

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

SEPTEMBER 2013

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20th Annual Church & Charity Law™ Seminar

Hosted by Carters Professional Corporation in Greater Toronto, Ontario, on **Thursday, November 14, 2013.**

Details and registration available at www.charitylaw.ca.

Half-Day Workshops on Transitioning to the ONCA

Hosted by Carters in Ottawa on **October 4th, 2013.** Toronto event **Sold Out.**

Details and online registration available at <http://www.carters.ca/onca/index.htm>.

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

Quebec Charter Challenges Freedom of Religion

Jennifer M. Leddy in *Church Law Bulletin* No. 44, September 25, 2013.

The proposed Quebec Charter of Values is being hotly discussed in media across the country because it is a breathtaking attack on the freedom of religion that is guaranteed in the Canadian *Charter of Rights and Freedoms* and protected under most provincial human rights codes. The Québec Government has released its proposals in advance of introducing them in the National Assembly to obtain feedback from the public. According to the Québec Government, the overarching purpose of the Charter of Values is to establish the neutrality of the state and to create clear rules on religious accommodation of public employees, thereby contributing to “integration and social cohesion.”

This *Church Law Bulletin* discusses the legality of the proposal to prohibit the wearing of “conspicuous religious symbols” by government employees while at work.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2013/chchlb44.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2013/chchlb44.htm>

CRA News

Karen J. Cooper.

Prescient Foundation files leave to appeal

The Prescient Foundation is appealing the Federal Court of Appeal’s decision in *Prescient Foundation v Minister of National Revenue*, 2013 FCA 120. In this decision, the Federal Court of Appeal upheld the Minister’s revocation of the Foundation’s charitable registration. On July 31, 2013, the Prescient Foundation filed an application for leave to appeal to the Supreme Court of Canada (“SCC”) on the basis that the Foundation’s status should not be revoked for maintaining inadequate books and records. If the SCC grants leave, then the Foundation may proceed with an appeal. When the SCC makes its decision about the application, a news release should be available online at: <http://www.scc-csc.gc.ca/case-dossier/info/dock-regi-eng.aspx?cas=35456>.

CRA Revokes Charitable Status of ISNA Development Foundation

ISNA Development Foundation had its charitable status revoked, effective September 21, 2013. A CRA audit of the Foundation found that the organization ceased to comply with the requirements of the Act

for its continued registration; failed to comply with or contravened any of sections 230 to 231.5 of the Act; issued a receipt for a gift or donation otherwise than in accordance with the Act and its Regulations; and failed to file an information return as required under the Act.

The Foundation was found to have entered into a funding arrangement with non-qualified donees, the Kashmiri Canadian Council/Kashmiri Relief Fund of Canada (KCC/KRFC), and failed to maintain direction and control. The raised funds were then sent to the Relief Organization for Kashmiri Muslims (ROKM), a Pakistan-based non-governmental organization, for “relief work” in Kashmir. The audit revealed that the Foundation supplied official donation receipts to the donors and disbursed over \$281,696 to ROKM, either directly, or via KCC/KRFC.

Research by CRA alleged that ROKM was a charitable arm of Jamaat-e-Islami, a political organization that actively contests the legitimacy of India’s governance over the state of Jammu and Kashmir. Jamaat-e-Islami had reportedly used its armed wing Hizbul Mujahideen in its activities, a listed terrorist entity by the Council of the European Union and a banned terrorist organization by the Government of India. As a result of these close relationships, CRA had concerns that the Foundation’s resources may “have been used to support the political efforts of Jamaat-e-Islami and/or its armed wing, Hizbul Mujahideen,” and revoked the Foundation’s charitable status.

For more information, see online at: <http://www.cra-arc.gc.ca/nwsrm/rlss/2013/m09/nr130920-eng.html?rss>.

