

Updating Charities and Not-For-Profits on recent legal developments
and risk management considerations

NOVEMBER 2016

SECTIONS

Recent Publications and News	
Releases	2
In the Press	13
Recent Events and Presentations	13
Upcoming Events and Presentations	14
Contributors	15

HIGHLIGHTS

Trinity Western University Wins in B.C.C.A.

CRA News

- ◆ CRA Posts a New Informational Gifting and Receipting Video
- ◆ Split-receipting and Deemed Fair Market Value
- ◆ Update to the Guide for the T3010 Registered Charity Information Return
- ◆ Form T2081 will No Longer be Mailed to Affected Charities
- ◆ Reminder of the Political Activities Consultations – Extended Comment Period

Legislation Update

- ◆ Accessible Employment Standard Deadline Approaching in Ontario
- ◆ Bill C-22 to Establish the National Security and Intelligence Committee Passes Second Reading
- ◆ Ontario Bill 41 Would Allow LHINs to Intervene in the Governance of NFPs

Corporate Update

Charity Must Pay Damages for Breaching OHSA

New French Signage Laws Come into Effect in Quebec

Report on Impact Measurement for Social Enterprises in Ontario

GST/HST and Camps for Individuals with Disabilities

Court Orders Buyout Rather than Winding-Up of Not-for-Profit Corporation

Anti-Terrorism and Counter-Money Laundering Update

- ◆ Canadian Government Consults on National Security Green Paper
- ◆ FATF Ratifies New Evaluation Methodology for State Regulation of Non-Profit Organisations

Update on Charity Law

Legal Risk Management Checklists for Ontario-based Charities and Not-for-Profits

The 2016 Annual Church & Charity Law™ Seminar – November 10, 2016

The Ottawa Region Charity and Not-for-Profit Law™ Seminar

Hosted by Carters Professional Corporation in Ottawa, Ontario,
on **Thursday February 16, 2017**

Guest Speakers include Tony Manconi, Director General of the Charities Directorate of the CRA and Ken Goodman, Public Guardian and Trustee of Ontario.

Brochure and online registration will be available on our website shortly.

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RECENT PUBLICATIONS AND NEWS RELEASES

Trinity Western University Wins in B.C.C.A.

By Jennifer M. Leddy

On November 1, 2016, a five member panel of the [Court of Appeal of British Columbia](#) (“B.C.”) (the “Court”) unanimously upheld the decision of the B.C. Supreme Court to quash the decision of the Law Society of B.C. (“LSBC”) not to accredit the proposed law school of Trinity Western University (“TWU”). The Court affirmed that the case raised “important issues about tolerance and respect for differences in a diverse and pluralistic society.” In balancing the rights to freedom of religion and equality under the Charter of Rights and Freedoms, the Court enunciated and applied clear principles for balancing these rights, reiterated that state neutrality accommodates diverse views and that TWU has the “right to act on its beliefs, absent evidence of actual harm.”

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 394](#).

CRA News

By Jacqueline M. Demczur

CRA Posts a New Informational Gifting and Receipting Video

On October 26, 2016, Canada Revenue Agency (“CRA”) posted a new video series to assist registered charities and qualified donees make sense of donation receipts. The new video, “[Gifting and Receipting 101](#),” explains what does and does not qualify as a gift, including both cash gifts and gifts in kind, as well as what conditions must be met in order for registered charities and qualified donees to issue donation receipts. These conditions include: 1) a transfer of property from a donor to a qualified donee; 2) the gift be made voluntarily; 3) the determination of the fair market value of the gift; and 4) that the benefit or advantage to the donor cannot be worth more than 80% of the value of the donation. This gifting and receipting video also explains how registered charities and qualified donees are to determine the amount to report on a donation receipt, and includes an explanation of the terms “fair market value”, “advantage” and the “*de minimis* rule”. Additionally, a reference tool, as well as a number of examples of gifting and receipting, are provided throughout the video for both illustrative purposes and to assist registered charities and qualified donees when issuing donation receipts.

