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OCTOBER 2008

Editor: Terrance S. Carter

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

## OCTOBER 2008 ISSUE

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Charities Legislation & Commentary, 2009 Edition Now Available

Updated Legal Risk Management Checklists for Charities and Not-for-Profit Organizations

**Early Bird Registration Rate ends on October 30, 2008!**

### **2008 Annual Church & Charity Law Seminar**

Hosted by Carters Professional Corporation in Toronto, Ontario.

**Thursday, November 6, 2008.**

Register online at <http://www.carters.ca/pub/seminar/chrchlaw/2008/brochure.htm>.

**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**

### **Lobbyist Registration Legislation: Impact on Ontario Charities and Non-Profit Organizations**

*by Jane Burke-Robertson, assisted by Edudzi Ofori, in Charity Law Bulletin No. 147, October 24, 2008.*

Lobbyist registration legislation has been in place in Canada since the passage of federal lobbyist registration legislation some twenty years ago. The *Lobbyist Registration Act* (“Federal LRA”) was the first Canadian legislation to govern the conduct of lobbyists by requiring them to register and file reports to a lobbyist registry. Ontario was the first Canadian province to regulate lobbying activity and the *Lobbyist Registration Act*, (“Ontario LRA”) was enacted in 1998 with similar provisions and registration requirements to the Federal LRA. Many other provinces have since followed suit and enacted similar legislation.

The *Federal Accountability Act* (“FAA”) was enacted in December 2006 in an effort to improve the transparency of lobbying and the accountability of government decision-making. The FAA both amended and renamed the Federal LRA and on July 2, 2008, the *Lobbying Act* (“Federal LA”) and its accompanying regulations came into force, bringing some new accountability and transparency rules for lobbyists.

Many charities and non-profit organizations operating in Ontario are involved in lobbying as a part of their activities. Some of these organizations are either unaware of the existence of lobbyist registration legislation or are uncertain of its application to them in the conduct of their programs. This *Charity Law Bulletin* will provide an overview of the Ontario and Federal lobbyist legislation and highlight its significance for charities and not-for-profit organizations in Ontario. This Bulletin will not review the boundaries of permissible political activity by charities or the restrictions on charities in this regard under the *Income Tax Act* (Canada).

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb147.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb147.htm>

### **Canadian Registered Charities: Business Activities and Social Enterprise – Thinking Outside the Box**

*by Terrance S. Carter, B.A., LL.B., and Theresa L.M. Man, M.Mus., LL.B., LL.M., for New York University’s National Centre on Philanthropy and the Law Annual Conference, October 24, 2008.*

Over the past two decades, there has been a rapid global development in the area of social enterprise. As a result, governments have taken steps in enacting legislation to encourage the continued development of social enterprise. For example, in 2005, the United Kingdom enacted a new legislative framework to

enable the creation of a new type of company for social enterprises known as the “Community Interest Company” or “CIC.” At the time of writing this paper, there are 2097 registered CICs in the United Kingdom. In the United States, the State of Vermont passed legislation on April 30, 2008 that enables the creation of a new type of legal entity called the “Low-Profit Limited Liability Company” or “L3C.” Similar legislation to enable the creation of L3Cs in the State of North Carolina has also been proposed.

In Canada, there has also been a rise in the interest in developing social enterprise. However, until recently, there had not been any coordinated focus on issues involving social enterprises in Canada. This paper reviews the current Canadian regime regulating business activities of charities, the driving force behind the various players in social enterprise that would need to be addressed, what lessons may be learned from the American and British development of hybrid entities for social enterprise entities, and considerations that would need to be addressed when developing a solution for Canada.

**Read More:**

[PDF] <http://www.carters.ca/pub/article/charity/2008/tsc1024.pdf>

**Revised CRA Forms**

*By Theresa L.M. Man, M.Mus., LL.B., LL.M.*

On October 18, 2008, Canada Revenue Agency released two revised forms (Form T2095 E (08) and Form T2094 E (08)) that charities should be aware of.

