

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

SEPTEMBER 2011 ISSUE

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Best Lawyers in Canada
Carters is Pleased to Announce the Addition of a New Lawyer to Our Orangeville Office
Ottawa Office Has Moved

18th Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Thursday, November 10, 2011.

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

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RECENT PUBLICATIONS AND NEWS RELEASES

The Nuts And Bolts of the Ontario *Not-For-Profit Corporations Act, 2010*

Terrance S. Carter and Theresa L.M. Man in *Charity Law Bulletin* No. 262, September 30, 2011.

With the anticipated proclamation of the Ontario *Not-for-Profit Corporations Act, 2010* (“ONCA”) in late 2012, it is an appropriate time for not-for-profit (“NFP”) corporations incorporated under Part III of the Ontario *Corporations Act* (“OCA”) to begin familiarizing themselves with the changes that the ONCA will have on their future corporate structure and governance, and to plan toward continuance under the ONCA. This *Charity Law Bulletin* provides a brief overview of some of the key aspects of the ONCA.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb262.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb262.htm>

CRA News

Karen J. Cooper.

2011 Charities Information Session

CRA is in the midst of delivering its 2011 Charities Information Sessions. These free sessions, which are offered to all registered charities, provide an opportunity for treasurers, new board members, or volunteers to learn about the legal obligations of charities. The following topics will be presented this year:

- Fundraising
- Receipting
- Books and Records
- Financial Statements
- Form T3010-1, Registered Charity Information Return
- Provincial presentations (in some cities)

Registration for these sessions is on-line. Interested charities should register as soon as possible as some sessions have already been delivered and seating is limited. Please consult <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/sssns/nvttn-eng.html> for more information and for registration.

Gifts made by Her Majesty to Charitable Organizations Outside of Canada

CRA has revised the attachment to IC84-3R, Gifts to Certain Charitable Organizations Outside Canada, effective September 1, 2011. This attachment lists charitable organizations outside of Canada to which Her

Majesty in the right of Canada has made a gift. These organizations are deemed to be qualified donees and are therefore eligible to receive gifts from Canadian registered charities and donors.

The revised attachment is available on the CRA website at <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r-attach/ic84-3r-attach-e.html>.

CRA Service Complaints

CRA has updated its booklet on service complaints for parties who are not satisfied with the service provided by the CRA. Service refers to the quality and timeliness of the work performed by the CRA, which could include:

- undue delays;
- poor or misleading information;
- staff behaviour; or
- mistakes, which could result from misunderstandings, omissions or oversights.

The updated booklet is available at <http://www.cra-arc.gc.ca/E/pub/xi/rc4420/rc4420-e.html>.

Forms

The CRA has two new forms available:

- T2095 Registered Charities: Application for Re-Designation, available at <http://www.cra-arc.gc.ca/E/pbg/tf/t2095/>, and
- T1044 Non-Profit Organization (NPO) Information Return, available at <http://www.cra-arc.gc.ca/E/pbg/tf/t1044/>.

Non-qualified investments

CRA has updated its policy on non-qualified investments and has replaced the previous guidance, Summary Policy CSP-N04, with CG-006. This policy refers to situations where a registered charity that is designated as a private foundation holds a non-qualified investment.

This new policy is available on the CRA website at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/nqfdnvmnt-eng.html>.

Donation of Gift Certificates or Gift Cards

CRA has updated its policy on donations of gift certificates or gift cards and replaced Policy Statement CPS-018 with CG-007. This policy provides that registered charities can issue official donation receipts for income tax purposes for the eligible amount of gifts of gift certificates and gift cards under specific circumstances. This may be an issue where registered charities accept gift certificates and use them in fundraising events, such as auctions and raffles, or to acquire goods or services for use in their charitable activities.

This new policy is available on the CRA website at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/gftcrt-eng.html>.

Confidentiality – Public Information

CRA has updated its policy on confidentiality and has replaced Summary Policy CSP-C12 with CG-008. Generally, the confidentiality provisions of the *Income Tax Act* prevent the CRA from discussing the affairs of a particular organization without the consent of an authorized representative. There are, however, specific exceptions that allow CRA to make available to the public certain information about registered or previously-registered charities. For instance, general information on a registered or previously registered charity, including its status, as well as the information contained in the public portion of a charity's Information Return (T-3010) are available to the public in the Charities Listings.