Split-receipting and Deemed Fair Market Value

On November 8, 2016, CRA updated the Chapter History of [S7-F1-C1, Split-receipting and Deemed Fair Market Value](#). In doing so, CRA indicated that Income Tax Folio S7-F1-C1, Split-receipting and Deemed Fair Market Value replaces and cancels Interpretation Bulletin IT-110R3, Gifts and Official Donation Receipts and Income Tax Technical News No. 26 (ITTN 26).

Aside from consolidating content and improving readability, the update also lists noteworthy substantive technical and interpretative changes to the *Income Tax Act* and *Income Tax Act Regulations*. CRA will be accepting comments on the Chapter until February 8, 2017.

Update to the Guide for the T3010 Registered Charity Information Return

On November 11, 2016, CRA updated the [Guide](#) for the T3010 Registered Charity Information Return to reflect the most recent amendments to the T3010 itself. Of note to registered charities that have invested in limited partnerships in accordance with recent amendments to the *Income Tax Act*, the Guide now reflects that a new reporting requirement related to such investments has been added to the T3010. Furthermore for these charities, specifically ones with fiscal periods ending on December 31, 2015, they will be required to answer a new question included on the insert 15-122: New reporting requirement concerning investments in limited partnerships.

Form T2081 will No Longer be Mailed to Affected Charities

The [Form T2081 – Excess Corporate Holdings Worksheet for Private Foundations](#) will no longer be mailed to affected charities. A saveable and printable version is available on the CRA website.

Reminder of the Political Activities Consultations – Extended Comment Period

As reported in the September and October 2016 *Charity Law Updates*, on September 27, 2016, CRA, together with the Minister of National Revenue, announced public consultations to “clarify the rules regarding the involvement of registered charities in political activities.”

In this regard, in relation to the development of new guidance or educational resources for charities on the rules governing political activities, CRA has extended the deadline to receive online comments until December 14, 2016. While the consultation is open to anyone to provide feedback, it provides an important opportunity for registered charities to be able to provide their comments on CRA’s existing policy guidance on political activities and address issues faced by registered charities in carrying out such activities. Also note that Ottawa has been added to the locations of in-person consultations as of November 22, 2016.

Legislation Update

By Terrance S. Carter

Accessible Employment Standard Deadline Approaching in Ontario

By January 1, 2017, businesses and not-for-profits (“NFP”) in Ontario with one to forty nine employees will be required to comply with [four requirements of the Accessible Employment Standard](#) under the *Accessibility for Ontarians with Disabilities Act*. These requirements include: hiring, workplace information, talent and performance management, and communication of accessibility policies. With respect to hiring, employers must notify the public and employees that they will accommodate the needs of people with disabilities in their hiring process. This information can be posted on the employer’s website or included in the job posting. Workplace information must be provided in a format that is accessible to employees if they ask the employer. If the employer has an existing talent and performance management process, the needs of employees with disabilities must be considered when holding formal or informal performance reviews, and when promoting or moving the employee to a new job. This includes: making documents accessible, providing feedback and coaching in an accessible manner, and providing accommodations necessary to successfully learn new skills and take on new responsibilities. Accessibility policies must be communicated to all new staff, and if changes are made to the accessibility policies all employees need to be informed. These requirements, as well as two additional requirements (accommodation plans and return to work process) were required of businesses and NFPs with fifty or more employees as of January 1, 2016.