Amalgamations, mergers, and consolidations of charities

CRA has posted a new webpage concerning charities that are interested in joining together through amalgamations, mergers or consolidations. CRA provides definitions of these terms and processes, together with their effects on the original charities. For more information concerning this new CRA webpage, see the separate article “New CRA Webpage on Amalgamations, Mergers, and Consolidations” by Ryan M. Prendergast that follows later in this Update.

Court Denies Application to Delay Revocation of Church’s Charitable Status

Tanya L. Carlton.

The Federal Court of Appeal, in *Gateway City Church v. Canada (National Revenue)* (2013 FCA 126), recently denied an application by Gateway City Church (“Gateway”) for an order to delay the publication of CRA’s notice of intention to revoke Gateway’s charitable registration. The Minister alleged in its notice that Gateway had provided personal benefits to a proprietor, member, shareholder,

trustee or settlor; had failed to maintain adequate books and records; and had failed to devote all of its resources to its own charitable activities. Although the Minister conceded that Gateway had an arguable case against the revocation, the Court held that Gateway did not satisfy the balance of the three-part test for granting stays and injunctions.

Gateway argued that revocation of its charitable status would cause the church irreparable harm as Gateway would not be able to issue receipts for donations and future donations would decrease. As a result, Gateway stated that this would then prevent them “from doing essential work for its congregation and the wider community.” The Court held however, that “such a general assertion” was not sufficient to establish “irreparable harm”, and this type of assertion could be “made in every case” of revocation. If the courts were to accept such assertions, it would then “undercut the power Parliament has given to the Minister to protect the public interest in appropriate circumstances.”

The Court also held that irreparable harm must be demonstrated, not just asserted. Gateway’s evidence that unavoidable irreparable harm would result was found by the Court to be lacking. Gateway failed to produce evidence that members would no longer donate, failed to provide evidence that lower donations would affect Gateway’s overall budget and failed to produce evidence that without donations, programs offered by them would need to cut. Given Gateway was unable to demonstrate irreparable harm, the Court did not consider the balance of convenience element of the test, and denied a delay to the publication of CRA’s notice to revoke.

Readers should note that this decision was released before the judgment of the Federal Court of Appeal in *Cheder Chabad v. The Queen*. The decision reached in *Cheder Chabad* is the opposite of that in Gateway and is discussed in the *Charity Law Bulletin* that follows.

For more information on Gateway, see online: <http://canlii.ca/t/fxc4k>

Religious School Wins Rare Delay of Revocation

Ryan M. Prendergast in *Charity Law Bulletin* No. 321, September 26, 2013.

On August 23, 2013, the Federal Court of Appeal released its decision in *Cheder Chabad v. Minister of National Revenue*. Cheder Chabad is a registered charity operating a religious school in the Toronto area, teaching secular and religious studies. The charity was audited by Canada Revenue Agency (“CRA”) for the fiscal periods of July 2007 to June 2009. As a result of the audit, CRA issued a notice of intention to revoke the charitable status of Cheder Chabad on July 5, 2013. In this regard, the charity

sought an order prohibiting CRA from publishing a copy of the notice of intention to revoke in the *Canada Gazette*, which would make the revocation of charitable status effective.

Generally, charities have been unsuccessful at the Federal Court of Appeal in obtaining a stay or delay of revocation of their charitable status. This is because charities have thus far been unable to convince the court that they would suffer “irreparable harm” as a result of the revocation. In this decision, however, Cheder Chabad was able to obtain a delay in the publication of the notice of intention to revoke due to the Federal Court of Appeal’s consideration of the impact that the revocation would have on a third party, i.e., the students of the school.

This *Charity Law Bulletin* will review the decision and provide comments concerning the potential impact that the decision may have for the charitable sector.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb321.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb321.htm>

Update on Number Status of CNCA Continuances

Terrance S. Carter.

