

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

APRIL 2010 ISSUE

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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

Bill C-470 Receives Second Reading

Terrance S. Carter.

Charity Law Bulletin No. 202 reported on Bill C-470, *An Act to amend the Income Tax Act (revocation of registration)*, a Private Members' Bill, which was introduced by Albina Guarnieri, MP for Mississauga East–Cooksville. On April 21, 2010, the Bill received second reading in the House of Commons and has been referred to the Finance Committee for review. Bill C-470 seeks to impose a salary cap of \$250,000 on any executive or employee of charitable organizations, as well as public and private foundations, failing which the Minister of Revenue will be able to exercise his or her discretion to revoke the charity's registered status. In addition, the Bill would require disclosure of the name, job title and compensation of the five employees receiving the highest compensation at a charity.

Bill C-470 was introduced without any previous consultation with the charitable sector, and as such, it is likely that many MPs may not be fully aware of the negative consequences it could have upon the sector. It is hoped that once Bill C-470 goes before the Finance Committee, representatives from the charitable sector will be able to inform members of the Committee about the challenges associated with it being passed into law. These include potential issues with regard to privacy laws as a result of requiring the disclosure of the names and salaries of the top five employees of a charity, as well as potential employment issues with regard to existing employees whose ongoing contracts may provide for compensation in excess of \$250,000. Given the relatively small budget of the vast majority of charities in Canada, the requirement to name the five employees receiving the highest compensation at a charity, with no reasonable *de minimis*, will result in the disclosure of the names and salaries of tens of thousands of employees of charities across Canada even though most of those employees may be receiving only very modest incomes. It is not clear how such widespread disclosure of employee compensation information would be of any meaningful benefit to either donors of a charity or the public at large.

Full details of Bill C-470 can be found online at:

<http://www2.parl.gc.ca/Sites/LOP/LEGISINFO/index.asp?Language=E&query=6906&Session=23&List=toctoc>.

For more information, see Terrance S. Carter in "Bill C-470 Proposes Salary Cap on Charities" in *Charity Law Bulletin* No. 202 (March 30, 2010) online at:

<http://www.carters.ca/pub/bulletin/charity/2010/chylb202.htm>.

CRA Investigators Lay Charges in Donation Tax Fraud Scheme

Karen J. Cooper.

Charges have been laid against three Victoria, British Columbia residents for offences relating to the alleged sale of more than \$7.6 million in inflated charitable donation receipts. CRA notes, in its news release, that “the *Income Tax Act* permits registered charities to issue tax receipts only for the amounts actually donated. Schemes that promise a tax receipt in excess of what a donor gives are usually fraudulent.” The alleged offences included donation receipts that had been issued by what were formerly registered charities, CanAfrica International Foundation and Canadian Foundation for Child Development. These charitable donation receipts were sold to more than 450 people at 10 to 17 percent of their face value, resulting in a tax credit greater than the purchase price. This tax fraud scheme was uncovered through investigations conducted by Project Trident, a CRA-wide enforcement project that is intended to help protect the tax-base by prosecuting key players in fraudulent tax schemes and reassessing related tax returns. The news release is available at: <http://www.cra-arc.gc.ca/nwsrm/cnvctns/bc/bc100408-eng.html>.

More information on Project Trident can be found at: <http://www.cra-arc.gc.ca/projecttrident/>.

CRA Revokes the Charitable Status of Two Charities and Suspends the Status of a Third

Theresa L.M. Man.

Revocations and suspensions at Canada Revenue Agency (CRA) have continued during the month of April, 2010, with the status of two health-related charities being revoked and the status of a third charity being suspended for a one year period.

