

# CARTERS

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## THE OTTAWA REGION *Charity & Not-for-Profit Law Seminar* Thursday, February 2<sup>nd</sup>, 2012

### “RECENT DEVELOPMENTS IN THE LAW”

#### WELCOME

Welcome to the Ottawa Region *Charity & Not-for-Profit Law Seminar*, which is designed to assist charities and not-for-profit organizations in understanding developing trends in the law in order to reduce unnecessary exposure to legal liability.

The *Charity & Not-for-Profit Law Seminar*, with its related *Church & Charity Law*<sup>™</sup> Seminar held annually in Toronto since 1994, is hosted by **Carters Professional Corporation (Carters)**, a law firm with offices in Ottawa and in the Toronto area, experienced in advising charities and not-for-profit organizations across Canada, as well as internationally. The Seminar is presented by a number of expert speakers, including guest speaker Cathy Hawara, Director General of the Charities Directorate of CRA.

#### CHECK-IN

If you have REGISTERED AND PAID the registration fee, please obtain your name tag and handout package 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 “Unpaid and New Registrations” 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 a handout package from one of 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. Our caterer will have assorted sandwiches, vegetables and dip, assorted finger desserts, coffee, tea and juice at a cost of \$8.00 for those who wish to stay at the church during the lunch period. Lunch tickets can be purchased in the Fellowship Hall **before 8:25 a.m.** or **during the morning coffee break.**

#### 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 charities and not-for-profits, 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.antiterrorism.ca](http://www.antiterrorism.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.

#### 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 just before the lunch break, and again 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 auditorium or at the Carters booth at any time during the seminar.

#### 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 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 the sponsors and resource materials provided for the 2012 Ottawa Region *Charity & Not-for-Profit Law Seminar*: Canada Revenue Agency, Imagine Canada, and in particular our lead sponsor **MACKENZIE FINANCIAL CORPORATION.**

Carters Professional Corporation

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THE OTTAWA REGION  
*Charity & Not-for-Profit Law Seminar*  
*Thursday, February 2<sup>nd</sup>, 2012*

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**AGENDA**

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7:45 a.m.	Check-In (Coffee, Tea, Juice and Muffins provided)	
8:30 a.m.	Opening Remarks and National Anthem	
8:35 a.m.	Essential Update for Charities and NPOs	Terrance S. Carter
9:05 a.m.	Maintaining NPO Status	Karen J. Cooper
9:35 a.m.	Workplace Harassment: What Employers Need to Know	Barry W. Kwasniewski
10:05 a.m.	Director and Officer Liability Issues for Charities and Not-for-Profits	Ryan M. Prendergast
10:35 a.m.	Morning Break (Coffee and tea provided)	
10:55 a.m.	Overview of Continuing Under the CNCA and ONCA	Jane Burke-Robertson with Jennifer M. Leddy
11:25 a.m.	Staying Out of the Headlines: Child Protection Policies Revisited	Mervyn F. White
11:55 a.m.	Question Period	
12:05 p.m.	Lunch Break	
12:55 p.m.	"Ineligible Individuals" and Other Issues from the 2011 Budget	Karen J. Cooper
1:25 p.m.	Foreign Activities: How to Avoid Problems	Jennifer M. Leddy
1:55 p.m.	Complying with CRA's New Fundraising Guidance (Revised 2012)	Terrance S. Carter
2:25 p.m.	Keeping on the Right Side of CRA	Cathy Hawara
3:05 p.m.	Question Period	
3:30 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 Ottawa Region *Charity & Not-for-Profit Law*<sup>™</sup> Seminar even better.

## 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 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 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
- Tax Compliance for Charities
- Tax Opinions and Appeals
- Trade-mark and Copyright Protection and Registration

## PROTECTION FROM REGULATORY OFFENCES FOR NOT-FOR-PROFITS AND CHARITIES

Charities and not-for-profits 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 SPONSORS

Carters would like to thank our lead sponsor **MACKENZIE FINANCIAL CORPORATION** for their sponsorship of the Ottawa Region *Charity & Not-for-Profit Law* Seminar that helps to keep the registration fee to a minimum.



## SEMINAR RESOURCE EXHIBITORS

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

- **MACKENZIE FINANCIAL CORPORATION**, [Brad.Offman@mackenziefinancial.com](mailto:Brad.Offman@mackenziefinancial.com)
- **Canada Revenue Agency**, [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities)
- **Imagine Canada**, <http://charitytax.imaginecanada.ca>

## SPEAKER BIOGRAPHIES



**Jane Burke-Robertson** – A partner with Carters' Ottawa office, Ms. Burke-Robertson practices in the area of charity and not-for-profit law, is recipient of the 2011 AMS/John Hodgson Award, 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 on charitable matters, 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, Chair of the National Charities 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.antiterrorism.ca](http://www.antiterrorism.ca), and a consulting editor of *Charities Legislation and Commentary*, 2010 Edition (LexisNexis Butterworths, 2010).



**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). Ms. Cooper has been recognized as a leading expert in charity and not-for-profit law by *Lexpert and Best Lawyers*.



**Cathy Hawara** – is currently the Director General, Charities Directorate with the Canada Revenue Agency, a position she holds since October 2009. In this capacity, she is responsible for the overall management of the federal regulation of registered charities under the Income Tax Act. Prior to joining the Canada Revenue Agency, Ms Hawara served as the Director of Appointments with the Senior Personnel Secretariat at the Privy Council Office from 2007 to 2009. She was responsible for providing advice and support to the Clerk of the Privy Council, the Prime Minister and his Office on all matters related to selection processes and appointments to Governor in Council positions, including Deputy Ministers and heads of agencies.



**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, an organization that assists people with disabilities with their legal problems, is on the Board of directors of the Vista Centre, an Ottawa based not-for-profit organization that provides support to persons living with the effects of acquired brain injury, and has assisted in several United Way campaigns.



**Jennifer Leddy** – Ms. Leddy joined Carters' Ottawa office in March 2009 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."



**Ryan Prendergast** - Mr. Prendergast was called to the Ontario Bar in 2010 and joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Mr. Prendergast was a student caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney's Office in Toronto as a summer student. During his articles, Mr. Prendergast acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications



**Mervyn F. White** – A partner with Carters, Mr. White acts as litigation counsel to individuals, as well as to churches, charities, not-for-profit organizations, businesses and corporations. As litigation counsel, Mr. White has experience in all levels of Court in Ontario, the Federal Court of Canada, as well as various Tribunals, including but not limited to WSIAT, OMB, NEC and OLB. Mr. White is a contributing author to *The Lawyers Weekly*, *Charity Law Bulletin* and *Church Law Bulletin*, and a regular speaker at the annual *Church & Charity Law™ Seminar* and guest speaker for organizations such as Canadian Fundraiser, the Association of Fundraising Professionals, and the Christian Legal Intervention Academy.

## GENERAL DISCLAIMER

At the end of each presentation, please note the Disclaimer that applies: 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.

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