Bill C-22 to Establish the National Security and Intelligence Committee Passes Second Reading

On October 4, 2016, [Bill C-22, An Act to establish the National Security and Intelligence Committee of Parliamentarians and to make consequential amendments to certain Acts](#) (“Bill C-22”) passed its Second Reading in Parliament and was referred to Committee. As previously reported in our [June 2016 Charity & NFP Law Update’s Anti-Terrorism & Money Laundering Update](#), if passed, Bill C-22 would establish the National Security and Intelligence Committee of Parliamentarians (the “Committee”) and determine its composition and mandate. It would also establish the Committee’s Secretariat, which would assist the Committee in fulfilling its mandate and make consequential amendments to certain other acts. Charities and NFPs that have concerns about the far-reaching effects of Bill C-51 and the dearth of oversight for broad state investigative powers may wish to also follow the [progress of Bill C-22](#).

Ontario Bill 41 Would Allow LHINs to Intervene in the Governance of NFPs

[Bill 41, Patients First Act, 2016](#) (“Bill 41”) was referred to the Standing Committee on the Legislative Assembly following its second reading in Ontario’s legislative assembly on October 27, 2016. On October 6, 2016, the Ministry of Health and Long-Term Care issued a [News Release](#) explaining the purpose of Bill 41, which it states is to “increase access to care with better coordination and continuity, and bring a greater focus on culturally and linguistically appropriate services.” The effect of Bill 41 would be to integrate the Community Care Access Centres (“CCAC”) into the Local Health Integration Networks (“LHIN”). This would expand the LHINs’ roles in “improving and integrating planning and delivery of front-line health care services, directing more funding to patient care within the existing system.” The overall goal is to improve the patient experience when dealing with local health professionals. A matter of note for the NFP sector is that the definition of “health service provider” (“HSP”) would be expanded to include NFP’s operating in seven new categories of health services.

A concern that has arisen is the potential for increased for-profit delivery of community support services. A more serious concern is proposed ability of the LHINs through an amendment to the *Local Health System Integration Act, 2006* to appoint a “supervisor” over an HSP if the LHIN provides funding to the HSP and it considers it to be in the public’s interest to do so. Unless the appointment provides otherwise, the supervisor would have “the exclusive right to exercise all of the powers of the governing body of the provider and its directors, officers, members or shareholders as the case may be.” Bill 41 also provides that “[i]f, under the order of the [LHIN], the governing body continues to have the right to act with regard to any matters, any such act of the body is valid only if approved in writing by the health service provider supervisor.” Bill 41, if enacted as it currently stands, would allow LHINs to take over governance related to an NFP and assign it to a supervisor of their choice. This is an extraordinary intrusion of the provincial government into the governance of NFPs and should be of serious concern to the NFP sector in Ontario. As such, NFPs operating in the healthcare sector in Ontario will need to pay close attention to Bill 41 as it makes its way through the Legislative Assembly and make their views heard in this regard. The [Ontario Nonprofit Network](#) is taking a leading role in mobilising the sector on this [issue](#).

Corporate Update

By Ryan Prendergast

BC Societies Act Coming into Force November 28, 2016

On May 14, 2015, the British Columbia [Societies Act](#) (Bill 24) (“Act”) received Royal Assent, and on November 28, 2016 the Act, together with the [Societies Regulations](#) (“Regulations”), will come into force. With its coming into force the new Act will replace the British Columbia [Society Act](#), and the new Regulations will replace the [Society Act Regulations](#), B.C. Reg. 4/78. Both will impact the law governing societies (not-for-profit corporations) in British Columbia.

The Act introduces a number of changes that will impact corporate and governance procedures for BC societies. The new Regulations address items such as a new model by-law for societies, the maximum fees that may be charged in various scenarios, and how reporting on remuneration of directors, employees and contractors in the financial statements are to be made, amongst other things. Societies established prior to November 28, 2016 will be given two years to transition from the *Society Act* to the new *Societies Act*, i.e., November 28, 2018, and in doing so will be required to file an application containing a constitution, by-laws, and statement of directors and registered office of the society.

For additional information see [Charity & NFP Law Update](#) for February 2016 as well as the [Charity & NFP Law Update](#) for July/August 2014. Full text of the Act and Regulations can be accessed [here](#).