Effective April 17, 2010, the charitable status of the Toronto charities Destiny Health and Wellness Foundation and Liberty Wellness Initiative was revoked. In letters issued to both these charities, CRA stated that the charities had operated for the non-charitable purpose of promoting tax shelter arrangements (both were involved with the Universal Donation Program and the Destiny Health and Wellness Foundation was involved with the Destiny Gifting Program as well) and for the private benefit of their directors and the tax shelter promoters; issued receipts for transactions that did not qualify as gifts; issued receipts that did not comply with the requirements under the *Income Tax Act* (the Act) and its Regulations; and had failed to meet their annual disbursement quota. CRA stated that Destiny Health and Wellness Foundation issued receipts in excess of \$42 million in 2005 and 2006, transferring a majority of which to another participating registered charity, and retaining only \$840,000 for its own activities. For Liberty Wellness Initiative, CRA stated that it issued nearly \$89 million in receipts between August 2004 and August 2006, for health care units that far exceeded their actual value (five times the participants’ cash contributions). The CRA news releases are available at <http://www.cra-arc.gc.ca/nwsrm/cnvctns/bc/bc100408-eng.html>.

arc.gc.ca/nwsrm/rlss/2010/m04/nr100419-eng.html and <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m04/nr100419b-eng.html>.

On April 13, 2010, CRA issued a Notice of Suspension to the International Relief Fund for the Afflicted and Needy-Canada (IRFAN-Canada), suspending it for one year beginning on April 13, 2010. CRA stated that the reasons for suspension were the failure of the charity to maintain proper books and records in Canada, to provide books and records for audit and examination, and to comply with a requirement to provide documents or information in accordance with section 231.2(1) of the *Income Tax Act*. The CRA news release is available at <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m04/nr100413c-eng.html>.

Tax Court of Canada Rules on the Fair Market Value of Gifts-In-Kind

Karen J. Cooper.

On March 18, 2010 the Tax Court of Canada (“TCC”) released its decision in *Lockie v. The Queen*, 2010 TCC 142. The appeal concerned the fair market value of items donated by the Appellant to In Kind Canada, a registered charity. The Appellant had participated in a donation program promoted by Charitable Enterprises Inc. (the “Program”). Through the Program, the Appellant purchased a large quantity of toothbrushes, gel pens and school packs from the promoters for \$2,850 and then donated these items to the charity. The Appellant then received a donation receipt from In Kind Canada in the amount of \$15,078.66. The Appellant also purchased a separate group of toothbrushes, pens and school packs from the promoter for \$3,800, which he transferred to his spouse. The spouse then donated the items to In Kind Canada and received a donation receipt in the amount of \$20,043. After claiming a donation tax credit in 2003, the Appellant was reassessed by CRA.

CRA’s position was that the Appellant was motivated by the attractive return on investment available through the Program and not by a donative intent, thereby vitiating the gift. The TCC found that the Appellant was motivated by the proposed return on his investment, but the donation still constituted a valid gift. The TCC also considered the proper method for determining the fair market value of the donated items and determined that the relevant market would be the market in which In Kind Canada would have acquired the products if the products had not been donated. The TCC found that the retail market was not the appropriate market to use in determining the fair market value of the donated items and reasoned that were In Kind Canada to acquire the products from someone other than the Appellant, it would acquire the products directly from the Program promoter. Therefore, the correct amount to be used as the fair market value of the products is the amount paid by the Appellant.

The donation at issue occurred prior to the introduction of proposed changes to the *Income Tax Act* concerning the determination of the fair market value of gifts-in-kind. As the items at issue in *Lockie*

were acquired as part of a tax shelter arrangement, under the proposed changes the fair market value of the items would be deemed to be the cost of the items to the Appellant.

The full text of the decision is available at:

<http://www.canlii.org/en/ca/tcc/doc/2010/2010tcc142/2010tcc142.html>.

CRA's Registered Charities Newsletter replaced by Charities Connection

Theresa L.M. Man.

On April 22, 2009, CRA released its first *Charities Connection: CRA News, Information, and Events Specific to Registered Charities* on a trial basis (available at <http://www.cra-arc.gc.ca/tx/chrts/cmmnctn/nwslttrs/cnnctn/cnnctn01-eng.html>.) This new publication is intended to be published up to 10 times a year to replace CRA's bi-annual *Registered Charities Newsletter*. The following is a summary of the contents of this first issue.