As mentioned in our January 2013 and June 2013 Charity Law Updates, the three-year transition period for federal not-for profit corporations incorporated under Part II of the *Canada Corporations Act* (“CCA”) to continue to the new *Canada Not-for-Profit Corporations Act* (“CNCA”) will expire on October 17, 2014. Failure by such corporations to continue under the CNCA by October 17, 2014, can result in their dissolution. Based upon recent communication with Industry Canada, as of August 31, 2013, only 1,700 not-for-profit corporations incorporated under the CCA have applied for continuance under the CNCA. Industry Canada estimates that there are approximately 17,000 corporations in total that will need to continue under the CNCA by October 17, 2014, although approximately only 13,000 regularly file annual summaries each year with Industry Canada. This leaves more than 15,000 CCA corporations with approximately 12 months to continue before the deadline. Given the serious consequences associated with dissolution, including consequential loss of charitable status if the corporation is a registered charity, it is essential that the remaining 15,000 or so Part II CCA corporations take appropriate steps to continue under the CNCA as soon as possible. Legal advice to do so, although not mandatory, is generally advisable.

Public Foundations May Not Acquire Control Through 100% Share Donations

Jacqueline M. Demczur.

On August 28, 2013, CRA released an advanced ruling addressing the question of public foundations acquiring control of taxable Canadian corporations after all of the corporation's voting common shares are transferred to the public foundation. Subsection 149.1(3)(c) of the *ITA* allows for the Minister of National Revenue to revoke a public foundation's registration where the foundation is found to have acquired control of a corporation since June 1, 1950. The advanced ruling additionally addressed the application of the General Anti-Avoidance Rule ("GAAR") to such transfers.

The advanced ruling was issued by CRA in response to a proposed transfer of common shares from a charitable organization to a public foundation. Specifically, a charitable organization owned the common shares of a taxable Canadian corporation that it had established for the purpose of transferring certain intellectual property and technology for commercialisation. The charitable organization sought to transfer these shares pursuant to a deed of gift to a public foundation that had provided initial financing to the corporation. The purpose of this transfer was to "optimize economic benefit to [the charity] of the successful commercialization of the Technology". CRA ruled that the proposed transfer would not result in the public foundation recipient acquiring control of the corporation under subsection 149.1(3)(c), and that GAAR would not apply. CRA provided no reasons for its ruling.

Non-Profit Organizations Accepting Donations to Capital Funds

Theresa L.M. Man.

On July 2, 2013, the Canada Revenue Agency (CRA) released its views on whether a sports club's tax-exempt status as a non-profit organization (NPO) under section 149(1)(l) of the *Income Tax Act* would be affected if it (a) receives donations from its members and businesses affiliated with its members to fund a capital project and (b) recognize the contributions on a "wall of honor" or through naming rights of capital assets (Document #2012-0454251E5).

The CRA stated that an NPO can fund capital projects through member contributions, gifts, grants and incidental profits. Therefore, the CRA was of the view that the sports club can receive contributions from its members and businesses affiliated with its members. Further, generally, it is acceptable for NPOs to develop a "wall of honour" or give naming rights over parts of a capital project to recognize gifts from members or businesses, provided that such rights or "honour" has only a nominal value.

However, the CRA pointed out that it is a question of fact whether the amount received may be a donation or other income. For example, the amount received by an organization in exchange for naming rights may, depending on the facts, be recognized as advertising or other income (e.g., where the naming rights provide a prospective economic benefit to a business, or if a business is able to deduct from its income the amount as an advertising or other expense). In that scenario, if income received by the organization is not incidental, its NPO status may be jeopardized. This is because the organization may be considered to have a profit purpose and have made income available for the personal benefit of its members, particularly when the amounts are received from non-members.

The CRA also pointed out that an NPO's accounting records should clearly identify the capital funds accumulated for the capital project and all transactions related to the project. It further reminds the sports club of the application of section 149(5), which provides that an NPO whose main purpose is provide sporting and recreational facilities to its members is liable to pay tax on property income earned from the investment of the funds that are accumulated for the capital project.

