

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

JUNE 2012

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19th Annual Church & Charity Law™ Seminar

Hosted by Carters Professional Corporation in Mississauga, Ontario.

Thursday, November 15, 2012.

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

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RECENT PUBLICATIONS AND NEWS RELEASES

Playing By the Rules: Political Activities Fair Game for Charities

Terrance S. Carter and Karen J. Cooper in *Charity Law Bulletin* No. 286, June 28, 2012.

With the recent spotlight by the federal government on foreign funding of political activities by Canadian charities in the 2012 Budget, registered charities may be reluctant to become or stay involved in political activities. While Bill C-38, *An Act to Implement Certain Provisions of the Budget Tabled in Parliament on March 29, 2012 and Other Measures* (“Budget 2012”), does somewhat affect the rules regarding political activity, the basic regime for political activities by charities remains largely unchanged. When enacted, Bill C-38 will add a revised definition of “political activity” to the *Income Tax Act* (“ITA”) and create new sanctions, both of which are discussed in this *Charity Law Bulletin*. The remaining rules, and therefore current Canada Revenue Agency (“CRA”) policy, related to the conduct of political activities by registered charities remain the same.

Registered charities should not let the changes arising from Budget 2012 deter them from engaging in political activities if they wish to. Charities may become involved in or continue to be involved in political activities as long as they carefully study and follow the applicable rules, as well as carefully documenting all of their involvement in political activities. This Bulletin summarizes the rules that apply to political activities and explains the changes proposed by Bill C-38.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb286.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb286.htm>

Update on Bill C-38 Budget Implementing Legislation

Theresa L.M. Man.

Bill C-38 implementing the 2012 Federal Budget passed Third Reading on June 18, 2012 in the House of Commons and then passed Third Reading in the Senate on June 27, 2012. Royal Assent of the Bill is still pending. The most recent version of the Bill, as passed by the House of Commons on June 18, 2012, does not contain any substantive changes with regards to the proposed amendments to the *Income Tax Act* concerning charities from what was contained in Budget 2012. Notably, the proposed amendments to the definition of “political activity” and to the criteria for foreign charitable organizations to qualify as qualified donees in Bill C-38 by the Honourable Elizabeth May (Saanich-Gulf Islands) were not successful.

CRA News

Karen J. Cooper.

Charities Connection No. 12 – June

On June 7, 2012, CRA released the most recent issue of *Charities Connection*, which is available at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/nwslttrs/cnnctn/cnnctn12-eng.html>. This issue includes a link to information on Budget 2012, a reminder about the launch of Charity Quick View on August 1, 2012, a preview of the new schedule of Charity Information Sessions and Webinars to be released in August, a discussion about the importance of Form TF725 – Registered Charity Basic Information Sheet, and notice that the Fundraising Guidance has been updated, as well as Leaflet RC4407 - How to donate wisely.

Art Donation Conviction

Me Stéphane Saintonge, one of the promoters of an art-donation scheme to a municipality in the Saguenay region of Québec, pleaded guilty to a tax evasion charge before the Court of Quebec in Montréal and was fined \$840,000. A CRA investigation revealed that Me Saintonge voluntarily contravened the *Income Tax Act* in 2003 by enabling a third party to obtain an ineligible amount of tax deductions for the donation of artwork to the Municipality of Larouche. The scheme consisted of backdating a series of transactions in order to unduly boost the tax credits claimed. Those credits were based on a receipt of \$5,471,450 dated December 31, 2002, but pertaining to transactions that took place after February 18, 2003, at which date certain provisions of the Act related to art-flips were amended. For details see the CRA News Release available at <http://www.cra-arc.gc.ca/nwsrm/cnvctns/qc/menu-eng.html>.

Audits of Non-Profits

Mention has been made in a number of public forums that CRA is at the end of the second year of its three-year NPO Risk Identification Project, which is currently gathering information to assist CRA in determining “the level of non-compliance, any significant data gaps that may require mandatory filing of prescribed forms, and whether recommendations to the Department of Finance for more robust legislation are necessary” in respect of NPOs (for example see the Ottawa Region Charity & Not-for-Profit Law Seminar presentation at http://www.carters.ca/pub/seminar/charity/2012/kjc0202a_files/frame.htm). As part of this project, CRA has issued many education letters to non-profits informing them that while no immediate action is going to be taken by CRA, the organization does not comply with the requirements of the *Income Tax Act* and should make adjustments to their activities to comply.