Form T2095 E is an application for registered charities to request a re-designation of their charitable status. The revised form is primarily the same as the previous version of the form, except that it indicates that the designation of a charity depends on its board structure, sources of funding and mode of operations. The revised form also clarifies that there are three types of designation for reregistered charities, namely charitable organization, public foundation and private foundation. The revised form is available on Canada Revenue Agency’s website at <http://www.cra-arc.gc.ca/E/pbg/tf/t2095/t2095-08e.pdf>.

Form T2094 E is an application for registered charities to request a reduced disbursement quota pursuant to subsection 149.1(5) of the *Income Tax Act*. The purpose of this alleviating provision is to allow a charity to correct a deficiency in meeting its disbursement quota, when such a deficiency is the direct result of special circumstances beyond the charity’s control that are specific and not general in nature. The revised form is also primarily the same as the previous version of the form, except that it indicates that the applicant charity must file the subsequent year’s T3010 return before applying for the disbursement quota reduction. The revised form is available on Canada Revenue Agency’s website at <http://www.cra-arc.gc.ca/E/pbg/tf/t2094/t2094-08e.pdf>.

## **Do-Not-Call List, Telemarketing Rules in Effect**

*by Nancy E. Claridge, B.A., M.A., LL.B.*

As discussed in the July/August 2008 Charity Law Update, the Canadian Radio-television and Telecommunications Commission (“CRTC”) launched Canada’s National Do-Not-Call List (“National DNC List”) and the new Telemarketing Rules on September 30, 2008. Registered charities are among a select list of organizations exempted from the National DNC List, but they must still comply with the Telemarketing Rules, which include a requirement to maintain their own do-not-call list. Like all other entities that may use telemarketing, registered charities must still register with, and provide information to the National DNC List operator (Bell Canada), pay applicable fees that may be charged by the Complaints Investigator, and maintain records on registration and payment. Both consumers and telemarketers may go to the National Do Not Call List website (<https://www.lnnte-dncl.gc.ca/index-eng>) to register and obtain additional information.

## **Update on CRA Draft Fundraising Policy**

*by Theresa L.M. Man, M.Mus., LL.B., LL.M.*

Canada Revenue Agency released a proposed policy on fundraising on March 31, 2008 and a 30-page background information document on the policy on June 26, 2008. The policy was developed in response to a growing demand from the media and the general public for more accountability from charities on their fundraising activities. On October 16, 2008, CRA announced the close of the consultation period for the draft policy. CRA will review the feedback received and will release changes to the public in the next few months. For more information on the proposed policy, see *Charity Law Bulletin* No.142 on our website at <http://www.carters.ca/pub/bulletin/charity/2008/chylb142.pdf>.

## **Conflict of Interest Claim Against Watch Tower Lawyers “No Real Chance of Success”**

*by Esther S.J. Oh, B.A., LL.B. and Nancy E. Claridge, B.A., M.A., LL.B.*

The Alberta Court of Queen’s Bench has summarily dismissed a conflict of interest claim against lawyers who act for the Watch Tower Bible & Tract Society of Canada, which oversees the Jehovah’s Witness community in Canada (the “Watch Tower Lawyers”). In the *Hughes Estate v. Hughes* decision, the father, who was appointed the administrator *ad litem* for his deceased daughter’s estate, commenced an action against the Watch Tower Lawyers who advised the daughter (“Bethany”) and her mother in relation to child welfare proceedings that were commenced to require the 16-year-old leukemia patient to undergo blood transfusions in contravention of her religious beliefs. The claim suggested that the Watch Tower Lawyers were incapable of advising their clients objectively because as practicing Jehovah’s Witnesses, they too were bound by the religious teachings. The claim also alleged the Watch

Tower Lawyers participated in misrepresentation and deceit that caused the daughter to refuse blood transfusions, which contributed to her death.

In summarily dismissing the conflict of interest claim, the court noted that the daughter had received independent legal advice from other lawyers who were not Jehovah's Witnesses and that she was also found to have been competent to give instructions based on an understanding of her medical condition, possible treatments and outcomes of such treatments. With respect to the second claim, the court found that based on the facts there was no misrepresentation and deceit involved with the advice given to Bethany concerning treatment options available to her. The court concluded that "it is abundantly clear to me on the evidence that Bethany refused blood transfusions out of a deep and abiding conviction that these were contrary to the teachings of her faith."

