

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

## NOVEMBER/DECEMBER 2011 HOLIDAY ISSUE

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Charities Legislation & Commentary, 2012 Edition Now Available!
18th Annual Church & Charity Law™ Seminar Materials are Now Available

## **Ottawa Region *Charity & Not-for-Profit Law Seminar***

Hosted by Carters Professional Corporation in Nepean, Ontario.

**Thursday, February 2, 2012.**

Details and online registration available soon at <http://www.charitylaw.ca>.

## **Imagine Canada's Charity Tax Tools Webinar**

on December 6, 2011, will be a presentation by Theresa L.M. Man entitled "Highlights of the new *Canada Not-for-Profit Corporations Act*, and What Federal Corporations Need to Do."

Details available at <https://www.imaginecanada.ca/civicrm/event/info?reset=1&id=135>.

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **Identifying Five of the Top Legal and Risk Management Challenges for 2012**

Terrance S. Carter in *Charity Law Bulletin* No. 268, December 1, 2011.

The charitable sector has been very busy in 2011, and with the dawning of a new year, charities will want to turn their attention to new challenges ahead. The following is therefore a brief summary of five of the top anticipated legal and risk management challenges for charities for 2012:

1. Anticipating CRA's New Fundraising Guidance;
2. Implications of the 2011 Federal Budget Concept of "Ineligible Individuals" for Directors, Officers, and Managers;
3. Working with Intermediaries Inside and Outside of Canada;
4. New Challenges Involving Inter-Charity Transfers; and
5. Reducing Risks from the Discipline and Expulsion of Members.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb268.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb268.htm>

## **Ineligible Individuals - New Governance Provisions for Charities**

Karen J. Cooper in *Charity Law Bulletin* No. 269, December 1, 2011.

The 2011 Federal Budget, which passed in the House of Commons on November 21, 2011 and received second reading in the senate on November 24, 2011, contained several controversial provisions that have received a great deal of attention from the legal community and the general public. However, the Budget also included several less noticeable provisions that will be of great significance to the charitable sector. These provisions, entitled “Strengthening the Charitable Sector,” introduced a number of changes to the regulatory regime affecting registered charities. One of the most significant of these changes is the introduction of provisions rendering certain individuals ineligible to serve on the board of or in a senior capacity within a registered charity.

The “ineligible individual” provisions came as a result of concerns from the Canada Revenue Agency (CRA) that applications for charitable status were being submitted by individuals who had previously been involved with charities that had their charitable status revoked for serious non-compliance. The department of Finance is proposing to introduce the concept of “ineligible individuals” to the *Income Tax Act* (“ITA”), which will enable CRA to withhold or revoke charitable status of organizations that have ineligible individuals on the board or serving as a senior manager, in order to better safeguard charitable assets. This *Charity Law Bulletin* reviews the relevant provisions and discusses their implications.

### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb269.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb269.htm>

## **CRA Draft Guidance on Arts Organizations and Charitable Registration**

Theresa L.M. Man in *Charity Law Bulletin* No. 271, December 1, 2011.

On November 1, 2011, Canada Revenue Agency (“CRA”) released a draft *Guidance on Arts Organizations and Charitable Registration* (the “Draft Guidance”) for public consultation. The Draft Guidance is intended to be an interpretation of the applicable common law and clarifies the position and practice of CRA’s Charities Directorate for the purpose of determining whether an arts organization is eligible for initial and on-going registration as a charity. As such, the Draft Guidance is relevant to arts organizations that are considering charitable registration and existing charities that are arts organizations. Comments or questions for inclusion in the Questions and Answers to supplement the Draft Guidance must be submitted to CRA by January 13, 2012.

Once finalized, this Guidance will replace CRA's Summary Policy CSP-A08 and Summary Policy CSP-A0A24. It should be noted that the Draft Guidance does not apply to National Arts Service Organizations. These organizations are non-profit entities that promote arts in Canada on a nation-wide basis and designated as such by the Minister of Canadian Heritage. They may also qualify for registration as a Registered National Arts Service Organization under the *Income Tax Act* if they meet other criteria applicable to registered charitable organizations. As well, the Draft Guidance does not apply to organizations that seek to advance other charitable purposes through arts programs or activities. An example would be organizations that use art as a therapy to relieve conditions associated with illness or disability. The following *Charity Law Bulletin* reviews the Guidance and provides observations on its impact.

**Read More:**[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb271.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb271.htm>**CRA News**

Karen J. Cooper.

***Charitable Status Revoked***

Effective November 12, 2011, CRA revoked the charitable status of Malvern Rouge Valley Youth Services, a social service organization operating in Scarborough. The revocation was the result of a CRA audit, from which it concluded that the organization had operated for the non-charitable purpose of promoting a tax shelter gifting arrangement and for the private benefit of tax shelter promoters, it had issued receipts for transactions that did not qualify as gifts, it had failed to accurately file its T3010 Information Return and it acted in concert with another registered charity in order to delay its obligation to meet its disbursement quota. CRA notes that, in a one-year period, the organization had received \$17 million in cash donations, of which it paid over \$14 million to the promoters of a tax shelter. It also issued tax receipts for more than \$103 million for courseware that was donated to the organization, but had not ensured that the receipts were issued at the fair market value of the donation.

The CRA news release is available at <http://www.cra-arc.gc.ca/nwsrm/rlss/2011/m11/nr111115-eng.html>.