This new policy is available on the CRA website at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/cnfdntl-eng.html>.

Qualified Donees

CRA has updated its guidance on qualified donees and has replaced Summary Policy CSP-Q01 with CG-010. Qualified donees are organizations that can issue official donation receipts for gifts that individuals and corporations make to them. Currently, qualified donees are: a registered charity; a registered Canadian amateur athletic association; a housing corporation constituted exclusively to provide low-cost housing for the aged; a Canadian municipality; the United Nations and its agencies; a university that is outside Canada that is prescribed to be a university, the student body of which ordinarily includes students from Canada; a charitable organization outside Canada to which Her Majesty in right of Canada has made a gift during the fiscal period or in the 12 months immediately preceding the period; and Her Majesty in right of Canada or a province. Proposed changes to the *Income Tax Act* expand qualified donees to include a municipal or public body performing a function of government in Canada.

This new policy is available on the CRA website at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/qlfddns-eng.html>.

Update on the New *Canada Consumer Product Safety Act*

Esther S.J. Oh

The new *Canada Consumer Product Safety Act* (“CCPSA”) received Royal Assent on December 15, 2010 and was proclaimed in force as of June 20, 2011. The purpose of this Act is to protect the Canadian public from dangers to human health or safety that are posed by consumer products. The Act requires industry to provide information to Health Canada and to the product’s supplier (if applicable) concerning consumer product safety incidents or product defects that could result in death or harmful health effects. This requirement to notify Health Canada and suppliers will also apply to inadequate labelling that could lead to harmful health effects, and to recall orders initiated in other jurisdictions for human health or safety reasons. In addition, the CCPSA generally requires those who manufacture, import or sell consumer products for commercial purposes to prepare and maintain certain records to ensure that unsafe products can be traced back to their source.

In light of the new requirements under the CCPSA, charities and non-profit organizations that sell “for a commercial purpose” consumer products regulated by the CCPSA will be required to maintain records of the name and address of the supplier and purchaser, as well as the location and time period of when that consumer product was sold or transferred, for a minimum of six years.

However, the “Guidance on Preparing and Maintaining Documents under the *Canada Consumer Product Safety Act* (CCPSA) - Section 13” posted on the Health Canada website in June 2011, states that Health Canada is currently developing a regulatory proposal to allow for an exemption from the record keeping requirements for those persons who receive consumer products that are donated by a person other than a person who manufactures, imports, or sells consumer products. This exemption is being prepared in recognition that there may be situations involving certain donated consumer products, where records of the source and date of receipt would do little to support product traceability. Since the Regulations have not been released at this time, there is still uncertainty about this provision’s application to charities. However, the exemption, if adopted, would arguably apply to charities receiving donations of consumer products from individuals, such as used clothing and other household goods. Charities and non-profits, though, receiving donations from manufacturers and retailers would need to comply with the record keeping requirements under the Act, depending on the volume and nature of the products received by donation from those sources.

Charities and non-profits dealing with consumer products regulated under the CCPSA are encouraged to subscribe for email updates available through the Health Canada website: http://www.hc-sc.gc.ca/cps-spc/legislation/acts-lois/ccpsa-lcspc/_subscribe-abonnement/index-eng.php.

More Technical Interpretations on the Clergy Residence Deduction

Terrance S. Carter and Jennifer M. Leddy in *Church Law Bulletin* No. 38, September 29, 2011.

Over the past several months the Canada Revenue Agency (“CRA”) Income Tax Rulings Directorate (“the Directorate”) has released a series of technical interpretations on the clergy residence deduction (“CR Deduction”), which is provided for in paragraph 8(1)(c) of the *Income Tax Act* (“ITA”) and interpreted in Interpretation Bulletin IT-141R, Clergy Residence Deduction (“IT-141R”). The four technical interpretations that are the subject matter of this *Church Law Bulletin* provide clarity on the manner in which CRA interprets the terminology used in paragraph 8(1)(c), and thus provides guidance to organizations and individual taxpayers on CR Deduction eligibility. In particular, these technical interpretations highlight the importance of careful assessment of whether an organization’s operations and job descriptions meet the eligibility requirements. There is also emphasis on a complete and careful presentation of the facts to the Directorate.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2011/chchlb38.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2011/chchlb38.htm>

Promotion of Animal Welfare is Added as New Acceptable Charitable Purpose

Jacqueline M. Demczur.

