

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

OCTOBER 2006 ISSUE

SECTIONS

Recent Publications and News Releases	2
In the Press	9
Recent Events and Presentation Materials	9
Upcoming Events and Presentations	11
Contributors	12
Acknowledgements, Errata and other Miscellaneous Items	14

HIGHLIGHTS

Documenting Transfers of Funds Outside Canada
Planned Giving for High Net Worth Clients
Judge Strikes Down Motive Requirement from Anti-Terrorism Legislation
Non-Share Capital Corporations Must Strictly Adhere to Corporate Governance Procedures
Supreme Court of Canada Decision in <i>Jesuit Fathers of Upper Canada</i> Impacts Insurance Claims by Charities
Ontario's Greenbelt Plan May Impact Charitable Land Use
New Anti-Terrorism Legislation Introduced That Gives Increased Powers to Government Agencies to Investigate Charities and Exempts Lawyers from Reporting Obligations
Canadians' Opinions on Charities and Issues Affecting Charities <i>M.N.R. v. Redeemer Foundation</i> , 2006 FCA 325 (10 October 2006)
Parking - A Related Business

2006 Annual Church & Charity Law™ Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Wednesday, November 8, 2006.

At the Young - Nak Korean Presbyterian Church of Toronto. See Upcoming Events for more information.

Get on Our Mailing List: To automatically receive the free monthly *Charity Law Update*, send an email to info@carters.ca with "Subscribe" in the subject line. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested in being put on our monthly mailing list.

RECENT PUBLICATIONS AND NEWS RELEASES

Documenting Transfers of Funds Outside Canada

by Jacqueline M. Demczur and in Charity Law Bulletin No. 100, October 26, 2006.

A registered Canadian charity can use its finances and other resources to carry out charitable activities both within Canada and overseas. However, there are occasions where a charity has neither the employees nor the volunteers to carry out a desired project. This *Charity Law Bulletin* addresses the capacity of a registered charity to carry on its charitable purposes through structured arrangements with other organizations that are not registered charities.

In this regard, a registered charity may choose to work through an intermediary, such as an agent or a contractor, or by working with others in the form of a co-operative partnership or a joint venture. Any of these arrangements will necessitate entering into a formal agreement; otherwise the charity risks losing its registered charitable status. This Bulletin highlights some of the advantages of each type of arrangement, as well as some of the risks involved.

With reference to the Canada Revenue Agency's guidelines set out in *Registered Charities Operating Outside Canada*, this Bulletin also discusses the structuring of arrangements with third parties, such as the specificities of a written agreement. A major requirement is a clear description of the activities for which funds or other resources have been transferred, outlining the limits of the authority given to the third party to act for the Canadian charity or on its behalf.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2006/chylb100.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2006/chylb100.htm>

Planned Giving for High Net Worth Clients

by Karen J. Cooper and Theresa L.M. Man for the Canadian Tax Foundation's 2006 Ontario Tax Conference, and presented on October 16, 2006.

This paper deals with selected topics on planned giving for high net worth clients with an emphasis on the potential tax consequences of the various structures and Canada Revenue Agency ("CRA") technical interpretations related thereto. Beginning with the fairly straight forward considerations involved in taking advantage of the recent elimination of taxable capital gains in respect of donations of publicly listed shares, including flow-through shares, the discussion progresses to more complex structures involving charitable remainder trusts and gifts by wills. Finally, for the clients wishing to follow in the path of recent high profile philanthropists, the paper sets out the main considerations involved in establishing a private foundation.

