

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

## JULY / AUGUST 2012

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### 19<sup>th</sup> Annual *Church & Charity Law*<sup>TM</sup> Seminar

Hosted by Carters Professional Corporation in Mississauga, Ontario.

**Thursday, November 15, 2012.**

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

**Get on Our Mailing List:** To automatically receive the free monthly *Charity Law Update*, send an email to [info@carters.ca](mailto: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 Updated Guidance on Community Economic Development**

Theresa L.M Man, Terrance S. Carter and Ryan M. Prendergast in *Charity Law Bulletin* No. 287, August 27, 2012.

On July 26, 2012, Canada Revenue Agency (CRA) released Guidance CG-014, *Community Economic Development Activities and Charitable Registration* (the New Guidance). The New Guidance replaces Guide RC4143, *Registered Charities: Community Economic Development Programs*, which had been available from CRA since December 23, 1999 (Former Guidance). The New Guidance provides parameters in which registered charities may conduct “community economic development” (CED) activities that “improv[e] economic opportunities and social conditions of an identified community.”

The New Guidance is a welcome improvement over the Former Guidance, expanding the types of CED activities that charities may engage in, especially in the area of program-related investments. This *Charity Law Bulletin* reviews key features of the New Guidance, noting the restraints placed on various forms of CED activities identified in the New Guidance, and how the new guidelines differ from the guidelines contained in the Former Guidance.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb287.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb287.htm>

### **CRA News**

Karen J. Cooper.

#### ***Charitable Application Review Process***

CRA has recently updated their procedures for reviewing applications for charitable registrations, available at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/pprp-eng.html>. The new update relates to changes to CRA procedures for applicants from whom CRA requires clarification or more information. Organizations will receive a notice from CRA that more information and documentation is needed in order to determine the charitable status of an organization and will be given, in most cases, 60 days to respond. If an organization does not respond, CRA will assume that the file has been abandoned and close the application.

## *Charity Quick View*

Charity Quick View, a graphical summary of the T3010, Registered Charity Information Return, became available as of August 1, 2012. To view Charity Quick View, search for a registered or revoked charity using the Charities Listings' Basic or Advanced search options, select the "Return" icon, and then select the "Quick View" icon. This will provide a graphical summary of the information available from the T3010. Registered charities should take the opportunity to review these charts to ensure they provide a fair representation of their financial information and activities. Note that Charity Quick View is only available for charities whose fiscal periods end on or after December 1, 2010.

## *Tax Shelters*

On July 30, 2012, CRA issued a Tax Alert relating to tax shelters available at <http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html>. The Tax Alert summarises some of the basic information relating to tax shelters, including gifting arrangements where it is represented to donors that the tax benefits and deductions arising from the arrangement will equal or exceed the net costs of the arrangement. The Tax Alert asserts that CRA "audits every mass-marketed tax shelter arrangement and no arrangement has been found to comply with the *Income Tax Act*." It also encourages anyone considering entering into a gifting arrangement to obtain independent professional advice from a tax advisor before signing any documents.

## *Non-Profit Organization Risk Identification Project*

Previous issues of the *Charity Law Update* have discussed CRA's Non-Profit Organization Risk Identification Project and certain sector responses to it. On August 1, 2012, CRA finally released on its website an explanation of the Project and some guidance to affected non-profit organizations, available at <http://www.cra-arc.gc.ca/tx/nnprft/nprp-eng.html>. The release confirms that CRA is in the third and final year of a research project related to tax compliance in the non-profit sector and indicates that the information gathered will help to provide insights regarding the way non-profit organizations (NPOs) operate under the provisions of the ITA. Organizations that have received an education letter as part of the Project are instructed to contact their local tax services office if they are unclear about the purpose of the education letter.

## *Sahel Crisis Matching Fund*

On August 7, 2012, the Federal Government announced the establishment of the Sahel Crisis Matching Fund. This fund was established in order to aid humanitarian efforts in the West African region. Every

dollar donated between August 7, 2012 and September 30, 2012, to a registered Canadian charity responding to the Sahel crisis will be matched with an equivalent donation from the Government of Canada. The funds will not be given to the registered Canadian charity, but will be allocated to the appropriate organizations by the Canadian International Development Agency.