***Charities Connection #9***

In November, CRA released Charities Connection #9, which can be viewed at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/nwslttrs/cnnctn/cnnctn09-eng.html>. This issue contains information on the new *Canada Not-for-Profit Corporations Act* (CNCA of NFP Act), which came into force October 17,

2011. CRA notes that any federal non-share capital corporations incorporated under Part II of the old Canada Corporations Act that do not transition to the new Act by October 17, 2014 may be dissolved by Corporations Canada and that dissolved charities and registered Canadian amateur athletic associations will cease to qualify for charitable status with CRA.

### ***Forms and Publications***

The CRA has recently added the following forms to its website:

- RC191 – Donations to Prescribed Universities Outside Canada, available at <http://www.cra-arc.gc.ca/E/pub/tg/rc191/>
- T2046 – Tax Return Where Registration of a Charity is Revoked, available at <http://www.cra-arc.gc.ca/E/pbg/tf/t2046/>

### **Disbursement Quota Reform: The Ins And Outs of What You Need To Know**

Presented by Theresa L.M. Man at the OBA/CBA 2011 National Charity Law Symposium on May 6, 2011.

As a result of recommendations from the charitable sector, the complex disbursement rules were significantly simplified by the 2010 Federal Budget by eliminating the 80% disbursement quota and related complicated concepts of enduring property, ten year gift, capital gains pool, and specified gift. The new disbursement quota regime now only requires charities to comply with the 3.5% disbursement quota. The changes introduced by the 2010 Budget were in general well received by the charitable sector. However, uncertainty about its application and implications remains. This paper provides a brief overview of the historical development of the disbursement quota regime in Canada, the efforts that led to the 2010 reform, the changes brought about by the 2010 Budget, and implications of the 2010 changes.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/article/charity/2011/tlm0506.pdf>

### **Advancement of Religion: Discussion Rekindled**

Jennifer M. Leddy and Terrance S. Carter in *Church Law Bulletin* No. 39, November 30, 2011.

Professor Donovan Waters, QC, the esteemed scholar, and author, with Professors Mark Gillen and Lionel Smith, in the 3rd ed., 2005, of *Waters' Law of Trusts in Canada*, has published two articles in the *Journal Trusts and Trustees* in order to stimulate a discussion about the meaning of advancement of religion as a charitable purpose in a pluralistic society. The first article is titled “The advancement of religion in a pluralist society (Part I): distinguishing religion from giving to charity” and the second is titled “The advancement of religion in a pluralist society (Part II): abolishing the public benefit element.” This *Church*

*Law Bulletin* offers some brief preliminary comments on the first article as a response to Professor Water's invitation for a discussion, which will hopefully continue in other settings.

**Read More:**

[Response PDF] <http://www.carters.ca/pub/bulletin/church/2011/chchlb39.pdf>

[Response WEB] <http://www.carters.ca/pub/bulletin/church/2011/chchlb39.htm>

**The Journal articles have been made available to readers with the permission of Professor Waters and Oxford University Press:**

[Part I] <http://www.carters.ca/pub/article/church/2011/DWatersPI.pdf>

[Part II] <http://www.carters.ca/pub/article/church/2011/DWatersPII.pdf>

[Trusts and Trustees Journal] <http://tandt.oxfordjournals.org>

## **Tax Exemption for Bingo Hall Charities Associations**

Karen J. Cooper.

CRA recently expressed its views concerning whether a hall charities association (HCA) that pays bingo revenues to its members and reimburses members for licensing fees is tax exempt as a non-profit organization under subsection 149(1)(l) of the *Income Tax Act* (CRA #2011-041086117). An HCA is an association formed by individual charitable organizations that conduct regular bingo events at a bingo hall. All charities in Ontario undertaking fundraising through a Class "A" bingo hall must be a member of a HCA. CRA determined that the HCA is organized in a manner that meets the exemption requirements, so that the main issue to be determined was whether the organization is operated exclusively for a purpose other than profit. CRA indicated that if the HCA owns the proceeds of the bingo operations, then it would be operated for the purpose of profit and would therefore not qualify for the tax exemption. In addition, it would be making its income available for the benefit of its members, which would also disqualify the HCA from the exemption. However, CRA determined that the proceeds belong to the members because the members are the ones required to be licensed, which suggests they are responsible for the bingos; the HCA must maintain a trust account for revenues, which suggests that it is not their property; and the HCA acts as an agent for the benefit of the members. If the proceeds belong to the members, then there is no problem with the HCA paying fees or distributing proceeds for the benefit of members. CRA also indicated that as long as the fees charged to members were close to cost and any reserves are reasonable and for an identifiable operating purpose, the HCA would qualify for the exemption.

Technical interpretations are available through commercial subscription services or a direct request to CRA.

## **Protecting People Worldwide: Risk and Insurance for Missions, Relief and Development Organizations**

Presented by Kenneth A. Hall at the 18<sup>th</sup> Annual Church & Charity Law Seminar on November 10, 2011. Reproduced with permission from The Advantage, a publication of Robertson Hall Insurance.

