

Updating Charities and Not-For-Profit Organizations on recent legal developments and risk management considerations.

NOVEMBER 2006 ISSUE

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Excerpt from Charities and Not-for-Profit Fundraising Handbook, 2nd Edition, Now Available
Excerpt from Branding & Trade Marks Handbook for Charitable and Not-for-Profit Organizations Now Available

2006 Annual Church & Charity Law™ Seminar – Materials Now Available

Hosted by Carters Professional Corporation in Toronto, Ontario.

Wednesday, November 8, 2006. See Recent Publications for the materials.

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RECENT PUBLICATIONS AND NEWS RELEASES

2006 Annual Church & Charity Law™ Seminar Materials are Now Available

Current Issues in the Law, Toronto, Ontario, Wednesday, November 8, 2006.

The 2006 Annual Church & Charity Law™ Seminar hosted by Carters Professional Corporation was sold out and attended by more than 600 members of the sector, including directors of charities, church leaders, government officials, accountants and lawyers. The seminar was designed to provide practical information to assist churches and charities in understanding and complying with recent developments in the law. The seminar has been held annually since 1994. All handouts and presentation materials are now available at the links below in the order as presented, with the web links being Power Point slide shows.

Seminar and Speaker Details and Acknowledgements

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/handout.pdf>

Discrimination in the Workplace

Mervyn F. White, Carters Professional Corporation, Orangeville and Mississauga

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2006/mfw1108a.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/mfw1108.pdf>

Recent Income Tax Issues Affecting Churches and Charities

Theresa L.M. Man, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2006/tlm1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/tlm1108.pdf>

Branding and Trade-mark Issues for Churches and Charities

U. Shen Goh and Terrance S. Carter, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2006/usgtsc1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/usgtsc1108.pdf>

Obtaining Recognition as a Religious Denomination in Ontario

Suzanne E. White, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2006/sew1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/sew1108.pdf>

An Immigration Primer for the Church

Obtaining Visas for Clergy, Religious Workers and Refugees

Jeremiah A. Eastman, Carters Professional Corporation, Orangeville and Mississauga

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2006/jae1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/jae1108.pdf>

The Do's and Don'ts of Establishing and Managing Endowed Gifts

Terrance S. Carter, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2006/tsc1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2006/tsc1108.pdf>

Navigating a CRA Audit and Living to Tell the Tale*Karen J. Cooper, Carters Professional Corporation, Ottawa*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2006/kjc1108.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2006/kjc1108.pdf>**Update on Current Issues in Religious Freedom***Ruth A.M. Ross, Executive Director, Christian Legal Fellowship*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2006/ramr1108.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2006/ramr1108.pdf>**The Ins and Outs of Transferring Charitable Funds Outside of Canada***Jacqueline M. Demczur, Carters Professional Corporation, Orangeville*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2006/jmd1108.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2006/jmd1108.pdf>**Child Abuse Policies - A Proactive Approach***Mervyn F. White (co-written by D. Ann Walters), Carters Professional Corporation, Orangeville*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2006/dawmfw1108.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2006/dawmfw1108.pdf>**The Nuts and Bolts of Corporate and Charitable Compliance***Esther S.J. Oh, Carters Professional Corporation, Orangeville and Mississauga*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2006/eso1108.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2006/eso1108.pdf>**Pitfalls and Penance: Staying On Sides with CRA***Elizabeth Tromp, Director General, Charities Directorate, Canada Revenue Agency.*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2006/et1108.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2006/et1108.pdf>**Canadians' Opinions About Charities***by Terrance S. Carter, assisted by Paula J. Thomas, in Charity Law Bulletin No. 103, November 20, 2006.*

For a third time since the year 2000, the Edmonton-based Muttart Foundation commissioned Ipsos Reid to conduct a survey of the opinions of Canadians concerning charities. The survey, "Talking About Charities 2006: Tracking Canadians' Opinions About Charities and the Issues Affecting Them," which polled 3,864 adult Canadians in mid-2006, was released in September 2006. The study also examines whether public opinion of charities differs by province and "socio-demographic variables such as gender, age, education, household income and religious attendance."

