

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

APRIL 2012

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Healthcare Philanthropy: Check-Up 2012

Hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP in Toronto, Ontario.

Wednesday, May 16, 2012.

Details and online registration available [here](#).

Get on Our Mailing List: To automatically receive the free monthly *Charity Law Update*, send an email to info@carters.ca with "Subscribe" in the subject line. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested in being put on our monthly mailing list.

RECENT PUBLICATIONS AND NEWS RELEASES

CRA Releases New Fundraising Guidance

Terrance S. Carter.

Canada Revenue Agency (“CRA”) released its much anticipated new *Fundraising by Registered Charities Guidance: CG-013* (the “New Guidance”) on April 20, 2012, which updates and replaces CRA’s earlier *Guidance (CPS-028): Fundraising by Registered Charities* (“CPS-028”) that was released on June 11, 2009. While the New Guidance represents a significant improvement over *CPS-028*, as it is much more readable and practical, the New Guidance is still a complex document that will require careful reading.

CRA has advised that the New Guidance does not represent a new policy position of CRA, but rather provides information on the current treatment of fundraising under the *Income Tax Act* (“ITA”) and the common law. As such, the New Guidance will have a significant impact on current CRA audits, not just future audits. As well, the New Guidance applies to both receipted and non-receipted fundraising.

The New Guidance is intended to provide general advice for charities to follow and is based on the legal principle, established by case law, that fundraising must be seen as a necessary means-to-an-end for a charitable purpose, rather than an end-in-itself. In this regard, it is possible for a charity to engage in fundraising activities, provided that the fundraising is ancillary and incidental to the primary purpose of achieving the charity’s purposes.

In addition to complying with the New Guidance, charities must continue to meet all other requirements of the ITA, including the 3.5% disbursement quota. The fundraising ratio referenced in the New Guidance (which remains the same as in *CPS-028*) results from data that is included in a charity’s T3010 which is made available to the public on CRA’s website. As such, it will be important for the board to review and approve the charity’s T3010 before it is filed with CRA, given that the information contained in it can later be scrutinized by donors, and the press, as well as members of the public.

The following Charity Law Bulletin provides an overview of the New Guidance.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb283.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb283.htm>

Bill C-38 Implementing 2012 Budget Tabled

Theresa L.M. Man.

On April 26, 2012, Bill C-38, *An Act to Implement Certain Provisions of the Budget Tabled in Parliament on March 29, 2012 and Other Measures*, was introduced and received First Reading in the House of Commons. The text of Bill C-38 is now available online at <http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=5524772>. For more information on the Federal Budget 2012, see *Charity Law Bulletin* No. 280 “2012 Federal Budget: Including New Rules and Sanctions for Charities Conducting Political Activities,” available online at <http://www.carters.ca/pub/bulletin/charity/2012/chylb280.htm>.

CRA News

Karen J. Cooper.

Registration for 2012 Charities Information Sessions is Now Open for Spring Sessions

CRA’s Charities Information Sessions are free sessions offered to all registered charities to assist board members and volunteers to learn about their charity’s legal obligations. Topics that will be covered in 2012 will be: gifting and receipting, gifting to other organizations, maintaining direction and control of resources, keeping books and records, filing the Registered Charity Information Return (T3010), revised fundraising guidance and, in some cities, provincial presentations. Spring sessions will be held in May and June 2012, and fall sessions will be held in September and October, 2012. Interested attendees must register online, which is available here: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/ssns/nvttng-eng.html?rss>.

CRA Issues New Guidance for Fundraising by Charities

On April 20, 2012, CRA issued new guidance entitled “Fundraising by Registered Charities” (reference number CG-013). For an analysis of the updated guidance, see *Charity Law Bulletin* No. 283 referenced above. The new guidance is available here: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/fndrsng-eng.html>.