In its concluding comments, the court stated "Implicit in all of Mr. Hughes' Claim on behalf of his daughter's estate is that her church and her family ... created in Bethany a belief system which precluded her from accepting recommended medical advice to receive blood transfusions, even where they were necessary to save her life. ... The assertion seems to be that these teachings were misguided in some way and as a result of those teachings, Bethany developed a conscience which prevented her from responding positively to the medical advice she received." The court also stated, "As the Court of Appeal said, the objective validity of religious beliefs cannot be an issue in this litigation, or any other litigation. Providing religious beliefs are sincerely held, they are protected under the Charter of Rights. Each of us has the right to our belief and to expose and teach our children accordingly." In making those comments, the court in the *Hughes* case referred to the Supreme Court of Canada's statements in the *Syndicat Northcrest v. Amselem*.

## **Recent Convictions Under Canada's Anti-Terrorism Laws**

*by Pamela Shin, B.A., LL.B., and Sean S. Carter, B.A., LL.B.*

On September 25, 2008, the Ontario Superior Court of Justice, in *R. v. Y.(N.)*, 2008 WL 4573200 (Ont. S.C.J.), 2008 Carswell Ont 5964, delivered a verdict convicting an unnamed accused (N.Y.) of being involved with terrorist activities contrary to Canada's anti-terrorism provisions adopted in 2001. N.Y. was arrested on June 3, 2006, along with 14 adults and three youths. N.Y. was charged with knowingly participating in or contributing to the activity of a terrorist group between March 1, 2005 and June 2, 2006, contrary to section 83.18 of the *Criminal Code*. In addition, on October 29, 2008, Justice Rutherford of the Ontario Superior Court of Justice convicted Mohammad Momin Khawaja of breaching several anti-terrorism provisions of the *Criminal Code*. Mr. Khawaja previously challenged and had struck down a portion of the definition of "terrorist activity" in the *Criminal Code*. For further information on this case, see *Anti-terrorism and Charity Alert No. 11*.

A summary of these recent convictions and their significance for charities and not-for-profit organizations will be discussed in a forthcoming *Anti-Terrorism and Charity Law Alert*. For more anti-terrorism law resources, reference should be made to <http://www.antiterrorismlaw.ca>.

### **New identification and verification requirements for Ontario lawyers**

*by Nancy E. Claridge, B.A., M.A., LL.B.*

The Law Society of Upper Canada, the body that governs lawyers and paralegals in Ontario, has established rigorous new client identification and verification requirements to assist in preventing potential fraudulent or criminal activities. Charities and not-for-profit organizations, as well as individuals, should be aware that effective October 31, 2008, lawyers (and paralegals) will be required to obtain certain client identification information when the lawyer is retained to provide professional services. This includes such information as the client's name, address, telephone number and occupation. Clients that are organizations will need to provide their business identification number, place of incorporation, general type of business and the identity of those individuals that are permitted to provide instruction to the lawyer. Lawyers will need to verify the identity of their clients if the lawyer receives, pays or transfers funds on behalf of the client, subject to certain exceptions. Verification will include obtaining and retaining reliable, independent source documents, data or information, i.e. driver's license, passports, etc. If there are no face-to-face meetings between the lawyer and client, the lawyer will be required to obtain an attestation as to the client's identity. These new rules will apply to existing clients, but only in relation to new matters commenced after October 31, 2008.

### **Charities Legislation & Commentary, 2009 Edition Now Available**

*LexisNexis Butterworths. 2008. Co-authored by Terrance S. Carter, B.A., LL.B., Maria Elena Hoffstein, B.A., M.A., LL.B. & Adam M. Parachin, B.A., LL.B., LL.M.*

The purpose of the 2009 consolidation is to assist those undertaking research in the area of charity law. Anyone who has undertaken 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. There is no single statute that sets out all of the legislative requirements applicable to charities. The statutory provisions applicable to charities are instead set out in multiple federal and provincial statutes. The consequence is that an applicable statute or legislative amendment can all too easily be overlooked.