In North America we live in a bubble of relative economic stability, social peace and the rule of law; an existence that is unknown in most of the developing world. Global travel and foreign missions can be an exciting opportunity filled with adventure and life-changing experiences. For those who serve as directors, employees, missionaries and volunteers on behalf of relief and development organizations, it can be even more rewarding to have the added opportunity to put Christian faith into action by spreading the gospel and doing charitable work in societies facing chronic civil unrest, social injustice, crop failures, famine and health epidemics.

Unfortunately the usual rules don't apply outside of North America, particularly in developing countries, and insurance is no exception. Whether you are the leader of a large relief and development organization operating throughout the world, or a small local church congregation with a modest foreign missions budget and individuals who want to give of their time and talents in short-term mission projects, there is a high duty of care for protecting your people. It is important to clearly understand and address the unique risks to your organization, personnel and board members.

### **Read More:**

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/kh1110p.pdf>

## **Proposed Amendments to PIPEDA Would Affect Privacy Rules for Charities and Non-Profits**

Colin J. Thurston.

Bill C-12, *An Act to Amend the Personal Information Protection and Electronic Documents Act* ("PIPEDA") was introduced in the House of Commons on September 29, 2011, and proposes changes to federal privacy legislation regarding organizations' collection, use and disclosure of individuals' personal information. Bill C-12, also referred to as the *Safeguarding Canadians' Personal Information Act*, was previously introduced as Bill C-29 in May 2010 during the last session of Parliament, but died on the Order Paper when Parliament was dissolved in March 2011.

The Bill includes amendments which will affect personal information disclosure by charities and non-profits. In particular, proposed amendments would:

- Permit organizations to disclose personal information to another organization without the knowledge or consent of the individual where the disclosure is necessary to investigate a breach of an agreement, a contravention of the laws of Canada, or in order to “prevent, detect or suppress fraud”
- Permit organizations to disclose personal information to an individual’s next of kin, authorized representative or to a government institution without the knowledge or consent of the individual where the organization believes that the individual has been the victim of financial abuse
- Restrict organizations from informing individuals that their personal information has been shared with enforcement and security agencies where the government institution to whom the information was disclosed objects. This includes situations involving government institution requests for information under the national security, law enforcement or policing services exemptions, including a request for disclosure under the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*

Additionally, keeping pace with digital technologies is a focus of the Bill. In this regard, Bill C-12 re-introduces amendments that will clarify organizations’ responsibilities under PIPEDA. The Bill also introduces new responsibilities, such as notification requirements which require reporting of breaches of security safeguards involving personal information. As rapidly evolving technology continues to be utilized by charities and non-profits in enhancing the exchange of information in their operations, legislative changes to personal information and privacy laws will require continued compliance efforts and monitoring of information practices.

More detailed information about Bill C-12 can be found in the legislative summary of the Library of Parliament, available online at <http://www.parl.gc.ca/Content/LOP/LegislativeSummaries/41/1/c12-e.pdf>. The Bill can be viewed in its entirety at [http://www.parl.gc.ca/content/hoc/Bills/411/Government/C-12/C-12\\_1/C-12\\_1.PDF](http://www.parl.gc.ca/content/hoc/Bills/411/Government/C-12/C-12_1/C-12_1.PDF).

## **Textual Harassment: Sexual Harassment Via Text Message**

Barry W. Kwasniewski in *Charity Law Bulletin* No. 266, November 28, 2011.

The British Columbia Human Rights Tribunal recently released a decision dealing with sexual harassment and texting, *McIntosh v Metro Aluminum Products Ltd and Zbigniew Augustynowicz*. Though this is a British Columbia decision, comparable Ontario legislation suggests that this decision should serve as a warning to employers, including that they could find themselves involved in human rights proceedings if they do not have adequate policies and procedures in place to deal with sexual harassment. This case, to be discussed in this Bulletin, underscores that employers (including charities and not-for-profits) are well advised to develop and implement sexual harassment policies and that both employers and employees should



understand what types of behaviours constitute sexual harassment. Failure to take these steps could result, as it did in this complaint, in substantial monetary awards to affected employees.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb266.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb266.htm>

## **Court Issues Supplementary Reasons in VON Decision**

Ryan M. Prendergast and Terrance S. Carter in *Charity Law Bulletin* No. 267, November 30, 2011.

On November 16, 2011, the Ontario Superior Court of Justice issued supplementary reasons for the decision of *Victoria Order of Nurses for Canada v. Greater Hamilton Wellness Foundation* (the “Decision”). For a summary of the Decision, see *Charity Law Bulletin* No. 265. Both the Decision and supplementary reasons are now publicly available on CanLII. By way of background, the Greater Hamilton Wellness Foundation (the “Foundation”) was found in the Decision to have breached its fiduciary duty and trust obligations to the successor to the Hamilton branch of the Victorian Order of Nurses. The applicants in the Decision, the Victorian Order of Nurses for Canada (“VON Canada”) and its Ontario branch (“VON Ontario”), were successful in obtaining a court order that the Foundation transfer all of its corporate property as of December 15, 2009 to VON Ontario as the successor to the Hamilton branch. The parties disagreed on the amount of administrative and overhead costs that the Foundation would be permitted to deduct from the corporate property to be transferred to VON Ontario. The court resolved this dispute by issuing the supplementary reasons, which are summarized in this *Charity Law Bulletin*.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb267.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb267.htm>

## **Class Action Certified Against Church**

Mervyn F. White.