New CRA Webpage on Amalgamations, Mergers, and Consolidations

Ryan M. Prendergast.

On August 28, 2013, CRA announced it had posted a new webpage on the Charities Directorate website covering amalgamations, mergers, and consolidations. CRA has grouped the webpage with others concerning charities making changes to, for example, their purposes or activities. Curiously, CRA still has an existing summary policy CSP-A21 dated September 3, 2003 on amalgamations, mergers, and consolidations that contains similar information.

While the new webpage recognizes that the terms amalgamation, merger, and consolidation are often interchangeable, or differ from province to province, the new webpage provides helpful definitions for CRA's purposes. In this regard, the new webpage defines these terms as follows:

- **Amalgamation:** When charities amalgamate, they bring their memberships, assets, and liabilities into the entity that emerges. The original charities do not cease to exist or dissolve. Although they no longer have separate identities, they continue to exist within a single entity — the amalgamated charity.
- **Merger:** In a merger, one or more entities wind up their affairs and transfer their assets to another registered charity.
- **Consolidation:** In a consolidation, all the original bodies dissolve and transfer their assets to a new entity.

In all three cases, CRA provides guidance concerning how the new charity that results from an amalgamation, merger, or consolidation retains or selects the business number of the dissolving or amalgamating charities. The new webpage encourages charities to contact CRA before entering into any of the above three arrangements. As well, the new webpage also details the information that should be in a letter sent to CRA when initiating a request with CRA to amalgamate, merge, or consolidate with other charities.

The new webpage can be viewed online at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/chngs/mlgmtns-mrgs-cnsldtns-eng.html>.

Ontario Human Rights Tribunal Rules That Atheism Is Protected As a ‘Creed’

Sean S. Carter, Terrance S. Carter and Jennifer M. Leddy in *Church Law Bulletin* No. 45, September 26, 2013.

As reported in our July/August *Charity Law Update*, the Human Rights Tribunal of Ontario (the “Tribunal”) released on August 13, 2013 an important decision in *R.C. v. District School Board of Niagara*, 2013 HRTO 1382, (“Decision”) about a complaint brought by self-described atheists concerning the distribution of religious publications in a public school to students who expressed interest in receiving those materials and who had a signed parent permission slip. While the Decision included atheism in the term “creed” under the *Ontario Human Rights Code* (“Code”), the Decision’s significance for charities, particularly religious charities, is that it did so for the purpose of preventing discrimination on the basis of religious unbelief. It did not equate atheism with religion and did not prevent the distribution of religious publications in public schools, provided that parental consent is obtained, all creeds are treated equally and the publications are distributed outside the classroom.

This *Church Law Bulletin* explains this highly nuanced Decision and provides commentary concerning its impact.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2013/chchlb45.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2013/chchlb45.htm>

Ontario's *Not-for-Profit Corporations Act, 2010* Update

Theresa L.M. Man.

ONCA Proclamation Postponed

The anticipated date for the proclamation of the Ontario *Not-for-Profit Corporations Act, 2010* (ONCA) will be further postponed to later in 2014, announced the Ministry on September 4, 2013.

In March 2013, the Ontario's Ministry of Consumer Services announced that the proclamation of the ONCA was to be delayed to January 2014 at the earliest from the original targeted date of July 1, 2013. The reason for that delay was to allow more time for the sector to prepare for transition and to explore the possibility of holding back from proclamation the provisions of the ONCA giving voting rights to non-voting members in certain limited circumstances.