CRA reminds charities that they must operate within their charitable objects set out in their governing documents (e.g. constitution, letters patent, trust deed). CRA recommends that charities periodically review their governing documents, CRA's notification of charitable registration letter and other correspondence with CRA, and contact CRA if they operate outside of their objects. CRA also recommends that charities contact CRA before they undertake new activities/programs (by providing CRA with a detailed description of the new activities) to seek confirmation that the new activities are charitable and within their charitable objects. In the event that the new activities are outside the charities' current objects, CRA reminds charities that their objects would need to be revised to permit the new activities and recommends that charities provide CRA with draft new objects for pre-approval before they are formally changed.

CRA indicates that it has recently completed a review of Charities Information Letters and Charities Employee Speeches that are posted on CRA's website. The review found these documents to be infrequently accessed on the website and containing information duplicated elsewhere, out of date, or soon to be replaced by other CRA publications. As such, CRA will be removing these documents from its website in May 2010.

Lastly, CRA reminds charities to ensure information contained in their annual T3010B is accurate. Beginning April 1, 2010, CRA will notify charities when lines 4700 (total revenue) and 5100 (total expenditure) of the T3010B have been improperly completed. CRA notes that these lines are sometimes left blank, contain numbers that have been incorrectly transposed from financial statements, or contain mathematical errors. However, CRA indicated that charities will not be forced to re-file or correct the error unless they are advised otherwise.

Federal Court of Appeal Lacks Jurisdiction To Hear Charity's Appeal

Karen J. Cooper.

In *Israelite Church of Christ Canada v. The Queen*, the Federal Court of Appeal (“FCA”) granted the Minister of National Revenue’s motion to quash the appellant charity’s appeal. The Minister had issued a notice of intent to revoke the Appellant’s charitable registration. In response, the Appellant commenced an appeal in the FCA. The Minister brought a motion seeking to quash the appeal for want of jurisdiction. Paragraph 172(3)(a.1) of the *Income Tax Act* provides that an appeal to the FCA can only be brought after: (a) the Minister has confirmed the notice of intent to revoke; or (b) the Minister has not confirmed the notice within 90 days after service of a notice of objection by the charity. As neither pre-condition was met in this case, the FCA found that it did not have jurisdiction to hear the appeal. It is unclear from the decision whether the appellant failed to file a Notice of Objection in respect of the revocation or whether it failed to wait the 90 days prescribed in the Act.

The full text of the decision is available at:

<http://www.canlii.org/en/ca/fca/doc/2010/2010fca93/2010fca93.html>.

Ontario Government Introduces Bill that Proposes Salary Freezes

Terrance S. Carter.

On March 25, 2010, the Ontario Government introduced the *Public Sector Compensation Restraint to Protect Public Services Act* (“the Act”), which is Schedule 26 to Bill 16, *Creating the Foundation for Jobs and Growth Act*. The Act passed second reading in the Legislative Assembly on April 22, 2010 and has been referred to the Standing Committee on Finance and Economic Affairs.

If passed, the Act would freeze the compensation structures of non-bargaining political and Legislative Assembly staff for two years. Subject to certain exceptions, it would also freeze compensation plans for all non-bargaining employees in the broader public sector for two years, including the Ontario Public Service, hospitals, boards of health, schools, colleges, universities, Hydro One, Ontario Power Generation, and many other provincial agencies, boards, and commissions. The Act defines compensation as “all forms of payment, benefits and perquisites paid or provided, directly or indirectly, to or for the benefit of a person who performs duties and functions that entitle him or her to be paid, and includes discretionary payments.” Accordingly, this compensation freeze will have broad application throughout the charitable as well as the public sector in Ontario.

Additionally, the Act would apply to every employer that is an authority, board, commission, corporation, office or organization of persons that received at least \$1,000,000 in funding from the Government of Ontario in 2009 as determined for the purposes of the *Public Sector Salary Disclosure Act, 1996* or that does not carry on its activities for the purpose of gain or profit to its members or

shareholders. However, employees that are represented by certain organizations for the purposes of collectively bargaining the terms and conditions of their employment would be exempt from the salary freeze. These organizations include trade unions certified or recognized under the *Labour Relations Act, 1995*, organizations under the *Crown Employees Bargaining Act, 1993*, organizations designed to represent employees under the *Education Act*, and recognized associations under the *Police Services Act*. Section 4(2) of the Act contains a complete list of the exempt organizations.