On October 24, 2011, Justice Perell of the Ontario Superior Court of Justice certified a class action against The English District Lutheran Church Missouri Synod (Canada) and The English District Lutheran Church Missouri Synod (U.S.A.) in the case of *St. John’s Evangelical Lutheran Church of Toronto v. Steers*, [2011] O.J. No. 4758. The representative plaintiffs included St. John's Evangelical Lutheran Church of Toronto (“St. John’s Church”) and three of its directors. The class action arose out of the series of disputes between the leaders and members of the congregation and the defendants regarding the ownership, autonomy, and operation of St. John's Church and its property.

The plaintiffs originally commenced a human rights claim against the defendants. Subsequently, they brought a motion for the certification of a class action. Although the parties settled their disputes on September 14, 2011 through a full day mediation session, s. 29 of the *Class Proceedings Act* (Ontario) provides that a proceeding commenced under the Act and a proceeding certified as a class proceeding under the Act may be discontinued or abandoned only with the approval of the court, on such terms as the court considers appropriate. Without court approval, a settlement would not be binding and all the class members would not be bound by its terms. Accordingly, the class action certification was sought for the purpose of obtaining court approval of the settlement.

The class action was certified pursuant to the *Class Proceedings Act* (Ontario) on the basis of the following common issues: breach of fiduciary duty; violation of the Human Rights Code (Ontario); negligent misrepresentation (regarding the defendant's authority and legal status to install their own church council without the approval of the members and to appropriate church property); conversion of church property; conspiracy (to disband and disenfranchise the class members); and damages. Since the reasons omit the details relating to the disputes between the parties, the decision only addresses the issue of certification. However, the introduction of a class action into a church dispute may be the first in Ontario, if not Canada. With this precedent in place, it will be interesting to see if it is followed in other church or charity disputes involving a large group of members.

For more information, the decision is available online at

<http://canlii.org/en/on/onsc/doc/2011/2011onsc6308/2011onsc6308.html>.

### **Can a Commune Qualify as an NPO?**

Karen J. Cooper.

CRA recently expressed its views on whether a corporation that provided housing to its members qualified for the tax exemption for non-profit organizations, under section 149(1)(l) of the *Income Tax Act* (ITA) (CRA #2011-041085117). All members of the corporation live together in a building owned by a charity and the corporation pays for all rent and general maintenance in the building. In order to join the group, members were required to give their major assets to the corporation and they continue to contribute all of their income to the corporation. Contributions that are not needed are invested in term deposits that are intended for the future care and needs of the members. In this situation, CRA was of the view that the corporation did not qualify for the exemption because it appears to be organized and operated for profit purpose. That is, the corporation was operated in part to accumulate and invest funds, on a tax-exempt basis, in order to support

its members' future living expenses. In addition, the income from the corporation is available for the personal benefit of its members, which would also disqualify it from the tax exemption.

CRA also considered whether the corporation would qualify as a communal organization under section 143 of the ITA, and decided that it did not. CRA is currently considering whether the corporation might qualify for a tax exemption as a labour organization or society or a benevolent or fraternal benefit society or order, under subsection 149(1)(k) of the ITA.

Technical interpretations are available through commercial subscription services or a direct request to CRA.

### **Directors' and Officers' Duties & Liabilities of Charities and Not-for-Profit Organizations in Ontario**

Presented by Terrance S. Carter at the 2011 ARNOVA Annual Conference on November 17, 2011.

The purpose of the paper found at the link below is to briefly outline the duties and liabilities that are unique to directors and officers of charities and NPOs. In this regard, the paper begins with a brief discussion of the differences between charities and NPOs. Next, the paper provides an explanation of the standard of care applicable to directors and officers of charities and NPOs, followed by a discussion of the high fiduciary obligations placed upon directors and officers of charities, and in some instances NPOs when dealing with charitable property. Lastly, the paper provides an overview of a select list of statutory duties, liabilities, as well as statutory protections, which are available to directors and officers of both charities and NPOs in certain situations.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/article/charity/2011/tsc1117.pdf>

### **Update on Bill C-10: *Justice for Victims of Terrorism Act***

Nancy E. Claridge.

*Charity Law Update – September 2011* reported on the introduction of Bill C-10, *An Act to enact the Justice for Victims of Terrorism Act etc.*, in the House of Commons on September 20, 2011. Since it was last reported, the Bill was referred to the Standing Committee on Justice and Human Rights (JUST) to conduct a study and present a report to the House. After many meetings, the Committee adopted *Report 2* on November 23, 2011, and presented their report to the House on November 24, 2011. The Committee made amendments to the Bill, however, of particular importance are the amendments to Part I which includes reforms to deter terrorism by amending the *State Immunity Act*. One of the amendments extends the court's

jurisdiction to hear and determine actions by plaintiffs that are Canadian citizens or permanent residents of Canada, as opposed to the previous version which limited the court's jurisdiction to actions that have a real and substantial connection to Canada. Another amendment extends the cause of action to be presumed if the act or omission was committed in certain circumstances related to terrorist activities.

The House will now proceed to the consideration of Bill C-10 as reported with amendments from the Committee. For the full text of the Committee's report, see:

<http://www.parl.gc.ca/HousePublications/Publication.aspx?DocId=5249780&Language=E&Mode=1&Parl=41&Ses=1>.

To follow the status of Bill C-10, see:

<http://www.parl.gc.ca/LEGISInfo/BillDetails.aspx?Language=E&Mode=1&billId=5120829>.