Other structures that this paper does not deal with, but which should be considered for high net worth clients include gifts of life insurance, charitable annuities, and using joint partner trust or alter ego trusts as will substitutes.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2006/kjctlm1016.pdf>

Judge Strikes Down Motive Requirement from Anti-Terrorism Legislation

by Nancy E. Claridge

A decision of Ontario's Superior Court of Justice on October 26, 2006, to strike down a portion of the definition of "terrorist activity" in the *Criminal Code* is being met with mixed reviews by anti-terrorism legal experts. In *R. v. Khawaja*, Justice Rutherford found that the definition of "terrorist activity," which required proof that the specified activity was undertaken in whole or in part for a political, religious or ideological objective or cause, infringed an individual's rights to freedom of religion, thought, belief, opinion, expression and association as guaranteed by the *Charter of Rights and Freedoms*. In his ruling that the trial should continue, Justice Rutherford severed the definition from the rest of the anti-terrorism legislation, declaring that the remainder of the anti-terrorism provisions to be in force. Although the ruling has drawn an important spotlight on the deficiencies in Canada's anti-terrorism laws, the ruling has had the negative effect of actually broadening the definition of "terrorist activity," by reducing the elements the Crown must prove. An *Anti-terrorism and Charity Law Alert* discussing the decision is forthcoming.

Non-Share Capital Corporations Must Strictly Adhere to Corporate Governance Procedures

by Terrance S. Carter, assisted by Paula J. Thomas, in *Charity Law Bulletin No 101*.

This *Charity Law Bulletin* examines *Rexdale Singh Sabha Religious Centre v. Chattha*, a recent Ontario Superior Court of Justice decision which involved a dispute over the corporate governance procedures of three inter-related non-share capital corporations. The dispute was particularly rooted in the decision-making and management of the corporations, including the process for adding new directors, issues concerning membership, and the failure to pass by-laws.

Despite its brevity, this ruling manages to cover a wide range of significant issues in connection with non-share capital corporations and demonstrates that such entities must adhere as strictly to corporate governance procedures as their share capital counterparts.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2006/chylb101.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2006/chylb101.htm>

Supreme Court of Canada Decision in *Jesuit Fathers of Upper Canada* Impacts Insurance Claims by Charities

by D. Ann Walters

The recent Supreme Court of Canada decision in *Jesuit Fathers of Upper Canada v Guardian Insurance Co. of Canada*, 2006 SCC 21, (“Jesuit Decision”) is important for two reasons. First, the decision clearly outlines the elements that must be present in a report/demand received by an insured in order to constitute a “claim” on the insured’s policy. In that regard, the Supreme Court confirmed that in order for a claim to trigger coverage, a demand must be made by the victim or his representative, *and* there must be a clear expression by the victim of an intention to hold the insured liable for damages. Second, the decision underscores the importance of understanding the scope of coverage provided, as well as the need to be mindful that gaps in coverage can occur as a result of an insured changing its insurer. It is possible that during a policy period, an insured may become aware of circumstances that could give rise to a potential claim, but this information may be insufficient to constitute a claim on the policy. However, if the insured then changes insurers, the new policy will likely exclude coverage for claims arising from circumstances that were known to the insured prior to commencement of the subsequent policy period. Were those circumstances to subsequently crystallize into a claim, it is possible that the claim would not fall within the purview of either the insured’s current or prior policy.

Ontario’s Greenbelt Plan May Impact Charitable Land Use

by Terrance S. Carter and Nancy E. Claridge in *Charity Law Bulletin* No. 102, October 21, 2006.

Commencing in 2004 and culminating in legislation in 2005, the Ontario government introduced new initiatives to protect Ontario’s Greenbelt. Focusing its attention on the Greater Golden Horseshoe area around the western perimeter of Lake Ontario, the over 1.8 million acres of land contained therein has become “an area of permanently protected green space, farmland, vibrant communities, forests, wetlands, and watersheds.” This includes such environmentally and ecologically significant areas as the Niagara Escarpment, the Oak Ridges Moraine, and the Rouge Park. The initiative returns land use planning to the provincial government, which was previously delegated to the municipalities, effectively controlling resource extraction and the physical alteration of the land in an attempt to protect key environmentally sensitive land and farmlands from urban development and sprawl. All of this may negatively affect a land owner’s rights without the benefit of any remedy, including lands owned or to be purchased by charities and not-for-profit organizations, particularly churches and religious organizations that may have large land holdings in rural areas. This *Charity Law Bulletin* reviews the legislation and the plan pertaining to the Greenbelt Area in order to inform charities and not-for-profit organizations that own or are considering purchasing real estate in the Greenbelt area.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2006/chylb102.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2006/chylb102.htm>**New Anti-Terrorism Legislation Introduced That Gives Increased Powers to Government Agencies to Investigate Charities and Exempts Lawyers from Reporting Obligations***by Sean S. Carter and Terrance S. Carter*