Customized Forms

CRA has updated its list of charities authorized to produce a customized T3010 form. The list of charities is available here: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/lst-eng.html>. General information about customized forms is available in CRA’s Income Tax Information Circular on this issue (document #IC97-2R12), which can be accessed here: <http://www.cra-arc.gc.ca/E/pub/tp/ic97-2r12/ic97-2r12-e.pdf>.

CRA Adds a New Web Page

CRA has added a new webpage entitled “Budget 2012 - Enhancing transparency and Accountability for Charities” in response to the Minister of Finance’s presentation of the 2012 federal Budget to Parliament. The new webpage is at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/bdgt/2012/menu-eng.html>. The page contains a “Message from the Director General” (available at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/bdgt/2012/dgltr-eng.html>), which discussed the implications of the 2012 budget measures related to compliance and transparency with respect to political activities carried on by registered charities and registered Canadian amateur athletic associations (RCAAs).

CRA Introduces Charity Quick View

CRA recently announced that its online listing of charities, Charities Listings, will be updated through the creation of a new online resource called “Charity Quick View” in August, 2012. This new feature on CRA’s website will include the information currently listed on Charities Listings, but will also make it easier for charities and donors to read and understand the information reported on the Registered Charity Information Return, Form T3010-1.

The information on the T3010-1 that is currently posted on Charities Listing will continue to be posted online. However, unlike Charities Listings, Charity Quick View will use graphs and tables to show key information. The coverage of Charity Quick View will relate to T3010-1 forms filed in 2010 and thereafter.

Court Issues Decision on Not-for-Profit Election and Membership

Ryan M. Prendergast in *Charity Law Bulletin* No. 282, April 26, 2012.

On December 8, 2011, the Ontario Superior Court of Justice released its decision in *Sikh Cultural Society v. Kooner* (“Sikh Cultural Society”). The decision concerns two factions in competition with each other over the leadership of a religious not-for-profit corporation. As with many internal conflicts involving not-for-profit corporations that are dragged into court, the leadership of the faction in power was under scrutiny, as was the list of members. This decision is notable in that it stresses the importance of maintaining adequate recordkeeping for the purpose of establishing the validity of memberships.

As illustrated in this case, it is important to be able to determine the number of valid memberships for the purpose of the processes set out in the *Corporations Act* (e.g. requisitioning a meeting of members) and, if applicable, the constitution of a corporation (e.g. calling a non-confidence vote). Adequate recordkeeping facilitates a straightforward determination of valid memberships. As well, it can be relied

upon as evidence when faced with litigation concerning the validity of memberships. It is also a requirement under the *Corporations Act* for a register of members to be maintained by a not-for-profit corporation.

The following *Charity Law Bulletin* provides an overview of the decision.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb282.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb282.htm>

Facebook Passwords and Human Rights

Barry W. Kwasniewski in *Charity Law Bulletin* No. 281, April 26, 2012.

The Ontario Human Rights Commission (the “Commission”) has recently weighed in on the legality of prospective employers asking job applicants for their Facebook passwords, a practice that has garnered media attention after the Toronto Star published an article on March 20, 2012, entitled “Would You Reveal Your Facebook Password for a Job?” The article detailed how a job applicant had become a finalist for a job with a police service and was asked by the interviewer to reveal his Facebook password. Though the applicant initially refused, he ended up capitulating out of fear that he would not seem interested in the job if he did not reveal the password. The article further noted that the practice of asking job applicants for Facebook passwords is gaining popularity in the U.S., where unemployment rates are high in many areas and individual job-seekers may feel particularly vulnerable.

The legality of such a practice in Ontario is uncertain. Though the Toronto Star article states that there are no laws in Ontario prohibiting employers from asking job applicants for their Facebook passwords, others disagree. The Commission communicated its position on the issues, somewhat ironically, through its own Facebook page.

In this age of digital communication, charities and not-for-profits, as employers, need to be aware of the laws, as they develop with respect to social media issues. What information employers may and may not request from job applicants is and will continue to be a relevant issue.