### **ULCC Adopts Revised Draft of *Uniform Informal Public Appeals Act***

Terrance S. Carter in *Charity Law Bulletin* No. 270, December 1, 2011.

In August 2011, the Uniform Law Conference of Canada ("ULCC") adopted model draft legislation called the *Uniform Informal Public Appeals Act* ("UIPAA") that it recommended for enactment by the provinces and territories. The purpose of the recommended model draft legislation is to assist individuals and organizations who raise donations for charitable and non-charitable purposes by informal appeals to the public in disposing of surplus or unused donations. For example, surplus funds may be generated when more money than is required is raised. In those cases, organizers unfamiliar with their legal obligations may be unaware that returning the money or applying the funds to a different cause may amount to a breach of trust.

This bulletin provides a brief overview of the UIPAA's provisions. Although the UIPAA has not been enacted by any province or territory as of yet, it is still worthwhile for organizers of informal public appeals to review the UIPAA so that they can familiarize themselves with the legal issues that they face in dispensing surplus or unused donations. This *Charity Law Bulletin* provides an overview of the model draft legislation.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb270.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb270.htm>

**Effect of Anti-Terrorism Laws on Humanitarian Aid Remain A Concern**

Nancy E. Claridge and Terrance S. Carter in *Anti-terrorism & Charity Law Alert* No. 26, December 1, 2011.

The cost of terrorism has been felt virtually all over the world. In recent years, however, measures adopted to counter terrorism have themselves posed serious challenges to human rights and the rule of law. In particular, due to the global reach of Canadian charities in terms of both charitable activities and potential donors, this means that such organizations and their advisors must look beyond domestic anti-terror policies and consider the implications of initiatives of foreign jurisdictions. Charities working in foreign countries will have to be in compliance with both domestic and foreign laws. At the same time, those organizations may find themselves subject to increased donor scrutiny in order that the donors may satisfy themselves that they are in compliance with their own country's laws. In reality, it is not just charities in Canada that feel the effects of anti-terrorism legislation. Recently, international authorities have commented on the effects of anti-terrorism efforts. This *Anti-terrorism & Charity Law Alert* discusses recent developments of concern in this regard.

**Read More:**

[PDF] <http://www.carters.ca/pub/alert/ATCLA/ATCLA26.pdf>

**Proposed Legislation on National Philanthropy Day**

Esther S.J. Oh.

On November 15, 2011, Canadians celebrated National Philanthropy Day. The day, which commemorates the efforts of volunteers and the spirit of giving, could soon become a Canadian holiday. Bill S-201, which was introduced by Senator Terry Mercer on June 7, 2011, recently passed Second Reading on October 6, 2011 and was referred to the Standing Senate Committee on Social Affairs, Science and Technology. If passed, the Bill would designate November 15 of every year as National Philanthropy day. The Preamble to the bill acknowledges the role that philanthropy plays in building strong communities and active civic participation. As well, the holiday would honour all Canadians who demonstrate the spirit of giving. Hopefully this bill will receive the support of all parties in moving forward toward quick passage. More details will follow in the coming months.

## Updated Legal Risk Management Checklists for Charities and for Not-for-Profits

by Terrance S. Carter and Jacqueline M. Demczur, updated November 2011.

The popular *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 November 2011.

**Charity Checklist:** <http://www.carters.ca/pub/checklst/charity.pdf>

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

## Charity Commission Publishes Investment Guidance for Charities

Jacqueline M. Demczur.

On October 27, 2011, the Charity Commission of England and Wales published an updated guidance on *Charities and Investment Matters: A guide for trustees (CC14)* (“Guidance”). The new Guidance, available online, was designed and drafted to encourage charities to make confident decisions about investments that serve their charity’s interests. It describes the legal duties and principles that apply to charitable investments and the risks that trustees must address, but ultimately indicates that it is up to trustees to decide on the most appropriate overall investment strategy for their charity. The Guidance states that trustees must be able to show how an investment is in the best interests of the charity. However, they are unlikely to be criticized for their decisions or for adopting a particular investment policy if they can demonstrate that they have considered the relevant issues, taken advice where appropriate, and reached a reasonable decision. The Guidance explains that there are three investment approaches that charities can use:

1. Financial investment - investing to produce the best financial return within the level of risk considered by the charity to be acceptable;
2. Programme-related investment - using assets to directly further the charity's aims while potentially also generating a financial return; and
3. Mixed-motive investment - investing to both further a charity's aims and generate a financial return.

Although not necessarily reflecting the law in Canada with respect to investments by charities, the Guidance by the Charity Commission is a very helpful comparative resource tool.

For more information, a full copy of the Guidance can be found at:

<http://www.charitycommission.gov.uk/Publications/cc14.aspx>.

For more information on programme-related investments see *Charity Law Update September 2011* at:

<http://www.carters.ca/pub/update/charity/11/sep11.pdf>.

**Charities Legislation & Commentary, 2012 Edition Now Available!**

Co-Edited by Adam M. Parachin, Terrance S. Carter, and Maria Elena Hoffstein (LexisNexis Butterworths, October 2011).

