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Editor: Terrance S. Carter

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

## NOVEMBER 2007 ISSUE

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*Charities Legislation & Commentary*, 2008 Edition Recently Published

### 2008 Annual *Church & Charity Law* Seminar (Ottawa Region)

Hosted by Carters Professional Corporation in Nepean, Ontario.

**Wednesday, February 6, 2008.**

Will be held at Arlington Woods Free Methodist Church in Nepean. More details available soon.

**Get on Our Mailing List:** To automatically receive the free monthly *Charity Law Update*, send an email to [info@carters.ca](mailto: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**

### **2007 Annual Church & Charity Law™ Seminar Materials are Now Available**

*Recent Developments in the Law, Toronto, Ontario, Wednesday, November 7, 2007.*

The 2007 Annual Church & Charity Law™ Seminar hosted by Carters Professional Corporation in Toronto on November 7, 2007, was sold out and attended by more than 600 members from 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/chrchlaw/2007/handout.pdf>

#### **Highlights in Charity Law: The Year in Review**

*Jacqueline M. Demczur, Carters Professional Corporation, Orangeville*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/jmd1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/jmd1107.pdf>

#### **Proactive Legal Audits: What They Are and How to Use Them**

*Terrance S. Carter, Carters Professional Corporation, Orangeville*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/tsc1107a.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/tsc1107a.pdf>

#### **Fair Play in Action - Towards Effective Discipline within the Church**

*Suzanne E. White, Carters Professional Corporation, Orangeville*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/sew1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/sew1107.pdf>

#### **Lessons Learned from Restructuring Within the Roman Catholic Church**

*Father Frank Morrissey, Adjunct Professor of Canon Law, Saint Paul University, Ottawa*

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/ffm1107.pdf>

#### **Donation Tax Shelters and Flow Through Shares**

*Karen J. Cooper, Carters Professional Corporation, Ottawa*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/kjc1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/kjc1107.pdf>

#### **New and Unusual Gifts for Churches & Charities**

*M. Elena Hoffstein, Fasken Martineau DuMoulin LLP, Toronto*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/meh1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/meh1107.pdf>

### **Planned Giving and Gift Acceptance Policies**

*Terrance S. Carter, Carters Professional Corporation, Orangeville*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/tsc1107b.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/tsc1107b.pdf>

### **Employee Safety and Ministry-Related Injury**

*Bruce W. Long and Jeremiah A. Eastman, Carters Professional Corporation*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/jaebw11107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/jaebw11107.pdf>

### **How to Prepare and Conduct Board and Members Meetings**

*Esther S.J. Oh, Carters Professional Corporation, Orangeville and Mississauga*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/eso1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/eso1107.pdf>

### **Faith and Charity in a Regulatory World**

*Rev. John Pellowe, Chief Executive Officer, Canadian Council of Christian Charities*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/rjp1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/rjp1107.pdf>

### **CRA Top Ten Compliance Issues**

*Terry de March, Director General, Charities Directorate, Canada Revenue Agency.*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2007/tdm1107.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2007/tdm1107.pdf>

## **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 have 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 third reading in the House of Commons on October 29, 2007, and received first reading the Senate on October 30, 2007. 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>.

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

*by Theresa L.M. Man.*

On November 13, 2007, a Notice of Ways and Means Motion was tabled in the House of Commons to amend the *Income Tax Act* in order to implement the remaining tax measures contained in the March 19, 2007 federal budget. The draft legislation has now been tabled as Bill C-28 and received first reading in the House of Commons on November 21, 2007. These proposed changes include 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. This draft legislation differs from the one that was released on October 2, 2007, taking into consideration submissions made to Finance during the consultation period following its release. Details of these new proposed changes will be reviewed in a *Charity Law Bulletin* in the near future. The legislative proposal is available on the Department of Finance's website at <http://www.fin.gc.ca/news07/07-087e.html>.

## **Application of New Intermediate Sanction by CRA - Notice of Suspension**

*by Karen J. Cooper and Kimberley A. Cunnington-Taylor.*

On November 29, 2007, CRA announced that it had issued a Notice of Suspension to International Charity Association Network (ICAN), a registered charity under the *Income Tax Act* (the "ITA"), for a period of one-year period, commencing November 28, 2007 (see CRA Issues Notice of Suspension to International Charity Association Network: <http://www.cra-arc.gc.ca/newsroom/releases/2007/nov/nr071129-e.html>). As a result of the 2004 Budget, the CRA was provided with new authority to impose intermediate sanctions, including suspension, on registered charities effective for taxation years beginning after March 22, 2004. The suspension of charitable status imposed upon ICAN appears to be the first sanction of this sort imposed by CRA since the introduction of the intermediate sanctions.

