

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

**DECEMBER 2007 ISSUE  
HAPPY HOLIDAYS!**

**SECTIONS**

Recent Publications and News Releases	1
In the Press	4
Recent Events and Presentation Materials	5
Upcoming Events and Presentations	6
Contributors	6
Acknowledgements, Errata and other Miscellaneous Items	9

**HIGHLIGHTS**

Supreme Court of Canada Decision Permits Judicial Interference In Religious Disputes

Amendments to the *Income Tax Act* (Canada) to implement the remaining tax measures contained in the 2007 federal budget

Formerly Bill C-33 to amend the *Income Tax Act* (Canada) is now Bill C-10

Non-Compliance Results In Court-Ordered Wind Up Of Not-For-Profit Corporation Under The Corporations Act (Ontario)

News Release: Website Launch for 'The Charities File'

New Form for Gifts of Certain Capital Property

Supreme Court of Canada to Hear Hutterite Appeal

U.S. Panel on the Nonprofit Sector releases "Principles for Good Governance and Ethical Practice"

**Ottawa Region Church & Charity Law Seminar**

Hosted by Carters Professional Corporation in Nepean, Ontario.

**Wednesday, February 6, 2008.**

To be held at Arlington Woods Free Methodist Church, Nepean. See Upcoming Events for details.

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **Supreme Court of Canada Decision Permits Judicial Interference In Religious Disputes**

*by Terrance S. Carter and Derek B. Mix-Ross, in Church Law Bulletin No. 21, December 20, 2007.*

In a 7-2 decision released on December 14, 2007, the Supreme Court of Canada has held that the failure to perform a religious obligation may give rise to civil damages. In *Bruker v. Marcovitz*, the Court upheld a decision of the Quebec Superior Court ordering a Jewish husband to pay \$47,500 in damages to his ex-wife for withholding his consent to a religious divorce, despite contractually agreeing to do so 15 years earlier. Although the outcome was equitable in the circumstances, the Court's analysis of religious freedom issues in the case raises a number of challenging and troubling issues for religious institutions and their members. Of particular concern was the Court's statement that its role under the *Canadian Charter of Rights and Freedoms* is to "ensure that members of the Canadian public are not arbitrarily disadvantaged by their religion." This foray into the forum of religious doctrine and practice is alarming and represents a significant shift from the Court's traditional role of remaining neutral towards such matters.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/church/2007/chchlb21.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2007/chchlb21.htm>

### **Amendments to the *Income Tax Act* (Canada) to implement the remaining tax measures contained in the 2007 federal budget passed as Bill C-28**

*by Theresa L.M. Man.*

The 2007 federal budget contains a number of proposed changes to the *Income Tax Act* that affect charities. These changes include the elimination of capital gains tax on publicly-listed securities donated to private foundations, new excess business holding rules that limit the shareholdings of private foundations, and a special deduction for corporations that make donations of medicines from their inventory to registered charities that have received a disbursement under a program of the Canadian International Development Agency in respect of activities of the charity outside of Canada. These legislative changes are contained in Bill C-28, which received Royal Assent on December 14, 2007 and enacted as *Budget and Economic Statement Implementation Act, 2007*, c.35. Details of these new changes will be reviewed in a *Charity Law Bulletin* in the near future. The statute is available at <http://www.parl.gc.ca/LEGISINFO/index.asp?Language=E&Chamber=N&StartList=A&EndList=Z&Session=15&Type=0&Scope=I&query=5334&List=oc-1>.

Finance's News Release on November 13, 2007 indicates that it is continuing its consultation with private foundations and intends to further review the excess business holding rules that has been enacted, especially

in relation to unlisted securities held on March 19, 2007 and the treatment of corporations wholly-owned by private foundations. New proposed changes to the excess business holding rules will be released sometime in the new year.