As well, in May 2005, as part of the federal government's Charities Regulation Reform Initiative, the Canada Revenue Agency conducted a baseline survey of 1,533 adult Canadians about charities and the regulation of charities. Through this survey, "Thinking About Charities: Baseline Public Awareness Survey" CRA hoped to determine what information the public needs about charities and relay to them how they can obtain it, and to raise awareness of and confidence in CRA's regulation of charities.

This *Charity Law Bulletin* highlights the key findings of the Ipsos Reid Survey, and where applicable, contrasts the results of the CRA Survey.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2006/chylb103.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2006/chylb103.htm>

Meaning of “Charitable Activities”

by Karen J. Cooper

In a recent technical interpretation (Document #2006-0168601E5, dated October 23, 2006), CRA considered the meaning of “charitable activities” for the purposes of providing guidance on the difference between expenditures on charitable activities and expenditures on management and administration when determining whether a registered charity has met its 80% disbursement quota. In cases where expenditures are partly attributable to charitable programs and partly to management and administration, it is necessary to allocate the expenditures between these two categories and the allocation should be made on a consistent and reasonable basis. For example, a charity has leased a building from an arm’s length landlord and the building has an office for a person that devotes 20% of his/her time to administration and 80% of his/her time to charitable activities. The office occupies 10% of the square footage of the building and the remaining 90% is used exclusively for charitable purposes. If the annual rent is \$10,000, the portion of the rent allocated to administration would be \$200 (20% of 10% of \$10,000). Heat and utilities would be allocated using the same formula. In the technical interpretation, CRA recognizes that in practice it is not always easy to draw the line between these two categories and indicates that it has undertaken to review the issue.

Technical Amendments Released by Department of Finance

by Theresa L.M. Man

On November 9, 2006, the Department of Finance released the long-awaited Notice of Ways and Means Motion to move forward with proposed amendments to the *Income Tax Act* containing significant changes affecting charities. A number of the proposed changes will impact the operations of registered charities in Canada in a substantial way, including the definition of “gift,” split-receipting, designation of charitable organizations and public foundations, revocation of charitable registrations, etc. The proposed changes were last released by the Department on July 18, 2005, which amended and consolidated earlier proposed amendments released in 2002, 2003 and 2004. The amendments proposed in July 2005 have been summarized in *Charity Law Bulletin* Nos. 76 and 77, available at our website. A *Charity Law Bulletin* will be posted on our website shortly to summarize the difference between the proposed amendments contained in this Notice of Ways and Means Motion and in the July 2005 proposal. The text of the proposed changes and

accompanying explanatory notes are available on the Department's website at <http://www.fin.gc.ca/news06/06-065e.html>.

Is the Promotion of Ethical Tourism Charitable?

by Karen J. Cooper

The Federal Court of Appeal recently heard and released a decision (*Travel Just v. Canada Revenue Agency*, 2006 FCA 343, dated October 24, 2006) involving the refusal by CRA to register a charity with the object "to create and develop model tourism development projects that contribute to the realization of international human rights and environmental norms." The Court concluded that the organization's objects were vague and subjective and were not sufficiently analogous to purposes already recognised by the Courts under the fourth category of charity: other purposes beneficial to the community. In addition, the language left open the possibility of the organization financing and operating luxury holiday resorts, activities with a strong commercial and/or private benefit aspect. In finding that the law of Quebec did not apply to the determination of whether the organization's activities are charitable, the Court indicated that there was no evidence of a connection with Quebec and that "there is considerable force in the submission of the Minister" that the issue of whether an organization is charitable for the purposes of the *Income Tax Act* is a public law concept, rendering the private law of Quebec irrelevant.

New Anti-Terrorism Legislation Briskly Making Its Way Through Parliament

by Sean S. Carter

Bill C-25, *An Act to amend the Proceeds of Crime (Money Laundering) and Terrorist Financing Act and the Income Tax Act and to make a consequential amendment to another Act*, is briskly making its way through Parliament. Bill C-25, introduced on October 5, 2006, was passed by the House of Commons on November 10, 2006, and is now before the Senate, which returns from adjournment this week. The proposed amendments in Bill C-25 would greatly increase the level of information sharing and collection among virtually all federal agencies that would potentially investigate or bring charges against charities and their directors and officers (see *Charity Law Update*, October 2006, for more information).