This consolidation aims to facilitate charity law research by setting out excerpts from or the entire text of the key federal and Ontario statutes that apply to charities.

#### **Read More:**

[Preview the full Commentary] <http://www.carters.ca/pub/book/2008/CL09preface.pdf>

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

## Updated Legal Risk Management Checklists for Charities and Not-for-Profit Organizations

by Terrance S. Carter and Jacqueline M. Demczur, Updated October 2008.

The *Legal Risk Management Checklist for Charities* and *Legal Risk Management Checklist for Not-for-Profit Organizations*, available free of charge through our websites, have been updated as of October 2008. In this regard, the operations of charities and not-for-profit organizations have become complex, and the possibility of litigation against charities and not-for-profit organizations occurring as a result of their operation is significant. The exposure of charities and not-for-profit organizations to liability goes further than the loss of assets and/or the insolvency or winding up of the organization. Directors of such organizations may also personally face legal actions against themselves by donors, members, third parties and governmental authorities for breach of their fiduciary duties or even breach of trust in failing to adequately protect or apply the assets of the organization. Given the increased risks to both the organizations and their directors, there is an increasing need to protect assets from lawsuits and creditors on a pro-active basis.

The purpose of this updated legal risk management checklist is to provide a brief outline of some of the more important issues that directors and/or executive staff of organizations, whether incorporated or not, may need to consider in ensuring due diligence in the operation of the organization, as well as an overview of liability exposure faced by charities and not-for-profit organizations in Canada and some of the steps that can be taken to protect these organizations against such risks. As it is impossible to adequately address all aspects of liabilities faced by charities and not-for-profit organizations, and the pro-active steps which should be taken to protect against such risks, these checklists provide only a general overview of the many considerations that charities and not-for-profit organizations and their boards of directors may need to be aware of to both identify and manage legal risks.

### Read More:

[Charity Checklist PDF] <http://www.carters.ca/pub/checklst/charity.pdf>

[Not-for-Profit Checklist PDF] <http://www.carters.ca/pub/checklst/nonprofit.pdf>

## Carters is Pleased to Announce the Addition of a New Charity, Employment and Risk Management Lawyer

**Barry W. Kwasniewski, B.B.A., LL.B.** – Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry has also been retained by various law firms to provide legal opinions pertaining to matters arising in insurance and other litigation matters. Barry is available to provide counsel in our Ottawa office in the areas of employment law, charity related litigation, and risk management. He can be contacted at 866-388-9596 x224 or by email at [bwk@carters.ca](mailto:bwk@carters.ca).



## **IN THE PRESS**

**Constitutional Jurisdiction Over Charities** by Donald J. Bourgeois.

*Charitable Thoughts, Volume 12, No2, October 2008.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v12n2.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v12n2.aspx)

**Human Rights Regime Change in Ontario: What Charities Should Know** by Terrance S. Carter and Pamela Shin.

*Charitable Thoughts, Volume 12, No2, October 2008.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v12n2.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v12n2.aspx)

**Canada Revenue Agency Notes** by Karen J. Cooper.

*Charitable Thoughts, Volume 12, No2, October 2008.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v12n2.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v12n2.aspx)

**Inside Internal Control**, a newsletter published by First Reference Inc., references *Charity Law Bulletin* No. 144 on the new Ontario human rights law and its impact on NPOs entitled “Human Rights Regime Change in Ontario: What Charities Should Know” by Terrance S. Carter and Pamela Shin.

*Inside Internal Control, Vol. 1, Iss. 9, October 2008.*

[Link] [http://www.firstreference.com/past\\_icl/vol1\\_issue9.html](http://www.firstreference.com/past_icl/vol1_issue9.html)

**Canadian Land Trust Alliance Newsletter** includes [www.charitylaw.ca](http://www.charitylaw.ca) among its listing of useful websites.