Following the March 2013 announcement, new amendments to the ONCA embodied in Bill 85 were introduced in the legislature on June 5, 2013. Bill 85 proposes technical amendments to more than 80 statutes, including the ONCA. Bill 85 proposes delaying class voting rights of non-voting members for at least three years after proclamation of the ONCA. However, not delaying class voting rights of voting members in a similar manner will continue to be problematic for corporations that currently have multiple voting membership classes. Other amendments introduced by Bill 85 are concerning and will have significant negative impact on the transition process. For an overview of the amendments, see *Charity Law Bulletin* No. 315, June 26, 2013 at <http://www.carters.ca/pub/bulletin/charity/2013/chylb315.htm>. For more information about Bill 85, please visit the Legislative Assembly of Ontario website at http://www.ontla.on.ca/web/bills/bills_detail.do?locale=en&Intranet=&BillID=2812.

The Ministry's June 5, 2013, email announcing the release of Bill 85 states that proclamation of the ONCA cannot proceed without these legislative amendments. On September 4, 2013, the Ministry announced that Bill 85 is anticipated to be debated in the Legislature in the fall 2013. If the amendments are passed by the Legislature, the ONCA is anticipated to come into force no earlier than six months after passage of Bill 85. The ONCA proclamation date can be monitored at the Ministry website: www.sse.gov.on.ca/mcs/en/Pages/not_for_profit.aspx.

Additional Resources Released

On September 4, 2013, the Ministry also announced that Community Legal Education Ontario is available to provide support to corporations as they transition to the ONCA by launching the "Get Ready for the ONCA" project. For inquiries about the project, please email oncainfo@cleo.on.ca.

The Ministry also announced that a number of electronic toolkits of communications material is now available for use by not-for-profit corporations to explain the ONCA to their members and stakeholders. The toolkit includes presentation slides, speaking points, presenter questions and answers, newsletter and bulletin articles, web text and Facebook posts. The toolkit is available by requesting a copy by emailing ONCAtools@ontario.ca.

Ontario Decision Highlights Importance of Employment Contracts

Barry W. Kwasniewski in *Charity Law Bulletin* No. 320, September 25, 2013.

The recent Ontario Superior Court of Justice decision in *Bernier v. Nygard International Partnership* (“*Bernier*”) highlights the importance of properly drafted written employment contracts. As is discussed in *Charity Law Bulletin* No. 320, linked below, the results of this decision show why employers, including charities and not-for-profits, should have employment contracts reviewed, both to ensure the contracts are compliant with the law, and to protect employers from unexpected liabilities in the event of employee terminations.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb320.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb320.htm>

Proposed Employer Health Tax Act Amendments May Impact Charities

Esther S.J. Oh

The Ministry of Finance announced its intentions to introduce legislation to implement proposed changes to the *Employer Health Tax Act* (Ontario) (“EHTA”) that would be effective January 1, 2014, subject to the approval of the Legislature. The proposed changes are outlined in the August 2013 updates to the Ministry of Finance tax bulletin titled “Religious or Charitable Organizations” and are briefly summarized below.

Under the proposed changes, eligible employers under the EHTA that are registered charities exempt from income tax under paragraph 149(1)(f) of the *Income Tax Act* (Canada), and having multiple locations, will be able to treat each location as a separate employer for EHTA purposes. Each location will be able to claim the exemption from tax under the EHTA on the first \$400,000 of annual payroll remuneration paid by the employer. The exemption amount will be prorated where the particular location is new or otherwise exists for less than 365 days of any given year.

To be considered a separate location, charities will be required to prove, through formal evidence, that the location is separate from the organization's main body, by providing information concerning any one of the following:

- (1) supporting evidence that the location belongs to the charity (e.g. copies of leases, deeds or purchase agreements, property tax bill, or other third party documentation to show continued exclusive occupancy during the period) **and** the location is publically advertised (on the charity's letterhead, on business cards, in telephone directories, or through other information readily accessible by the public such as pamphlets or internet sites);
- (2) proof of the location's own charitable registration number; or
- (3) proof that the location files its own Registered Charity Information Returns with Canada Revenue Agency.

Shared space facilities (such as before or after school programs) will not be treated as separate locations, although different programs operating under the same roof or on the same property may be treated as separate locations under the EHTA if those programs are carried out by separate registered charities. Two or more buildings on a single property will be counted as one location.