Charity Must Pay Damages for Breaching OHSA

By Barry W. Kwasniewski

In [Leah Podobnik v Society of St. Vincent de Paul Stores \(Ottawa\) Incorporated](#) (the “Decision”), released September 27, 2016, the Ontario Labour Relations Board (“OLRB”) awarded damages against the Society of St. Vincent de Paul Stores (Ottawa) Incorporated (the “Charity”) for breach of subsection 50(1) of the *Occupational Health and Safety Act* (“OHSA”). Subsection 50(1) is the prohibition on reprisals against workers exercising their rights under the OHSA. Ms. Podobnik was awarded \$15,062.00 in damages, including \$3,500.00 for emotional pain and suffering. This *Bulletin* will review the Decision as it applies to Ontario charities and not-for-profits.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 393](#).

New French Signage Laws Come into Effect in Quebec

By Sepal Bonni

On November 3, 2016, the Government of Quebec announced that the amendments to the regulations under the *Charter of the French Language* which seek to ensure the presence of the French language in a trademark will [come into force](#) on November 24, 2016.

As such, all new signage installed on or after this date must be in compliance with the new rules. Existing signage will need to be brought into compliance by November 24, 2019. As previously reported in the [May 2016 Charity & NFP Law Update](#), these new rules will impact charities and not-for-profits in Quebec that display non-French trademarks. When a trademark is displayed “outside an immovable” in a language other than French, a “sufficient presence of French” must accompany the trademark. This requirement may be accomplished by including (1) a generic term or a description of the products or services concerned; (2) a slogan; (3) any other term or indication, favouring the display of information pertaining to the products or services to the benefit of consumers or persons frequenting the site. Further, with regard to the “sufficient presence of French” requirement, signs or posters must also give the French portion permanent visibility, similar to that of the non-French trademark displayed and ensure its legibility in the same visual field as that mainly covered by the trademark signs or posters. For example, if the non-French trademark is illuminated at night, the French addition must also be illuminated at the same time.

The Office québécois de la langue française has published a French illustrative [guide](#) to assist organizations understand the new rules. Charities and not-for-profits operating in Quebec should take notice of these new rules, as they impose new obligations on organizations that do not currently display French language signage.

Report on Impact Measurement for Social Enterprises in Ontario

By Terrance S. Carter

On October 27, 2016, the Mowat Centre, which describes itself as “Ontario’s Voice on Public Policy” (“Mowat”) released a report titled, “[Unpacking Impact – Exploring Impact Measurement for Social Enterprises in Ontario](#),” (“Report”). The Report examines the challenges with developing effective impact measurement practices for social enterprises and provides specific recommendations to assist social enterprises in Ontario. Measuring the social impact of social enterprises is stated by Mowat to be a “persistent challenge”, but at the same time is “critical for building confidence, demonstrating accountability among potential funders and investors.” In preparation of the Report, Mowat undertook in

depth literature reviews, informant interviews, and consultations with practitioners both in Ontario and globally, and in doing so identified a number of challenges, areas for improvement, and recommendations for improving impact measurement practices.

Some of the challenges that Ontario social enterprises face with respect to the quality and consistency of their impact measurement practices identified by Mowat include: capacity (e.g. lack of time, skills, resources), inconsistent and unreliable data, inaccessibility to privately held data, lack of funding for intermediaries, lack of funding specifically for impact measurement, inability to locate and implement certain methodologies and tools, lack of interpretation of intangible outcomes (e.g. qualitative data), undervaluation of impact measurement generally, cultural and philosophical differences, and a lack of uniform policies and impact measurement standards.

After identifying a number of the challenges of impact measurement, Mowat then listed a number of the leading global practices, but at the same time was careful to point out that one size does not necessarily fit all. Some of the key themes identified in the global practices, which Mowat suggests could be a “good starting point for Ontario”, include: developing a universal process that is flexible and adaptive, starting measurement with basic principles (e.g. what do you do, for whom, and why), the act of measurement visibly contributing to good management, allocating time and money on measurement that is useful and appropriate, balancing the costs against the benefits, and agreed upon indicators with key stakeholders, amongst other things. The Report further indicated that the key conditions for success include reliable data, technology, funding and capacity.