Significant legislative reform has occurred since the last edition. In December 2010, Bill C-47, enacting amendments to the *Income Tax Act* which were introduced in the 2010 Federal Budget, received Royal Assent. Amendments affecting charities include much anticipated changes to the disbursement quota rules and new anti-avoidance provisions involving charities. Further changes affecting charities were introduced in the 2011 Federal Budget, including substantive changes to the regulation of charities and other qualified donees, in particular, registered Canadian amateur athletic associations. The Ontario government has passed its new incorporating statute: the *Not-for-Profit Corporations Act, 2010*, modeled after the new federal *Canada Not-for-Profit Corporations Act*. The 2011 Ontario Budget has made changes to the *Assessment Act* that will impact some non-profit hospices. In December 2010, the Ontario government also passed Bill 120, the *Securing Pension Plan Benefits Now and for the Future Act*, which will make it easier and less expensive for employees of charities to participate in a single pension plan. The recent implementation of the harmonized sales tax (“HST”) in Ontario reflects another important development for charities this year. All of these changes are reflected in the updated commentary that follows.

Selected and prepared by charity law experts, Professor Adam Parachin, Terrance Carter, and Maria Elena Hoffstein, this unique publication provides a useful reference for anyone researching key federal and Ontario statutes governing charitable organizations. The 2012 edition compiles, describes or otherwise takes account of some approximately 153 statutes and 76 regulations.

**Read More:**

[PDF] <http://www.carters.ca/pub/book/2011/CL12comment.pdf>

[Order the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=2015>

**18<sup>th</sup> Annual Church & Charity Law™ Seminar Materials are Now Available**

*Mississauga, Ontario, Thursday, November 10, 2011.*

The 18<sup>th</sup> Annual *Church & Charity Law™* Seminar, hosted by Carters Professional Corporation in Mississauga on November 11, 2011, was sold out and attended by over 800 members of the sector, including church leaders, directors of charities, government officials, accountants and lawyers. The seminar was designed to provide practical information to assist churches and charities in understanding and complying with recent developments in the law. The seminar has been held annually since 1994. All handouts and presentation materials are now available free of charge at the links below in the order as presented, with the web links being Power Point slide shows.

## **Seminar and Speaker Details and Acknowledgements**

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/handout.pdf>

## **Essential Charity Law Update**

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

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/eso1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/eso1110.pdf>

## **Overview of Continuing Under the CNCA and ONCA**

*Theresa L.M. Man, Carters Professional Corporation, Orangeville*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/tlm1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/tlm1110.pdf>

## **Complying with CRA's New Fundraising Guidance (Revised 2011)**

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

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/tsc1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/tsc1110.pdf>

## **Governance and Other Issues From the Budget Affecting Churches and Charities**

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

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/kjc1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/kjc1110.pdf>

## **Social Media: An Emerging Issue In The Workplace for Churches and Charities**

*Barry W. Kwasniewski, Carters Professional Corporation, Ottawa*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/bwk1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/bwk1110.pdf>

## **Foreign Activities: How to Get Ready for an Audit**

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

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/jmd1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/jmd1110.pdf>

## **Protecting People Worldwide: Risk and Insurance for Missions, Relief and Development Organizations**

*Kenneth A. Hall, President, Robertson Hall Insurance, London, Ontario*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/kh1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/kh1110.pdf>

[Article] <http://www.carters.ca/pub/seminar/chrchlaw/2011/kh1110p.pdf>

## **Director and Officer Liability Issues for Churches and Charities**

*Ryan M. Prendergast, Carters Professional Corporation, Orangeville*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/rmp1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/rmp1110.pdf>

## **Political Activities: What Churches and Charities Can and Cannot Do**

*Jennifer M. Leddy, Carters Professional Corporation, Ottawa*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/jml1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/jml1110.pdf>



## **CRA Update, including “Keeping on the Right Side of CRA”**

*Cathy Hawara, Director General, Charities Directorate, Canada Revenue Agency*

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2011/ch1110.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2011/ch1110.pdf>

## **IN THE PRESS**

### **New Not-for-profit Corporations Act takes effect** by Theresa L.M. Man.

*Law Times*, Vol. 22, No. 37, November 21, 2011.

[Link] <http://www.lawtimesnews.com/>

### **CRA News** by Karen J. Cooper.

*Charity Talk*, November 2011, Canadian Bar Association.

[Link] <http://www.cba.org/CBA/newsletters-sections/2011/PrintHTML.aspx?DocId=46552#article6>

### **Recent CRA views on condo corporations as non-profit organizations** by Theresa L.M. Man.

*Charity Talk*, November 2011, Canadian Bar Association.

[Link] <http://www.cba.org/CBA/newsletters-sections/2011/PrintHTML.aspx?DocId=46552#article3>

### **Patriot Act/Holder decision: concerns for Canadian charities** by Nancy E. Claridge and Terrance S. Carter.

*Canadian Fundraising & Philanthropy*, Vol. 21, No. 20, October 31, 2011.

*Hilborn eNews*, November 10, 2011.

[Link] <http://www.charityinfo.ca/articles/Patriot-Act-Holder-decision-concerns-for-Canadian-charities>

### **Continuing CCA corporations under the CNCA** by Theresa L.M. Man.

*Charity Talk*, September 2011, Canadian Bar Association.

