

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

MARCH 2010 ISSUE

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RECENT PUBLICATIONS AND NEWS RELEASES

Significant Benefit for Charities in 2010 Federal Budget DQ Reform

Karen J. Cooper and Terrance S. Carter in *Charity Law Bulletin* No. 197, March 8, 2010.

A significant measure in the Federal Government's 2010 Budget that will find strong support from across the charitable sector in Canada is the provision eliminating the 80% disbursement quota for registered charities and increasing the exemption from the 3.5% disbursement quota (collectively referred to as the "DQ"). Over the years, the DQ has created an unnecessarily onerous administrative burden on registered charities that few charities and their staff have had the ability to comply with, let alone understand. These burdensome complexities include having to wrestle with complicated concepts of enduring property, ten year gifts, capital gains pools and inter-charity transfers. The 80% DQ was particularly difficult for small and rural charities to comply with because they tend to be more dependent on receipted income than large charities that often receive more of their income from non-receipted sources. Eliminating the 80% DQ will therefore be of particular help to small and rural charities, increased assistance for which has been a priority for the Canada Revenue Agency over the last few years.

This *Charity Law Bulletin* provides a summary of the DQ Reforms.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb197.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb197.htm>

Bill C-470 Proposes Salary Cap on Charities

Terrance S. Carter in *Charity Law Bulletin* No. 202, March 30, 2010.

On March 3, 2010, Bill C-470, *An Act to amend the Income Tax Act (revocation of registration)*, was introduced in the House of Commons as a Private Members' Bill by Albina Guarnieri, MP for Mississauga East – Cooksville. Bill C-470, which was debated during its second reading on March 15, 2010, seeks to impose a salary cap of \$250,000 for any executive or employee of charitable organizations, as well as public and private foundations. Bill C-470 has received support from the Liberal Party, the Bloc Québécois and the NDP. Impetus for Bill C-470 derives from reported news stories by the Canadian press on excessive salaries by a small percentage of charities. At the time of second reading of Bill C-470, Ms. Guarnieri cited an October 1, 2009 news story from the *Toronto Star*, in which it was reported that the former president of SickKids Foundation received 2.7 million dollars on leaving the organization. Ms. Guarnieri suggests that Bill C-470 can, "replace doubt and cynicism about the management of charities with the confidence that the personal financial sacrifice of donors is

managed by people who are paid well but not so well as to make a mockery of the concept of charity.” At the time of writing, Bill C-470 is still to be debated when the Bill returns before the House of Commons before being referred to a committee, so its outcome is uncertain. Nevertheless, Bill C-470 raises a number of important issues that may be of concern to some in the charitable sector.

This Charity Law Bulletin provides a summary of and commentary on Bill C-470.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb202.pdf>

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

Good News for Ontario Charities about Land Transfer Tax

Theresa L.M. Man.

On March 25, 2010, the Ontario Minister of Finance announced in the 2010 Ontario budget its intention to propose regulatory amendments to exempt certain transfers of land by registered charities from land transfer tax for transfers made after March 25, 2010.

In Ontario, land transfer tax is generally payable upon the registration of a conveyance or a disposition of a beneficial interest in land regardless of whether the disposition is registered. There are certain circumstances where the payment of the tax is exempt, e.g. certain transfers from an individual to their family business corporation, certain transfers between spouses, certain transfers from trustee to beneficial owner and vice versa, etc.

However, the difficulty arises where land is transferred from the trustees of an unincorporated charity to the corporate successor of the charity upon incorporation, with the successor charitable corporation assuming all of the liabilities of the unincorporated charity in relation to the property (e.g. the assumption of a mortgage or a building contract). Although the beneficial owner, being the charitable purpose, remains unchanged, the Ministry of Finance has recently taken the position that land transfer tax is exigible on such a transfer, based on the amount of liabilities assumed by the corporate successor.

Recognizing this difficulty, it is encouraging that the Ontario budget now proposes that transfers of land from trustees to a non-share capital corporation, or from one non-share capital corporation to another, would be exempt from land transfer tax, provided that the non-share capital corporation will be continuing the same charitable purpose for the same members and no consideration is paid, other than the assumption of any existing liabilities registered on the land. While the technical amendments have yet to be released, the proposal removes an unnecessary administrative deterrence for unincorporated charities that hold real property to pursue incorporation for various reasons (including asset protection and limited liabilities protection for their members).

The full budget, as well as the provision regarding reorganization of charities can be found online at: http://www.fin.gov.on.ca/en/budget/ontariobudgets/2010/ch3.html#c3_landTransfer.