NEW! Charities and Not-for-Profit Fundraising Handbook, 2nd Edition

LexisNexis Butterworths. 2006. By Donald J. Bourgeois, Counsel to Carters Professional Corporation.

The charitable and not-for-profit sector has seen substantial changes over the last 20 years. The changes have not been just in the growth of the sector; changes have also occurred in the context in which the sector operates and in the sector's maturation. ... The sector has grown in its roles, functions and activities as part of Canadian society. It has also grown in its complexity and sophistication, both in response to the needs of society and also in response to public expectations. That growth has a number of positive features, including an ability to meet better the needs of Canadians in an efficient and effective manner. It also means that the

legal, accounting, and managerial environment is increasingly complex, “legalistic” and difficult to comprehend. And all of these changes have occurred while maintaining the basic “volunteer” nature of directors and officers. . . . Less than 20 years ago, Butterworths Canada published the first edition of *The Law of Charitable and Non-Profit Organizations* and in 1999 the first edition of this Handbook. Since then, there have been two other editions of the original text and this Handbook is in its second edition. The Handbook series has also grown in size and is increasingly specialized — there are now Handbooks on management, bequest management, trade marks, human resources and more in the works.

Clearly, this Handbook and others in the series — which are endorsed by Imagine Canada — will change with the sector. The series is a work in progress. It must reflect what the directors, officers and managers of the organizations need and want so that charities and not-for-profit organizations can provide public benefits in an efficient and effective manner. The introduction and first chapter of this valuable Handbook are now available to preview at the link below.

Read More:

[Preview chapters] <http://www.carters.ca/books.html>

[Buy the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=93>

The Legal Context of Nonprofit Management

by Terrance S. Carter and Karen J. Cooper, Chapter 5 in *The Management of Non-Profit and Charitable Organizations in Canada*. LexisNexis Butterworths. 2006. Edited by Vic Murray.

Chapter 5 entitled “The Legal Context of Nonprofit Management,” contained in *The Management of Non-Profit and Charitable Organizations in Canada*, is now available to preview at the link below. The chapter covers the legal environment, including applicable legislation; the types of legal structures for nonprofit organizations; and the types of registered charities under the *Income Tax Act*, as well as risk management and liability.

Nonprofit organizations come in many shapes and sizes and are referred to by different names depending upon the context of the discussion, particularly with respect to the legal environment surrounding the discussion. It is important to recognize that while all charities are nonprofit organizations, not all nonprofit organizations are charities. As such, care should be taken when referring to such organizations. Additionally, despite the growth in number and size of charitable and nonprofit organizations in Canada, changes to the legal framework from both the federal and provincial governments have not kept pace, still relying heavily upon concepts developed in the seventeenth and nineteenth centuries, thereby leaving the distinction between the various types of charities and nonprofit organizations in a somewhat confused state. This is particularly so for members of the public, who often use the terms interchangeably.

Read More:

[Preview chapter] <http://www.carters.ca/pub/book/2006/nfpmanagmt05.pdf>

[Buy the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=1327>

Branding & Trade Marks Handbook for Charitable and Not-for-Profit Organizations

LexisNexis Butterworths. 2006. By Terrance S. Carter and U. Shen Goh, Carters Professional Corporation.

Trade mark law is perhaps one of the oldest, most pervasive and complex areas of intellectual property law, elements of which can be traced back to the ancient Egyptians. Trade marks can be found at common law as well as in statutes and treaties, and can be found in both the national and international contexts. Perhaps because trade marks are generally associated with commerce — most public trade mark disputes are over high-profile commercial brands — charitable and not-for-profit organizations generally do not recognize the importance of trade marks in their non-commercial world. . . . The traditional economic analysis of trade marks law or the newer concept of trade marks as valuable commodities may have little resonance for organizations that traditionally depend on the philanthropic nature of individuals in order to support their good works. Yet, in recent years, trade mark issues have taken on a greater significance for charitable and not-for-profit organizations and, as a result, are requiring these organizations to become more familiar with the issues surrounding one of their most valuable assets. The introduction and first chapter of this valuable book released in July 2006 are now available to download and preview at the link below.

