
THE OTTAWA REGION *Church & Charity Law™ Seminar*

Wednesday, February 6th, 2008

RECENT DEVELOPMENTS IN THE LAW

WELCOME

Welcome to the Ottawa Region *Church & Charity Law™* Seminar, which is designed to provide practical information on current legal issues to assist churches and charities understand developing trends in the law and avoid 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 *Church & Charity Law™ Seminar*, held annually since 1994, in Toronto, 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 a number of expert guest speakers.

CHECK-IN

If you have registered and paid the registration fee, please obtain your name tag in the Fellowship Hall on the main floor and then help yourself to complimentary coffee and muffins. If you need to pay the registration fee or have not yet registered, please proceed to the registration table in the Fellowship Hall where registration forms are available. The registration fee can be paid by cash or cheque payable to *Carters Professional Corporation*. Please obtain an Information Sheet from 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. Caterers will have assorted sandwiches, vegetables and dip, pickles, assorted cookies, coffee, tea and juice at a cost of \$8.00 (taxes included) for those who wish to stay at the church during the lunch period. Lunch tickets can be purchased in the Fellowship Hall **before 9:00 a.m. or during the morning coffee break**.

RESOURCE MATERIALS

Included in this 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 sanctuary at any time before 3 p.m.

ACKNOWLEDGEMENTS

We gratefully acknowledge and thank the pastors, leadership, and congregation of **Arlington Woods Free Methodist Church** for the use of their facilities. We would like to also acknowledge Terry De March, Elena Hoffstein, Father Morrissey, John Pellowe, David Sherriff-Scott and Brian Watson 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 **Fasken Martineau DuMoulin LLP** for their generous sponsorship of this seminar. Each of these organizations has made contributions that help to keep the registration fee to a minimum.

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AGENDA

8:15 a.m.	Check-In (Coffee, Tea, Juice and Muffins provided)	
8:55 a.m.	Opening Remarks and National Anthem	
9:00 a.m.	Highlights in Charity Law: The Year in Review	Terrance S. Carter
9:25 a.m.	Fair Play in Action – Procedural Fairness in Membership Discipline	Jane Burke-Robertson
9:50 a.m.	Lessons Learned from Restructuring Within the Roman Catholic Church	Father Frank Morrissey
10:15 a.m.	Sexual Abuse of Minors – Navigating the Flood	David Sherriff-Scott
10:40 a.m.	Morning Break (Coffee provided)	
11:00 a.m.	Planned Giving and Gift Acceptance Policies	Karen J. Cooper
11:25 a.m.	New and Unusual Gifts for Churches & Charities	M. Elena Hoffstein
11:50 a.m.	New Accounting and Auditing Standards for Not-for-Profits	Brian Watson
12:15 p.m.	Lunch Break	
1:10 p.m.	Proactive Legal Audits: What They Are and How to Use Them	Terrance S. Carter
1:35 p.m.	Donation Tax Shelters and Flow Through Shares	Karen J. Cooper
2:00 p.m.	Faith and Charity in a Regulatory World	John Pellowe
2:25 p.m.	CRA Top Ten Compliance Issues	Terry de March
3:00 p.m.	Question Period	
3:30 p.m.	Program Ends	

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 Ottawa Region *Church & Charity LawTM* 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
- Charity Audits
- Charitable Organizations & Foundations (Public and Private)
- 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
- Endowment Agreements
- Foreign Charities Commencing Operations in Canada
- Fundraising and Gift Planning
- Human Rights Litigation
- Immigration and Refugee Issues
- 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 and Mediation 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
- Strategic Planning
- Tax Compliance
- Tax Opinions and Appeals
- Trade-mark and Copyright Protection and Registration

PROTECTION FROM REGULATORY OFFENCES FOR CHURCHES AND CHARITIES

Churches and charities are facing 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 SPONSOR

Carters would like to thank our affiliated firm, **Fasken Martineau DuMoulin LLP**, for their sponsorship of the Ottawa Region *Church & Charity Law*™ Seminar that helps to keep the registration fee to a minimum. They can be reached at Suite 4200 TD Bank Tower, PO Box 20, Station Toronto Dominion Centre, Toronto ON M5K 1N6 Tel: 1-800-268-8424.

SEMINAR RESOURCE EXHIBITORS

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

- Canada Revenue Agency, www.cra.gc.ca/charities
- Canadian Council of Christian Charities, www.cccc.org
- Fasken Martineau DuMoulin LLP, www.fasken.com
- Watson Folkins Corey LLP, www.wfc-ottawa.ca



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, is a member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate, a past member of CRA's Charity Advisory Committee, past Chair of the National Charity 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 co-editor of *Charities Legislation and Commentary* (LexisNexis, 2008).



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.



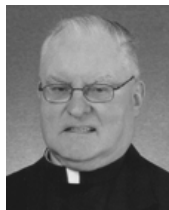
Karen J. Cooper – Practices charity and not-for-profit law with an emphasis on tax issues at Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. 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).



Terry de March - Terry de March is currently the Director General, Charities Directorate with the Canada Revenue Agency, responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Immediately prior to assuming this position, Terry was the Director, Policy, Planning and Legislation within the same Directorate responsible for all federal policy relating to the federal regulation of Canadian charities, as well as public education and work with provinces, territories and other external partners and stakeholders on charity regulatory matters.



M. Elena Hoffstein – From the affiliated firm, Fasken Martineau DuMoulin LLP - Toronto office, Ms. Hoffstein practices in the area of charity and not-for-profit law 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 co-editor of *Charities Legislation & Commentary*, 2008 Edition, published by LexisNexis.



Father Frank Morrissey – Father Morrissey is an Adjunct Professor of Canon Law at Saint Paul University in Ottawa, Ontario. He was born in Charlottetown, PEI, and ordained to the priesthood for the Missionary Oblates of Mary Immaculate, Ottawa, in September 1961. He studies at the University of Ottawa and at Saint Paul University, and has eleven degrees in all, including a Ph.D. and a Doctorate in Canon Law. He has authored some 300 articles in the area of Canon Law, Church Finances, Canadian Church History, Catholic Healthcare, and related subjects.



John Pellowe – John Pellowe is the Chief Executive Officer of the Canadian Council of Christian Charities and is ordained by the Pentecostal Assemblies of Canada. His passion is to equip the Church in Canada to fulfill its mission. John knows the local church well, having served over the years as a board member, treasurer and pastor. He will be speaking today on the topic of Faith and Charity in a Regulatory World.



David Sherriff-Scott is a partner at the firm of Borden Ladner Gervais LLP in Ottawa, Ontario, where he is the national Chair of its Defamation and Media Law group. He has extensive experience in appellate advocacy, trial and hearing work, the judicial review of government action, defamation and medial law issues. He is a frequent guest lecturer in advocacy, civil procedure and administrative litigation issues at the University of Ottawa law school, and has published and speaks regularly on issues relating to defamation and medial law, professional liability and discipline, and in respect of the rights of disabled children.



Brian Watson is a partner in the firm of Watson Folkins Corey LLP and a member of the Institute of Chartered Accountants of Ontario. He has 18 years of wide-ranging experience in public accounting, including four years with a large international firm. Over the past 14 years he has audited hundreds of trade, professional and charitable organizations, including churches and other faith-based organizations. Brian has organized numerous seminars of interest to non-profits and charities and authored a chapter on financial management published by the Canadian Society of Association Executives.