CRA Jurisdiction to Revoke Charitable Status Confirmed By Court of Appeal

Karen J. Cooper in *Charity Law Bulletin* No. 201, March 30, 2010.

On February 18, 2010, the Federal Court of Appeal delivered its decision in *International Pentecostal Ministry Fellowship of Toronto v. M.N.R.*, 2010 FCA 51. The appeal was a challenge to the federal government's constitutional jurisdiction over the regulation of charities and its process when revoking charitable registration. The Court dismissed the appeal, finding that the Canada Revenue Agency ("CRA") acted within its jurisdiction when it revoked the Appellant's charitable status. The decision is very short but considers two issues of general importance for charities and their advisors.

This *Charity Law Bulletin* reviews the findings in this decision.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb201.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb201.htm>

Countdown to the *Canada Not-For-Profit Corporations Act* - Practice Tip #3: Election and Appointment of Directors

Jane Burke-Robertson and Jennifer M. Leddy in *Charity Law Bulletin* No. 199, March 29, 2010.

This is the third in a series of monthly practice tips for existing federal not-for-profit corporations that will be continuing or those interested in incorporating under the new *Canada Not-for-profit Corporations Act* when it is proclaimed in force, sometime in 2010 or 2011. This *Charity Law Bulletin* reviews provisions in the Act concerning the election and appointment of directors.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb199.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb199.htm>

CRA News

Theresa L.M. Man.

Application of GST/HST to charities and public institutions

In March 2010, Canada Revenue Agency ("CRA") released a number of *Info Sheets* in relation to the reporting of GST/HST by charities and public institutions. "Public institution" (as defined under the *Excise Tax Act*) means a registered charity that is a school authority, a public college, a university, a hospital authority, or a local authority determined by the CRA to be a municipality. CRA administers GST at the rate of 5% and HST (harmonized sales tax) at the rate of 13% in the participating provinces

of Nova Scotia, New Brunswick, and Newfoundland and Labrador. The 2009 Ontario budget proposed a 13% HST to come into effect on July 1, 2010, and the July 23, 2009 News Release issued by the British Columbia Ministry of Finance proposed a 12% HST to come into effect on July 1, 2010. In light of these announcements, CRA issued the following *Info Sheets* in relation to the application of GST/HST to charities and public institutions:

[GI-066 - How a Charity Calculates the Net Tax to be Reported on its GST/HST Return](#)

[GI-067 Basic GST/HST Guidelines for Charities](#)

[GI-068 Basic GST/HST Guidelines for Public Institutions](#)

These documents provide useful and important information on the application, calculation and reporting of GST/HST to/by charities and public institutions, e.g. whether a charity must register for GST/HST purposes, what happens if a charity has branches or divisions, whether a charity is required to collect GST/HST on property and services it provides, how a charity can recover the GST/HST paid on its purchases, and basic information on what forms are required for a charity that wants to complete its GST/HST return, etc.

Information on revoked and annulled charities

On March 4, 2010, CRA announced that the Charities Directorate is now displaying T3010 returns for revoked charities and detail pages for annulled charities, on its website. This is beneficial, since lawyers and the public may want to see more detailed information relating to annulled or revoked charities.

New webpage on Q & A about objects and activities

On March 30, 2010, CRA released a new webpage (<http://www.cra-arc.gc.ca/tx/chrts/pplyng/cpc/fq-eng.html>) containing questions and answers about objects and activities. It explains that the words “purposes” and “objects” are used interchangeably, both referring to the goals, aims, or objectives of a charity. This webpage provides answers to questions on what broad and vague objects mean, the problems with broad and vague objects, how to keep an organization’s objects broad and still be eligible for registration as a charity, the difference between purposes (or objects) and activities, why purposes and activities are important and what it means when CRA requires “sufficient” information” on an organization’s description of its activities.

April 2010 Webinars

As well, CRA announced that the registration is now open for its Charities Information Webinars, to be hosted in April 2010. “T3010B: Line by Line Review” is scheduled for April 21, 2010, and “Goods and services tax/harmonized sales tax (GST/HST)” is scheduled for April 22, 2010. These ongoing webinars

will provide a timely discussion of recent changes affecting the charitable sector. Online registration is available at <http://www.cra-arc.gc.ca/tx/chrts/cmmnctn/wbnrs/rgstr-eng.html>.