In this instance, the Notice of Suspension has been issued pursuant to subsection 188.2(3) of the ITA, which provides that a registered charity under suspension:

- may not issue official donation receipts for gifts it may receive,
- is no longer a qualified donee as defined by the ITA
- must, before accepting a gift, inform the donor that it has received a Notice of Suspension, that it is not a qualified donee, and that no official donation receipt may be issued for gifts received.

See *Charity Law Bulletin* 117 entitled “Guidelines for Applying the New Intermediate Sanctions for Charities,” available at [www.charitylawbulletin.ca](http://www.charitylawbulletin.ca), for a detailed discussion of CRA’s guidelines for the application of intermediate sanctions.

### **CRA releases new pamphlet on Gifts and Income Tax**

*by Karen J. Cooper and Kimberley A. Cunnington-Taylor.*

On November 9, 2007, Canada Revenue Agency (“CRA”) released an updated pamphlet on Gifts and Income Tax (P113(E) Rev. 07). The pamphlet sets out information about making gifts to charities and other “qualified donees” including gifts of land, buildings, stocks, bonds, oil paintings, stamp collections, antiques, coin sets, and other types of property. In addition, the pamphlet provides information about donation appraisals, receipts, capital gains and losses, and calculating a taxpayer’s donation limit. The revisions include changes to the *Income Tax Act* that have been announced but were not law at the time the pamphlet was printed, including changes to the capital gains treatment for donations to private foundations and changes to the term “prescribed stock exchange” which will be replaced in the *Income Tax Act* with the term “designated stock exchange”. The pamphlet can be found on CRA’s website at <http://www.cra-arc.gc.ca/E/pub/tg/p113/README.html>.

### **Charity Law Update - The Past Year in Review**

*Presented by Terrance S. Carter at The Law Society of Upper Canada's 10th Annual Estates and Trusts Summit in Toronto, Ontario, on November 5, 2007.*

The charitable sector in Canada has seen a number of important legislative, regulatory and common law developments during the last year which have significantly impacted how charities will operate both in Canada and abroad. The following article provides a brief summary of some of the more important of these developments, including recent changes under the *Income Tax Act*, new policies and publications from the Charities Directorate of the Canada Revenue Agency, select federal and provincial legislative issues affecting charities, as well as a selection of some of the more significant court decisions during the past year.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/article/charity/2007/tsc1105.pdf>

### **Canadian Privacy Legislation Requires Consent; U.S. Anti-Terrorism Legislation Takes Away Consent**

*by U. Shen Goh in Charity Law Bulletin No. 128, November 29, 2007.*

Statistics Canada indicates that there are more than 161,000 charitable and non-profit organizations currently operating in Canada. This includes hospitals, universities, private schools, food banks, environmental groups, day-care centres, sports clubs, places of worship, social justice groups, groups that raise funds and awareness for various diseases, etc. Collectively, the 161,000 charitable and non-profit organizations have revenues

totalling \$112 billion, \$8 billion of which come from individual donations. These organizations also draw upon two billion volunteer hours and 139 million memberships. The question is how do these organizations raise the funds and find the volunteers that are fundamental to their organizations' existence? Before any organization can call or mail an individual to solicit funds or volunteers, the organization will need to have access to the individual's personal contact information. This *Charity Law Bulletin* explains how Canadian privacy legislation requires consent to do so, how such consent may be lost through U.S. anti-terrorism legislation, and what Canadian charitable and non-profit organizations can do to protect their donors, supporters, members, employees, volunteers and themselves in this regard.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2007/chylb128.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2007/chylb128.htm>

## **CRA Initiates Public Education Campaign For Donors**

*by Kimberley A. LeBlanc.*

On November 19, 2007, the Canada Revenue Agency ("CRA") commenced a three week public education campaign aimed at donors. This initiative will be carried out through the publication of notices in over 75 daily newspapers across the country as well as in several Arabic, Chinese, Punjabi and Spanish publications. The public notices have been designed to assist those who contribute to registered charities by encouraging them to research the intended recipient of their donation and by informing them of the various resources produced by CRA. These resources include the pamphlet Information for Donors (RC4407) and the donor section of the CRA website, <http://www.cra.gc.ca/donors>, which contains the "CRA Charities Listings."