On October 5, 2006 the Minister of Finance introduced 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*” in the House of Commons. Some of the most important proposed amendments in Bill C-25 that are applicable to charities and their legal counsel are amendments that would:

- 1) Bolster client identification, record-keeping and reporting measures applicable to financial institutions and intermediaries.
- 2) Allow the Financial Transactions and Reports Analysis Centre of Canada (“FINTRAC”) to disclose additional information to law enforcement and intelligence agencies, and to make disclosures to additional agencies.
- 3) Allow the Canada Revenue Agency to disclose to the FINTRAC, the Royal Canadian Mounted Police and the Canadian Security Intelligence Service information about charities suspected of being involved in terrorist financing activities.
- 4) Exempt lawyers from reporting obligations under the “*Proceeds of Crime (Money Laundering) and Terrorist Financing Act.*”

The exemption of lawyers from reporting obligations is the result of over four years of litigation and negotiation by the Federation of Law Societies and the federal government. The Federation of Law Societies will likely reach an accord within the next few months to agree to voluntarily undertake professional standards to combat money laundering and terrorist financing.

These proposed amendments would greatly increase the level of information sharing and collection among virtually all federal agencies that would potentially investigate or bring allegations and charges against charities and their directors and officers. These proposed changes highlight the increasing focus and investigation of charities and their possible links to terrorism. Bill C-25 is one of the more substantive pieces of anti-terrorism legislation to be tabled in some time and is worthy of close scrutiny as it makes its way towards becoming law.

Canadians' Opinions on Charities and Issues Affecting Charities

by Paula J. Thomas

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 examines whether public opinion of charities differs by province and "socio-demographic variables such as gender, age, education, household income and religious attendance." Key findings have been broken down into five main categories: (1) familiarity with and perceived importance of charities; (2) trust in charities and their leaders; (3) views on fundraising; (4) opinions on information provided by charities; (5) views on monitoring of charities; and (6) advocacy activities of charities. Differences between donors and non-donors are observed in the report, "donors" being those Canadians who made a financial donation in 2005 to a charity and received an income tax receipt in exchange. A *Charity Law Bulletin* will be released in November 2006 which will highlight the findings of this survey.

***M.N.R. v. Redeemer Foundation*, 2006 FCA 325 (10 October 2006)**

by Karen J. Cooper

In a recent decision, the Federal Court of Appeal considered the process CRA must follow to obtain the names of donors during the course of an audit of a registered charity. After having audited a charity that operated a "forgivable loan program," CRA obtained from the charity, upon a verbal request, donor information with which CRA contacted the donors to advise them that they would be reassessed to disallow the donation tax credits claimed for their donations to the charity. After providing the list of donors to CRA, the Foundation brought an application in the Federal Court for judicial review of the auditor's request on the basis that the auditor should have followed the process provided for in subsection 231.2(2) requiring prior judicial authorization. The initial decision of the Court declared that the actions of the auditor were unlawful and ordered that the reassessments of the donors be vacated. This decision was appealed by CRA and the Federal Court of Appeal overturned the initial decision on the basis that there were other provisions in the *Income Tax Act* authorizing the auditor to make the request that he did and to use that information for the purposes of subsequent tax reassessments. Specifically, subsection 231(2) requires charitable organizations to maintain certain records, including duplicates of all receipts, and section 231.1 authorizes an auditor to examine the organization's books and records. The Court concluded that if an auditor is entitled to obtain the information and compile the list of donors by his own examination of the books and records of the organization there is no reason for the auditor to have to resort to the process established in subsection 231.2(2).