Changes to CRA's website

On March 30, 2010, CRA announced that their webpages will soon have a new look as a part of a larger Charities and Giving Webpage maintenance project, including information for charities and for donors will be separated, and the Charities Listings search feature will be accessible from both sections and from the home page.

Tax Court of Canada Considers Solicited Donations

Karen J. Cooper in *Charity Law Bulletin* No. 203, March 30, 2010.

On February 24, 2010, the Tax Court of Canada released its decision in *Coleman v. The Queen*, 2010 TCC 109. The Appellants in the case had all made donations to the National Foundation for Christian Leadership ("NFCL") under a program called the Christian Higher Education Assistance Fund ("CHEAF"). Under the CHEAF program, students were required to solicit donations for NFCL and would then become eligible to receive a bursary for 80% of the lesser of the amount of donations raised by that student and the student's Maximum Eligible Amount (the total of the student's tuition, fees, book costs and allowable housing costs, less any scholarships, bursaries or grants received from other sources).

This *Charity Law Bulletin* reviews the findings in this decision.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb203.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb203.htm>

Ontario Court of Appeal Confirms: "Dependent Contractors" Entitled To Reasonable Notice of Termination

Barry W. Kwasniewski in *Charity Law Bulletin* No. 198, March 29, 2010.

The Ontario Court of Appeal decision in *McKee v. Reid's Heritage Homes Ltd.* recognized the existence of "dependent contractors," who, as a result of this status, may be entitled to reasonable notice of termination of their contract, or compensation in lieu of notice. While the Court of Appeal held that the plaintiff McKee was in fact an employee, it clearly stated that the status of "dependent contractor" exists in law.

As many charities and not-for-profits use the services of contractors who are not hired as employees, this decision should cause these organizations to review their contracts to protect them from potential claims arising from termination. Contractors may take the position that they fall within the category of

dependent contractors and are entitled to receive compensation in the event the contract should be terminated.

This *Charity Law Bulletin* reviews the findings in this decision.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb198.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb198.htm>

Proposed Changes to Financial Reporting by Canada's Not-for-Profit Organizations

Terrance S. Carter.

The not-for-profit sector has traditionally used the same set of accounting principles as commercial organizations. The Public Sector Accounting Board ("PSAB") issues standards for governments and other public sector entities, including government not-for-profit organizations. The Accounting Standards Board, by comparison, issues standards that are intended to apply to all profit-oriented enterprises and not-for-profit organizations that are not controlled by government.

The PSAB has, until now, directed that government not-for-profit organizations follow the standards for not-for-profit organizations issued by the Accounting Standards Board. This means that not-for-profit organizations and government not-for-profit organizations have been following the same financial reporting framework.

However, on March 4, 2010, both the PSAB and the Accounting Standards Board issued drafts for comment, wherein they propose a new framework for financial reporting, and which will result in a different financial reporting framework for not-for-profit organizations and government not-for-profit organizations. Government not-for-profit organizations will be required to adopt the *Public Sector Accounting Handbook* standards, whereas other not-for-profit organizations will be required to transition either to the International Financial Reporting Standards, or a framework based on the new Accounting Standards for Private Enterprises.

These proposed changes will significantly affect financial reporting practices for not-for-profits in Canada. However, the new standards will be effective only after they have been published and an appropriate period of time has been provided for transition, meaning they will likely be effective for years commencing on or after January 1, 2012.

For more information, see both draft documents online at:

- <http://www.acsbcanda.org/documents-for-comment/item35455.pdf>
- <http://www.psab-ccsp.ca/documents-for-comment/item35463.pdf>

Business Activities – Raising Revenue Through Business Activities Without Violating Legal Principles: Part 2

Donald J. Bourgeois in *Charity Law Bulletin* No. 200, March 30, 2010.

Charities and not-for-profit organizations need money. That basic principle is inescapable. Money is necessary to pay rent, purchase supplies, hire employees, run programs, and support volunteers. But charities are not supposed to be in the business of making money. This dichotomy raises an ongoing issue, especially for charities, one for which there is no easy resolution. This *Charity Law Bulletin* is the second of three that examines the issue of charities and not-for-profit organizations carrying out business activities to raise funds.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb200.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb200.htm>

Somalia Militant Group is Latest Addition to Canada's "Listed Entities"

Sean S. Carter.