Bill 16, which contains the Act, is available on the Legislative Assembly of Ontario's website at: http://www.ontla.on.ca/web/bills/bills_detail.do?locale=en&Intranet=&BillID=2292.

Employers Be Aware: New Ontario Law Will Increase Reporting Obligations Regarding Child Pornography

Barry W. Kwasniewski in *Charity Law Bulletin* No. 205, April 28, 2010.

The *Child Pornography Reporting Act, 2008*, S.O. 2008, c. 21, which received Royal Assent on December 10, 2008, amends Ontario's *Child and Family Services Act* to add several provisions related to the reporting of child pornography. The amendments will come into force when the Act is proclaimed, which has not yet occurred. The Ministry of Children and Youth Services is currently undertaking implementation activities to prepare for proclamation. The Ministry anticipates that the Act will be proclaimed within the next year. Charities and Not-for-Profits need to be aware of these amendments, as they will impact on their reporting obligations with respect to employees and others.

This *Charity Law Bulletin* reviews the Act and the resulting reporting requirements.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb205.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb205.htm>

The Parameters of Political Activities for Registered Charities

Jennifer M. Leddy Carter in *Charity Law Bulletin* No. 206, April 28, 2010.

The Policy Statement on Political Activities by the Canada Revenue Agency ("CRA Policy Statement") affirms that charities may communicate with the public, as well as elected representatives and public officials, on issues of social concern. The CRA Policy Statement also affirms that charities which participate in social policy debates must do so within certain parameters. In setting out the parameters, the Policy Statement draws distinctions between Charitable Purposes and Political Purposes; Charitable Activities and Political Activities; and Permitted Political Activities and Prohibited Political Activities.

As will be explained in this *Charity Law Bulletin*, everything that appears to be "political" is not necessarily political.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb206.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb206.htm>**Considerations in Drafting Investment Policies in Ontario**Terrance S. Carter in *Charity Law Bulletin* No. 207, April 29, 2010.

Charity Law Bulletin No. 192, which was posted on February 25, 2010, explained the various investment powers under the *Trustee Act* that apply to charities and not-for-profit organizations operating in Ontario, where such organizations hold monies in trust for charitable purposes. This *Charity Law Bulletin* addresses issues that can arise when a charity or not-for-profit organization in Ontario is considering drafting an investment policy in order to comply with the provisions of the *Trustee Act*, as well as providing some practical tips about what to include in an investment policy.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb207.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb207.htm>**Business Activities – Raising Revenue Through Business Activities Without Violating Legal Principles: Part 3**Donald J. Bourgeois in *Charity Law Bulletin* No. 204, April 27, 2010.

This is the third in a series reviewing business activities and legal principles for charitable and not-for-profit organizations in Canada. In *Charity Law Bulletin* No. 196, the issue was introduced and focussed on charitable organizations. The discussion was continued in *Charity Law Bulletin* No. 200 with an examination of Canada Revenue Agency's Guidance with respect to business activities. This *Charity Law Bulletin* will discuss business activities in context of not-for-profit organizations.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb204.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb204.htm>**Government of Ontario seeks a Stronger Partnership with Ontario Not-for-Profit Sector**

Esther S.J. Oh.

On April 22, 2010, the Ministry of Citizenship and Immigration, in partnership with the Ontario Trillium Foundation (a provincial agency that oversees the distribution of money to charities and other non-profits), announced as part of National Volunteer Week a plan to develop a comprehensive and long term strategic action plan for the Government of Ontario's partnership with the not-for-profit sector. The Provincial Government has indicated that it will undertake discussions with the not-for profit, as well as

private and public sectors concerning how to make the Provincial Government more responsive to the needs of not-for-profit and volunteer organizations.

