

CARTERS

BARRISTERS
SOLICITORS
TRADEMARK AGENTS

THE OTTAWA REGION *Charity & Not-for-Profit Law Seminar*

Thursday, February 12th, 2015

“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-profits 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** with the Law Society of Upper Canada.

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-profits, with offices in Ottawa and the Toronto area. The Seminar is presented by a number of expert speakers, including our 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 Foyer of the Centurion Conference Center, and help yourself to the complimentary Continental Breakfast.

If you NEED TO PAY the registration fee or have NOT YET REGISTERED, please proceed to the “Unpaid and New Registrations” table in the Foyer 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.

CONTINENTAL BREAKFAST & LUNCH BUFFET

A complimentary Continental Breakfast is provided in the morning. A lunch buffet is also included with your registration fee. Both of these meals will be served in the Adriatic Ballroom.

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, www.churchlaw.ca, www.antiterrorismlaw.ca and www.carters.ca. A few select *Charity Law Bulletins* and *Church Law Bulletins* are on display at the Carters booth in the Foyer outside of the Auditorium.

As well, approximately 150 copies of both the 2014 Legal Risk Management Checklist for Charities and Not-for-Profits are available free of charge at our resource table (one per person). The checklists are also posted on our website at 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 add your name and email address to the sign up list at our booth in the Foyer outside the Auditorium.

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 would like to acknowledge and thank 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 2014 Ottawa Region *Charity & Not-for-Profit Law Seminar*: Canada Revenue Agency, Carswell, A Thomson Reuters Company, Imagine Canada, and Lexis Nexis.

Carters Professional Corporation

Ottawa (613) 235-4774 Toronto (416) 675-3766 Mississauga (416) 675-3766 Orangeville (519) 942-0001

www.carters.ca Toll Free / Sans frais: 1-877-942-0001 www.charitylaw.ca

THE OTTAWA REGION
Charity & Not-for-Profit Law Seminar
Thursday, February 12th, 2015

AGENDA

7:45 a.m.	Check-In (Continental breakfast buffet provided in Adriatic Ballroom)	
8:30 a.m.	Opening Remarks and National Anthem	
8:40 a.m.	2015 Essential Charity and NPO Law Update	Jennifer M. Leddy
9:10 a.m.	To Keep or Not to Keep: Books and Records Under the <i>Income Tax Act</i>	Linsey E. C. Rains
9:40 a.m.	Tips and Traps of the T3010	Jacqueline M. Demczur
10:15 a.m.	Morning Break (Coffee and tea provided) (20 minutes)	
10:35 a.m.	Abuse Claims: What to do When Allegations Arise	Sean S. Carter
11:05 a.m.	Enhancing Your Brand: Why it Matters?	Sepal Bonni
11:30 a.m.	Preparing for and Surviving a CRA Audit	Terrance S. Carter
12:00 p.m.	General Question Period	
12:15 p.m.	Lunch Break (50 minutes) – Cold Lunch Buffet served in the Adriatic Ballroom	
1:05 p.m.	Holding Board and Members' Meetings: 101	Theresa L.M. Man
1:35 p.m.	Compliance Practices in a Post Anti-Spam World	Ryan M. Prendergast
2:05 p.m.	Volunteer Agreements: Managing Volunteer Relations and Reducing Risk Plus Employment Law Update	Barry W. Kwasniewski
2:35 p.m.	CRA Policy Guidance Update	Cathy Hawara
3:15 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*[™] Seminar even better.

REMINDERS

PLEASE MUTE 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-profits, and is able to provide specialized legal services in the following areas of charity and not-for-profit law:

- Anti-bribery Compliance
- Anti-terrorism Policy Statements
- 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
- Domain Name Management
- Ecological Gifts
- 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
- Interim Sanctions
- 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
- 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 Sean S. Carter at (1-877-942-0001 x241) or Bruce Long at (1-877-942-0001 x404).

SEMINAR RESOURCE EXHIBITORS

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

- **Canada Revenue Agency**, www.cra.gc.ca/charities
- **Carswell, A Thomson Reuters Company**, <http://www.carswell.com/product-detail/corporate-and-practice-manual-for-charities-and-not-for-profit-corporations/>
- **Imagine Canada**, <http://charitytax.imaginecanada.ca>
- **Lexis Nexis**, <http://www.lexisnexis.ca/en-ca/home.page>

SPEAKER BIOGRAPHIES



Sepal Bonni, B.Sc., M.Sc., J.D., Trade-mark Agent - Called to the Ontario Bar in 2013, Ms. Bonni joined Carters' Ottawa office to practice intellectual property law after having articulated and practiced with a trade-mark firm in Ottawa. Ms. Bonni has practiced in all aspects of domestic and foreign trade-mark prosecution before the Canadian Intellectual Property Office, as well as trade-mark portfolio reviews, maintenance and consultations, and is increasingly involved in the intersection of law and technology, along with new and innovative strategies in the IP world.



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, 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, 2015), 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, www.churchlaw.ca and www.antiterrorismlaw.ca.



Sean S. Carter, B.A., LL.B. – Called to the Ontario Bar in 2009, Sean practices civil, commercial and charity related litigation. Formerly an associate at Fasken Martineau DuMoulin LLP, Sean has experience in matters relating to human rights and charter applications, international arbitrations, quasi-criminal and regulatory matters, proceedings against public authorities and the enforcement of foreign judgments. Sean also gained valuable experience as a research assistant at Carters, including for publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



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. Mrs. 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.



Cathy Hawara, LL.B. – is the Director General of the Charities Directorate with the Canada Revenue Agency (CRA). She is responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Prior to joining the CRA, Ms Hawara served as the Director of Appointments with the Senior Personnel Secretariat at the Privy Council Office. She holds a Bachelor of Arts in Political Science and a Bachelor of Law, both from the University of Ottawa. Ms Hawara clerked for Mr. Justice Ian Binnie at the Supreme Court of Canada and was called to the Ontario bar in 2000. She carried on a general litigation practice with McCarthy Tétrault in Toronto, specializing primarily in medical malpractice, before joining the public service in 2002.



Barry Kwasniewski, B.B.A., LL.B. – Mr. Kwasniewski joined Carters' Ottawa office in October, 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, not-for-profits and law firms.



Jennifer Leddy, B.A., LL.B. – Ms. Leddy joined Carters’ Ottawa office in 2009, becoming a partner in 2014, 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, 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*. She is vice 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, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Canadian Fundraiser eNews* and *Charity Law Bulletin*. She is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Carswell in 2014.



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 concerning incorporation, ongoing corporate compliance, anti-spam compliance, registration of charities, audits and internal appeals with Canada Revenue Agency, as well as the amalgamation and merger of charities. 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. In addition, Ryan has contributed to several Charity Law Bulletins and other publications on www.charitylaw.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.

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.

© 2015 Carters Professional Corporation