For additional information for eligible donation criteria, see online at: <http://www.cra-arc.gc.ca/chrts-gvng/dsstrlf-eng.html>

### ***Fall 2012 Charities Information Session Registration Now Open***

Registration for the Fall 2012 Charities Information Session is now open. These sessions are free and offered by the Charities Directorate. Topics being covered this year include Gifting and Receipting, Keeping Books and Records and Filing the Registered Charity Information Return (T3010).

Board members, treasurers and new volunteers wishing to know more information about their charity's legal obligations should inquire at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/sssns/nvttt-eng.html>.

### **CRA Guidance on Charitable Organizations Outside Canada**

Theresa L.M. Man.

On August 10, 2012, CRA released a new Guidance, *Charitable Organizations Outside Canada that Have Received a Gift from Her Majesty in Right of Canada* (CG-015 available at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/hrmjsty-eng.html>), which replaces Policy Commentary CPC-030, *Foreign charities: Requirements for qualified donee status*, and Information Circular IC84-3R6, *Gifts to Certain Charitable Organizations Outside Canada*. As well, the List of charitable organizations outside Canada that have received a gift from Her Majesty in right of Canada (<http://www.cra-arc.gc.ca/chrts-gvng/qlfd-dns/qd-lstngs/gftsfrmhrmjsty-lst-eng.html>) replaces the Attachment to IC84 3R6.

A charitable organization outside Canada that has received a gift from Her Majesty in right of Canada (that is, the Government of Canada) may become a qualified donee. This status allows it to be included on the list of qualified donees maintained by CRA, and to be eligible to issue official donation receipts to donors and to receive gifts from registered charities.

The Federal Budget 2011 (discussed in *Charity Law Bulletin* Nos. 245 and 253, available at [www.charitylaw.ca](http://www.charitylaw.ca)) proposed that these organizations be on a publicly available list maintained by CRA. As well, Federal Budget 2011 also requires these organizations to issue donation receipts in accordance with the *Income Tax Act* and its regulations, as well as to keep books and records supporting

any official donation receipts they issue, and provide these to CRA upon request. These new requirements became effective on January 1, 2012.

The New Guidance addresses the changes introduced by Federal Budget 2011. In particular, it outlines the process by which a charitable organization may request to be added to the list, and the documents that must be submitted to CRA to support the request. CRA will apply a two-part test in making the determination: (a) The information given must clearly show that the organization received a gift from the Government of Canada; and (b) the organization must meet the Canadian common law definition of charitable, and generally be eligible for registration in Canada, if it were established in Canada. If the test is met, the organization will be added to the list. If CRA decides that the organization does not meet the test and if the organization disagrees with CRA's decision, it may file an application for judicial review with the Federal Court of Canada.

The New Guidance also states that all such organizations are required to properly issue official donation receipts; and keep books and records to support any official donation receipts it issues and provide these to CRA upon request. Failure to do so may result in sanctions being applied (including suspending or revoking the organization's receipting privileges). If an organization receives a notice suspending or revoking its status, it can file an objection with CRA's Appeals Branch within 90 days after the day the notice was mailed.

The Federal Budget 2012 (discussed in *Charity Law Bulletin* No. 280, available at [www.charitylaw.ca](http://www.charitylaw.ca)), which enacting legislation received Royal Assent on June 29, 2012, further modifies the rules for the registration of these charitable organizations by replacing them with *designated* foreign organizations, which will be limited to those foreign charitable organizations that pursue activities that are either related to disaster relief or urgent humanitarian aid or in the national interest of Canada. These measures will apply to applications made by foreign charitable organizations on January 1, 2013. The New Guidance does not address the changes introduced by the Federal Budget 2012. It is therefore anticipated that the New Guidance will be further revised in the near future.

## **Purchase of Charitable Receipts to Reduce Taxes is Not a Gift**

Terrance S. Carter.

On June 7, 2012, the Tax Court of Canada in *Grossett J. v. the Queen*, 2012 TCC 179, rendered an interesting but not altogether surprising decision involving the purchase and use of false charitable donation receipts. James and Oneill Grossett were found by CRA to have knowingly purchased false

charitable donation receipts from Ambrose Danso-Dapaah, an operator of ADD Accounting. In 2008, Mr. Danso-Dapaah pled guilty to selling clients false charitable donation receipts for the 2002 through 2005 taxation years. The receipts were sold at a fraction of their price (usually around 10%) and were sold in order to aid his clients in reducing their payable income tax. Mr. Danso-Dapaah sold over \$39 million dollars in fraudulent receipts to his clients throughout those years.