The press release from the Provincial Government indicates that these discussions will include:

- Reviewing the structural and legislative framework within which Ontario's not-for-profit sector operates;
- Exploring how to better coordinate the government's approach to the sector; and
- Researching models of government-not-for-profit sector partnerships in other jurisdictions.

This encouraging development, along with the potential for a new legal framework for not-for-profit corporations anticipated in pending legislation to reform the Ontario *Corporations Act*, as well as the recent repeal of the *Charitable Gifts Act*, ensure that Ontario will continue to be an attractive jurisdiction for not-for-profit and charitable organizations to operate in.

The full press release can be found online at: <http://www.news.ontario.ca/mci/en/2010/04/building-a-strong-partnership-with-the-not-for-profit-sector.html>.

Aid/Watch Granted Leave to Appeal to Australia's High Court

Terrance S. Carter.

On March 12, 2010, the High Court of Australia granted Aid/Watch special leave to appeal the earlier decision of Australia's Federal Court that upheld the revocation of Aid/Watch's status as a charity. Aid/Watch is an organization that monitors Australia's international aid programs. In October 2006, the Australian Tax Office disqualified Aid/Watch as a charitable organization. Aid/Watch then appealed the decision to the Administrative Appeals Tribunal, which overturned the Australian Tax Office's decision. The Australian Tax Office appealed the decision to the Federal Court of Australia, which ruled in favour of the Australian Tax Office on September 23, 2009. The February 2010 *Charity Law Update* reported on the decision of the Federal Court of Australia, which decided that the main purpose of Aid/Watch was political because the "natural and probable" consequences of its activities would have an effect on public opinion, and therefore on government opinion. Accordingly, Aid/Watch did not qualify as a charitable organization.

This question will be addressed once again in the upcoming appeal. In the High Court decision of March 12, 2010, Justice Gummow indicated that the Court will look to decisions in Canada, the United Kingdom, and the United States for assistance. Justice Gummow specifically cites the Canadian Federal Court of Appeal case of *Action by Christians for the Abolition of Torture v. The Queen in Right of Canada*, where a charity lost its registration as a charity under the Canadian taxation system, as one that may be useful in the appeal.

The upcoming decision of the High Court of Australia may be a useful precedent in Canada for either the CRA or Canadian courts. A subsequent *Charity Law Update* will report on the outcome of the appeal.

The transcript of the hearing of the special leave application is available online at:

<http://www.austlii.edu.au/au/other/HCATrans/2010/58.html>.

United Kingdom's 2010 Budget May Facilitate Cross-Border Giving

Terrance S. Carter.

On March 24, 2010, the United Kingdom (“UK”) released its 2010 Budget Report, which will have significant impact for both charities and donors in the UK, and may result in an increase in cross-border giving. Currently in the UK, only UK charities are able to receive charitable tax exemptions and relief. Additionally, UK taxpayers can only obtain tax relief on donations to UK charities.

However, the 2010 Budget announced a number of changes to the law and processes relating to charity tax relief. Legislation will be introduced in Finance Bill 2010 to extend UK charitable tax reliefs to eligible charities and community amateur sports clubs based in the European Union (“EU”) member states and in the European Economic Area countries of Norway and Iceland. Organizations in the EU, Norway, or Iceland that want to receive UK tax relief can now apply to Her Majesty’s Revenue and Customs (“HMRC”), demonstrating that the organization is “charitable” under the law of England or Wales, that it is duly registered with the charities regulator in the home jurisdiction (i.e., the body must have an equivalent function to the Charity Commission or any similar regulator), and that it is supervised by “managers” (i.e., trustees, directors, and other persons with a management function) who are “fit and proper persons”. Although existing charities that are registered with HMRC do not have to apply on the new application form, all new UK charities and community amateur sports clubs will have to complete the new Form when registering for tax relief. Additionally, the definition of charity is being aligned across all charity tax reliefs and charity exemptions administered by HMRC.