The following *Charity Law Bulletin* provides an overview of the Commission’s position on this issue.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb281.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb281.htm>

What Not To Do for Directors: Decision on Costs Released in VON Decision

Ryan M. Prendergast and Terrance S. Carter.

On March 7, 2012, the Ontario Superior Court of Justice issued its decision on costs in the case of *Victoria Order of Nurses for Canada v. Greater Hamilton Wellness Foundation*. For a summary of the trial decision in this matter, as well as supplementary reasons issued by the court, see *Charity Law Bulletin* No. 265 and *Charity Law Bulletin* No. 267.

While Justice Beaudoin was critical of the Greater Hamilton Wellness Foundation (the “Foundation”) in his written reasons in the trial decision and supplementary reasons, his reasons on costs contain his most strongly worded disapproval. In this regard, Justice Beaudoin stated that the Foundation and its directors had provided a “text book” example of what not to do. As a result, the court ordered that the Foundation was required to pay the costs of the applicants, VON Canada and VON Ontario, as well as the costs of the Public Guardian and Trustee (“PGT”) from the Foundation’s assets the court had ordered to be transferred to the applicants.

The cost decision serves as a reminder that allegations made by way of affidavit evidence must have some basis in fact. Specifically, the court found that allegations made by the Foundation through affidavit evidence against VON Canada and VON Ontario were “asserted recklessly.” The court also found that the affiant in the decision who made these allegations had no direct factual knowledge of the allegations and that they were contradicted by the Foundation’s own documents.

It is also important to note the role that PGT played in the litigation. The PGT asserted that the matter was not one where the Foundation should be relieved from costs on the basis that it is a non-profit organization, or that its litigation was in the public interest, as the Foundation was “pursuing its private interests that were contrary to the public interest.” While counsel for the applicant made a similar argument, it is important to point out that the PGT’s assistance to the court in relation to offering guidance on the law in litigation concerning charitable matters will often be taken by the court.

Lastly, Justice Beaudoin was careful to draft his reasons so that it was clear that VON Canada, VON Ontario and the PGT could claim the unpaid amounts of their costs against the Foundation’s insurer, the directors and their own insurer. As such, the costs decision serves as a reminder that directors and officers of charitable corporations can be exposed to very high cost orders when a court has found them to have acted in breach of their fiduciary duties concerning charitable property and their historic donors.

Sounds Now Registrable as Trade-Marks in Canada

Colin J. Thurston.

Charities and non-profits are encouraged to take steps to protect the goodwill associated with their brand and identity. To this end, protection can and should be obtained through the registration of an organization's trade-marks, including any names, logos or slogans which are used to identify the organizations services or products to the public. This is important from both a goodwill and marketing perspective, but it is also an important risk management measure, as discussed recently in *Charity Law Bulletin No. 272* at <http://www.carters.ca/pub/bulletin/charity/2012/chylb272.html>.

Charities and non-profits will be interested to know that the *Canadian Intellectual Property Office* ("CIPO") announced on March 28, 2012 that it will now be accepting applications for the registration of trade-marks consisting of a sound. The use of a "sound mark" is not a new development, as many businesses have already developed and used sound marks to distinguish their services from others' (for example, the NBC "chimes", or the auto-tuned "Koodo" used to advertise Koodo brand mobile phones by the Telus Corporation). Allowing organizations to register these marks means that they will be entitled to the many benefits of trade-mark registration provided for under the *Trade-marks Act*, such as:

- The right to use and enforce the trade-mark across Canada
- Enhanced enforcement options against trade-mark infringement by third parties
- Public notice of trade-mark rights by entry on CIPO's trade-marks database

This development presents both opportunities and risks to organizations which may promote their services through radio advertisements, television commercials or sound advertisements on the internet. In this regard, organizations which register their sound marks will gain the advantage of registered protection for their marks, and other organizations may see this as an opportunity to develop and use new sound marks, now that registered protection is available. On the other hand, organizations that do not register sound marks which they are using may find themselves more susceptible to an allegation of trade-mark infringement by the owner of a registered sound mark, and may also have their trade-mark rights limited by another organization which is the first to register a confusing sound mark. For this reason, organizations which are using sound marks are encouraged to register those marks with CIPO as soon as possible.