The Grossetts testified at trial that they had not purchased any false charitable receipts and that they had instead made donations of cash and household goods to the charities in question. The Court found that neither appellant was credible in their testimony, and that due to their financial situations, they could not possibly have donated as much as they had claimed. The Court found that the purchase of charitable receipts to obtain a reduction of taxes did not constitute a gift at common law because the purported donors had no intention of actually making a gift to any charitable organization. In doing so, the Court confirmed the common law definition of a gift as the “voluntary transfer of property owned by a donor to a donee, in return for which no benefit or consideration flows to the donor.”

This decision can be accessed at: <http://canlii.ca/t/frphn>.

## **Supreme Court Supports Users' Rights in Copyright Rulings**

Colin J. Thurston.

On July 12, 2012, the Supreme Court of Canada released a series of five much anticipated judgments relating to the interpretation and application of certain provisions of the *Copyright Act*. In its rulings, the Supreme Court showed significant support for the rights of users of copyright protected works, confirming that the *Copyright Act* is not only a statute which protects creators' rights, but also the rights of the Canadian public to use copyrighted works.

Of the five decisions, one is of particular interest to charities and not-for-profits that engage in educational activities. In *Alberta (Education) v. Canadian Copyright Licensing Agency (Access Copyright)*, 2012 SCC 37, the majority of the Supreme Court applied a broad interpretation of the fair dealing provisions of the *Copyright Act*, and decided that it was unreasonable for the Copyright Board to find that it was unfair for teachers to photocopy short excerpts from textbooks and to distribute those copies to students. The majority of the Court also found that this dealing of copyrighted works was allowable under the fair dealing exception for “research or private study”, notwithstanding that the copies were primarily for use in a classroom setting. The practical effect of this latter finding may be diminished by the amendments to the *Copyright Act* in Bill C-11, which will introduce a new category

of fair dealing for the broader purpose of “education”. However, the Court’s analysis regarding how to consider if dealing is “fair” will be an important case in support of users’ rights for years to come.

The Supreme Court’s latest decisions, and in particular the broad interpretation of the fair dealing provisions referenced above, may significantly change lower courts’ analyses under the *Copyright Act*, and could result in additional copyright infringement lawsuits as parties test the boundaries of fair dealing in light of the recent decisions. New technologies have already introduced much uncertainty into the applicability of copyright laws, and coming changes to the *Copyright Act* will provide new protections for owners and exceptions for users, all of which will need to be interpreted by Canadian Courts in the years to come.

### **Organizations Must Transition to New Accounting Standards by 2012**

Terrance S. Carter.

In December 2010, the Canadian Accounting Standards Board adopted new financial reporting standards that charitable and not-for-profit organizations (collectively “NPOs”) must transition to for fiscal periods beginning on or after January 1, 2012, if they have not done so already. The new standards are intended to increase transparency and accountability. Directors of NPOs will need to consult their accounting professional to confirm their 2012 financial statements will meet the new standards.

Under the new standards, NPOs that are not controlled by the government may choose to follow Part I or Part III of the Canadian Institute of Chartered Accountants’ Handbook. It is expected that most NPOs will choose Part III because it is designed specifically for NPOs and is similar to the previous standards. Meanwhile, Part I is more burdensome because it is composed of the International Financial Reporting Standards (IFRS), which are global standards that also serve the for-profit sector. An organization will generally only adopt Part I if it is affiliated with a foreign organization, participates in an industry that has for-profit companies who report under IFRS or has international funders that require the use of IFRS. However, the determination of which standard to adopt will need to be made in consultation with the NPO’s accounting professional.

For more information on the new standards see: <http://www.cica.ca/applying-the-standards/not-for-profit-organizations/index.aspx> and <http://www.carters.ca/pub/bulletin/charity/2008/chylb132.pdf>.

## **Possible Unintended Consequences of Enhanced Donation Incentives**

Authored by Professor Adam Parachin.