As a result of the confusion caused by these letters, the President and Chief Executive Officer of the Canadian Chamber of Commerce, Perrin Beatty, wrote to the Minister of Revenue Minister indicating that “the almost 1,500 audits of not-for-profit organizations are creating widespread anxiety within the sector, which relies extensively on volunteer boards and provides important services to Canadians.” He asked that CRA refrain from issuing any further letters and he “strongly urge[d] CRA to communicate the purpose, methodology, and progress of this program to the members of this sector.” It would seem that CRA has headed this request, though no formal or public pronouncement has yet been issued to this effect.

The full text of Canadian Chamber of Commerce Letter is available at <http://www.chamber.ca/images/uploads/Letters/2012/SHEA.M13.pdf>.

Sports Organizations and Tax Exempt Status

Theresa L.M. Man.

Canada Revenue Agency recently expressed its views in response to questions involving non-profit sports organizations (NPOs). One case involves an association that provides financial assistance, obtains sponsorships and sells advertising rights for its members (document # 2011-0404681I7). CRA indicated that an NPO generally cannot plan to provide financial assistance to its members out of surplus derived from third parties without having a profit purpose. In this particular case, CRA was of the view that the organization does not meet the requirements to be an NPO because the surplus earned and distributed to its members was not incidental and that the organization was generating surplus on a regular basis. However, CRA did express that had the organization been acting as an agent for its members in obtaining sponsorships and selling advertising rights on their behalf (i.e., if the members actually owned the advertising rights), that income would not be considered to be the income of the organization.

In another case, CRA expressed the view that recreational community sports organizations (such as minor-level hockey, soccer or baseball, or speed or figure skating) may receive free or subsidized equipment, such as team jerseys, by local businesses, without jeopardizing their NPO status (document # 2011-0426001I7). In that case, the name of the local businesses providing or subsidizing the equipment may be displayed on the equipment in recognition of the sponsorship. CRA expressed that usually this type of sponsorship arrangement, intended primarily to support the organization, is closely connected to and furthers the objectives and purpose of the organization, and represents only incidental income to the organization.

Euthanasia and Assisted Suicide Back On the Legal and Political Agenda

Jennifer M. Leddy.

On June 15, 2012, in a 395 page Judgment, the British Columbia Supreme Court struck down the *Criminal Code* provisions against assisted suicide as constitutionally invalid but suspended the ruling for one year to give Parliament an opportunity to draft legislation setting out the terms and conditions under which assisted suicide would be allowed. Gloria Taylor, one of the parties in the case, was granted a constitutional exemption to the application of the law if in the next year she chooses to apply to the court and provides evidence from her physician that she is competent and terminally ill and indicates the nature of the medication to be used.

The applicant, Gloria Taylor, has amyotrophic lateral sclerosis (ALS) also known as Lou Gehrig's disease and wants to choose the timing and circumstances of her death. The Court decided that the law discriminated against Ms. Taylor because a law against assisted suicide effectively prevents her from committing suicide, which is not prohibited, because she would need assistance. The court held that the potential risks to vulnerable people of allowing assisted suicide could be contained by carefully crafted conditions and other safeguards.

The B.C. Supreme Court reached the opposite conclusion from that reached by the Supreme Court of Canada almost twenty years ago in the Sue Rodriguez case. While it is not yet known whether the decision will be appealed, it is likely headed to the Supreme Court of Canada because the conflicting *Charter* rights to life and autonomy and fundamental social values are squarely in play, as are the roles of the courts and Parliament.

Split Receipting for Fundraising Dinner

Theresa L.M. Man.

Canada Revenue Agency was asked to express its views on the application of the proposed split-receipting rules to a fundraising dinner based on a hypothetical set of facts (document #2010-0391511E5). In that case, Mrs. A enters into an arrangement with a registered charity to host a fundraising dinner for the charity. The dinner will be hosted in Mrs. A's home by acquiring catering services from a third-party contractor. Mrs. A will also donate a selection of fine wines for consumption by the dinner participants. Mrs. A has requested a donation receipt in respect of the wines that she will donate and the catering service expenses.