In addition to providing tips for donating wisely, and attempting to equip donors with tools to protect themselves from fraud, these public notices warn against participation in donation-related tax shelter schemes.

It appears that the goal of this initiative is not only to inform and aid in protecting the close to 5.8 million Canadians who made claims with respect to donations to registered charities on their 2006 income tax return, but also to continue to encourage charitable giving.

## **Lessons Learned From Restructuring Within The Roman Catholic Church**

*by Father Frank Morrissey, Saint Paul University, in Church Law Bulletin No. 20, November 7, 2007.*

Having been directly involved in a number of restructuring projects in the Catholic Church, both in Canada and in other countries, Father Morrissey draws some lessons from what he has learned in the process. These projects include the division and regrouping of parishes, the suppression of certain entities, and the amalgamation of apostolic works into one coherent system.

This *Church Law Bulletin* begins by looking at the various forms of restructuring that can be encountered, then considers some of the points to be taken into consideration before any actual project begins. Thirdly, it



looks at some of the conditions to be kept in mind for the governance of the new structures, and, lastly, what to do when the restructuring doesn't give the desired results.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/church/2007/chchlb20.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2007/chchlb20.htm>

***Charities Legislation & Commentary, 2008 Edition Recently Published***

*LexisNexis Butterworths. 2007. Co-Edited by Maria Elena Hoffstein, Terrance S. Carter and Professor Adam Parachin.*

There is no single statute that sets out all of the legislative requirements applicable to charities. Instead, these statutory provisions are set out in multiple federal and provincial statutes. Consequently, a pertinent statute or legislative amendment can all too easily be overlooked by those undertaking research in the area of charity law. Anyone who has carried out research in this field can attest to the fact that the statutory regime governing charities consists of numerous, complex and, in some cases, unexpected legislative requirements. Having regard to the complicated legislative context, the consolidation of statutes in the *Charities Legislation and Commentary, 2008 Edition*, aims to facilitate charity law research by setting out excerpts from, or in some cases the entire text of, key federal and Ontario statutes that apply to charities. The overall purpose of the consolidation is to assist those undertaking research in the area of charity law by painting as complete a portrait of the statutory regime as possible, notwithstanding the editorial decision to exclude certain statutes and regulations from the text of the consolidation where they deal with highly specialized subject matters, are only tangentially related to charities or are otherwise unlikely to arise with reoccurrence in charity law research.

The preface to this resource book is now available on our website to download and preview at the link below.

The new 2008 edition of *Charities Legislation & Commentary*, with legislation effective as of September 22, 2007, is also available for purchase at LexisNexis website, a link to which has been provided below.

**Read More:**

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

[Buy the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=1471>

## **IN THE PRESS**

**Supreme Court of Canada Confirms the Common Law With Respect To Charity and Sports Organizations** by Karen J. Cooper and Terrance Carter.

*International Journal of Civil Society Law, Vol. V, Iss. IV, 20, October 2007.*

[Link] <http://www.iccsl.org/pubs/07-10-IJCSL.pdf>

**Canadian Fundraiser eNews** included a link to *Charity Law Bulletin* No. 126 entitled “Supreme Court of Canada Confirms the Common Law With Respect To Charity and Sports Organizations” by Karen J. Cooper and Terrance S. Carter.

*Canadian FundRaiser, Vol. 17 No. 21, November 15, 2007.*

[Link] [http://www.canadianfundraiser.com/Newsletter/issue\\_viewer.asp?Issue\\_ID=171](http://www.canadianfundraiser.com/Newsletter/issue_viewer.asp?Issue_ID=171)

**NEW Charities Legislation & Commentary, 2008 Edition**, co-edited by Maria Elena Hoffstein, Terrance S. Carter and Adam M. Parachin, is now available from LexisNexis Butterworths.

[Link] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=1471>

## **RECENT EVENTS AND PRESENTATION MATERIALS**

**The 2007 Annual Church & Charity Law Seminar** was held on Wednesday, November 7, 2007, at the Young-Nak Korean Presbyterian Church of Toronto, with several guest speakers. 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/2007/index.html>.