Editor's Note: The January 2012 Update included a link to an excellent submission made to the Finance Committee on Charitable Donation Incentives by Professor Adam Parachin, Faculty of Law, University of Western Ontario, in January 2012 concerning the need for a new statutory definition of “charitable donation” (<http://www.carters.ca/news/2012/ap0116.pdf>). Professor Parachin has recently followed up with a related article on the topic of “Possible Unintended Consequences of Enhanced Donation Incentives” that is included below. While there will no doubt be many within the charitable sector who will disagree with Professor Parachin’s suggestion that there are unintended consequences flowing from enhanced donation incentives, it is a worthwhile debate concerning what the charitable sector may look like in future years. In this regard, it is hoped that Professor Parachin’s article will be a catalyst for future discussion and we thank Professor Parachin for submitting his article for consideration by our readers. If there are opposing views on this issue, we would be pleased to receive submissions for inclusion in future issues of *Charity Law Update*.

### **Read More:**

[PDF] <http://www.carters.ca/news/2012/ap0815.pdf>

## **Hate Speech Section of *Human Rights Act* to be Repealed**

Sean S. Carter.

On June 6, 2012, Bill C-304, a Bill to repeal Section 13 of the *Canadian Human Rights Act*, was passed by the House of Commons and referred to the Senate where it passed first reading on June 7, 2012. The private member’s bill was put forth in order to protect freedom of expression as guaranteed by the *Canadian Charter of Rights and Freedoms*, by removing the section of the *Act* that banned hate speech on the telephone and internet. Once passed, the Canadian Human Rights Commission will no longer have the ability to rule on such hate cases and the Commission’s power to force individuals and groups to remove hate inducing websites from the internet has been eliminated.

For a copy of the Bill see:

<http://parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=5651714>.

## **Update on Ontario *Not-for-Profit Corporations Act, 2010***

Theresa L.M. Man.

On July 16, 2012, the outline of two proposed regulations under the *Not-for-Profit Corporations Act, 2010* (ONCA) were posted on the Ontario Regulatory Registry Website.

Although the Ontario *Not-for-Profit Corporations Act, 2010* (ONCA) received Royal Assent on October 25, 2010, it is still not in force. At this time, proclamation is anticipated to be in January 2013. The administration of the new Act will be shared by the Ministry of Consumer Services (MCS) and the Ministry of Government Services (MGS). Comments on the draft outlines must be received by the respective Ministries no later than August 31, 2012.

The outline for the regulations developed by the Ministry of Government Services is available at <http://www.ontariocanada.com/registry/view.do?postingId=9922&language=en>. The MGS is responsible for the filing, recording, and searching of documents under the ONCA. As such, the draft outline indicates that the regulation will address the following issues:

- rules governing corporate names;
- the content, form, and filing (both paper and electronic) of documents;
- the endorsement of articles and applications and the issuance of certificates;
- signature requirements for both paper and electronic filings;
- how notices and other documents may be sent by the Director; and
- how the standard organizational by-laws will be made available.

The outline for the regulations developed by the Ministry of Consumer Services is available at <http://www.ontariocanada.com/registry/view.do?postingId=9947&language=en>. MCS is mainly responsible for policy issues arising out of the ONCA. As such, the draft outline indicates that the regulation will address the following issues:

- prohibiting a corporation from having stated purposes that would allow them to engage in activities that are contrary to the law;
- establishing the Canadian Institute of Chartered Accountants Handbook Accounting as the standard for audit and review engagement reports;
- prescribing information in corporate registers for directors, officers and members;
- permitting internal corporate notices be given electronically in certain circumstances;
- prescribing rules regarding members' proposal and supporting statement;
- prescribing information that is required to be included in the form of proxy; and
- requiring certain notices, statements and other documents to be given in writing.

## **Court Rules Employee Cannot Change Place of Work Without Consent**

Barry W. Kwasniewski in *Charity Law Bulletin* No. 288, August 28, 2012.

Changes in communications technology have and will continue to affect the way people work. Both employees and employers, including charities and not-for-profits, are re-examining the need to report to

work at an office location on a daily basis, when so much can now be done remotely, through the use of smartphones, wireless internet connections and web conferencing.

In this changing work environment, conflicts may arise between employees, who feel they are able to work just as or more efficiently away from the office, and employers, who require a physical presence. This issue was at the forefront of a recent British Columbia Supreme Court decision, *Ernst v. Destiny Software Productions Inc.* This Bulletin outlines this decision, which highlights the importance of addressing this issue before it becomes a problem, either through developing “place of work” policies and/or dealing with the issue in written employment contracts.

### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb288.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb288.htm>

## **Ontario's Safe Schools Act Passed**

Esther S.J. Oh.

On June 5, 2012, Bill 13, *An Act to amend the Education Act with respect to bullying and other matters* was passed in the Ontario Legislature by a vote of 65-36. The Act, which received Royal Assent on June 19, 2012, has amended the *Education Act* with the intent of creating more safe and inclusive schools. Every school board will now be required to establish a bullying prevention and intervention plan based on a government produced model. In regards to gay-straight alliances, no board or principal of a school “shall refuse to allow a pupil to use the name gay-straight alliance or a similar name for an organization,” thereby requiring all schools, both public and separate, to provide more inclusive activities and organizations if students so wish.

For further information, reference can be made to the online copy of the Act available at the following link: [http://www.ontla.on.ca/bills/bills-files/40\\_Parliament/Session1/b013ra.pdf](http://www.ontla.on.ca/bills/bills-files/40_Parliament/Session1/b013ra.pdf).

## **First Woman Charged under Canada's Anti-Terrorism Legislation**

Nancy E. Claridge.

A 26-year-old Québec Muslim activist, who attempted to change stereotypes that associate Muslims with terrorism, was herself charged by the RCMP in July 2012 with terrorism offences that, if convicted, could result in a life sentence.

The RCMP allege Mouna Diab was supplying weapons parts to the terrorist group Hezbollah. Police allege that she bought AR-15 firearms parts in the Montreal area to send to Lebanon to be reassembled into two rifles. The AR-15 rifle is a civilian version of the M16 rifle used by the U.S. military. The

charges follow an investigation by the Integrated National Security Enforcement Team, which is a joint task force of RCMP, Quebec police and Montreal police that was formed after the September 11, 2001 attacks.

Ms. Diab was originally arrested in May 2011 at the Pierre Elliott Trudeau International Airport before departing for Beirut. She was charged with illegally exporting weapons to Lebanon, contrary to a United Nations resolution that prohibits Canadians from selling arms to anyone in Lebanon. According to the RCMP, Ms. Diab had also shipped other gun parts through unsuspecting friends travelling to Lebanon.

Hezbollah was originally listed by Public Safety Canada in December 2002, identifying it as “one of the most technically capable terrorist groups in the world.”

Ms. Diab’s arrest has obvious significant implications for her personally, as well as any charitable organization with which she is involved, since it will almost certainly expose those organizations to greater scrutiny. This arrest highlights the importance of charities having effective due diligence mechanisms to vet volunteers and associates in order to avoid unwitting ties to terrorist organizations and activities.

## **UK Consults Public on New Draft Guidance on Public Benefit Requirement**

Ryan M. Prendergast.

On June 27, 2012, the UK Charity Commission (the “Commission”) began a public consultation on its revised public benefit guidance (the “Revised Guidance”), which will replace the Commission’s existing guidance *Charities and Public Benefit* (the “Guidance”), released in January, 2008, as well as the guidance on *Public Benefit and Fee-charging*. The public consultation will end on September 26, 2012. Recent decisions of the Charity Tribunal and Upper Charity Tribunal in 2011 held that the whole of the guidance *Public Benefit and Fee-charging* and certain sections of the Guidance required clarification in order to be consistent with the Upper Tribunal’s decision. The Revised Guidance clarifies what the public benefit requirement is and adjusts what charity trustees (i.e., directors) must do in the UK to ensure that they satisfy the requirement. For example, the Commission states that the Revised Guidance has been drafted in order to be clearer about public benefit in relation to a charity’s purposes and in relation to trustees’ duties to carry out the purposes for the public benefit.

The Revised Guidance also responds to the specific criticisms made by the UK Upper Charity Tribunal. In particular, the Upper Charity Tribunal ruled on October 14, 2011 that the Guidance’s direction regarding charities that charge fees (such as independent schools) was obscure because it required

charities to ensure that poor people also had access to the charities' benefits. The Revised Guidance stipulates that a charity's fee structure cannot systemically exclude poor people and that charities must provide more than minimal or "tokenistic" benefits to the poor.