Our earlier *Charity Law Bulletin* No. 243 (<http://www.carters.ca/pub/bulletin/charity/2011/chylb243.htm>) reported on the CRA’s draft consultation paper entitled “*Consultation on Proposed Guidance for The Promotion of Animal Welfare and Charitable Registration*”, which had been released on March 31, 2011 for comments from the charitable sector. On August 19, 2011, CRA finalized and released the Guidance on the “*Promotion of Animal Welfare and Charitable Registration* (“Guidance”)”. This Guidance will be highly relevant to organizations involved in the promotion of animal welfare who are considering charitable registration.

As explained in the Guidance, promoting the welfare of animals falls under one or both of the charitable heads of “advancement of education” (second head) or “other purposes beneficial to the community” (fourth head). According to common law, a charitable purpose must also provide a benefit to the public. In this

context, the courts have determined that the promotion of animal welfare provides an intangible moral benefit to humanity. Therefore, the public benefit test is satisfied by the very acts of showing kindness to animals in need of assistance or care. The Guidance provided a non-exhaustive list of acceptable charitable activities that could promote animal welfare:

- Operating an animal rescue service;
- Maintaining a sanctuary for aging, dangerous, displaced, unhealthy, or former farm animals;
- Protecting the environment, such as by preserving an ecosystem and its wildlife;
- Monitoring the transportation of animals, such as companion or agricultural animals.

To obtain a copy of the CRA guidance, see: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/nmlwlfrc-eng.html>.

Community Dialogue on Human Rights Relating to Freedom of Religion

Barry W. Kwasniewski in *Church Law Bulletin* No. 37, September 29, 2011.

In the past few years, high profile human rights decisions, such as *Heintz v Christian Horizons*, have brought to the forefront tensions between individuals and institutions with respect to the exercise of religious rights. These issues have caught the attention of the Ontario Human Rights Commission (OHRC).

Established in 1961, the OHRC is an independent statutory body, charged with the promotion, protection and advancement of human rights in Ontario. Headed by Chief Commissioner, and former Toronto Mayor, Barbara Hall, one of the mandates of the OHRC is to develop public policy on human rights in Ontario. On September 22, 2011, the OHRC announced an important initiative of interest to religious organizations in this province. This *Church Law Bulletin* summarizes the purpose of this community dialogue and how interested persons or organizations may take part.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2011/chchlb37.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2011/chchlb37.htm>

Who's On First? Knowing Who Your Directors Are

Ryan M. Prendergast in *Charity Law Bulletin* No. 260, September 29, 2011.

Occasionally, non-share capital corporations find themselves in the perilous position of not clearly knowing who the directors of the corporation are. These circumstances can be problematic for a host of reasons. As such, both the executive management (if applicable) and the board of directors of non-share capital corporations should always clearly be aware of who is on the board, and whether or not those individuals

were validly elected to the board in accordance with the corporation's general operating by-law and incorporating statute in order to avoid considerable expense.

Two recently released Ontario Superior Court of Justice decisions involve declarations being sought from the court concerning the identity of the proper directors of non-share capital corporations. This *Charity Law Bulletin* summarizes the decisions of *Nigerians in Diaspora Organization Canada (NIDO) v. Peter Ozemoyah* and *Saskatchewan WTF Tae Kwon Do Association Inc. v. WTF Tae Kwon Do Association of Canada*, and highlights the lessons that can be learned from these decisions.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb260.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb260.htm>

Court of Appeal says Domain Names are “Personal Property”

Colin J. Thurston in *Charity Law Bulletin* No. 261, September 29, 2011.