Read More:

[Preview chapter] <http://www.carters.ca/books.html>

[Buy the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=1328>

IN THE PRESS

NEW Charities Legislation & Commentary, 2007 Edition, co-edited by Elena Hoffstein, Terrance S. Carter and Adam M. Parachin, is now available from LexisNexis Butterworths.

[Link] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=605>

Strategies for Charitable Donations: How to give possessions away but still use them by Karen J. Cooper and Theresa L.M. Man.

The Bottom Line, Volume 22 No. 14, November 2006.

[Link] http://www.carters.ca/news/2006/bottomline/kjctlm_nov.pdf

Endowed Gifts Require Planning by Terrance S. Carter.

Catholic Register, November 5, 2006.

Canadian Charities: The Forgotten Victims of Canada's Anti-terrorism Legislation by Terrance S. Carter.

International Journal of Civil Society Law, Volume IV Iss. 4, October 2006.

[http://law.cua.edu/Students/Orgs/IJCSL//Volume%204%20Issue%204%20\(October,%202006\).pdf](http://law.cua.edu/Students/Orgs/IJCSL//Volume%204%20Issue%204%20(October,%202006).pdf)

Operator's Licences & Religious Freedom by Mervyn F. White and Anne-Marie Langan.
Christian Legal Journal, Fall 2006.

Canadian Fundraiser eNews included a link to "Planned Giving for High Net Worth Clients" by Karen J. Cooper and Theresa L.M. Man.
Canadian Fundraiser, Volume 16 No. 19, October 31, 2006.

[Link] http://www.canadianfundraiser.com/Newsletter/issue_viewer.asp?Issue_ID=146

RECENT EVENTS AND PRESENTATION MATERIALS

6th Annual Foundation, Endowment & Not-for-Profit Investment Summit was held on October 12, 2006, with Karen Cooper presenting "Key Legal Issues Regarding Foundations, Endowments and Not-for-Profit Organizations: Practical Highlights of What You Need to Know to Safeguard Your Organization"

[WEB] <http://www.carters.ca/pub/seminar/charity/2006/kjc1012.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/kjc1012.pdf>

Disbursement Quota Issues was presented by Theresa L.M. Man as part of the University of Ottawa's Faculty of Common Law course "Introduction to the Law of Charities & Non-Profit Organizations" on October 23, 2006.

[WEB] <http://www.carters.ca/pub/seminar/charity/2006/tlm1023.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/tlm1023.pdf>

The Impact of Anti-terrorism Legislation on Charities was presented by Terrance S. Carter as part of the University of Ottawa's Faculty of Common Law course "Introduction to the Law of Charities & Non-Profit Organizations" on October 30, 2006.

[WEB] <http://www.carters.ca/pub/seminar/charity/2006/tsc1030%20.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/tsc1030.pdf>

Christian Legal Fellowship Ottawa-Gatineau and the University of Ottawa chapters hosted a luncheon in Ottawa, Ontario, with Terrance S. Carter speaking on the Highlights of Key Legal Issues Facing the Church on October 30.

[WEB] <http://www.carters.ca/pub/seminar/church/2006/tsc1030.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2006/tsc1030.pdf>

Ontario Land Trust Alliance Gathering 2006 was held on November 3, 2006, with lawyers from Carters speaking on the following topics:

"Directors' and Officers' Duties Regarding Conflicts of Interest," by Terrance Carter;

[Part I] <http://www.carters.ca/pub/seminar/charity/2006/tsc1103a.htm>

[Part II] <http://www.carters.ca/pub/seminar/charity/2006/tsc1103b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/tsc1103.pdf>

and "Recent Tax Changes" by Karen Cooper.

[WEB] <http://www.carters.ca/pub/seminar/charity/2006/kjc1103.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/kjc1103.pdf>

Board School was hosted by the Waterloo Regional Arts Council on Saturday, November 4, 2006, at the Waterloo Memorial Recreation Complex, Room 200, Waterloo, Ontario, with Donald J. Bourgeois presenting “Privacy: What You Need to Know is Not A Secret.”