For donors, these changes should result in simpler, more efficient cross-border giving. UK taxpayers who wish to donate internationally will be able to donate directly to a wider range of charities than they have in the past and may therefore be able to avoid having to donate through a UK intermediary in order to do so tax-efficiently. Given that what occurs in the UK often influences policy in Canada, it will be interesting to see if the UK initiative to expand cross-border giving leads to a similar initiative in Canada.

These changes will be introduced in UK Finance Bill 2010 and will generally have effect later in 2010-2011, subject to a commencement order. HMRC’s press release is available at:

<http://www.hmrc.gov.uk/budget2010/bn32.pdf>.

IN THE PRESS

Ontario Court of Appeal Confirms: 'Dependent Contractors' Entitled To Reasonable Notice of Termination by Barry Kwasniewski.

Employment Practices Risk Management Column, Imagine Canada, April 2010.

[Link] <http://nonprofitrisk.imaginecanada.ca/node/910>

Charitable Gifts of Conservation Easements: Lessons from the US Experience in Enhancing the Tax Incentive by Ellen Zweibel and Karen J. Cooper.

Canadian Tax Journal, Vol. 58, No. 1, 2010.

[PDF] http://www.carters.ca/news/2010/cdntaxjrn/ezkjc_v1.pdf

Good news for charities in federal budget by Karen J. Cooper and Terrance S. Carter.

Law Times, Volume 20, No 2, March 15, 2010.

[PDF] <http://www.carters.ca/news/2010/lwtms/kjctsc0315.pdf>

Business activities: raising revenue through business activities without violating legal principles by Donald J. Bourgeois.

Canadian Fundraising & Philanthropy eNews, Volume 20, No. 7, April 15, 2010.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=3286>

RECENT EVENTS AND PRESENTATIONS

Managing the Risk of Employee Liability for Charities and Nonprofits was presented by Barry W. Kwasniewski as part of a risk management seminar series hosted by Imagine Canada on April 26, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/bwk0426.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/bwk0426.pdf>

Social Planning Council of Peel Non-Profit Management 101 Training Modules included a presentation by Terrance S. Carter on Directors' and Officers' Liability: The Essentials and Beyond for Charities and Not-for-Profits in Brampton, Ontario, on April 20th, 2010.

“The Legal Duties of Directors and Officers of Charities and Not-for-Profits,”

[WEB] <http://www.carters.ca/pub/seminar/charity/2010/tsc0420a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0420a.pdf>

[Summary] <http://www.carters.ca/pub/article/charity/govset/A-duties.pdf>

“Due Diligence in Avoiding Risks for Directors and Officers of Charities and Not-for-Profits.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2010/tsc0420b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0420b.pdf>

[PDF] <http://www.carters.ca/pub/article/charity/govset/B-diligence.pdf>

Colliers International Breakfast Meeting at the Ontario Heritage Centre on March 31, 2010, included a presentation by Terrance S. Carter entitled “The Implications of the New CRA Fundraising Guidance on Charities.”

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0331.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0331.pdf>

UPCOMING EVENTS AND PRESENTATIONS

2010 National Charity Law Symposium being hosted by the Charity and Not-for-Profit Sections of the Canadian Bar Association and the Ontario Bar Association and co-chaired by Terrance S. Carter, in Toronto, Ontario, on April 30, 2010, will include the following:

“Environmental Issues Under the 4th Head of Charity” presented by Karen J. Cooper.

Details and online registration available at:

<http://www.softconference.com/oba/eventdetails.aspx?&isCLE=yes&code=10CHA0430J>.

Upcoming Imagine Canada Charity Tax Tuesdays presented by Carters lawyers:

May 4 - Applying for Charitable Status by Karen J. Cooper [French]

May 18 - Fundraising Activities and CRA Guidelines by Terrance S. Carter

Details soon available at <http://charitytax.imaginecanada.ca/demand-webinars>.

County of Carlton Law Association - 16th East Region Solicitors Conference 2010 being held in Montebello, Quebec, on May 7, 2010, will include a presentation by Jane Burke-Robertson entitled “Ins and Outs of the *Canada Not-for-Profit Corporations Act*.”