On March 5, 2010, Al-Shabab, a militant group primarily based in Somalia and East Africa, was added to the roll of the "Listed Entities" established under section 85.05 of the *Criminal Code*. The Listed Entities are a group of forty-two organizations deemed by the Minister of Public Safety to have been associated with or facilitated terrorist activities. Once a group is designated as a listed entity, the assets of that entity can be frozen and are subject to forfeiture. In addition, it is a criminal offence to: directly or indirectly deal with any property of a listed entity; facilitate transactions dealing with the property of that entity; or, provide any financial services regarding such property.

Given the broad definition of the "facilitation" of terrorist activities under the *Criminal Code*, charities and NGOs, particularly those that work in or in any way support operations in conflict areas abroad, need to be aware not only of the expanding roll of Listed Entities under the *Criminal Code*, but also of the hundreds of organizations and approximately four hundred and fifty individuals listed under the *United Nations Suppression of Terrorism Regulations* pursuant to the *United Nations Act*. The last group to be named as a listed entity under the *Criminal Code* before Al-Shabab was the World Tamil Movement on June 13, 2008. The World Tamil Movement was also the first Canadian non-profit organization to be designated as a listed entity.

For more information regarding the process of designating organizations as listed entities and other related issues, please see *Anti-Terrorism and Charity Law Alert* No. 15 available at

<http://www.carters.ca/pub/alert/ATCLA/ATCLA15.pdf>.

Provisions of *Patriot Act* Permitting Access to Personal Information Records in the United States Extended

Terrance S. Carter.

On February 26, 2010, the House of Representatives in the United States voted in favour of a bill extending certain provisions of the *Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act* of 2001 (the “*Patriot Act*”), which had been due to expire on February 28, 2010. These provisions relate to the ability of U.S. authorities, such as the FBI, to obtain court-approved roving wiretaps, allow court-approved seizure of records and property in anti-terrorism operations and permit the surveillance of non-U.S. citizens engaged in terrorism that may not be part of a recognized terrorist group. Under section 215 of the *Patriot Act*, the FBI can obtain court orders to access personal information held in the U.S. or within the control of a U.S. entity without the consent of the individual. This means that Canadian charitable and non-profit organizations must take into consideration the risk that if databases of personal information such as donor lists were transferred into the U.S. jurisdiction, they could lose control of this information under compulsion from U.S. authorities. For more information in this regard, see *Charity Law Bulletin* No. 128 entitled “Canadian Privacy Legislation Requires Consent; U.S. Anti-Terrorism Legislation Takes Away Consent” available at <http://www.carters.ca/pub/bulletin/charity/2007/chylb128.htm>.

With the extension of these provisions for an additional year, Canadian charities must continue to exercise caution and disclose to individuals that their personal information could be subject to the *Patriot Act*, in order to permit the individuals to make an informed decision concerning whether or not they wish to permit the organization to collect, use and disclose their personal information.

For more information see an article written by Washington based Charity and Security Network a collaboration of charities, grant-makers and advocacy groups, online at:

http://www.charityandsecurity.org/news/House_Joins_Senate_Extend_Patriot_Act_Provisions.

Charity Tax Tuesdays Webinar Series from Imagine Canada

Terrance S. Carter.

To support the overall Charity Tax Tools program goal of providing information to Canadian charities in the areas of receipting, fundraising activities, maintaining books and records and reporting to the CRA is a series of FREE Charity Tax Tuesdays webinars, presented in both English and French by Imagine Canada. These webinars offer an opportunity to delve into specific topic areas and serve as a chance to dialogue with subject experts in an online format. Several of the webinars are presented by lawyers from Carters as part of the firm’s sponsorship commitment to the Charity Tax Tools website. These webinars are also being recorded so that they may be accessed on demand after the live presentation.

For more information, go to <http://charitytax.imaginecanada.ca/demand-webinars>.

IN THE PRESS

Human Rights Complainants Cannot Be Awarded Legal Costs by Barry Kwasniewski.

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

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

Banyan Tree class action receives certification by Karen Cooper.

Charity Talk, March 2010.

[Link] http://www.cba.org/cba/newsletters-sections/2010/2010-03_charities.aspx#article3

Gifts of Ecological Land in Inventory and Non-Profit Organizations Not Being Charities by Karen Cooper and Theresa Man.

Charitable Thoughts, Vol. 13, No. 3, March 2010.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/v13n3.aspx#Article_4

Proposed Changes to the Donation Tax Credit System by Terrance S. Carter.

Charitable Thoughts, Vol. 13, No. 3, March 2010.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/v13n3.aspx#Article_6

New Act Signals Fresh Start for Federal Not-for-Profits by Terrance Carter and Jane Burke-Robertson.