Interim Report on Anti-terrorism Act Issued

by Nancy E. Claridge

The Standing Committee on Public Safety and National Security has recommended that two clauses contained in Canada's *Anti-terrorism Act* that were to expire on December 31, 2006, should be extended for a further five years, and subjected to another review at that time. The clauses deal with investigative hearings and preventative detentions. The committee also recommended that the investigative hearing clause be amended so that it could only be used "when there is imminent peril that a terrorist offence will be committed." Two members of the committee submitted a dissident opinion, suggesting that the clauses should only be renewed for three years. The two dissidents agreed with the amendment to the investigative hearing clause. A final report is required to be tabled no later than December 22, 2006. A copy of the interim report is available at

http://cmte.parl.gc.ca/Content/HOC/committee/391/secu/reports/rp2422668/391_SECU_Rpt03_PDF/STER-ANTI-6640982-E-FINAL.pdf.

Parking - A Related Business

by Karen J. Cooper

CRA has recently released an advance income tax ruling concluding that the operation of a parkade on a for-profit basis was a related business of a registered charity in the circumstances of the ruling request. The charity is an organization that provides a number of physical education facilities to schools and families. Because of its experience in the past with respect to running out of available low cost parking for its members, when it constructed its new facility it provided for excess parking below the building. It is proposing to rent out some of that excess capacity in the short term, using a professional parkade management company. CRA concluded that based on the facts contained in the ruling, the provision of a parkade of the size proposed for use by members is integral to the furtherance of the charitable objects of the organization.

U.S. Church Learns Hard Lesson about Document Management

by Nancy E. Claridge

An appeal court in Texas has determined that the Roman Catholic Diocese of Dallas did not abandon property disposed of in a trash dumpster and accordingly still owns the documents. In the case of *Sharpe v. Turley*, 191 S.W.3d 362 (Tex. App. 2006), the court had to deal with the issue of whether property disposed of in a trash dumpster on the church's property had been abandoned, and was thus subject to being claimed by other parties. In this case, the plaintiff repeatedly searched through the dumpster, removing various memoranda and letters with the "intent to collect evidence and ultimately expose the alleged 'vagaries' of the church." Although the plaintiff argued that the church demonstrated an intent to abandon the records when

the documents were thrown into the dumpster, the court concluded that the church never intended the trash to leave its control or that of its agent, the private waste disposal company hired to dispose of the church's trash. The court also found that the absence of a "no trespassing" sign on private property does not mean that the owner gives the public permission to enter and remove items from that property. Although the decision protected the church, this U.S. case serves as a useful reminder for churches, charities and not-for-profit organizations to exercise proper document management practices so as to avoid confidential documents landing in the wrong hands.

U.K. Charity Commission Freezes Charity's Assets Amidst Allegations of Terrorist Ties

by Nancy E. Claridge

Crescent Relief, an Islamic charity focused on providing food, books and medicine to victims of the Kashmir earthquake and the 2004 tsunami, has had its assets frozen and Britain's Charity Commission has formally launched an investigation into the charity amidst allegations that the charity has links to the thwarted terrorist plot to blow up trans-Atlantic flights. Reports indicate that one of the suspects arrested in Pakistan in connection with the plot is the son of one of Crescent Relief's original directors. The Charity Commission stated that the inquiry will focus on whether or not the charity's funds, or funds raised on its behalf, were used unlawfully. The investigation will also consider the financial policies and practices of the charity. The action by the Charity Commission has thrown a spotlight on the organization's role in the fight against terrorism and extremism, and comes amidst efforts by Britain's Home Office and Treasury Department to make recommendations regarding safeguards against terrorist abuse in the charitable sector.

Advancing Religion as a Head of Charity: What Are the Boundaries? Revised October 2006

by Terrance S. Carter, assisted by Anne-Marie Langan and Paula J. Thomas

The purpose of this paper (as revised and updated) is to provide an explanation of the historical perspective concerning advancement of religion as a head of charity by examining the case law that has been most influential in defining the scope of advancement of religion. A discussion then follows regarding how the Charter has impacted the definition of religion and may impact advancing religion as a head of charity in the future. Finally, an analysis is provided in connection with recent developments in Canada concerning advancement of religion compared with parallel developments in other jurisdictions, some of which have attempted to provide, or are currently in the process of providing a legislative definition of advancement of religion.