On August 5, 2011, the Ontario Court of Appeal released its judgment in *Tucows.Com Co. v. Lojas Renner S. A.*, in which Justice Weiler, writing for the Court, held that a domain name constituted “personal property in Ontario.” For the purposes of the case, the ruling meant that the dispute was within the jurisdiction of the Ontario Superior Court. However, the decision may have further implications which may affect charities and not-for-profit organizations. The recognition of a domain name as personal property, to which various rights attach, means that domain names may now be regarded as valuable assets belonging to an organization which must be treated accordingly. In particular, directors of charities should take notice, as the responsibility of directors to identify, protect and apply the assets of a charity to its charitable objects may now be extended to a charity's domain names.

This *Charity Law Bulletin* provides a summary of the decision and explains its implications for charities and not-for-profit organizations.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb261.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb261.htm>

Federal Court Limits Questions on Religious Belief

Jennifer M. Leddy in *Church Law Bulletin* No. 36, September 29, 2011.

On September 2, 2011, the Federal Court allowed an application for judicial review of a decision of the Refugee Protection Division of the Immigration and Refugee Board of Canada (the Board) because the Board held the applicant to an “unreasonably high standard of religious knowledge.” The matter was

remitted back for redetermination by a different Board. This case will be of interest to religious charities because of its import for testing sincerity of religious belief in cases of freedom of religion, as well as refugee determination. This *Church Law Bulletin* provides a summary of the decision and its implications.

Read More:

PDF] <http://www.carters.ca/pub/bulletin/church/2011/chchlb36.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2011/chchlb36.htm>

Bill C-10: Justice for Victims of Terrorism Act

Nancy E. Claridge.

Following through on the Throne Speech commitment to quickly reintroduce law and order legislation to combat crime and terrorism, the Conservative government has introduced Bill C-10, *An Act to enact the Justice for Victims of Terrorism Act etc.*, which is referred to as the Safe Streets and Communities Act. The government plans to pass Bill C-10 in the first 100 sitting days of Parliament. There are five parts to Bill C-10, and of particular interest is Part I which includes reforms to deter terrorism by amending the *State Immunity Act*. Part I is entitled *Justice for Victims of Terrorism Act*. The stated purpose of this Act is to deter terrorism by establishing a cause of action that allows victims of terrorism to sue perpetrators of terrorism and their supporters. This would include any listed entity “or other person that committed the act or omission”, as well as any foreign state, listed entity “or other person” that financed, participated in, facilitated or instructed a terrorist activity or harboured a terrorist. Under section 4(1), any person that has suffered loss or damage in or outside Canada on or after January 1, 1985, as a result of an act or omission that is punishable under the *Anti-terrorism Act*, may bring an action to recover an amount equal to the loss or damage proved to have been suffered by the person. The bill has been introduced six times since 2005; however, due to elections and prorogations all of these bills have died on the Order Paper. Among the criticisms raised of Bill C-10 is the omnibus nature of the bill, which may prevent the individual issues receiving appropriate consideration by Parliament. Charities and not-for-profit organizations working outside of Canada should monitor the progress this bill, as there is the risk of significant liability under the current provisions.

Charity Commission Releases Guidance on Program Related Investments

Terrance S. Carter.

One of the most common problems faced by charities is a chronic lack of funds. As such, charities frequently need to explore innovative sources of financing in order to raise the monies they need to carry out their charitable programs. In this regard, one possible avenue of additional funds would be to seek out program

related investments (PRIs) from other charities that have investment assets available for investing in charitable programs of other charities as opposed to making charitable grants to other charities.

In this regard, it is interesting to note that the Charity Commission of England and Wales (“the Commission”) has recently posted guidance on their website (www.charity-commission.gov.uk) entitled “Charities and Social Investment”, outlining the way in which charities in England and Wales can pursue their charitable purposes by making PRIs. In a related guidance consultation entitled “Charities and Investment Matters”, the Commission defined the term PRIs as “the use of expendable resources by a charity in a way which may generate financial return but is principally for the furtherance of the charitable purpose or purposes of the charity.” It is the Commission’s position that PRIs are not investments in the traditional sense at all, but instead involve applying funds to further the charity’s purpose.