The Practice Notice from CIPO announcing the registration of sound marks can be viewed online at <http://www.cipo.ic.gc.ca/eic/site/cipointernet-internetopic.nsf/eng/wr03439.html>.

B.C. Introduces Bill to Create Community Contribution Companies

Jane Burke-Robertson.

On March 5, 2012, the British Columbia Legislature introduced Bill 23, *Finance Statute Amendment Act, 2012*. Bill 23 proposes to amend, among other things, the B.C. *Business Corporations Act* to provide for a new type of company called a “community contribution company” (“CCC”). According to the Honourable Kevin Falcon, who introduced the Bill, CCCs are a hybrid vehicle intended to promote social enterprise by allowing the for-profit sector to tap into the emerging demand for socially focused investment options. A CCC would combine socially beneficial purposes with a restricted ability to distribute profits to shareholders. The use of CCCs would permit an alternative business model that is not currently available through for-profit companies.

With regard to the creation and operation of these companies, CCCs would be incorporated with the same flexibility and certainty accorded to for-profit companies, but the governing legislation would ensure that they primarily benefit the community. Measures in this regard would include restrictions on corporate reorganizations to avoid the circumvention of payout restrictions and an “asset lock” that would cap dividends on company shares to ensure that profits are retained by the company or directed to the community benefit. These companies would be subject to a higher degree of accountability than an ordinary company and would be required to publish an annual report detailing their social spending. A copy of the bill is available online at http://www.leg.bc.ca/39th4th/1st_read/gov23-1.htm.

U.S. Treasury Data Confirms Charity Terrorism Threat Unfounded

Nancy E. Claridge.

Analysis of U.S. Department of Treasury (“Treasury”) data for 2011 by the U.S. non-profit group, Charity & Security Network (the “Network”), suggests that contrary to claims by governments and international governmental bodies, U.S. domestic charities are not a significant source of terrorist financing and support. According to a report released March 5, 2012, by the Network, U.S. based charities represent less than 1% of organizations with suspected ties to terrorists. Of the 2,900 charities designated as “Specially Designated Global Terrorists” (“SDGT”) by the U.S. Government, only eight of them are U.S. charities. The report also shows that only 5% of reported assets blocked by the Office of Foreign Assets Control were related to SDGT and other anti-terrorism programs in 2011, which includes funds from charitable organizations. In comparison, 95% of reported blocked assets in 2011 related to state sponsors of terrorism in the U.S. (e.g. Cuba, Iran, Sudan and Syria). The Network seeks

to reform U.S. counterterrorism laws and policies in order to protect both national security and the vital work of charities. The report may be found at: <http://www.charityandsecurity.org/print/219>.

U.K. Launch of “Big Society Capital” Fund

Jacqueline M. Demczur.

On April 3, 2012, Prime Minister David Cameron of the United Kingdom announced the launch of a £600 million fund called Big Society Capital (the “Fund”) that will support charities and community groups. Of the £600 million, £400 million will come from the unclaimed assets of dormant bank accounts and the other £200 million will come from Britain's four largest banks. This fund is made possible by the *Dormant Bank and Building Society Accounts Act 2008* (“Act”) that was passed by the Gordon Brown Labour government in 2008. According to section 16 of the Act, dormant account money shall be distributed for meeting expenditures that has a “social or environmental purpose”. An account is considered “dormant” if it has been open throughout a period of 15 years ending at that time but, during that period, no transactions have been carried out in relation to the account by or on the instructions of the holder of the account.