Details available at http://www.ccla-abcc.ca/uploadedFiles/Solicitors_Program.pdf

17th Annual National CAGP-ACPDP Conference being held in Edmonton, Alberta, May 12-14, 2010, will include the following presentations:

Managing Endowments in Difficult Economic Times by M. Elena Hoffstein of Fasken Martineau

Basis Tax Considerations in Gift Planning by Terrance Carter with Laura West of Fasken Martineau

Implications of Disbursement Quota Reform by Theresa L.M. Man, and

Navigating a CRA Audit and Living to Tell the Tale by Karen J. Cooper

More details at: <http://www.cagp-acpdp.org/uploads/pdf%20layout%205%20final%20w%20links.pdf>

Certified General Accountants of Ontario’s Not-for-Profit Symposium being held in Toronto, Ontario, on May 20, 2010, will include “Directors’ & Officers’ Liability – The Essentials and Beyond” presented by Karen J. Cooper.

Details and registration available at <http://www.cga-ontario.org/>.

2010 Church Protection Plus Risk Management Symposium hosted by Robertson Hall in Mississauga on May 27, 2010, will include a presentation by Bruce W. Long entitled “Criminal Charges and Regulation Offences.”

Details available at <http://www.robertsonhall.com/pdf/2010SYMPOSIUMBROCHURE.pdf>.

Owen Sound Regional Hospital Foundation Workshop for Professional Advisors on May 27, 2010, will include a presentation by Terrance S. Carter entitled “Implications of Disbursement Quota Reform.”
http://www.oshfoundation.ca/pages/news_events/Lunch%20&%20Learn%20poster%20May%2027%202010.pdf

Hamilton Law Association’s CLE Round Table Session on Charity Law will include a presentation by Terrance S. Carter entitled “Advising the Charitable Client” on June 2, 2010.
Details available at <http://www.hamiltonlaw.on.ca/upcoming.asp>.

Thoughts on Child Protection Policies: How to Make them Work for your Non-Profit or Charity will be presented by Esther S.J. Oh as part of a risk management seminar series hosted by Imagine Canada on June 7, 2010.
http://nonprofitrisk.imaginecanada.ca/files/insuranceinfo/en/publications/webinars_winter_2010.pdf

Healthcare Philanthropy: Check-Up 2010, hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP, is being held at The Estates of Sunnybrook in Toronto, Ontario, on June 10, 2010, and will include the following presentations:

- “Charity Law Update: The Year in Review” by M. Elena Hoffstein of Fasken Martineau;
- “What the Federal Budget Disbursement Quota Reform Will Mean to Your Charity” by Theresa L.M. Man of Carters;
- “The Practical Implications of CRA’s Fundraising Guidance: One Year Later” by Terrance S. Carter of Carters; and
- “The HST: The Impact on Charities and Not-for-Profits” by Paul V. Cassucio of Fasken Martineau.

Details and registration available at

<http://www.fasken.com/healthcare-philanthropy-check-up-2010-06-10-2010/>.

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



Terrance S. Carter –Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau DuMoulin LLP on charitable matters, is a member of the Technical Issues Group of Canada Revenue Agency’s (CRA) Charities Directorate representing the Canadian Bar Association (CBA), a past member of CRA’s Charity Advisory Committee, Chair of the National Charities 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.antiterrorism.ca, and a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2010).



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Jennifer M. Leddy – Ms. Leddy joined Carters’ Ottawa office to practice charity and not-for-profit law following a distinguished career in both private practice and public policy. Her experiences include acting as a legal and policy advisor to the Canadian Conference of Catholic Bishops; and working with the Charities Directorate of the Canada Revenue Agency on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.” Ms. Leddy was also a co-director of the Catholic Organization for Life and Family, and a member of the Joint Regulatory Table of the Voluntary Sector Initiative on the legislative and regulatory environment of the sector.



Theresa L.M. Man – A partner with Carters, Ms. 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 frequent speaker at the annual *Church & Charity Law*[™] Seminar, seminars hosted by the Canadian Bar Association and the Ontario Tax Foundation, Ms. 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*.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carters' Mississauga office. Ms. Oh is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*[™] Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law. 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.



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