The concept of PRIs is not widely used in Canada, in part because of a restrictive approach to their use by CRA (see CRA’s Community Economic Development [CED] Guidance: <http://www.cra-arc.gc.ca/E/pub/tg/rc4143/rc4143-e.html>). However, CRA has indicated that it is in the process of reviewing and revising its CED Guidance and it is therefore hoped that a broader interpretation of PRIs, which is more consistent with the position taken by the Charities Commission of England and Wales, will be forthcoming.

For more information, the full resources can be found at: http://www.charity-commission.gov.uk/charity_requirements_guidance/charity_governance/managing_resources/casi.aspx and http://www.charity-commission.gov.uk/library/about_us/legal%20underpinning%20-%20investment%20guidance.pdf.

EU: Calls for Examinations of Counter-terrorism Policies

Terrance S. Carter.

The Committee on Civil Liberties, Justice and Home Affairs of the European Parliament passed a draft resolution July 12, 2011 calling for a full assessment of the cost, effectiveness and impact on civil liberties of post-9/11 counter-terrorism measures that have been taken in the European Union. Members of the European Parliament (MEPs) urged that counter-terrorism policies match terrorist threat levels and that measures taken must be based on evidence, not merely on assumptions, and meet standards of necessity, effectiveness, proportionality, civil liberties, the rule of law and democratic scrutiny and accountability. The draft resolution calls for an in-depth and complete evaluation of the current European counter-terrorism measures in hopes of leading to more efficient policies. The Committee (which is a standing committee of the European Parliament for the areas of freedom, security and justice) called on the European Commission (the

executive body of the European Union which operates as a cabinet government responsible for proposing legislation, implementing decisions, etc.) to examine all existing counter-terrorism policies both in Europe and nationally, provide a detailed report on all EU funds currently being used for counter-terrorism purposes, develop a uniform set of standards for protecting and supporting victims and witnesses, create a proposal for data use and protection legislation, and develop anti-racism and anti-discrimination policies.

The European Parliament, however, has postponed the vote on the draft resolution and has sent it back to the Committee to be re-examined. Parliament is asking for more time to build a stronger position on the issue.

More information can be found at: <http://www.europarl.europa.eu/sides/getDoc.do?type=IM-PRESS&reference=20110711IPR23776&language=EN> and <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+IM-PRESS+20110913IPR26457+0+DOC+XML+V0//EN&language=EN>.

Best Lawyers in Canada

Several partners of Carters Professional Corporation were again recognized as leaders in the area of Trusts and Estates Law in the Charity and Not-For-Profit Law subspecialty by *The Best Lawyers in Canada*. Both [Jane Burke-Robertson](#) and [Terrance S. Carter](#) have been recognized since 2006, while [Karen J. Cooper](#) and [Theresa L.M. Man](#) have been added this year.

Best Lawyer online: <http://www.bestlawyers.com>

Carters is Pleased to Announce the Addition of a New Lawyer to Our Orangeville Office

Colin J. Thurston, B.A., J.D. – Colin Thurston was called to the Ontario Bar in 2011 and joined Carters Professional Corporation to practice in the areas of intellectual property, information technology and privacy law after having articulated with the firm.

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. He was also the recipient of the Sabbath Prize in Wills and Estate Planning from Queen's University, Faculty of Law.

See <http://www.carters.ca/cthurston.html> for more information.

Ottawa Office Has Moved

Carters is pleased to announce that our Ottawa office has moved to a new, larger and more accessible location. The new location is at 117 CentrepoinTE Drive, Suite 124, in Ottawa.

For a map or directions, see <http://www.carters.ca/directions.htm>.

IN THE PRESS

Ontario Court of Appeal Considers Employee Expectations of Privacy In Information Stored On Work Computers by Barry Kwasniewski.

Mondaq Labour and Employment Feed, September 2011.

<http://www.mondaq.com/canada/x/144236/Employee+Rights/Ontario+Court+Of+Appeal+Considers+Employee+Expectations+Of>

Motion 559 – get involved in the debate by Terrance S. Carter.

Canadian Fundraising & Philanthropy, Vol. 21, No. 16, August 31, 2011.

Hilborn eNews, September 8, 2011.

[Link] <http://www.charityinfo.ca/articles/motion-559-get-involved-in-the-debate>

CRA Releases New Guidance on Working with Intermediaries by Terrance S. Carter and Ryan M. Prendergast.