The Revised Guidance can be found at the following location:

[http://publicbenefit.solutionsclient.co.uk/Charity\\_requirements\\_guidance/Charity\\_essentials/Charitable\\_purposes/Public\\_benefit/default.aspx](http://publicbenefit.solutionsclient.co.uk/Charity_requirements_guidance/Charity_essentials/Charitable_purposes/Public_benefit/default.aspx).

## **Jane Burke-Robertson Receives Recognition from *Best Lawyers***

Congratulations to [Jane Burke-Robertson](#), a partner with Carters Professional Corporation practicing in the Ottawa office, for being named the Best Lawyers' 2013 Ottawa Trusts and Estates "Lawyer of the Year."

Best Lawyer online: <http://www.bestlawyers.com/lawyers/jane-burke-robertson/57235/>

## **Lexpert Rankings**

Several partners of Carters Professional Corporation were recognized as leaders in the areas of charity and not-for-profit law, as well as Trusts and Estates Law in Canada by *The Canadian Legal Lexpert® Directory 2012, 16<sup>th</sup> Edition*. [Terrance S. Carter](#), Managing Partner of the firm, has been recognized as one of the most frequently recommended practitioners in the area of charities and not-for-profits in Canada since 2004. [Jane Burke-Robertson](#) has been recognized as a consistently recommended practitioner since 2004. [Karen J. Cooper](#) and [Theresa L.M. Man](#) have been recognized as consistently recommended practitioners in charity & not-for-profit law since 2011, and [Jacqueline M. Demczur](#) and [Esther S.J. Oh](#) have been recognized as repeatedly recommended practitioners, also since 2011. In addition, Terrance Carter co-authored the Directory's section summary for Charity & Not-for-Profit Law with [M. Elena Hoffstein](#) of Fasken Martineau DuMoulin LLP, who was also recognized by Lexpert as one of the most frequently recommended lawyers in Canada.

### **Read More:**

[PDF] <http://www.carters.ca/news/2012/lexpert.pdf>

[WEB] <http://www.lexpert.ca>

## **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. [Jane Burke-Robertson](#) has been recognized since 2006. [Terrance S. Carter](#) has also been recognized since 2006, while [Karen J. Cooper](#) and [Theresa L.M. Man](#) have been recognized since 2011.

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

## **Congratulations to Mervyn F. White on Completing Master of Laws Degree**

Congratulations go to Mervyn F. White, a partner with the firm who practices litigation, for completing a Master of Laws degree at Osgoode Hall Law School in July, 2012.

## **Carters is Pleased to Welcome Sean S. Carter as a New Associate**

**Sean S. Carter, B.A. LL.B.** –Called to the Ontario Bar in 2009, Sean joins Carters to practice general civil, commercial and charity related litigation, as well as criminal appeals. Having articulated with and been an associate in the Litigation and Dispute Resolution Department of Fasken Martineau DuMoulin LLP for three years, Sean has experience in matters relating to commercial real estate, human rights and charter applications, construction liens, international arbitrations, quasi-criminal and regulatory matters, proceedings against public authorities and the enforcement of foreign judgments. Sean also gained valuable experience as a research assistant at Carters writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*. As well, Sean has considerable volunteer experience, including being co-chair of the Human Rights Watch (Canada) National Advocacy Committee and Toronto Network.

## **IN THE PRESS**

**Directors and officers insurance: know your coverage and your options** by Barry W. Kwasniewski.  
*Hilborn eNews, August 15, 2012.*

[Link] <http://charityinfo.ca/articles/Directors-and-officers-insurance-know-your-coverage-and-your-options>

**Ethics and Charities: Is Your Organization on the Right Track?** by Terrance S. Carter.  
*Forum, CSAE Trillium Chapter eNewsletter, July 2012.*

[Link] <http://mediaedge.imirus.com/Mpowered/book/vforum12/i2/p14>

**Counter-terrorism strategy lists environmentalism as “extremism”** by Terrance S. Carter.  
*Hilborn eNews, July 9, 2012.*

[Link] <http://charityinfo.ca/articles/Counter-terrorism-strategy-lists-environmentalism-as-extremism>

## RECENT EVENTS AND PRESENTATIONS

**Canadian Society of Association Executives (CSAE) 7<sup>th</sup> Annual Summer Summit** included the following presentations by Terrance Carter and Theresa Man on July 12, 2012:

“Essential Legal Update for Not-for-Profit and Charitable Organizations: What You Need to Know”

[Web] <http://www.carters.ca/pub/seminar/charity/2012/tsctlm0712.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/tsetlm0712.pdf>

and “Qualified to be a Director? Considerations in Becoming and Remaining a Director.”