According to media reports, the Fund is an independent financial institution that will fund social enterprises that can prove that they can repay an investment through the income they generate. However, the Fund does not directly fund “social sector organizations”, such as charities, social enterprises but, instead, invests in “social investment finance intermediaries” (SIFIs). The latter are organizations that will provide financing and support to social sector organizations, as well as connect socially-minded investors with social sector organizations. The rationale for direct investment in the SIFIs, as opposed to the social sector organizations, is that by supporting SIFIs to grow and become more sustainable, it will allow them to bring in “millions more in investment into the social sector than [the Fund] could bring in alone”. In effect, the Fund will create a market for “social finance”, which is a hybrid investment class that produces a mix of social and financial returns. It will be interesting to see whether the Fund leads to an increased market for social finance in the future.

“Ministerial Exception” Precludes Application of U.S. Discrimination Law

Esther S.J. Oh in *Church Law Bulletin* No. 41, April 26, 2012.

On January 11, 2012, the Supreme Court of the United States (the “Supreme Court”) released its precedent setting decision in *Hossana-Tabor Evangelical Lutheran Church and School v. Equal Employment Opportunity Commission et Al*. The Hossana-Tabor decision marks a turning point in the

application of U.S. anti-discrimination employment laws to religious organizations. This decision will be of particular interest to those Canadian religious organizations that have operations or affiliates in the U.S.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2012/chchlb41.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2012/chchlb41.htm>

U.N. Resolution on Counter-Terrorism and Human Rights

Terrance S. Carter.

On March 19, 2012, the Human Rights Council of the United Nations (the “Council”) passed a resolution for the protection of human rights and fundamental freedoms while countering terrorism. This resolution calls upon states to ensure that counter-terrorism measures comply with international law, including international human rights, refugee and humanitarian law. States are to ensure that victims whose human rights or fundamental freedoms have been violated in the process of countering terrorism have access to an effective remedy and receive reparations where appropriate. As well, the Council calls upon states to protect the right to privacy and ensure that any interference with the right to privacy is regulated by law. This United Nations’ resolution is a helpful reminder that governments need to establish the appropriate balance between combating terrorism on the one hand and protecting international human rights and upholding humanitarian law on the other.

The full text of the resolution is available online at

http://www.un.org/ga/search/view_doc.asp?symbol=A/HRC/19/L.25&referer=/english/&Lang=E.

New Guidelines Give U.S. Agency Broad Data Collection and Retention Powers

Nancy E. Claridge and Terrance S. Carter.

U.S. Attorney General Eric Holder recently issued the *Guidelines for Access, Retention, Use and Dissemination by the National Counterterrorism Center and Other Agencies of Information in Datasets Containing Non-Terrorism Information* (the “Guidelines”). The Guidelines give the National Counterterrorism Centre (“NCTC”) significant powers to collect and retain records on U.S. citizens and residents. NCTC is responsible for analyzing and integrating all intelligence possessed or acquired by the U.S. Government pertaining to terrorism or counterterrorism, except for that pertaining exclusively to domestic terrorism and counterterrorism.

Among other things, the Guidelines permit NCTC to access and acquire information for the purpose of determining whether the information is reasonably believed to constitute terrorism information and thus

may be permanently retained, used and disseminated. Under certain circumstances, information may be retained and continually assessed for a period of up to five years by NCTC to determine whether the information in question is reasonably believed to constitute terrorism information. The Guidelines set out safeguards, procedures and oversight mechanisms to ensure that unauthorized individuals do not access information collected and retained by NCTC. The safeguards include the removal of information where NCTC does not reasonably believe certain information constitutes terrorism information within five years from the date that the data is generally available for assessment by NCTC (unless a shorter time period is provided).

Canadian charities operating in the United States should familiarize themselves with the Guidelines in order to determine the extent to which they are affected by them. A copy of the Guidelines is available online at <https://s3.amazonaws.com/s3.documentcloud.org/documents/327629/nctc-guidelines.pdf>.

IN THE PRESS

Federal Budget Takes Aim at Perceived Lack of Transparency by Terrance S. Carter and Ryan M. Prendergast.

Canadian Fundraising & Philanthropy, Vol. 22, No. 7, April 15, 2012.

Hilborn eNews, April 13, 2012.