**Charity Law Update – The Past Year in Review** was presented by Terrance S. Carter at The Law Society of Upper Canada’s 10th Annual Estates and Trusts Summit being held in Toronto, Ontario, on November 5, 2007.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc1105.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc1105.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2007/tsc1105.pdf>

**The Association of Fundraising Professionals (AFP) Greater Toronto Chapter’s Congress 2007**, held in Toronto, Ontario, included the following presentations on November 14, 2007:

“Corporate Giving, A Going Concern” by Terrance S. Carter and Theresa L.M. Man; and

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsctlm1114.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsctlm1114.pdf>

“Donor Rights & Remedies” by M. Elena Hoffstein and Terrance S. Carter.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tscmeh1114.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tscmeh1114.pdf>

**Where it all Starts: Governance and Fiduciary Risk** is a three part talk presented by Terrance S. Carter at The John McIninch Foundation Symposium held in Toronto, Ontario, on November 23, 2007.

Part I - The Legal Duties of Directors and Officers of Charities and Not-for-Profits;

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123a.pdf>

[Summary] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123sa.pdf>



Part II - Due Diligence in Avoiding Liability for Directors and Officers of Charities and Not-for-Profits;

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123b.pdf>

[Summary] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123sb.pdf>

and Part III - Compliance Issues for Charities and Not-for-Profits: A Pro-active Approach.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123c.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc1123c.pdf>

**Directors' and Officers' Liability: The Essentials and Beyond for Your Nonprofit** was presented by Terrance S. Carter for a workshop hosted by Canadian Fundraiser in Toronto, Ontario, on November 28, 2007.

## **UPCOMING EVENTS AND PRESENTATIONS**

**Institute of Chartered Accountants** will be hosting a workshop in Markham, Ontario, on December 12, 2007, which will include the following presentations:

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

SOLD OUT: Details [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=21302158](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21302158).

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

SOLD OUT: Details [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=23302158](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23302158).

**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).

**The 2008 Annual Church & Charity Law™ Seminar (Ottawa Region)** will be held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Wednesday, February 6, 2008. Registration and speaker details will be available soon.

**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.antiterrorism.ca](http://www.antiterrorism.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.



**Terry DeMarch** - Terry de March is currently the Director General, Charities Directorate with the Canada Revenue Agency, responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Immediately prior to assuming this position, Terry was the Director, Policy, Planning and Legislation within the same Directorate responsible for all federal policy relating to the federal regulation of Canadian charities, as well as public education and work with provinces, territories and other external partners and stakeholders on charity regulatory matters.



**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.



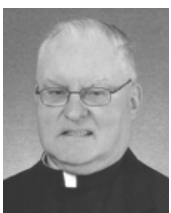
**Kimberley A. LeBlanc** - Kimberley graduated from Osgoode Hall Law School, and is articling with Carters. Kim has participated in a number of volunteer programs, including Best Buddies Canada, the Canada Revenue Agency's Community Volunteer Income Tax Program at Queen's University, and ARCH: A Legal 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™* 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*.



**Father Frank Morrissey** – Father Morrissey is an Adjunct Professor of Canon Law at Saint Paul University in Ottawa, Ontario. He was born in Charlottetown, PEI, and ordained to the priesthood for the Missionary Oblates of Mary Immaculate, Ottawa, in September 1961. He studies at the University of Ottawa and at Saint Paul University, and has eleven degrees in all, including a Ph.D. and a Doctorate in Canon Law. He has authored some 300 articles in the area of Canon Law, Church Finances, Canadian Church History, Catholic Healthcare, and related subjects.



**Esther S.J. Oh** – Practices primarily in charity and not-for-profit law. Ms. Oh is also a frequent contributor to [www.charitylaw.ca](http://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. Ms. Oh's volunteer experience includes formerly serving as director and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.



**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.



**Suzanne E. White** – Ms. White practices at Carters in the areas of personal injury, corporate / commercial, defamation and estate litigation, in addition to the area of church disputes and obtaining provincial denominational recognition. Ms. White graduated from the Faculty of Law at the University of Windsor in 2003 where she was a Student Editor at the Canadian American Research Centre for Law and Policy. She is a frequent contributor to [www.charitylaw.ca](http://www.charitylaw.ca) and has been published in the *Canadian Journal of Law and Technology* and the forthcoming 22nd edition of *ADR & the Law*.

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