*CLTA Newsletter, October 21, 2008.*

[Link] <http://www.clta.ca/>

**Financial-bailout rejection by Congress poses new concerns** by Mark Pattison includes comments from Terrance Carter concerning the effect of the U.S. market trouble on Canadian churches and charities.

*Catholic News Service, October 2, 2008.*

[Link] <http://www.catholicnews.com/data/stories/cns/0804971.htm>

**2008 Church & Charity Law Seminar: A Continued Tradition of Service** provides readers with a review of past seminars and what to expect of this year’s seminar.

*Evangelical Christian Magazine, October/November 2008.*

[Link] [http://www.evangelicalchristian.ca/online\\_2008\\_10](http://www.evangelicalchristian.ca/online_2008_10)

**Bill C-62: changes afoot for federal non-profit corporations** by Jane Burke-Robertson.

*Bar-Ex News, 26 September 2008, Bar-Ex.com.*

[Link] [https://www.bar-ex.com/barex/appmanager/bx/on?nfpb=true&pageLabel=newsResources\\_article&articleId=ar2001074](https://www.bar-ex.com/barex/appmanager/bx/on?nfpb=true&pageLabel=newsResources_article&articleId=ar2001074)



## **RECENT EVENTS AND PRESENTATION MATERIALS**

**Ontario Land Trust Alliance (OLTA) Gathering & Carolinian Canada Conference 2008 (London)**, hosted by the Canadian Institute of Chartered Accountants (CICA), was held in Toronto, Ontario, and included a session on October 24, 2008, by Karen J. Cooper entitled “Recent Tax Changes and How They Affect Your Land Trust.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/kjc1024.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjc1024.pdf>

**New York University School of Law National Center on Philanthropy and the Law 20<sup>th</sup> Annual Conference** was held in New York and included a session on October 24, 2008, entitled “Comparative Panel: A View of Other Landscapes” in which Terrance S. Carter participated as a panellist and provided a paper entitled “Canadian Registered Charities: Business Activities and Social Enterprise - Thinking Outside the Box.”

[PDF] <http://www.carters.ca/pub/article/charity/2008/tsc1024.pdf>

**Advancing Religion as a Head of Charity: What Are the Boundaries?** was presented by Terrance S. Carter for the University of Ottawa Law School course "Introduction to the Law of Charities and Non-Profit Organizations" on October 6, 2008.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc1006.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc1006.pdf>

**The Association of Treasurers of Religious Institutes 21st Annual General Conference** was held in Saskatoon, Saskatchewan, and included a presentation by Karen J. Cooper entitled “CRA’s Top Ten Audit Issues” on September 28, 2008.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/kjc0928.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjc0928.pdf>

## **UPCOMING EVENTS AND PRESENTATIONS**

**The 2008 Annual Church & Charity Law<sup>TM</sup> Seminar** will be held on Thursday, November 6, 2008 at the Young-Nak Korean Presbyterian Church of Toronto. Register by October 30, 2008, to take advantage of the early bird rate.

Register online at <http://www.carters.ca/pub/seminar/chrchlaw/2008/brochure.htm>.

**Ontario Society for the Prevention of Cruelty to Animals (OSPCA)** is hosting a session on November 19, 2008, with Terrance S. Carter presenting “Directors and Officers Liability: The Essentials and Beyond for Charities and Not-for-Profits.”

**Institute of Chartered Accountants** is hosting a professional development session in Toronto, Ontario, on November 20, 2008, with Terrance S. Carter presenting “Directors and Officers Liability: The Essentials and Beyond.”

Register online at [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=21301289](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21301289).

**Institute of Chartered Accountants** is hosting a professional development session in Toronto, Ontario, on November 20, 2008, with Terrance S. Carter and Theresa L.M. Man presenting “Current Issues Under the *Income Tax Act* Affecting Charities.”

Register online at [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=23301289](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23301289).

**Institute of Chartered Accountants** is hosting a professional development session in Toronto, Ontario, on November 26, 2008, with Karen J. Cooper presenting “CRA Tax Litigation.”

Register online at [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=13103269](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=13103269).