[Link] <http://charityinfo.ca/articles/Federal-budget-takes-aim-at-perceived-lack-of-transparency>

Saga Continues Over Charity Tax Opinions by Karen J. Cooper.

The Lawyers Weekly, Vol. 31, No. 45, April 6, 2012.

[Link] <http://www.carters.ca/news/2012/kjc0406.pdf>

Digging For Dirt under the CNCA and ONCA by Terrance S. Carter.

Canadian Fundraising & Philanthropy, Vol. 22, No. 5, March 30, 2012.

Hilborn eNews, April 5, 2012.

[Link] <http://charityinfo.ca/articles/Digging-for-dirt-under-the-CNCA-and-ONCA>

RECENT EVENTS AND PRESENTATIONS

CAGP-ACPD 2012 Annual National Conference held in Victoria, B.C. included the following presentations on April 19, 2012:

“Essential Charity Law Update” by Terrance S. Carter; and

[Web] <http://www.carters.ca/pub/seminar/charity/2012/tsc0419.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/tsc0419.pdf>

“Donor Rights and Remedies” by Theresa L.M. Man.

[Web] <http://www.carters.ca/pub/seminar/charity/2012/tlm0419.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/tlm0419.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The 2012 National Charity Law Symposium a joint program of the Canadian Bar Association's and the Ontario Bar Association's Charity and Not-For-Profit Law Sections being held in Toronto, Ontario, on May 4, 2012, will bring together leading experts from across Canada to speak about the latest developments in this rapidly changing area. Terrance S. Carter is co-chair of the symposium, and Karen J. Cooper will be presenting “New Eligibility Requirements for Directors, Officers and Staff of Registered Charities.”

Details available at http://www.cba.org/pd/details_en.aspx?id=NA_CHAR12.

American Bar Association Section of Taxation 2012 May Meeting being held in Washington, D.C., will include Terrance S. Carter in the breakfast roundtable discussions of the Exempt Organization Subcommittee on Religious Organizations on May 11, 2012.

Details available at <https://meetings.abanet.org/meeting/tax/MAY12/>.

County of Carleton Law Association (CCLA) 18th East Region Solicitors Conference 2012 being held in Montebello, Quebec, on May 12, 2012, will include a presentation by Karen J. Cooper on “The *Not-for-Profit Corporations Act*.”

Details available at <http://www.ccla-abcc.ca/en/events/calendar-of-events/>.

Carters/Fasken Martineau Healthcare Philanthropy: Check-Up 2012 is a free seminar being held at the Toronto office of Fasken Martineau DuMoulin LLP on May 16, 2012, and will include presentations on the following topics:

“Essential Charity Law Update” by Terrance S. Carter, Managing Partner, Carters;

“Privacy Issues in Healthcare Philanthropy” by John P. Beardwood, Partner, Fasken Martineau;

“The Ontario *Not-for-Profit Corporations Act* (ONCA) and You” by Theresa L.M. Man, Partner, Carters Professional Corporation; and

“The In’s and Out’s of CRA’s New Fundraising Guidance” by M. Elena Hoffstein, Partner, Fasken Martineau.

Details available at <http://www.fasken.com/check-up-2012/>.

STEP Canada’s 14th National Conference being held in Toronto will include Karen J. Cooper as a presenter in the Charity and Not-for-Profit Update Workshop on June 11, 2012.

Details available at <http://www.step.ca/2012.conference.asp>.

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* (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, www.churchlaw.ca and www.antiterrorismlaw.ca.



Nancy E. Claridge – Called to the Ontario Bar in 2006, Ms. Claridge is a partner 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*TM Seminar.



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.



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 seminars hosted by Carters, 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 is 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.



Michelle Thériault - A graduate of the University of Ottawa, Faculty of Law, 2011, Michelle has an Honours Bachelor of Social Sciences degree in Criminology 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 - Called to the Ontario Bar in 2011, Colin 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 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, 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, ranking in the top ten percent of her class. Prior to 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.

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