Lawyers Weekly, Volume 7, Issue 2, March 5, 2010.

[Link] <http://www.carters.ca/news/2010/lwyrswkly/tscjbr0305.pdf>

Large Class Action for Defrauded Donors Certified in Ontario references *Charity Law Bulletin* No. 190 on this topic by Karen J. Cooper.

International Journal of Civil Society Law Newsletter, Volume 7, Issue 3, 2010.

[Link] http://www.iccsl.org/pubs/10-03_IJCSL-N.pdf

RECENT EVENTS AND PRESENTATIONS

Implications of Becoming a Charity was presented by Karen J. Cooper as part of Imagine Canada's Charity Tax Tuesdays, a free webinar series for Canadian charities.

[Web] <http://charitytax.imaginecanada.ca/demand-webinars>

Alternatives to Becoming a Charity was presented by Terrance S. Carter as part of Imagine Canada's Charity Tax Tuesdays, a free webinar series for Canadian charities.

[Web] <http://charitytax.imaginecanada.ca/demand-webinars>

Applying for Charitable Status was presented by Theresa L.M. Man as part of Imagine Canada's Charity Tax Tuesdays, a free webinar series for Canadian charities.

[Web] <http://charitytax.imaginecanada.ca/demand-webinars>

The Ottawa Region Charity & Not-for-Profit Law™ Seminar was held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Thursday, February 18, 2010.

Handout materials are available at <http://www.carters.ca/pub/seminar/chrchlaw/ott/10/index.html>.

UPCOMING EVENTS AND PRESENTATIONS

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

Details at http://www.carters.ca/news/2010/invitation.htm?workshop_ID=373

Managing the Risk of Employee Liability for Charities and Nonprofits will be presented by Barry W. Kwasniewski as part of a risk management seminar series hosted by Imagine Canada.

http://nonprofitrisk.imaginecanada.ca/files/insuranceinfo/en/publications/webinars_winter_2010.pdf

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; and

"Panel on The New *Canada Not-for-Profit Corporations Act*: What Will it Mean to Your Practice" with Jane Burke-Robertson as moderator.

Details and online registration available at:

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

CONTRIBUTORS

Editor: Terrance S. Carter
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. As well as the 2008 recipient of the AMS/John Hodgson Award of Excellence for charity and not-for-profit law from the OBA, and a 2008 Amethyst Award from the Government of Ontario for work on a negotiations team.



Jane Burke-Robertson – A partner with Carters' Ottawa office, Ms. Burke-Robertson 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 on the law of charities and non-profit organizations at the Faculty of Law, University of Ottawa.



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).



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 gained valuable experience as 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*. Sean was called to the Ontario Bar in 2009 and is currently an associate with Fasken Martineau DuMoulin LLP.



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).



Barry W. Kwasniewski - Mr. Kwasniewski joined Carters' Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. 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 is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



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*.



Ryan Prendergast - Ryan graduated from the University of Ottawa, Faculty of Law, in 2009. Prior to attending law school, Ryan graduated from Glendon College at York University, First Class, with a B.A. in History and a Certificate in Law and Social Thought. While in law school, Ryan was a student caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic. He also completed a volunteer research project for Ecology Ottawa on municipal by-laws. Before articling with Carters, Ryan gained legal experience as a summer student working for the Crown Attorney’s Office in Toronto.



Heather Reardon - Heather graduated *cum laude* from Michigan State University College of Law in 2008 and from the University of Ottawa, Faculty of Law in 2009. Before attending law school, she obtained a B.A. from Mount Allison University with a major in International Relations and a minor in Religious Studies. During law school, Heather obtained legal experience as a clinician at the Michigan State University Rental Housing Clinic and was a member of Michigan State’s Niagara International Law Moot Court team. Heather has also worked as an intern with the Department of Justice and a Member of Parliament.



Jennifer Schwass - Jennifer graduated from Osgoode Hall Law School in Toronto, where she was awarded the Samuel Rubinoff Prize for Legal Research and Writing, the Maritime Law Book Prize in Legal Ethics, and the Hyman Bergel Prize in Advanced Torts. While at Osgoode, she served as Treasurer and Secretary of Justlaw, and as the Legal and Literary Society Representative for the Women’s Caucus. Jennifer also has a B.A. in political science, graduating on the Dean’s List from the University of Western Ontario. Before articling with Carters, Jennifer gained experience at a legal aid clinic in Toronto and with a sole practitioner in rural Ontario.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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