The 2006 Annual Church & Charity Law Seminar was held on Wednesday, November 8, 2006 at the Young-Nak Korean Presbyterian Church of Toronto, with guest speaker Elizabeth Tromp, Director General of the Charities Directorate of Canada Revenue Agency. Held annually since 1994, this year’s event was sold out, with over 600 attendees. This seminar 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.

Materials available at <http://www.carters.ca/pub/seminar/chrchlaw/2006/index.html>.

Caledon Planned Giving hosted a breakfast seminar on November 16, with Terrance S. Carter speaking on “Directors’ and Officers’ Duties Regarding Conflicts of Interest” and “Planned Giving for High Net Worth Clients.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2006/tsc1116.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/tsc1116.pdf>

UPCOMING EVENTS AND PRESENTATIONS

Institute of Chartered Accountants of Ontario is hosting a seminar in Ottawa, Ontario, on November 22, 2006, with Karen J. Cooper speaking on “Not-for-Profit Organizations and Registered Charities.”

Details available at <http://www.icao.on.ca/CA/PD/page4128.aspx>.

Integrating Health Services, a conference being hosted by Insight Information in Toronto, Ontario, will include a presentation by Terrance S. Carter on November 23, 2006, entitled “Untangling the Underlying Legal Issues in the Transfer of Charitable Assets.”

Details at http://www.insightinfo.com/conferences/brochures/brochure.cfm?product_code=HCC06050

2006 Planned Giving Counsel Symposium - The Business of Giving: What You Need to Know is being held in Barrie, Ontario, on November 24, 2006, with Terrance S. Carter presenting “The Changing Legislative Environment: What all Professional Advisors need to know.”

For more information, please see <http://www.plannedgivingsimcoe.org/events.html>.

United Way Simcoe County and the County of Simcoe are hosting a seminar on November 28, 2006, with Terrance S. Carter presenting “Directors and Officers Liability and Beyond”

Details available at <http://www.unitedwaysimcoecounty.on.ca/view.php?pid=83019>.

Institute of Chartered Accountants of Ontario is hosting a seminar in Ottawa, Ontario, on December 7, 2006, with Karen J. Cooper speaking on “CRA Tax Litigation.”

Details available at <http://www.icao.on.ca/CA/PD/page4128.aspx>.

Institute of Chartered Accountants of Ontario is hosting a seminar in Markham, Ontario, on December 12, 2006, with Terrance S. Carter speaking on “Director and Officer Liability and Beyond” and “Recent Changes to the *Income Tax Act* Affecting Charities.”

Details available at <http://www.icao.on.ca/CA/PD/page4128.aspx>.

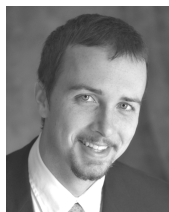
CONTRIBUTORS



Donald J. Bourgeois – Counsel to Carters in the area of charity and not-for-profit law, governance and fundraising, Mr. Bourgeois is author of *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, the *Charities and Not-for-Profit Fundraising Handbook*, *Charities and Not-for-Profit Administration and Governance Handbook* and *Public Law in Canada* published by LexisNexis Butterworths.



Terrance S. Carter – Practices primarily in the area of charity and not-for-profit law and is counsel to Fasken Martineau DuMoulin LLP. Mr. Carter is a member of Canada Revenue Agency’s Technical Issues Committee, past member of CRA’s Charities Advisory Committee, past Chair of the National Charity and Not-for-Profit Section of the Canadian Bar Association, and has been recognized as one of the leading experts in the area of charity and not-for-profit law in Canada by *Lexpert* and *Best Lawyers in Canada*. Mr. Carter is also editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca, and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



Sean S. Carter – A second year law student at Osgoode Hall Law School, having obtained his Bachelor of Arts in Political Science and Philosophy from the University of Toronto, Sean has gained valuable experience as research assistant with Fasken Martineau DuMoulin LLP, as well as at Carters, with considerable experience writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



Nancy E. Claridge – Called to the Ontario Bar in 2006 after articling with the firm, Ms. Claridge joins Carters to practice in the areas of charity, corporate and commercial law, in addition to being the firm’s research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal* and Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean’s Gold Key Award and Student Honour Award.



