A limited number of printed copies are available at the Carters booth today.

#### CHARITY & NFP LAW UPDATE

To receive the monthly Charity & NFP Law Update, e-mail us at [info@carters.ca](mailto: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. A limited number of copies of the October edition of the Charity & NFP Law Update are available at the Carters booth today.

#### 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 AND THANKS

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 Tony Manconi, Kenneth Goodman and Kenneth Hall for their contribution as our guest speakers at this year's seminar. All lawyers and guest speakers have volunteered their time for this event. We also wish to thank our many sponsors listed below who help to keep the cost of this seminar as low as possible.

**Carters Professional Corporation**

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**THE 2016 ANNUAL**  
***Church & Charity Law™ Seminar***  
***Thursday, November 10<sup>th</sup>, 2016***

## AGENDA

7:30 a.m.	Check-In (Coffee, Tea, Juice and Muffins provided)	
8:30 a.m.	Opening Remarks and National Anthem	
8:40 a.m.	2016 Essential Charity & NPO Law Update	Jacqueline M. Demczur
9:10 a.m.	Allocation Issues and CRA: The Importance of Getting it Right	Theresa L.M. Man
9:35 a.m.	The ABC's of GST/HST for Charities & NPOs	Linsey E.C. Rains
10:00 a.m.	Keeping Minutes: Getting it Down Right	Ryan M. Prendergast
10:25 a.m.	Morning Break (Coffee and tea provided) (25 minutes)	
10:50 a.m.	Youth Programs: Identifying and Managing the Risks	Sean S. Carter
11:20 a.m.	The Top Ten Human Resources Mistakes Employers Make (and How to Avoid Them)	Barry W. Kwasniewski
11:45 a.m.	Duty of Care Involving Travel and Foreign Activities Question Period	Kenneth Hall
12:15 p.m.	Questions	
12:25 p.m.	Lunch Break (55 min)	
1:20 p.m.	Acknowledgements (And a Few Lawyers Jokes)	
1:25 p.m.	Why Do Directors Get into Trouble? The Perspective from the PGT	Kenneth Goodman
2:05 p.m.	Legal Check-Up: Top 10 Tips to Effective Legal Risk Management	Terrance S. Carter
2:35 p.m.	What's New at the Charities Directorate	Tony Manconi
3:15 p.m.	Question Period	
3:35 p.m.	Program Ends (Speakers will remain until 4:00 pm to answer individual questions at the front)	

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
- CRA 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
- CRA Sanctions and Penalties
- 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 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*<sup>™</sup> Seminar that helps to keep the registration fee to a minimum:

- **Abundance Canada**, Tel. 888-212-7759, [www.abundance.ca](http://www.abundance.ca)
- **BDO Canada LLP**, James C. Blackwell, Tel: 519-941-0681, [jblackwell@bdo.ca](mailto:jblackwell@bdo.ca)
- **Carswell, a Thomson Reuters business**, Tel: 800-387-5164, <http://www.carswell.com/home/>
- **LexisNexis Canada Inc.**, Tel: 800-668-6481, <https://store.lexisnexis.ca/en>
- **Richard J. Taylor**, C.P. CPA, MBA, Tel. 416-565-7454, [www.trustedadvisor.biz](http://www.trustedadvisor.biz)
- **RLB Chartered Professional Accountants**, Tel: (519) 822-9933, <http://www.rlb.ca/>

## SEMINAR RESOURCE EXHIBITORS

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

- **Abundance Canada**, [www.abundance.ca](http://www.abundance.ca)
- **BDO Canada LLP**, James C. Blackwell, [jblackwell@bdo.ca](mailto:jblackwell@bdo.ca)
- **Canadian Council of Christian Charities**, <https://www.cccc.org/>
- **Cardus**, <https://www.cardus.ca/>
- **Carswell, a Thomson Reuters business**, <http://www.carswell.com/home/>
- **Christian Legal Fellowship**, [www.christianlegalfellowship.org](http://www.christianlegalfellowship.org)
- **Imagine Canada**, [www.imaginecanada.ca](http://www.imaginecanada.ca)
- **LexisNexis Canada Inc.**, <https://store.lexisnexis.ca/en>
- **ONN**, <http://theonon.ca/>
- **RLB Chartered Professional Accountants**, <http://www.rlb.ca/>
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## 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. © 2016 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, 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, 2017), 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](http://www.charitylaw.ca) and [www.churchlaw.ca](http://www.churchlaw.ca). Email: [tcarter@carters.ca](mailto:tcarter@carters.ca).



**Sean S. Carter**, B.A., LL.B. – Sean Carter is a partner with Carters and the head of the litigation practice group at Carters. Sean has broad experience in civil litigation and joined Carters in 2012 after having articulated with and been an associate with Fasken Martineau DuMoulin LLP (Toronto office) for three years. Sean has published extensively, co-authoring several articles and papers on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*, as well as presentations to the Law Society of Upper Canada and Ontario Bar Association CLE learning programs. Email: [scarter@carters.ca](mailto:scarter@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](mailto:jdemczur@carters.ca).



**Kenneth Goodman**, B.A., LL.B. –The Public Guardian & Trustee at the Attorney General Office. Mr. Goodman received his B.A. from York University (Toronto, Ontario) and his LL.B. from the University of Windsor Law School. He was called to the Ontario Bar in 1982. He was in private practice before joining the Ministry in 1990 and joined the Office of the Public Guardian and Trustee in 1998. While in private practice Mr. Goodman was actively involved as a director and officer of several charities. He is a member of the OBA (Ontario Bar Association) Charity and Not-For-Profit Law Section Executive. In 2007, he received the AMS John Hodgson Award, from the OBA, for contribution and development of law in the charitable sector. He has written and lectured on family law, charity and trust law matters.



**Kenneth Hall**, B.A. (Hons), R.F. – President, Robertson Hall Insurance Inc., Mr. Hall specializes in customized insurance programs and risk management advice for over 6,500 churches and Christian charities across Canada. He is a frequent presenter at national denominational conferences, NGO association events, the Canadian Council of Christian Charities, webinars and educational seminars for churches and para-church organizations.. His "Facing The Risk" series highlights current issues facing Christian charities and leaders, including abuse prevention, board governance, counselling services, injury prevention, transportation risk, refugee sponsorship, short-term mission safety, and many more. Email: [KHall@robertsonhall.com](mailto:KHall@robertsonhall.com)



**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](mailto:bwk@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*. Ms. Man is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Carswell. 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, she has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist* and *Charity Law Bulletin*. Email: [tman@carters.ca](mailto:tman@carters.ca).



**Tony Manconi**, B.A. – Tony Manconi was appointed as Director General of the Charities Directorate with the Canada Revenue Agency (CRA) on July 25, 2016, taking over from Cathy Hawara. He is responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Mr. Manconi began his career in the Public Service in 1988 at the Secretary of State. Prior to joining the Charities Directorate, Mr. Manconi served as the Director General of the Collections Directorate of the CRA. Mr. Manconi holds a Bachelor's degree from Carleton University with a combined major in Law and Economics.



**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](http://www.charitylaw.ca). Email: [mp@carters.ca](mailto:mp@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](mailto:lrains@carters.ca).

## UPCOMING CARTERS' SEMINARS OF INTEREST

**COMING SOON – Thursday, February 16, 2017 - 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>.

**Carters Webinars: 2017 Winter Series** - Details to follow at [www.carters.ca](http://www.carters.ca).



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