CRA indicated that generally a charity can reimburse an individual for expenses incurred on behalf of the charity and later accept the return of the payment as a gift if the amount is returned voluntarily. In

this particular scenario, CRA expressed that the host must have a right to be reimbursed under the terms of an agreement with the charity if the charity is to issue a receipt to the host in lieu of reimbursing the expenses.

As well, under the hypothetical facts, individuals may participate at the event by either (1) paying a pre-determined amount to Mrs. A who acts on behalf of the charity, or (2) purchasing the right to participate in the fundraising dinner at an auction held for the charity's benefit. The question is whether an official donation receipt could be issued to these individuals.

With respect to the first scenario, CRA expressed that the value of a comparable meal provided by a comparable facility should be considered in determining the amount of advantage in respect of the gift in order to arrive at the eligible amount of the gift. In the second scenario, a receipt can be issued for the difference between the amount bid by the participant and the value of the right to attend the fundraising dinner sold at the auction, provided that the value is clearly otherwise ascertainable and made known to all bidders in advance. CRA also expressed that the value of a comparable meal provided by a comparable facility should be considered in order to determine the value of the right to attend a fundraising dinner being sold at auction and to arrive at the eligible amount of the gift.

What's New in the Governance of Not-for-Profit Corporations? (CNCA/ONCA)

A paper presented by Terrance S. Carter at The Six-Minute Business Lawyer 2012, an annual program of the Law Society of Upper Canada held in Toronto, Ontario, on June 7, 2012.

The purpose of this paper is to provide a brief overview of the new federal and Ontario not-for-profit ("NFP") corporation legislation. The new legislation, consisting of the *Canada Not-for-profit Corporations Act* ("CNCA") and the *Ontario Not-for-Profit Corporations Act, 2010* ("ONCA"), (collectively referred to as "NFP legislation") have been modelled on reformed for-profit corporate statutes that were developed during the 1970s and 1980s, such as the *Canada Business Corporations Act* ("CBCA") and the *Ontario Business Corporations Act* ("OBCA"). Such modelling has resulted in comprehensive and organized rules and provisions applicable to NFP corporations that are similar to that found in for-profit legislation. This move towards harmonization of for-profit and NFP legislation not only permits the interpretation of NFP legislation through analogy to already settled cases regarding for-profit legislation, but it also brings clarity to some areas where none existed before with regard to previous NFP legislation.

What follows in the paper is a selective summary of some of the more important aspects of both the CNCA and ONCA.

Read More:[PDF] <http://www.carters.ca/pub/article/charity/2012/tsc0607.pdf>**Copyright Modernization Act Goes To Senate**

Colin J. Thurston.

As previously reported in our March 2012 *Charity Law Update*, Bill C-11, *An Act to amend the Copyright Act (Copyright Modernization Act)*, had proceeded through the Committee stage, and was returned to the House of Commons with few changes. During the month of June, Bill C-11, which is largely the same as when it was first introduced in the House of Commons on September 29, 2011, received Third Reading in the House on June 18, 2012 and passed First Reading in the Senate that same evening. The Bill received Second Reading in the Senate on June 21, and was then sent to the Senate Committee on Banking, Trade and Commerce which approved Bill C-11 on June 26. At the time of this writing it is possible that Bill C-11 will receive Senate approval in time for Parliament's summer recess.

Of importance to many charities and not-for-profits, Bill C-11 includes amendments which would expand the fair dealing provisions of the *Copyright Act* to allow organizations to make certain uses of copyrighted works for educational purposes, without infringing copyright. In this regard, organizations which engage in educational activities will welcome the inclusion of "education" as a categorical exception to copyright infringement under the fair dealing provision. However, Bill C-11 would also introduce the much debated "digital lock" provisions into the *Copyright Act*, to the disappointment of some opponents of the Bill, who feel that these provisions are too heavily in favour of the interests of copyright owners.

Charities and not-for-profits should continue to monitor the progress of Bill C-11 as it moves quickly towards reforming copyright law in Canada. Although the *Copyright Modernization Act* is on pace for Senate approval in the coming days, it is not yet clear when the amendments in Bill C-11 would come into force.