[Web] <http://www.carters.ca/pub/seminar/charity/2012/tsctlm0712b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/tsetlm0712b.pdf>

**The Canadian Legal Conference**, an annual program of the Canadian Bar Association held in Vancouver, British Columbia, included Theresa Man as a speaker in Session 2.3 - Charities and Social Enterprises on August 13, 2012.

[Web] <http://www.carters.ca/pub/seminar/charity/2012/tlm0813.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/tlm0813.pdf>

**2012 Christian Legal Institute** hosted by the Christian Legal Fellowship in London, Ontario, included a presentation by Terrance S. Carter on August 23, 2012, entitled “Current Legal Issues in Charity Law.”

[Web] <http://www.carters.ca/pub/seminar/church/2012/tsc0823.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2012/tsc0823.pdf>

## UPCOMING EVENTS AND PRESENTATIONS

**The 19<sup>th</sup> Annual Church & Charity Law™ Seminar** will be held at Portico Community Church in Mississauga, Ontario, on Thursday, November 15, 2012.

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

**Government Relations Institute of Canada Seminar: Non-Profit Organizations and Advocacy** being held at the University of Toronto on September 19, 2012, will include a presentation by Terrance S. Carter entitled “New Rules for Charities Engaged in Advocacy.”

**Canadian Council of Christian Charities (CCCC) Conference 2012** will include the following presentations on September 25, 2012:

“Foreign Activities: How to Get Ready for an Audit” by Terrance S. Carter, and

“Mission Drift and Corporate Objects” by Terrance S. Carter with Barry Bussey.

**Association of Treasurers of Religious Institutes 25th Anniversary** will include a presentation by Karen J. Cooper on September 30, 2012, entitled “Updates on the CNCA.”

**CIBC Wood Gundy National Business Conference** will include a presentation by Theresa L. Man on October 11, 2012, entitled “The Use of Private Foundations for Planned Giving.”

**Joint Estate Planning Seminar** will include a presentation by Karen J. Cooper and Barry W. Kwasniewski on October 12, 2012, entitled “Crafting Your Will to Secure Your Family and Charity.”

**Pillar Nonprofit Network “Foundation Investment Forum: Philosophy, Process and People”** will include a presentation by Theresa L.M. Man on October 16, 2012, entitled “Emerging Issues for Foundation Directors.”

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Assistant Editor: Nancy E. Claridge



**Dean E. Blachford** – Dean graduated from McGill University in 2012 with degrees in civil and common law. During his legal studies, Dean coordinated McGill’s High School Outreach Program which provides legal and civic education to underprivileged youth. Dean also proudly served on the board of directors for Montreal’s Mile End Community Mission. Prior to his legal studies, Dean spent two years teaching grade four in Inukjuak, Nunavik. Before leaving the North, he co-founded a summer program, called Proud Reunions, for children and youth in the region. Dean continues to oversee the program, which has affected hundreds of young people.



**Jane Burke-Robertson** – A partner with Carters’ Ottawa office, Jane 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*. Jane 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.



**Tanya L. Carlton** – Tanya graduated from the University of Ottawa, Faculty of Law in 2011. Prior to attending law school, Tanya earned a B.Sc. (Hons.) in Biochemistry from Bishops University and a B.Ed. from the University of Western Ontario. After teaching high school math and chemistry for several years, she took a hiatus and started a family. Throughout this time, she maintained her status as an Ontario Certified Teacher and served as an elected Municipal Councillor. Before articling with Carters, Tanya gained legal experience during the summers as a research assistant for several Ottawa-based teaching lawyers.



**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, 2012), 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).



**Sean S. Carter** – Called to the Ontario Bar in 2009, Sean practices general civil, commercial and charity related litigation. Formerly an associate at Fasken Martineau DuMoulin LLP, Sean has experience in matters relating to human rights and charter applications, international arbitrations, quasi-criminal and regulatory matters, proceedings against public authorities and the enforcement of foreign judgments. Sean also gained valuable experience as a research assistant at Carters, including for publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



**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).



**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](http://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** –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.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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