For separate location claims, charities will also be required to provide (1) a complete listing of addresses of all of their locations; (2) the period of time for which each location exists; and (3) copies of by-laws or other proof that the charity is not controlled by any level of government.

A registered charity with more than one location will be able to apply for a refund if it has filed as a single employer and claimed only one tax exemption for all of its locations. A request for a refund must be made in writing and submitted with supporting documentation to the Ministry of Finance.

The Ministry of Finance Tax Bulletin can be accessed online at:

<http://www.fin.gov.on.ca/en/bulletins/eh/0398.html>.

Proposed Payday Lending Amendments in Ontario May Affect Microlending

Terrance S. Carter.

The Ontario Ministry of Consumer Services released its *Proposed Regulatory Amendments to the General Regulation (O. Reg. 98/09) of the Payday Loans Act, 2008* ("Proposed Regulations") on August 16, 2013. If adopted in their current form, the Proposed Regulations under the *Payday Loans Act* may negatively impact Ontario charities and not-for-profits that are involved in microlending, whether in

Ontario or elsewhere. In this regard, the Proposed Regulations would expand the scope of payday loans to catch a broader range of organizations as designated payday lenders under the Act. To fall within this the definition of a payday lender under the Proposed Regulation, a lender must “extend credit” to borrowers, the transaction must not be secured against real property, and the transaction must fall under one of the four listed criteria. The first criteria (and the one that is most relevant to charities and not-for-profits involved in microlending) would prescribe businesses that lend aggregate amounts of \$5,000 or less as designated payday lenders. Consequently, Ontario charities and not-for-profits that engage in microlending could become designated payday lenders under the Act and be subject to the requirements and restrictions imposed upon payday lenders under the Act, such as licensing and disclosure requirements.

Non-licensees who loan money in contravention of the Act may only recover the advance paid to the borrower, but not the cost of borrowing. Further, payday lenders are prohibited from receiving or demanding payment or partial payment for the cost of borrowing until the end of the term agreement. The Act also places restrictions on default charges. The Ontario Ministry of Consumer Services is asking for submissions to be made on the Proposed Regulation by September 30, 2013. This is an obvious example of overreaching by government regulations and therefore the Proposed Regulations need to include an exemption for charities and not-for-profits that carry on microlending or provide loan guarantees as part of their programs.

At the time of publication the Proposed Regulations were no longer available online

(<http://www.ontariocanada.com/registry/view.do?postingId=13862>, accessed September 26, 2013).

Deadline for Comments on CICA Handbook Amendments Extended

Terrance S. Carter

As reported in the June 2013 *Charity Law Update*, the Accounting Standards Board (“AcSB”) and Public Sector Accounting Board (“PSAB”) of Canada issued a Statement of Principles that proposed revisions to Part III of the Canadian Institute of Chartered Accountants (“CICA”) Handbook and the CICA Public Sector Accounting Handbook. These changes aim at improving the existing standards for financial reporting by not-for-profit organizations. If implemented, the revisions would amend not-for-profit accounting standards in order to address transactions and circumstances unique to not-for-profit organizations. The deadline for individuals and organizations to comment on the Statement of Principles released jointly by the AcSB and PSAB has been extended from September 15, 2013 to December 15,

2013. It is important that the charitable and not-for-profit sector take the opportunity to provide input into this process to ensure that the Statement of Principles correctly reflect both the legal and the operational realities that charities and not-for-profits face day to day.

For more information on the impact of the revisions, see the June 2013 *Charity Law Update* online at: <http://www.carters.ca/pub/update/charity/13/jun13.pdf>.

The AcSB/PSAB Statement of Principles, which includes information on how to provide comment, is available online at: <http://www.frascanada.ca/standards-for-not-for-profit-organizations/documents-for-comment/item73780.pdf>.