Mowat concluded its Report by making a number of recommendations for improving impact measurement practices for social enterprises in Ontario, which include: building from the bottom up and identifying a “backbone organization” that would “act as an advocate, convener, educator, and centralized resource library,” developing common practices based on international best practices, aligning key stakeholders on a common practice, prioritizing training, learning, and capacity-building, investing in shared infrastructure, providing funding specifically for impact management, in addition to establishing pilot projects to develop sector-specific impact measurement procedures. The Mowat Report is a very useful resource tool for anyone interested in learning more about the developing trend of social enterprises and their impact in Ontario.

GST/HST and Camps for Individuals with Disabilities

By Esther S.J. Oh

On November 10, 2016, Canada Revenue Agency (“CRA”) posted a response to an inquiry received by a registered charity (“Charity”) regarding the application of Goods and Services Tax and Harmonized Sales Tax as it relates to overnight camps designed for individuals who have a disability. In this regard, CRA was asked by the Charity whether a particular medical condition (not disclosed in CRA’s response) was considered a disability under the *Excise Tax Act* [“ETA”]. This inquiry was made to determine whether paragraph 1(f) of Part V.1 of Schedule V of the ETA, applied to the Charity’s camp. Subparagraph 1(f)(ii) outlines an exception from an exclusion to an exemption from H.S.T. for recreational or athletic activities where such “services, memberships or rights supplied by the charity are intended to be provided primarily to individuals who are underprivileged or who have a disability.” In other words, a Charity providing services that fall under paragraph 1(f) would generally have to charge H.S.T on the recreational or athletic activities provided unless they are provided to individuals who are disadvantaged and/or disabled and fall within the exception. Based on the facts presented, CRA ruled that the Charity’s supplies of services provided as part of the camp were exempt under section 1 of Part V.1 of Schedule V.

In its response, CRA indicated that “disability” generally “refers to a long-term impairment that restricts an individual in carrying out his or her activities of daily living,” which can include congenital disabilities, disabilities as a result of an injury, neuromuscular disorders, or disabilities resulting from conditions such as “Cerebral Palsy, paraplegia, amputation, pulmonary disease, heart disease, arthritis, diabetes, and back disorders.” When considering whether subparagraph 1(f) (ii) of Part V.1 of Schedule V applies to camps designed for individuals who have a disability, CRA indicated it is not necessary to consider whether the individuals attending the camp in fact have a disability. Instead, CRA considers the “charity’s intention in providing the camp” and examines the camp as a whole. A few of the factors CRA takes into consideration include; “the purpose of the organization/program as set out in its governing documents,” “the nature of the activities provided,” “the qualifications of instructors/staff,” “whether healthcare services are provided as part of the program” as well as other criteria. In its closing comments CRA also noted that “whether an individual is eligible for the income tax disability tax credit is not relevant for purposes of subparagraph 1(f) (ii) of Part V.1 of Schedule.” This interpretation will be helpful for charities that offer camp services to beneficiaries with a disability to determine the application of GST/HST to their services.

Court Orders Buyout Rather than Winding-Up of Not-for-Profit Corporation

By Ryan M. Prendergast

On October 31, 2016, the Ontario Superior Court of Justice issued its decision in [*Lash v Lash Point Association Corp. Lash Point Association Corporation*](#) (“LPAC”) is a not-for-profit corporation which holds 30 acres of cottage property, called Lash Point, on Lake Rousseau in Muskoka. Various Lash family members transferred their interests in the property to the corporation in 1996. This case deals with the significant disagreements about the future of the LPAC as some family members wish to “realize on the fair market value of their interest in Lash Point” while others “want LPAC to continue so that they and future generations can continue to enjoy Lash Point.”