[Link] [http://www.cba.org/CBA/newsletters-sections/2010/2011-August\\_charities.aspx#article2](http://www.cba.org/CBA/newsletters-sections/2010/2011-August_charities.aspx#article2)

## **RECENT EVENTS AND PRESENTATIONS**

**The 18<sup>th</sup> Annual Church & Charity Law™ Seminar** was held on Thursday, November 10, 2011, at the Portico Community Church in Mississauga, Ontario, with several guest speakers. Held annually since 1994, this year's event was again sold out, with over 800 attendees. This seminar is designed to provide practical information on current legal issues to assist churches and charities understand developing trends in the law and avoid unnecessary exposure to legal liability.

Materials available at <http://www.carters.ca/pub/seminar/chrchlaw/2011/index.htm>.

**Imagine Canada's Charity Tax Tools Webinar** on November 15, 2011 was a presentation by Karen J. Cooper entitled "Is a Corporate Foundation for You?"

Event recording available at <http://charitytax.imaginecanada.ca/demand-webinars>.

**Imagine Canada's 2011 Nonprofit Risk Management Conference** held in Toronto, Ontario, on November 8, 2011, included the following presentations:

"Identifying the Top Legal Risk Management Challenges of 2012 and Beyond" by Terrance S. Carter, and

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc1108.pdf>

"Tax Receipting and Completing the T3010" by Theresa L.M. Man.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tlm1108.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tlm1108.pdf>

**Association for Research on Nonprofit Organizations and Voluntary Action – ARNOVA's 40th Annual Conference** held in Toronto, Ontario, included a presentation by Terrance S. Carter on November 17, 2011, entitled "Directors and Officers Duties and Liabilities of Charities and Not-for-Profit Organizations in Canada."

[Paper] <http://www.carters.ca/pub/article/charity/2011/tsc1117.pdf>

**Town of Ajax Health System Foundation** hosted a presentation by Terrance S. Carter and Theresa L.M. Man on November 23, 2011, on both the *Ontario Not-for-Profit Corporations Act* and the *Canada Not-for-Profit Corporations Act*.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsctlm1123.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsctlm1123.pdf>

**Conference Board of Canada's Corporate Community Investment Council** held its winter meeting on November 24, 2011, in Toronto, Ontario, and included Terrance S. Carter in a Panel Discussion on the topic of calling charities to account.

**Current Developments in the Law Affecting Charities** is a Continuing Professional Development course offered by AJAG in Markham, Ontario, on November 25, 2011, that covered the following topics:

"Essential Update for Charities and NPOs" by Theresa L.M. Man;

"Compliance Problems Involving Foreign Activities, Non-qualified Donees and Anti-terrorism Requirements" by Terrance S. Carter;

Complying with CRA's New Fundraising Guidance (Revised 2011) by Terrance S. Carter; and

Disbursement Quota Reform and the Resulting Practical Issues by Theresa L.M. Man.

**Get a Closer Look at Continuance Under the Canada Not-for-Profit Corporations Act (CNCA) – Breakfast Seminar** hosted by Carters for clients in Ottawa on Tuesday, November 29<sup>th</sup>, or in Toronto on Thursday, December 1<sup>st</sup>, provided in depth practical information to help charitable and not-for-profit organizations incorporated under the *Canada Corporations Act* understand the process of continuing under the CNCA which is now in force.

**AFP Congress 2011** held in Toronto, Ontario, included a presentation by Theresa L.M. Man of Carters and Laura West of Fasken Martineau on November 28, 2011, entitled “Essential Charity Law Update – What Every Fundraiser Needs to Know.”

**The County of Carlton Law Association’s Annual Update in Issues in Ethics and Professionalism** on December 1, 2011, included a presentation by Karen J. Cooper on Charities and Not-for-Profit Corporations. Details available at [http://www.ccla-abcc.ca/uploadedFiles/Ethics\\_Program\\_Agenda.pdf](http://www.ccla-abcc.ca/uploadedFiles/Ethics_Program_Agenda.pdf)

## **UPCOMING EVENTS AND PRESENTATIONS**

**Imagine Canada’s Charity Tax Tools Webinar** on December 6, 2011 will be a presentation by Theresa L.M. Man entitled “Highlights of the new *Canada Not-for-Profit Corporations Act*, and What Federal Corporations Need to Do.”

Details available at <https://www.imaginecanada.ca/civicrm/event/info?reset=1&id=135>.

**World Vision Canada’s Law Day** being held in Mississauga Ontario, on December 6, 2011, will include a presentation by Terrance S. Carter on “Receipting and Return of Gifts.”

**Education Consortium Event** being held at the Markham Event Centre on December 14, 2011, will include the following presentations:

“Essential Update for Charities and NPOs” by Theresa L.M. Man;

“Compliance Problems Involving Foreign Activities, Non-qualified Donees and Anti-terrorism Requirements” by Terrance S. Carter;

Complying with CRA’s New Fundraising Guidance (Revised 2011) by Terrance S. Carter; and Disbursement Quota Reform and the Resulting Practical Issues by Theresa L.M. Man.

**The Ottawa Region Charity & Not-for-Profit Law™ Seminar** will be held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Thursday, February 2, 2012.

Details and online registration available soon at <http://www.carters.ca>.

## CONTRIBUTORS

Editor: Terrance S. Carter  
Assistant Editor: Nancy E. Claridge



**Jane Burke-Robertson** – A partner with Carters’ Ottawa office, Ms. Burke-Robertson practices in the area of charity and not-for-profit law, is recipient of the 2011 AMS/John Hodgson Award, 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, Past Chair of the CBA National Charities and Not-for-Profit Section, and is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. He is also consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2010), and editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca).