Read More:

[PDF] http://www.carters.ca/pub/article/church/2006/advrel_oct06.pdf

IN THE PRESS

Terrance S. Carter Interviewed on CTV NewsNet Regarding the Recent Court Decision Finding the Definition of Terrorist Activities in Contravention of the Charter. On October 25, 2006, Terrance Carter appeared live on the CTV NewsNet broadcast in an interview by Marcia MacMillan concerning the recent decision from Ontario's Superior Court of Justice to strike down a portion of the definition of "terrorist activity" in the *Criminal Code*.

Charities Dangerously Seen as Weak Points in War on Terrorism by Terrance S. Carter.
Canadian Fundraiser, Volume 16 No. 17, September 30, 2006.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2088>

Premium Points May or May Not Constitute a Gift, Depending on Circumstances refers to comments made by Karen J. Cooper in *Charity Law Bulletin* No. 99, dated September 21, 2006.
Canadian Fundraiser, Volume 16 No. 19, October 15, 2006.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2107>

Report on CRA Technical Issues Committee by Terrance S. Carter.
Charity Talk, CBA National Charities and Not-for-Profit Law Section Newsletter, October 2006.

Canadian Fundraiser eNews included a link to "Donations of Premium Points" by Karen J. Cooper.
Canadian Fundraiser, Volume 16 No. 17, September 30, 2006.

Book Review by Charity Village calls *Management of Nonprofit and Charitable Organizations in Canada* "The new (only?) bible of Canadian nonprofit management." In their review of the book edited by Vic Murray and contributed to by Terrance S. Carter and Karen J. Cooper of Carters Professional Corporation, Charity Village goes on to say that "Nonprofit executives and managers would be remiss not to include it on their list of essential reading."

CharityVillage.com, accessed on October 16, 2006.

[Link] <http://www.charityvillage.com/cv/books/bkrev143.html>

RECENT EVENTS AND PRESENTATION MATERIALS

The Canadian Council of Christian Charities hosted their 2006 Conference in Richmond B.C. with Terrance S. Carter presenting a session on September 27, 2006, entitled "Directors' and Officers' Liability: The Essentials and Beyond."

More details can be found at <http://www.cccc.org/contents.php?area=a&id=4161>.

Christian Legal Fellowship hosted its Annual National Conference in Calgary, Alberta, with Terrance S. Carter speaking on the Highlights of Key Legal Issues Facing the Church on September 30.

Details at <http://www.christianlegalfellowship.org/Conference%202006/registration2006.htm>

Christian Legal Intervention Academy Training Event in Calgary, Alberta, on September 30, 2006, included a talk by Mervyn F. White entitled “Human Rights Code: Friend or Foe” which discussed the case of Kevin Kisilowsky, Marriage Commissioner.

Details are available at http://www.christianlegalfellowship.org/Conference%202006/CLIA/2006_christian_legal_intervention_aca.htm.

Association of Treasurers of Religious Institutes (ATRI) hosted their Annual Conference in Winnipeg, Manitoba, with Terrance S. Carter presenting “Charities Update 2005 – 2006: Selected Topics” on October 1, 2006.

“Consideration in Utilizing Multiple Corporate Entities to Protect Charitable Assets”

[PDF] <http://www.carters.ca/pub/seminar/church/2006/tsc1001.pdf>

[Web] <http://www.carters.ca/pub/seminar/church/2006/tsc1001.htm>

“Documenting Transfer of Funds Outside Canada”

[PDF] <http://www.carters.ca/pub/seminar/church/2006/tsc1001b.pdf>

[Web] <http://www.carters.ca/pub/seminar/church/2006/tsc1001b.htm>

“Update on Changes to the *Income Tax Act* Affecting Charities”

[PDF] <http://www.carters.ca/pub/seminar/church/2006/tsc1001c.pdf>

[Web] <http://www.carters.ca/pub/seminar/church/2006/tsc1001c.htm>

Board School was hosted by the Waterloo Regional Arts Council on October 7, 2006, with Donald J. Bourgeois presenting “Governance 101: The Foundation Seminar.”

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”

Details available at http://strategyinstitute.com/101106_foundations_2006/dsp_foundations_2006.php.