### **Formerly Bill C-33 to amend the *Income Tax Act* (Canada) is now Bill C-10**

*by Theresa L.M. Man.*

On October 29, 2007, the former Bill C-33 to amend the Income Tax Act was re-introduced in Parliament as Bill C-10. The former Bill C-33 was introduced in November 2006, containing a package of proposed amendments to the Income Tax Act that were first introduced by Finance on December 20, 2002. 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. These amendments undergone various incarnations on December 5, 2003, February 27, 2004 and July 18, 2005, and were finally introduced as Bill C-33 in November 2006. C-33 passed third reading in the House of Commons on June 15, 2007 and first reading in the Senate on June 18, 2007. Since Parliament was prorogued in September 2007, Bill C-33 died on the Order Paper. Bill C-10 has now received three readings in the House of Commons on October 29, 2007 and received second reading in the Senate on December 4, 2007. The Bill has been referred to the Banking Trade and Commerce Committee of the Senate, which has adjourned until Tuesday, January 29, 2008. The text of Bill C-10 is available at <http://www.parl.gc.ca/LEGISINFO/index.asp?Language=E&Chamber=N&StartList=A&EndList=Z&Session=15&Type=0&Scope=I&query=5296&List=toc-1>.

### **Non-Compliance Results In Court-Ordered Wind Up Of Not-For-Profit Corporation Under The *Corporations Act* (Ontario)**

*by Jacqueline M. Demczur, Assisted by Kimberley A. LeBlanc, in Charity Law Bulletin No. 129, December 20, 2007.*

In a judgement released on October 3, 2007, the Ontario Superior Court of Justice ordered that a church, incorporated by letters patent pursuant to the Corporations Act (Ontario), be wound up for various statutory breaches. In *Warriors of the Cross Asian Church v. Masih*, the Court attempted to clarify the application of the Act to not-for-profit corporations. In this regard, some of the case law has been interpreted to stand for the proposition that not-for-profit corporations are not required to strictly adhere to all of the technical requirements of the Act with respect to the corporate procedures of their meetings. However, in this decision the Court took the position that where a corporate breach is not merely technical, but instead affects the results of an election of a not-for-profit corporation’s board of directors by its members, then the Act should be applied more strictly. This *Church Law Bulletin* discusses the implications of this decision.

**Read More:**[PDF] <http://www.carters.ca/pub/bulletin/charity/2007/chylb129.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2007/chylb129.htm>**News Release: Website Launch for 'The Charities File'***by Karen J. Cooper and Kimberley A. Cunningham-Taylor.*

The Charities File is a pan-Canadian project of the Canadian Federation of Voluntary Sector Networks led by the Centre for Voluntary Sector Research and Development (CVSRD), and is funded by Canada Revenue Agency (CRA). The goal of this project is to increase the awareness and capacity of registered charities to file complete and accurate T3010As on time. The Charities File has developed learning materials and e-learning tools in English and French and is running more than 200 workshops for organizations in local communities across the country.

The website which contains the information described above was launched on December 6, 2007. The Charities File website is located at: <http://pancan-cra.voluntarygateway.ca>.

**New Form for Gifts of Certain Capital Property***by Karen J. Cooper and Kimberley A. Cunningham-Taylor.*

On December 3, 2007, Canada Revenue Agency released a new form (T1170). This form must be used if a donation of certain types of property was made in 2007 to a registered charity or other qualified donee (other than a private foundation):

- a share, debt obligation, or right listed on a designated stock exchange;
- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust;
- an interest in a related segregated fund trust;
- a prescribed debt obligation; or
- ecologically sensitive land (including a covenant, an easement, or in the case of land in Quebec, a real servitude).

The form includes information relating specifically to private foundations.

The form may be found on CRA's website at: <http://www.cra-arc.gc.ca/E/pbg/tf/t1170/README.html>. See also the pamphlet entitled Gifts and Income Tax (P113) at: <http://www.cra-arc.gc.ca/E/pub/tg/p113/README.html>.

**Supreme Court of Canada to Hear Hutterite Appeal***by Terrance S. Carter and Derek B. Mix-Ross.*

On November 29, 2007, the Supreme Court of Canada granted leave to hear the appeal of the Alberta Court of Appeal's decision of *R. v. Hutterian Brethren of Wilson Colony*. That decision, which was released earlier this year, affirmed a decision of the Court of Queen's Bench that the Government of Alberta's mandatory photo requirement for drivers' licences constituted an infringement of a Hutterite community's right to freedom of religion and equality that could not be justified in a free and democratic society. The Alberta

Court of Appeal's decision was the subject of *Church Law Bulletin No. 19*, and the decision of the Queen's Bench in the same case was discussed in *Church Law Bulletin No. 18*, both of which are available at [www.churchlaw.ca](http://www.churchlaw.ca).