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).



Jacqueline M. Demczur (formerly Jacqueline M. Connor) – Practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews, as well as wills, estate planning and estate administration. 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. Mrs. Demczur is also a regular speaker at the annual *Church & Charity Law™* Seminar.



Jeremiah A. Eastman – Practices in the areas of immigration law and civil litigation. Prior to joining Carters, he was legal counsel for eleven years at the Department of Justice Canada in Toronto. His practice there focused principally on litigation with an emphasis on immigration law, administrative law, the Canadian *Charter of Rights and Freedoms*, and international law. He has appeared before the Federal Court, Federal Court of Appeal, Ontario Superior Court of Justice, Ontario Court of Appeal and various tribunals of the Immigration and Refugee Board in representing Citizenship & Immigration Canada and Canadian Border Services.



U. Shen Goh – Ms. Goh practices primarily in intellectual property and privacy law, as well as human rights and employment litigation, and is a registered Trade-mark Agent. She is a member of the Intellectual Property Institute of Canada, as well as the Privacy, Intellectual Property and Employment Sections of the Ontario Bar Association. Ms. Goh has written articles for *The Lawyers Weekly*, the *Canadian Association eZine*, and Carters’ *Charity Law Bulletin*, as well as co-authored the *Branding & Trade-Marks Handbook for Charitable and Not-for-Profit Organizations* (Butterworths, 2006).



Theresa L.M. Man – Practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is a member of the Taxation Section, an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association and the Canadian Bar Association, and is currently pursuing her LL.M. in Tax Law. In addition to being a regular speaker at the annual *Church & Charity Law™* Seminar, Mrs. Man has also written articles for *The Lawyers Weekly*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Chinese Christian Herald Crusades*, and *Charity Law Bulletin*.



Esther S.J. Oh – Practices primarily in charity and not-for-profit law, and advises on incorporation, corporate restructuring and governance matters, as well charitable compliance and legal risk management issues. Ms. Oh is a member of the Charity and Not-for-profit Section of the Ontario Bar Association, is a frequent contributor to 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.



Ruth A. M. Ross – Executive Director of Christian Legal Fellowship (CLF), a national not-for-profit association of legal professionals in Canada. After completing her B.A. and LL.B. from Dalhousie University, Ms. Ross practiced law in New Brunswick, Nova Scotia, British Columbia and Ontario. She served on the Executive Board of Directors of CLF from 1993 to 1996 and was appointed Executive Director in October 2000. Ms Ross is the editor of the *Christian Legal Journal* and is a speaker and writer addressing national and international audiences on a variety of topics.



Paula J. Thomas – Articling at the Orangeville office of Carters Professional Corporation in the area of charity and not-for-profit law, Ms. Thomas received her law degree from Osgoode Hall Law School. After obtaining her B.A. at the University of Toronto, she worked in the area of sales and marketing, and later at a graduate school of theology. Ms. Thomas is actively involved in community service, including serving on the board of directors of the Dewdney Family Foundation, and for the Anglican Diocese of Toronto as Youth Chancellor and as a member of the Constitution and Canons Committee.



Elizabeth Tromp – Elizabeth joined Canada Revenue Agency as Director General, Charities Directorate in June 2004. Since her appointment, she has presided over the most significant reforms to the Charities Program in over 20 years. She has also played a vital role in promoting strong relationships with various key stakeholders in the charitable sector, particularly in her role as co-chair of the Charities Advisory Committee. Elizabeth has an MA in Public Administration from Carleton University in Ottawa, and a BA (Honours) in Political Science and French from Queen’s University in Kingston.



D. Ann Walters – Practices at Carters Professional Corporation in the areas of general litigation, operational risk management, insurance law and due diligence policies. Called to the Ontario Bar in 2005, Anne received her law degree from Queen’s University, where she also provided administrative support at the International Centre, worked as a caseworker in the Legal Aid Office and volunteered in the Ban Righ Women’s Centre. During her articles, Ann also provided research and writing assistance on numerous articles and for the *Charity Law Bulletin*.



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