**Nancy E. Claridge** – Called to the Ontario Bar in 2006, Ms. Claridge is an associate with Carters practicing in the areas of charity, anti-terrorism, real estate, corporate and commercial law, and wills and estates, 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*, 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 is recognized as a leading expert by *Lexpert* and *Best Lawyers* practicing 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 has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Her practice includes 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. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar.



**Kenneth A. Hall** – President of Robertson Hall Insurance, Mr. Hall specializes in insurance protection and risk management advice for churches and charities across Canada. He is a frequent presenter and his "Facing The Risk" series of articles highlights the current issues facing Christian charities and their leaders, including abuse prevention, board governance, counselling services and injury prevention. Mr. Hall is committed to educating board members and ministry staff to better understand insurance so they are able to make more informed decisions in purchasing the right kinds of coverage for effective protection in an ever-changing legal climate.



**Cathy Hawara** – is currently the Director General, Charities Directorate with the Canada Revenue Agency, a position she holds since October 2009. In this capacity, she is responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Ms Hawara served as the Director of Appointments with the Senior Personnel Secretariat at the Privy Council Office from 2007 to 2009. She was responsible for providing advice and support to the Clerk of the Privy Council, the Prime Minister and his Office on all matters related to selection processes and appointments to Governor in Council positions, including Deputy Ministers and heads of agencies.



**Christine Kellowan** – Christine graduated from Osgoode Hall Law School with a Juris Doctor. Prior to attending law school, Christine graduated from York University's Faculty of Arts with a B.A. (Hons.) in Political Science, *summa cum laude*. While in law school, Christine was a Senior Contributing Editor for *The Court* and a volunteer with Pro Bono Students Canada. Before articling with Carters, Christine gained legal experience working in the Compliance Division at the Ontario's Independent System Operator of the electricity market. She also interned at a Toronto law firm and the National Legal Institute in Mongolia.



**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 Leddy** – Ms. Leddy joined Carters' Ottawa office in March 2009 to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCBC). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed "Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose."



**Theresa L.M. Man** – A partner with Carters, Ms. Man practices charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers*. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association (OBA) and the Canadian Bar Association (CBA). In addition to being a frequent speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar, seminars hosted by the CBA and the OBA, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser*, 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, and has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. 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 board member and corporate secretary of a national umbrella organization, and a director at a local community organization.



**Ryan Prendergast** – Ryan was called to the Ontario Bar in 2010 and joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Ryan was a student caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney's Office in Toronto as a summer student. During his articles, Ryan acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications.



**Michelle Thériault** – A graduate of the University of Ottawa, Faculty of Law, 2011, Michelle has an Honours Bachelor of Social Sciences degree in Criminology (*summa cum laude*) from the University of Ottawa, and worked in the charitable sector as a social worker from 2002 to 2008. During law school, Michelle was a caseworker in Community Legal Education, a division leader in Criminal Law at the Legal Aid Clinic, a Research Assistant, and she co-established and sat on the Steering Committee of the University of Ottawa branch of the Law Union, a group for students interested in social justice. Currently, Michelle is on the Board of Directors for the John Howard Society of Ontario.



**Colin Thurston** – Colin was called to the Ontario Bar in 2011 and joined Carters to practice in the area of intellectual property. A graduate of Queen's University, Faculty of Law, Colin volunteered at the Queen's Legal Aid clinic throughout his three years at Queen's and his responsibilities grew from hands-on legal research, writing, and litigation, to supervision and training of his fellow law students, to input on clinic operations from a policy level. Colin has gained litigation experience before numerous courts and tribunals and received numerous awards recognizing his work, including the Sabbath Prize in Wills and Estate Planning from Queen's University, Faculty of Law.



**Kristen D. van Arnhem** – Kristen graduated from the University of Ottawa, Faculty of Law, in 2011 on the Dean's List of Honour for ranking in the top ten percent of her class. Prior to attending law school, Kristen graduated with Distinction from the University of Guelph with an Honours Bachelor of Arts in Sociology. She has participated in two international law school exchanges in Australia and Puerto Rico. Before articling with Carters, Kristen gained legal experience as a summer student working for a family law firm in Guelph. Kristen has volunteered with Ottawa's Supervised Access Program, Legal Aid Clinic in Ottawa, and was a note taker for students with disabilities.



**Mervyn F. White** – A partner with Carters, Mr. White acts as litigation counsel to individuals, as well as to churches, charities, not-for-profit organizations, businesses and corporations, in areas of the law including charity and not-for-profit law, human rights complaints, and risk management assessments relating to insurance law and human rights. Mr. White is a contributing author to *The Lawyers Weekly*, *Charity Law Bulletin* and *Church Law Bulletin*, and a speaker for organizations such as Canadian Fundraiser, the Association of Fundraising Professionals, and the Christian Legal Intervention Academy.

## **ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS**

**Errata:** The paper entitled “Duties and Liabilities of Directors and Officers of Charities and Non-Profit Organizations” presented by Terrance S. Carter in Toronto, Ontario, on March 29, 2011, has been revised to reflect some necessary corrections. The revised version is available at <http://www.carters.ca/pub/article/charity/2011/tsc0329.pdf>.

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