CCIC Flash, Canadian Council for International Cooperation, June 28, 2011.

[Link] http://www.ccic.ca/flash/flash_2011_06_28_e.html

RECENT EVENTS AND PRESENTATIONS

13th Annual Corporate Governance Conference hosted by the Canadian Society of Corporate Secretaries (CSCS) in Quebec City, included Karen J. Cooper as a speaker in the workshop entitled “The *Canada Not-for-Profit Corporations Act*: How do I get there from here?” on August 22, 2011.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kjc0822.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kjc0822.pdf>

The OBA Charity & Not-for-Profit Law Section hosted a luncheon on September 12, 2011, at which Theresa Man participated as a panelist discussing “What Happened Over the Summer? An update on interesting cases and developments for charity and not-for-profit law practitioners.”

Philanthropy, Law and Social Enterprise: New Direction or Distraction? This conference hosted by The Winnipeg Foundation and Robson Hall, Faculty of Law – University of Manitoba, on September 21, 2011, included a presentation by Terrance S. Carter entitled “Pushing the Envelope of Social Enterprise and Social Innovative Options for Financing Charities.”

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc0921.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc0921.pdf>

2011 Canadian Land Trust Annual Conference held in Kingston, Ontario, included the following presentations by Karen J. Cooper on September 22, 2011.

“Recent Changes in Tax Law” and

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kjc0922b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kjc0922b.pdf>

“Recent Federal and Ontario Corporate Law Changes and How They Affect Your Land Trust.”

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kjc0922a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kjc0922a.pdf>

The Association of Treasurers of Religious Institutes (ATRI) Conference 2011 held in Calgary, Alberta, included the following presentations.

“In’s and Out’s of the New *Canada Not-for-Profit Corporations Act* for Religious Institutes” by Karen J. Cooper, and

[Web] <http://www.carters.ca/pub/seminar/church/2011/kjc0924.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2011/kjc0924.pdf>

“Key Legal Compliance Issues for Religious Congregations” by Terrance S. Carter.

[Web] <http://www.carters.ca/pub/seminar/church/2011/tsc0925.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2011/tsc0925.pdf>

Canadian Council of Christian Charities (CCCC) 2011 Annual Conference held in Mississauga, Ontario, included a presentation by Terrance S. Carter entitled “Getting Ready for the New Ontario Not-for Profit Corporations Act” on September 28, 2011.

[Web] <http://www.carters.ca/pub/seminar/church/2011/tsc0928.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2011/tsc0928.pdf>

UPCOMING EVENTS AND PRESENTATIONS

Osgoode Hall Law School CLE Program Legal and Risk Management for Charities and NPOs on October 5 & 6, 2011, will include the following presentations.

“The Practical Impact of the Canada Not-for-Profit Corporations Act (CNCA)” by Theresa L.M. Man,

“Its Back! Federal Government Budget and Its Implications for Charities and NPOs” by Karen J. Cooper, and

“Charities and the Anti-Terrorism Financing/Money Laundering Regime” by Terrance S. Carter.

Details available at http://www.osgoodepd.ca/cle/2011-2012Fiscal/2011_charities/index.html.

Imagine Canada's Charity Tax Tools Webinar on October 18, 2011 will be a presentation by Terrance S. Carter entitled "Donation or Sponsorship? Know the Rules, Reap the Rewards."

Details available at <https://www.imaginecanada.ca/civicrm/event/info?reset=1&id=133>.

Christian Legal Society 50th Anniversary Conference being held in Chicago October 20-23, 2011, will include a workshop by Terrance S. Carter on "Consideration in Setting Up a Charity in Canada."

Details and registration available at <http://www.clsnet.org/page.aspx?pid=503>.

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

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

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

Details available at <http://www.riskconferenceimaginecanada.ca/default.asp>.

The 18th Annual Church & Charity Law™ Seminar will be held at Portico Community Church in Mississauga, Ontario, on Thursday, November 10, 2011.

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

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

Details available at <https://www.imaginecanada.ca/civicrm/event/info?reset=1&id=134>.

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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, www.churchlaw.ca and 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™* Seminar.



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 (CCCCB). 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™* 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 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 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.



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.



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.



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.

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