In this regard, the group wishing to retain ownership proposed to buy out those wishing to leave, while those wishing to leave preferred to have the corporation wound up and the entire property sold. Both sides attempted to apply different remedies under the [*Canada Not-for-profit Corporations Act*](#); either a court ordered winding-up in the case of those wanting to sell the property; or the broad authority the court has under the CNCA to construct an appropriate remedy in the case of those wishing to remain.

The court considered each side’s position before deciding that the test was not met for a court ordered wind-up after considering the leading cases on such a remedy in the for-profit context. The court largely accepted the draft buyout agreement proposed by those wishing to retain ownership with some changes and appointed a receiver to oversee the buyout.

The decision is of interest since the analysis of the court considered many of the provisions of the CNCA in light of previous decisions concerning for-profit corporations. The analysis of the court concerning the membership remedies discussed will be of value in future cases dealing with membership remedies under the CNCA.

Anti-Terrorism and Counter-Money Laundering Update

By Terrance S. Carter, Nancy E. Claridge and Sean S. Carter

Canadian Government Consults on National Security Green Paper

The Canadian Government will be [consulting](#) with the public until December 15, 2016, on key elements of Canada’s National Security framework in an effort to ensure that it reflects “the rights, values and freedoms of Canadians”. Participation in the consultation is being accepted [online](#), by email, by mail and in-person. In-person events are listed on the [consultation webpage](#). The consultation is based on [Our](#)

[Security, Our Rights: National Security Green Paper, 2016](#) (“Green Paper”), which is a publicly available document intended to prompt discussion of and providing background information for the key topics of the consultation. The government released a [backgrounder](#) detailing the topics for discussion on September 8, 2016. The ten key topics are: accountability, prevention, threat reduction, domestic national security information sharing, Passenger Protect Program, *Criminal Code* terrorism measures, terrorist entity listing procedures, terrorist financing, investigative capabilities in a digital world, and intelligence and evidence.

FATF Ratifies New Evaluation Methodology for State Regulation of Non-Profit Organisations

From October 19, 2016 – October 21, 2016 the [Financial Action Task Force](#) (“FATF”) held its plenary meeting, at which it ratified changes to its evaluation criteria in order to take into consideration the changes made to Recommendation 8. The FATF is an inter-governmental body responsible for setting and monitoring international standards for combating money laundering and financing of terrorism and proliferation. The changes in FATF’s evaluation methodology can be found on pages 117-119 of its [Methodology Handbook](#), where new criteria are added for the assessment of Immediate Outcome 10 to ensure that countries use the new proportionate risk-based approach to regulation of non-profit organisations. Information on the changes to the FATF’s Recommendation 8 and its Interpretive Note can be found in our [Anti-Terrorism and Charity Law Alert No. 46](#).

Update on Charity Law

By Theresa L.M. Man and Terrance S. Carter

Over the last 12 months there have been a significant number of legislative and common law developments at the federal and provincial level that impact how charities operate in Canada. The intent of this paper is to provide a brief overview of some of the more important developments in the last year, including changes introduced through the 2016 Federal Budget, changes to the *Income Tax Act* (“ITA”) involving estate gifts, new publications from the Charities Directorate of the Canada Revenue Agency (“CRA”), corporate updates under the *Canada Not-for-Profit Corporations Act* (“CNCA”) and the *Ontario Not-for-profit Corporations Act* (“ONCA”), other federal and provincial initiatives, as well as recent court decisions affecting charities.

The balance of the paper on this topic that was presented at the Law Society of Upper Canada on November 4, 2016 can be found [here](#).

Legal Risk Management Checklists for Ontario-based Charities and Not-for-Profits

By Terrance S. Carter and Jacqueline M. Demczur

The popular [Legal Risk Management Checklist for Ontario-Based Charities](#), as well as the [Legal Risk Management Checklist for Ontario-Based Not-for-Profits](#) updated as of November 2016 are now available through our website at <http://www.carters.ca/>.