## **U.S. Panel on the Nonprofit Sector releases "Principles for Good Governance and Ethical Practice"**

*by Terrance S. Carter and Kimberley A. LeBlanc.*

In October 2007, an independent effort by charities and foundations in the United States, the Panel on the Nonprofit Sector, released *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations* (the "Guide"). The Guide details thirty-three practices which aim to assist the board members and management staff of charities and non-profit organizations in strengthening the operations pertaining to governance, transparency and ethical standards within their organization.

While the Guide deals specifically with charitable organizations in the United States, Canadian charities may also find it to be a useful reference tool, particularly with respect to issues such as legal compliance and public disclosure, effective governance, financial oversight and responsible fundraising. The Guide, along with a reference edition which includes the legal background for each of the thirty-three principles presented are available online at: <http://www.nonprofitpanel.org/Report/index.html>.

## **IN THE PRESS**

**New rules require foundations to get rid of excess shareholdings** by Theresa Man.

*The Lawyers Weekly, Vol. 27 No. 29, November 30, 2007.*

[Link] <http://www.carters.ca/news/2007/lawyerwkly/tlm1130.pdf>

**PUBLIC PERCEPTION: The best way to avoid trouble is to be too good to attract it** provides a synopsis of John Pellowe's presentation at the 2007 Annual Church & Charity Law™ Seminar held in the Greater Toronto Area on November 7th.

*Canadian FundRaiser, Vol. 17 No. 23, December 15, 2007.*

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2492>

## **RECENT EVENTS AND PRESENTATION MATERIALS**

**Employee Safety & Work-Related Injury: Recent Trends in the Law and Managing Your Risks**, was a half day workshop hosted by Carters Professional Corporation and RTS Consulting at the Living Arts Centre in Mississauga, Ontario, on November 29, 2007, and included the following presentations:

“Enforcement and Regulatory Offences” by Bruce W. Long; and

[WEB] <http://www.carters.ca/pub/seminar/employment/2007/bwl1129.htm>

[PDF] <http://www.carters.ca/pub/seminar/employment/2007/bwl1129.pdf>

“Recent Changes to Canadian Criminal Law and How it Affects Your Risks as Employers” by Mervyn F. White; and

[WEB] <http://www.carters.ca/pub/seminar/employment/2007/mfw1129.htm>

[PDF] <http://www.carters.ca/pub/seminar/employment/2007/mfw1129.pdf>

“Due Diligence in Managing Risks” by Jeremiah A. Eastman; and

[WEB] <http://www.carters.ca/pub/seminar/employment/2007/jae1129.htm>

[PDF] <http://www.carters.ca/pub/seminar/employment/2007/jae1129.pdf>

“Implementing Compliance as Employers” by Stanford R. Brown.

[WEB] <http://www.carters.ca/pub/seminar/employment/2007/srb1129.htm>

[PDF] <http://www.carters.ca/pub/seminar/employment/2007/srb1129.pdf>

**Institute of Chartered Accountants** hosted a workshop in Markham, Ontario, on December 12, 2007, which included the following presentations:

“Directors’ and Officers’ Liability and Beyond” by Terrance S. Carter; and

“Current Issues Under the *Income Tax Act* Affecting Charities” by Terrance S. Carter and Theresa L.M. Man.

**Use of Private and Public Foundations** was presented by M. Elena Hoffstein of Fasken Martineau DuMoulin LLP at the 2007 Annual Tax Conference of the Canadian Tax Foundation held from November 25 to 27, 2007.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/meh1125.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/meh1125.pdf>

## **UPCOMING EVENTS AND PRESENTATIONS**

**The Ottawa Region Church & Charity Law™ Seminar** will be held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Wednesday, February 6, 2008. Registration and speaker details are available at <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/brochure.htm>.