**AFP Audio-Conference Series – Top Issues for Canadian Fundraisers** will include a session entitled “Planned Giving and Gift Acceptance Issues and Policies for Canadian Fundraisers” by Terrance S. Carter and Theresa L.M. Man on December 3, 2008.

[https://afp.bostonconferencing.com/index.php?main\\_page=index&cPath=2\\_24&zenid=d285232361370982185d02ff7b173036](https://afp.bostonconferencing.com/index.php?main_page=index&cPath=2_24&zenid=d285232361370982185d02ff7b173036).

**Canadian Association of Gift Planners Niagara/Golden Horseshoe Local Roundtable** being held in Burlington, Ontario, on December 9, 2008, will include a talk by Theresa L.M. Man entitled “Getting Cold Yet? Hot Policies for Hot Gifts.”

Details available at [http://www.cagp-acpdp.org/en/roundtable/ontario/on\\_hamilton.aspx](http://www.cagp-acpdp.org/en/roundtable/ontario/on_hamilton.aspx).

**Institute of Chartered Accountants** is hosting a professional development session in Toronto, Ontario, on December 9, 2008, with Karen J. Cooper presenting “Directors and Officers Liability: The Essentials and Beyond.”

Register online at [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=21302129](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21302129).

**Institute of Chartered Accountants** is hosting a professional development session in Toronto, Ontario, on December 9, 2008, with Karen J. Cooper presenting “Current Issues Under the *Income Tax Act* Affecting Charities.”

Register online at [https://ebusiness.icao.on.ca/pd/pdCourseFilter\\_Detail.aspx?coursecode=23302129](https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23302129).

## CONTRIBUTORS

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Assistant Editor: Nancy E. Claridge



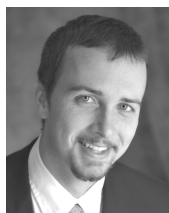
**Donald J. Bourgeois** – Counsel to Carters in the area of charity and not-for-profit law, governance and fundraising, Mr. Bourgeois is author of *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, the *Charities and Not-for-Profit Fundraising Handbook*, *Charities and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



**Jane Burke-Robertson** – A partner with Carters' Ottawa office, Jane practices in the area of charity and not-for-profit law and has been ranked by *Lexpert* and *The Best Lawyers in Canada* as a leader in her field. She is co-author of *Non-Share Capital Corporations* published by Carswell, and a contributor to Industry Canada's *Primer for Directors of Not-for-Profit Corporations*. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and recently taught an advanced seminar in this area at the Faculty of Law, University of Ottawa.



**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.



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



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



**Karen J. Cooper** – A partner with the firm, Ms. Cooper practices charity and not-for-profit law with an emphasis on tax issues at Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. Ms. Cooper also has considerable teaching experience, including as part-time professor at the University of Ottawa, Faculty of Common Law, and is a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada* (LexisNexis Butterworths).



**Jacqueline M. Demczur** – 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*.



**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. 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*.



**Edudzi Ofori** – Called to the Ontario Bar in 2008, Ms. Ofori joined Carters as an associate, after having articulated with a Tax and Charity law firm in Ottawa. A graduate of the Faculty of Law at the University of Ottawa, Ms. Ofori participated in a three-month internship program with *Canadian Lawyers Abroad* reviewing prisoner's rights and other human rights issues in Ghana, and also worked with the Charities Directorate of the Canada Revenue Agency as a student researcher.



**Esther S.J. Oh** – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carter's Mississauga office. Ms. Oh is 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<sup>TM</sup> 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.



**Pamela Shin** – A graduate of the University of Western Ontario Faculty of Law, Pamela was active in the client counselling, contract drafting, and mooted competitions, as well as a number of programs and clubs, including Pro Bono Students Canada, Negotiation/Mediation practice and the Christian Legal Fellowship executive council. Pamela was nominated by her peers at Western Law for the Malcolm J. McKinnon Award and was awarded the Gold Medal for achieving the highest GPA in her undergraduate degree program. Currently articling with Carters, Pamela also gained experience as a summer student at a management counsel labour and employment boutique in Toronto.

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