Institute of Chartered Accountants held a professional development course on October 16, 2006, in Toronto, Ontario, with Terrance S. Carter presenting on “Director and Officer Liability and Beyond” and “Recent Changes to the *Income Tax Act* Affecting Charities.”

See <https://ebusiness.icao.on.ca/eso/source/Calendar/Index.cfm?CALMONTH=10&CALYEAR=2006>

Ryerson’s Voluntary Sector Management Program included a guest lecture by Terrance Carter on the legal aspects of “Strengthening Non-profit Organizations” on October 16, 2006 at Ryerson University in Toronto, Ontario.

The Ontario Tax Foundation Conference was held on October 16 & 17, 2006, with Karen J. Cooper and Theresa L.M. Man presenting “Planned Giving for High Net Worth Clients.”

[PDF] <http://www.carters.ca/pub/seminar/charity/2006/kjctlm1016.pdf>

[Web] <http://www.carters.ca/pub/seminar/charity/2006/kjctlm1016.htm>

[Paper] <http://www.carters.ca/pub/article/charity/2006/kjctlm1016.pdf>

Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy was hosted by the Faculty of Law, University of Ottawa, at the Château Laurier in Ottawa, Ontario, on October 22-24, 2006, with Karen J. Cooper chairing the session entitled “Reforming Subsidies to Advance Environmental Objectives.”

Details are available at <http://www.environmental-tax-conference.uottawa.ca/>

UPCOMING EVENTS AND PRESENTATIONS

Ontario Land Trust Alliance Gathering 2006 is being held on November 3, 2006, with Terrance Carter speaking on “Directors’ and Officers’ Duties Regarding Conflicts of Interest” and Karen Cooper speaking on “Recent Tax Changes.”

Details available at <http://www.ontariolandtrustalliance.org/events.htm>.

Board School is being 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 will be held on Wednesday, November 8, 2006 at the Young-Nak Korean Presbyterian Church of Toronto, with expert guest speaker Elizabeth Tromp, Director General of the Charities Directorate from the Canada Revenue Agency. Held annually since 1994 for over 500 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.

Details available at <http://www.carters.ca/pub/seminar/chrchlaw/2006/brochure.htm>.

Caledon Planned Giving is hosting a breakfast seminar on November 16, with Terrance S. Carter speaking on “Planned Giving for High Net Worth Clients.”

Details will be available soon.

Institute of Chartered Accountants of Ontario is hosting a seminar in Markham, Ontario, on November 21, 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

<https://ebusiness.icao.on.ca/eso/source/Calendar/Index.cfm?CALMONTH=11&CALYEAR=2006#23302157>

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

<https://ebusiness.icao.on.ca/eso/source/Calendar/Index.cfm?CALMONTH=11&CALYEAR=2006#18205>

127.

Integrating Health Services, a conference being hosted by Insight Information in Toronto, Ontario, on November 22 and 23, 2006, will include a presentation by Terrance S. Carter 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”

More details will be available soon.

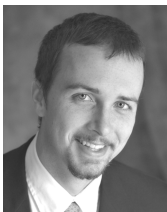
Institute of Chartered Accountants of Ontario is hosting a seminar in Ottawa, Ontario, on December 7, 2006, with Karen J. Cooper speaking on “CRA Tax Litigation.”

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

CONTRIBUTORS



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 Committee 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, www.churchlaw.ca and www.antiterrorismlaw.ca, and a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2006).



Sean S. Carter –A second year law student, 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.



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*TM Seminar.



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).



Anne-Marie Langan – Practices at Carters Professional Corporation in the areas of human rights litigation and family law. Ms. Langan received her law degree from Queen’s University, where she was awarded the Legal Aid Ontario Award and the Community Commitment Award for her involvement in the Queen’s Legal Aid Clinic and the Family Law Project, and won an award for her paper entitled “Unrepresented Litigants in the Family Courts of Ontario” (*Queen’s Law Journal*, Spring 2005). Ms. Langan is a frequent contributor to the *Church Law Bulletin* at www.churchlaw.ca.



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*TM 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*.



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 and her B.A. at the University of Toronto. 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.



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, Ann 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*.