Discrimination Based On Gender Identity or Expression to Be Prohibited In OntarioBarry W. Kwasniewski in *Charity Law Bulletin* No. 285, June 27, 2012.

On June 13, 2012, the Ontario Legislature passed third reading of Bill 33, which will amend the Ontario Human Rights Code (the "Code") to prohibit discrimination in Ontario on the basis of gender identity or expression. The Bill, entitled "Toby's Act (Right to be Free from Discrimination and Harassment because of Gender Identity or Gender Expression), 2012," received support from all parties, and will come into force upon receiving Royal Assent. It is expected the amendments will become law later this

year. Once in force, charities and not-for-profits, operating in Ontario will be subject to these amendments.

As a result of Bill 33, the Code will provide that every person has the right to equal treatment without discrimination because of “gender identity” or “gender expression” with respect to employment, services, accommodation, contracts and memberships in vocational associations (such as a trade unions, trade or occupational association or a self-governing professions). As well, harassment on the basis of gender identity and expression, both in the workplace and in residential accommodation, will be prohibited. This *Charity Law Bulletin* provides an overview of the changes contained in Bill 33.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb285.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb285.htm>

Application Period Opens for New Generic Top-Level Domain Names

Colin J. Thurston.

As reported in previous *Charity Law Updates*, the Internet Corporation for Assigned Names and Numbers (ICANN) plans to increase the number of generic top-level domains (internet address endings, or “gTLDs”) from the current 22, which includes such gTLDs as .com, .org and .net. The new gTLD expansion program will allow for the creation of new domain name endings, which may include all types of words in many different languages.

The application period for new gTLDs opened on January 12, 2012, and recently closed on May 30, 2012 with over 1900 applications received. On June 13, 2012, ICANN published the list of new gTLDs applied for and the names of the applicants. Which new gTLDs will ultimately be approved is not yet certain, as there is now a seven month period for members of the public to object to applications, and several contentions are yet to be resolved where more than one applicant has applied for the same gTLD (for example, two applications were submitted for the proposed new gTLD “.charity”). The full list of applied for gTLDs is available on ICANN’s website at <http://newgtlds.icann.org/en/program-status/application-results/strings-1200utc-13jun12-en>, but some of the applications which charities and non-profits might be particularly interested in monitoring include: .academy; .bible; .cancerresearch; .charity; .church; .education; .foundation; .healthcare; .health; .hiv; .islam; .kids; .quebec; and .trust.

Once a new gTLD becomes operational, new domain names ending in that gTLD may become available for sale to the public. In this regard, Charity and not-for-profit brand owners should monitor this development as new information becomes available, and be prepared to secure any new domain names

that they would not want a third party to register, as it can be very difficult to obtain the right to a domain name after it has been registered by another party. More information about the application process, including how to file an objection to a new gTLD application, can be found online at <http://newgtlds.icann.org/en>.

FATF Special Recommendation VIII: Impact On Countering Terrorist Financing

Terrance S. Carter and Nancy E. Claridge in *Anti-terrorism & Charity Law Alert* No. 32, June 28, 2012.

Two international research institutes recently published a new report entitled *Counter-terrorism, 'Policy Laundering' and the FATF: Legalising Surveillance, Regulating Civil Society* (the "Report"), which examines the global framework for countering terrorist financing which was developed by the Financial Action Task Force ("FATF") and other international law enforcement bodies. The FATF, an inter-governmental body that sets anti-terrorist financing and anti-money laundering standards, has developed an internationally-recognized series of Recommendations for the regulation of the non-profit sector, which were first issued in 1990 and later revised in 1996, 2001, 2003 and most recently in 2012. Canada has been an FATF member since 1990 and the FATF conducted an assessment of the implementation of anti-money laundering and counter-terrorist financing standards in Canada in February 2008. The 68-page Report co-authored by the Transnational Institute and Statewatch includes a thorough examination of the impact of FATF's "Special Recommendation VIII" on countering the threat of terrorist financing said to be posed by non-profit organizations ("NPOs"). This *Anti-terrorism and Charity Law Alert* provides a brief summary of the Report.

Read More:

[PDF] <http://www.carters.ca/pub/alert/ATCLA/ATCLA32.pdf>

EU: Charity Commission Publishes Updated Counter-Terrorism Strategy

Ryan M. Prendergast.