IN THE PRESS

Is your trade-mark official? Are you sure? by Colin J. Thurston.

Hilborn eNews, September 26, 2013.

[Link] <http://www.charityinfo.ca/articles/Is-your-trade-mark-official-are-you-sure>

Charities Commission Issues Alert and Offers Tips in Preventing Fraud by Terrance S. Carter.

AFP eWire Canada, Vol.13 Num.38c, September 18, 2013.

[Link] <http://www.afpnet.org/Publications/eWire.cfm?ItemNumber=20010>

Federal Court of Appeal overturns decision in Guindon by Karen J. Cooper.

Hilborn eNews, September 18, 2013.

[Link] <http://www.charityinfo.ca/articles/Federal-Court-of-Appeal-overturns-decision-in-Guindon>

RECENT EVENTS AND PRESENTATIONS

CCCC Leadership & Stewardship Conference held in Mississauga, Ontario, on September 24-26, 2013, included the following presentations:

“Copyright Issues for Churches and Charities: What You Need to Know” by Colin J. Thurston;

“Community Economic Development Guidance – Social Enterprise for Charities” by Terrance S. Carter; and

“Getting Ready for the ONCA – Tough Issues to Consider” by Theresa L.M. Man.

UPCOMING EVENTS AND PRESENTATIONS

Ontario Association of Community Futures Development Corporations Annual Conference being held in Sarnia, Ontario, will include a presentation by Theresa L.M. Man entitled “Getting Ready for the ONCA – A Step by Step Guide” on September 26, 2013.

Details are available at <http://www.oacfdc.com/frame7b.asp>.

World Vision Law Day being held on September 26, 2013, will include a presentation by Terrance S. Carter entitled “Essential Update on Church Law in Canada.”

Christian Legal Fellowship National Convention being held on September 27, 2013, will include a presentation by Terrance S. Carter entitled “Update on Church Law in Canada.”

Details at <http://www.christianlegalfellowship.org/?i=15718&mid=5&id=205780-41543-41546>.

The Association of Treasurers of Religious Institutes (ATRI) 2013 Conference will include the following presentations by Karen J. Cooper on Sept 28, 2013:

“Essential Charity Law Update” and

“Here’s Your Chance to Ask Questions of a Lawyer.”

Details at <http://www.atri.on.ca/our-programs/conferences/>.

Half-Day Workshops on Transitioning to the Ontario *Not-for-Profit Corporations Act* will be held in Toronto and Ottawa on Wednesday, October 2nd and Friday, October 4th respectively.

Details and online registration are available at <http://www.carters.ca/onca/index.htm>.

2013 Ontario Land Trust Alliance (OLTA) Gathering being held near Orillia, Ontario, will include a presentation by Karen J. Cooper on October 10, 2013, entitled “Essential Tax and Charity Law Update.”

Details at http://www.olta.ca/What_We_Do.Education_Training.Gathering2013_Home.gk.

OACAO (Older Adult Centre’s Association of Ontario) Conference 2013 will include a presentation by Theresa L.M. Man on October 21, 2013, entitled “The New Ontario *Not-for-Profit Corporations Act* (ONCA) and Why You Need to Get Ready Now!”

<http://www.oacao.org/images/OACAO%202013%20Aging%20Well%20Conference%20%20Brochure%20-%20Final.pdf>

2013 Essentials of Audit Committee Membership Workshop hosted by Chartered Professional Accountants of Canada in Ottawa, Ontario, will include a presentation by Karen J. Cooper on October 24, 2013, entitled “Why Serve? Benefits versus Risks of Serving.”

<http://www.castore.ca/product/essentials-of-audit-committee-membership-workshop/1734>

2013 Public Sector and Not-for-Profit Financial Reporting Conference hosted by Chartered Professional Accountants of Canada in Ottawa, Ontario, will include Terrance S. Carter in a panel discussion October 24, 2013, on “Endowments: Understanding the Definition and the Accounting Issues.”

