

# CARTERS

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## THE OTTAWA REGION *Charity & Not-for-Profit Law Seminar* Thursday, February 7<sup>th</sup>, 2013

### “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. This seminar is eligible for **5 hours CPD credits**.

The *Charity & Not-for-Profit Law Seminar*, with its related *Church & Charity Law™ Seminar* held annually in Toronto since 1994, is hosted by **Carters Professional Corporation (Carters)**, a law firm experienced in advising charities and not-for-profit organizations, with offices in Ottawa and the Toronto area. The Seminar is presented by a number of expert speakers, including guests Cathy Hawara, Director General of the Charities Directorate of CRA, and Kenneth Goodman, Acting Public Guardian & Trustee.

#### CHECK-IN

If you have REGISTERED AND PAID the registration fee, please obtain your name tag and handout package in the Carleton Ballroom on the lower Convention Level, and 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 Carleton Ballroom 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. The Hotel will have a lunch buffet available at a cost of \$9.50 for those who wish to stay at the Hotel during the lunch period. Lunch tickets can be purchased in the Carleton Ballroom **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.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 outside the Centennial Ballroom.

As well, approximately 200 copies of the 2012 Legal Risk Management Checklist for Charities are available free of charge at our resource table (one per person). The checklist is also posted on our website at [www.carters.ca/pub/checklist/charity.pdf](http://www.carters.ca/pub/checklist/charity.pdf).

#### 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 outside the Centennial Ballroom.

#### 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 Centennial Ballroom or at the Carters booth at any time during the seminar.

#### ACKNOWLEDGEMENTS

We would like to acknowledge and thank Cathy Hawara and Ken Goodman for their contribution as guest speakers 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 2013 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 7<sup>th</sup>, 2013*

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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	
8:40 a.m.	2012 Essential Charity and Not-for-Profit Law Update	Jennifer M. Leddy
9:10 a.m.	How to Get Ready for the New Ontario <i>Not-for-Profit Corporations Act</i>	Theresa L.M. Man
9:45 a.m.	Use It or Lose It: How Charities and NPOs Can Protect Their Brand, Name and Other Trade-marks	Colin J. Thurston
10:10 a.m.	Morning Break (Coffee and tea provided) (25 minutes)	
10:35 a.m.	Playing by the Rules: Political Activities Fair Game for Charities	Karen J. Cooper
11:05 a.m.	The Do's and Don'ts of Employee Terminations for Charities and Not-for-Profits	Barry W. Kwasniewski
11:35 a.m.	Challenging Issues Under the <i>Canada Not-for-Profit Corporations Act</i> – Panel Discussion & Written Questions from the Audience	Jane Burke-Robertson, Theresa L.M. Man, and Karen J. Cooper
12:05 p.m.	General Question Period (10 minutes)	
12:15 p.m.	Lunch Break (50 minutes)	
1:05 p.m.	Update on NPO Issues	Karen J. Cooper
1:35 p.m.	Recent Judicial Developments in Fiduciary Duties for Charities	Kenneth R. Goodman
2:05 p.m.	Practical Implications of CRA's New Community Economic Development Policy	Terrance S. Carter
2:35 p.m.	CRA and Registered Charities: What You Need to Know	Cathy Hawara
3:15 p.m.	Question Period (10 minutes)	
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.

**REMINDERS**

**PLEASE TURN OFF ALL CELL PHONES AND ELECTRONIC DEVICES.**

For recycling purposes, return your name tag, along with your Evaluation Form, before you leave.

## 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
- Continuance Under the CNCA
- 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
- Transition Under the ONCA

## 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).

## LEGAL SEMINAR SPONSOR

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, Past Chair of the CBA National Charities and Not-for-Profit Section, and is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. He is also consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2013), and editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca).



**Karen J. Cooper** – A partner with the firm, Ms. Cooper is recognized as a leading expert by *Lexpert* and *Best Lawyers* practicing 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).



**Kenneth R. Goodman** - Deputy Public Guardian and Trustee - Director Legal Services, he 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.



**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 is on the Board of directors of the Vista Centre, 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 (CCCCB). 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."



**Theresa L.M. Man** – 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. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association (OBA) and the Canadian Bar Association (CBA). In addition to being a frequent speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar, seminars hosted by the CBA and the OBA, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *The Bottom Line*, *Canadian Fundraiser eNews* and *Charity Law Bulletin*.



**Colin Thurston**- Called to the Ontario Bar in 2011, Mr. Thurston joined Carters to practice in the area of intellectual property. A graduate of Queen's University, Faculty of Law, Mr. Thurston volunteered at the Queen's Legal Aid clinic throughout his years at Queen's and his responsibilities grew from hands-on legal research, writing, and litigation, to supervision and training of his fellow law students, to input on clinic operations from a policy level. Mr. Thurston has litigation experience before numerous courts and tribunals and received numerous awards, including the Sabbath Prize in Wills and Estate Planning from Queen's Faculty of Law.

## 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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