As discussed in the *September 2011 Charity Law Update*, the European Parliament had been examining its counter-terrorism policies. Taking into account the EU's recent changes in July 2011 to its counter-terrorism strategy called "CONTEST" (the full strategy can be found at: <http://www.homeoffice.gov.uk/counter-terrorism/uk-counter-terrorism-strat/index.html>), the Charity Commission of England and Wales ("the Commission") recently released its revised *Counter-terrorism Strategy* in April 2012. The strategy describes the Commission's role and approach in dealing with concerns about the abuse of charities for terrorist purposes and the Commission's strategy for tackling

the risk of terrorist abuse in the charitable sector. The strategy has a four part approach to protecting charities from the risk of terrorist abuse:

1. Awareness: raising awareness in the sector to build on charities' existing safeguards;
2. Oversight and supervision: proactive monitoring of the sector, analysing trends and profiling risks and vulnerabilities;
3. Co-operation: strengthening partnerships with government regulators and enforcement agencies nationally and internationally; and
4. Intervention: dealing effectively and robustly when abuse, or the risk of abuse, is apparent.

The full text of the strategy can be found at

http://www.charitycommission.gov.uk/Our_regulatory_activity/Counter_terrorism_work/ctstrategy.aspx

IN THE PRESS

The Perils of Advising on Charitable Donation Structures by Karen J. Cooper.

STEP INSIDE, Society of Trust and Estate Practitioners (Canada), May 2012, Volume 11 No. 2.

[Link] <http://www.step.ca/pdf/stepInside/si2012.05.01.May.pdf>

Canada Revenue Agency releases new fundraising guidance by Terrance S. Carter.

Canadian Fundraising & Philanthropy, Vol. 22, No. 10, May 31, 2012.

Hilborn eNews, June 14, 2012.

[Link] <http://www.charityinfo.ca/articles/Canada-Revenue-Agency-releases-new-fundraising-guidance>

RECENT EVENTS AND PRESENTATIONS

The Six-Minute Business Lawyer, an annual program of the Law Society of Upper Canada held in Toronto, Ontario, on June 7, 2012, included a presentation by Terrance Carter entitled “What’s New in the Governance of Not-for-Profit Corporations? (CNCA/ONCA).”

[Web] <http://www.carters.ca/pub/seminar/charity/2012/tsc0607.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/tsc0607.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2012/tsc0607.pdf>

STEP Canada’s 14th National Conference held in Toronto included a presentation by Karen J. Cooper entitled “Corporate and Tax Update” in the Charity and Not-for-Profit Update Workshop on June 11, 2012.

[Web] <http://www.carters.ca/pub/seminar/charity/2012/kjc0611.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2012/kjc0611.pdf>

Imagine Canada's Charity Tax Tools Webinar on June 19, 2012, presented by Terrance S. Carter was on "The Impact of the 2012 Federal Budget on Political Activities by Charities."

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

UPCOMING EVENTS AND PRESENTATIONS

Canadian Society of Association Executives (CSAE) 7th Annual Summer Summit will include the following presentations by Terrance Carter and Theresa Man on July 12, 2012:

"Qualified to be a Director? Considerations in Becoming and Remaining a Director" and

"Essential Legal Update for NFP and Charitable Organizations: What You Need to Know."

<http://www.csae.com/CoursesEvents/Details/tabid/176/ArticleId/1485/7th-Annual-Summer-Summit.aspx>

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

Details available at http://www.cba.org/cba/Vancouver2012/cba-pd/2_3.aspx.

2012 Christian Legal Institute hosted by the Christian Legal Fellowship in London, Ontario, will include a presentation by Terrance S. Carter on August 23, 2012, entitled "Current Legal Issues in Charity Law."

http://www.christianlegalfellowship.org/students/institute/2012/2012_Christian_Legal_Institute.htm.

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

Save the date! Details and online registration will be available soon at <http://www.charitylaw.ca>.

CONTRIBUTORS

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Assistant Editor: Nancy E. Claridge



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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).



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



Barry W. Kwasniewski - Mr. Kwasniewski joined Carters’ Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



Jennifer Leddy – Ms. Leddy joined Carters’ Ottawa office in March 2009 to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (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 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*.



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.



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.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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