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# THE OTTAWA REGION *Charity Law Seminar*

*Wednesday, February 11<sup>th</sup>, 2009*

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## RECENT DEVELOPMENTS IN THE LAW

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### WELCOME

Welcome to the Ottawa Region *Charity Law Seminar*, which is designed to provide practical information on current legal issues to assist charities in understanding developing trends in the law and avoiding unnecessary exposure to legal liability. Although the topics presented are directed at charities, many aspects of the presentations will also be of interest to not-for-profit organizations.

The *Charity Law Seminar*, with its related Church & Charity Law™ Seminar in Toronto held annually since 1994, is presented by **Carters Professional Corporation (Carters)**, a law firm experienced in advising charities and not-for-profit organizations across Canada, as well as internationally. The Seminar includes presentations by a number of lawyers from the firm, as well as senior officials from the Charities Directorate at CRA.

### 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 8:55 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 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](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca), [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca) and [www.carters.ca](http://www.carters.ca). A few select *Charity Law Bulletins* and *Church Law Bulletins* are on display at the Carters booth in the foyer, 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 foyer.

### 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, and Neil Cochrane from the Charities Directorate at CRA for their contribution as guest speakers at this year's seminar. All speakers have freely volunteered their time for this event.

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**DRAFT AGENDA**

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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 Past Year In Review	Karen J. Cooper
9:30 a.m.	Charity, Business and Profit: A Contradiction in Terms?	Jane Burke Robertson
10:00 a.m.	Incorporation of Churches and Charities: The Basics and Some Twists to Consider	Terrance S. Carter
10:30 a.m.	Morning Break (Coffee provided)	
10:50 a.m.	GST for Charities: A Primer	Karen J. Cooper
11:20 a.m.	New Thoughts on Child Protection Policies: How to Make Them Work for Your Charity	Esther S.J. Oh
11:50 a.m.	Employment Law Update for Charities, Including New Procedures under the <i>Ontario Human Rights Code</i> and Wrongful Dismissal Considerations	Barry W. Kwasniewski
12:20 p.m.	Lunch Break	
1:15 p.m.	The Impact of the New CRA Proposed Fundraising Policy for Charities	Terrance S. Carter
1:45 p.m.	Lobbyist Registration Legislation: Impact on Ontario Charities and Non-Profit Organizations	Jane Burke Robertson
2:15 p.m.	Canada Revenue Agency: Charities Directorate Update and CRA Guidelines On Advancement Of Religion As A Charitable Purpose	Terry de March Neil Cochrane
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 *Charity Law Seminar* even better. Place your completed evaluation in the "Recycling" box as you exit the building, along with your plastic nametag holder for recycling.

## SEMINAR HOSTS

**Carters Professional Corporation** is a law firm experienced in serving charities and not-for-profit organizations, and is able to provide specialized legal services in the following areas of charity and not-for-profit law:

- Anti-terrorism Policy Statements
- Charity Audits
- Charitable Foundations (Public and Private)
- Charitable Organizations
- 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 for Charities
- Endowment Agreements
- Foreign Charities Commencing Operations in Canada
- Fundraising and Gift Planning
- Gift Acceptance Policies
- Human Rights Litigation
- 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 for Charities
- 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 RESOURCE EXHIBITORS

We are pleased to make available resource materials from **Canada Revenue Agency**, [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities). Please see their booth in the foyer.

## SPEAKER BIOGRAPHIES



**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.

**Neil Cochrane** - Neil Cochrane was born and raised in Ottawa and is a graduate of the University of Ottawa's Business Administration program. Neil spent many years with the department of Citizenship and Immigration, working in operations in Canada and abroad before specializing in policy development. In 2005, Neil joined the CRA's Charities Directorate as the Manager of Public Education and External Relations. Last March, he became the Manager, Strategic and Legislative Policy.



**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.



**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 representing the Canadian Bar Association (CBA), 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](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca), and a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2008).



**Karen J. Cooper** – A partner with the firm, Ms. 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).



**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, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry 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.



**Esther S.J. Oh** – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carter's Mississauga office. Ms. Oh is a frequent contributor to [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law™* Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law. Ms. Oh's volunteer experience includes formerly serving as director and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.