**Ontario Bar Association Charities & Not-for-Profit Section Meeting** will include a presentation by Terrance S. Carter and Theresa L.M. Man entitled “Donation Tax Shelters & Flow Through Shares” on Tuesday, January 22, 2008.



**AFP 2008 Webconferences on Canadian Legal Issues: Donation Tax Shelters & Flow Through Shares** is the first of this series of seminars being offered by the Association of Fundraising Professionals with Terrance S. Carter and Theresa L.M. Man presenting on Thursday, January 24, 2008.

Details are available at [http://www.afpnet.org/ka/ka-3.cfm?content\\_item\\_id=24300&folder\\_id=910](http://www.afpnet.org/ka/ka-3.cfm?content_item_id=24300&folder_id=910).

## **CONTRIBUTORS**



**Terrance S. Carter** – Managing Partner, Terrance 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 Group, 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 a leading expert in Canada by *Lexpert* and *Best Lawyers in Canada*. Mr. Carter is also editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca), and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



**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).



**Kimberley A. Cunnington-Taylor** – Having obtained her LL.B from the University of Ottawa, Kim is currently articling with the Ottawa office of Carters. Kim participated in the 2006 Canadian Corporate/Securities Law Moot Competition in a team of four representing the University of Ottawa, placing 2nd overall in the factum in a field of 9 teams, and was also the tutor and peer advisor for first year mature students. Prior to law school, Kim worked with a national law firm as a law clerk, specializing in business law, tax, and not-for-profit law.



**Jacqueline M. Demczur** – A partner with the firm, Ms. Demczur 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<sup>TM</sup> 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.



**M. Elena Hoffstein** – Director of the Wealth Management and Charities practice group at the Toronto office of Fasken Martineau DuMoulin LLP, Ms. Hoffstein practices in the area of charity and not-for-profit law and estate planning, and has been ranked by LEXPERT as one of the most frequently recommended Toronto private client practitioners and as one of the top 500 lawyers in Canada. Ms. Hoffstein was also a consulting editor of *Charities Legislation & Commentary*, 2008 Edition, published by Butterworths.



**Kimberley A. LeBlanc** - Kimberley graduated from Osgoode Hall Law School, and is articling with Carters. Kim has participated in a number of volunteer programs, including Best Buddies Canada, the Canada Revenue Agency's Community Volunteer Income Tax Program at Queen's University, and ARCH: A Legal Resource for Persons with Disabilities, as well as with Pro Bono Students Canada's Family Law Project at Osgoode, where she later became the school's Project Coordinator for the 2006 – 2007 program.



**Bruce W. Long** – Counsel to Carters Professional Corporation, Mr. Long practices out of his office in London, Ontario, on Hearings, Tribunals, Inquests and Enforcement Matters, and is the former Regional Director of Crown Attorneys for South-western Ontario and Assistant Deputy Attorney General (Acting), as well as the author of "Prosecutors Handbook" published by the Attorney General of Ontario.



**Theresa L.M. Man** – A partner with Carters, Mrs. Man practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is 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<sup>TM</sup> Seminar*, Mrs. Man has also written articles for *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser eNews*, and *Charity Law Bulletin*.



**Derek B. Mix-Ross** - A graduate of the University of Western Ontario Faculty of Law, Derek received the Janet Stewart Award in Immigration and Refugee Law, was active in the moot program and received a CALI Award for Excellence while studying on exchange at Southwestern Law School in Los Angeles. Currently articling with Carters, Derek also gained experience as a summer research student with the firm in 2005 and 2006 and contributed to articles for *The Lawyers Weekly*, the *Charity Law Bulletin* and the *Church Law Bulletin*.



**John Pellowe** – John Pellowe is the Chief Executive Officer of the Canadian Council of Christian Charities and is ordained by the Pentecostal Assemblies of Canada. His passion is to equip the Church in Canada to fulfill its mission. John knows the local church well, having served over the years as a board member, treasurer and pastor. He will be speaking today on the topic of Faith and Charity in a Regulatory World.



**Mervyn F. White** –A partner with Carters, Mr. 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<sup>TM</sup> Seminar* and guest speaker for organizations such as Canadian Fundraiser, the Association of Fundraising Professionals, and the Christian Legal Intervention Academy.



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