<http://www.castore.ca/product/public-sector-and-not-for-profit-financial-reporting-conference/1733>

16th Annual Estates and Trusts Summit hosted by the Law Society of Upper Canada (LSUC) will include a presentation by Terrance S. Carter on November 12, 2013, entitled “Update on Relevant Charity and Not-for-Profit Law.”

<http://ecom.lsuc.on.ca/cpd/product.jsp?id=CLE13-0110401>

The 20th Annual Church & Charity Law™ Seminar will be held at Portico Community Church in Mississauga, Ontario, on Thursday, November 14, 2013.

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

CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editor: Nancy E. Claridge



Tanya L. Carlton – Called to the Ontario Bar in 2013, Ms. Carlton joined Carters to practice charity and not-for-profit law. A graduate from the University of Ottawa, Faculty of Law in 2012, Tanya also earned a B.Sc. (Hons.) in Biochemistry from Bishops University and a B.Ed. from the University of Western Ontario prior to attending law school. Ms. Carlton taught high school math and chemistry for several years, and also served as an elected Municipal Councillor. Ms. Carlton gained legal experience articling with Carters, as well as during the summers as a research assistant for several Ottawa-based teaching lawyers while at law school.



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*.



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), Past Chair of the CBA National Charities and Not-for-Profit Section, is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* to be published by Carswell in 2013, a co-editor editor of *Charities Legislation and Commentary* (LexisNexis, 2013), and editor of www.charitylaw.ca, www.churchlaw.ca and www.anti-terrorism-law.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 practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews, as well as wills, estate planning and estate administration. Mrs. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. 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.



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*.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit, 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*TM 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 –Called to the Ontario Bar in 2010, Mr. Prendergast 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, Mr. Prendergast was a 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, he acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications.

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CARTERS PROFESSIONAL CORPORATION SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:

Terrance S. Carter B.A., LL.B. tcarter@carters.ca
(Counsel to Fasken Martineau DuMoulin LLP)
Jane Burke-Robertson B.Soc.Sci., LL.B. (1960-2013)
Mervyn F. White B.A., LL.B., LL.M. mwhite@carters.ca
Karen Cooper B.Soc.Sci., LL.B., LL.L., TEP kcooper@carters.ca
Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M. tman@carters.ca
Jacqueline M. Demczur B.A., LL.B. jdemczur@carters.ca
Esther S.J. Oh B.A., LL.B. estheroh@carters.ca
Nancy E. Claridge B.A., M.A., LL.B. nclaridge@carters.ca

ASSOCIATES:

Jennifer M. Leddy B.A., LL.B. jleddy@carters.ca
Barry W. Kwasniewski B.B.A., LL.B. bwk@carters.ca
Sean S. Carter B.A., LL.B. scarter@carters.ca
Ryan Prendergast B.A., LL.B. rprendergast@carters.ca
Colin J. Thurston B.A., J.D. cthurston@carters.ca
Kristen D. van Arnhem B.A., J.D. kvanarnhem@carters.ca
Tanya L. Carlton OCT, B.SC., B.ED., J.D. tcarlton@carters.ca

COUNSEL:

Bruce W. Long B.A., LL.B. blong@carters.ca

211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada L9W 1K4
Tel: (519) 942-0001
Fax: (519) 942-0300

117 Centrepointe Drive, Suite 124
Ottawa, Ontario, Canada K2G 5X3
Tel: (613) 235-4774
Fax: (613) 235-9838

2 Robert Speck Parkway, Suite 750
Mississauga, Ontario, Canada, L4Z 1H8
Tel: (905) 306-2791
Fax: (905) 306-3434

TD Canada Trust Tower
161 Bay Street, 27th Floor, PO Box 508
Toronto, Ontario, Canada M5J 2S1
Tel: 416-675-3766
Fax: 416-576-3765