Mervyn F. White – Practices litigation and dispute resolution in areas of the law including charity and not-for-profit law, human rights complaints, and risk management assessments relating to insurance law and human rights. 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*TM Seminar and guest speaker for organizations such as Canadian Fundraiser, the Association of Fundraising Professionals, and the Christian Legal Intervention Academy.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

Links not Working: If the above links do not work from your mail program, simply copy the link text and paste it into the address field of your internet browser.

Get on Our E-Mailing List: If you would like to be added to our electronic mailing list and receive regular updates when new materials are added to our site, send an email to info@carters.ca with "Subscribe" in the subject line. Feel free to forward this email to anyone (internal or external to your organization) who might be interested.

To be Removed: If you wish to be removed from our mailing list, please reply to this message with Remove in the subject line.

Privacy: We at Carters know how important your privacy is to you. Our relationship with you is founded on trust and we are committed to maintaining that trust. Personal information is collected solely for the purposes of establishing and maintaining client lists; representing our clients; and to establish and maintain mailing lists for the distribution of publications as an information service. Your personal information will never be sold to or shared with another party or organization. For more information, please refer to our Privacy Policy at <http://www.carters.ca/privacy.pdf>.

Copyright: All materials from Carters are copyrighted and all rights are reserved. Please contact us for permission to reproduce any of our materials. All rights reserved.

Disclaimer: This is a summary of current legal issues provided as an information service by Carters Professional Corporation. It is current only as of the date of the summary and does not reflect subsequent changes in the law. The summary is distributed with the understanding that it does not constitute legal advice or establish the 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.

CARTERS PROFESSIONAL CORPORATION
Affiliated With Fasken Martineau DuMoulin LLP

Terrance S. Carter B.A., LL.B.
(Counsel to Fasken Martineau DuMoulin LLP)
Jane Burke-Robertson B.Soc.Sci., LL.B.
Mervyn F. White B.A., LL.B.
Karen Cooper, B.A., LL.B.
Jeremiah A. Eastman, B.A., LL.B.
Theresa L.M. Man B.Sc., M.Mus., LL.B.
Jacqueline M. Connor B.A., LL.B.
Esther S.J. Oh B.A., LL.B.
Suzanne E. White B.A., LL.B.
U. Shen Goh LL.B., LL.M.
Anne-Marie Langan B.A., B.S.W., LL.B.
D. Ann Walters B.A., LL.B.
Nancy E. Claridge B.A., M.A., LL.B.
Thelson Desamour B.A., LL.B.
COUNSEL:
Bruce W. Long B.A., LL.B.
Donald J. Bourgeois B.A., LL.B.

tcarter@carters.ca

janebr@carters.ca
mwhite@carters.ca
kcooper@carters.ca
jeastman@carters.ca
tman@carters.ca
jconnor@carters.ca
estheroh@carters.ca
swhite@carters.ca
sgoh@carters.ca
alangan@carters.ca
awalters@carters.ca
nclaridge@carters.ca
tdesamour@carters.ca

blong@carters.ca
dbourgeois@carters.ca

Main Office

211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada L9W 1K4
Tel: (519) 942-0001
Fax: (519) 942-0300
Toll Free: (877) 942-0001

Mississauga Office

2 Robert Speck Parkway, Suite 750
Mississauga, Ontario, Canada, L4Z 1H8
Tel: (416) 675-3766
Fax: (416) 675-3765

Vancouver Meeting Location

(by appointment)
2100 - 1075 West Georgia Street
Vancouver, British Columbia
(877) 942-0001

info@carters.ca
www.carters.ca
www.charitylaw.ca

Ottawa Office

70 Gloucester Street
Ottawa, Ontario, Canada
Tel: (613) 235-4774
Fax: (613) 235-9838
Toll Free: (866) 388-9596

Toronto Meeting Location

(by appointment)
Toronto Dominion Bank Tower, Suite 4200
Toronto, Ontario, Canada
(416) 675-3766

London Meeting Location

(by appointment)
100 Fullarton Street
London, Ontario, Canada
(519) 937-2333

www.churchlaw.ca
www.antiterrorismlaw.ca

Toll Free: 1-877-942-0001