The 2016 Annual Church & Charity Law™ Seminar – November 10, 2016

By Terrance S. Carter

The 2016 Annual Church & Charity Law™ Seminar hosted by Carters Professional Corporation in Mississauga, Ontario, on November 10, 2016, had more than 1,000 registered from the charitable and not-for-profit sector, including leaders of charities and churches, as well as accountants and lawyers. Designed to assist churches and charities in understanding developing trends in the law in order to reduce unnecessary exposure to legal liability, the Church & Charity Law™ Seminar has been held annually since 1994. All handouts and presentation materials are now available at the links below in the order as presented, with the web links being Power Point slide shows.

- [Introduction, Agenda and Speaker Details](#)
- [2016 Essential Charity & NPO Law Update](#) presented by Jacqueline M. Demczur, B.A., LL.B.
- [Allocation Issues and CRA: The Importance of Getting it Right](#) presented by Theresa L.M. Man, B.Sc., M.Mus., LL.B., LL.M.
- [The ABC's of GST/HST for Charities & NPOs](#) presented by Linsey E.C. Rains, B.A., J.D.
- [Keeping Minutes: Getting it Down Right](#) presented by Ryan M. Prendergast, B.A., LL.B.
- [Youth Programs: Identifying and Managing the Risks](#) presented by Sean S. Carter, B.A., LL.B.
- [The Top Ten Human Resources Mistakes Employers Make \(and How to Avoid Them\)](#) presented by Barry W. Kwasniewski, B.B.A., LL.B.
- [Duty of Care Involving Travel and Foreign Activities](#) presented by Kenneth Hall, B.A., Insurance Broker
- [Why Do Directors Get into Trouble? The Perspective from the PGT](#) presented by Kenneth Goodman, B.A., LL.B., The Public Guardian & Trustee of Ontario

- [Legal Check-Up: Top 10 Tips to Effective Legal Risk Management](#) presented by Terrance S. Carter, B.A. LL.B., TEP, Trade-mark Agent
- [What's New at the Charities Directorate](#) presented by Tony Manconi, B.A., Director General of the Charities Directorate of Canada Revenue Agency

IN THE PRESS

[Charity & NFP Law Update – October 2016 \(Carters Professional Corporation\)](#) was featured on *TaxNet Pro* and is available online to those who have subscription privileges. Future postings of the *Charity & NFP Law Update* will be featured in upcoming posts.

RECENT EVENTS AND PRESENTATIONS

Pitfalls in Drafting Agreements was presented by Terrance S. Carter at Bayshore's Healthy Tomorrows Conference on November 2, 2016 in Owen Sound.

Charity Law Update was presented by Theresa L.M. Man and Terrance S. Carter at the Annual Estates and Trusts Summit which was hosted by the Law Society of Upper Canada on November 4, 2016. Click for the [paper](#) and [handout](#).

[The 2016 Annual Church & Charity Law™ Seminar](#) was hosted by Carters Professional Corporation in Greater Toronto, Ontario, on Thursday November 10, 2016.

[Legal Issues in Social Media for Charities](#) was presented by Terrance S. Carter at the Philanthropy Forum 2016 that was hosted by the Community Foundation of Greater Peterborough on November 15, 2016.

Pitfalls in Drafting Gift Agreements was presented by Terrance S. Carter at the STEP Canada 2016-17 Ottawa Branch Seminar was held on November 16, 2016.

[Pitfalls in Drafting Gift Agreements](#) was presented by Terrance S. Carter at AFP Congress on November 21, 2016 at the Metro Toronto Convention Centre in Toronto.

UPCOMING EVENTS AND PRESENTATIONS

Legal Check-up For Owners & Operators is being hosted by Child Development Resource Centre Peel and Carters Professional Corporation on December 1, 2016, in Mississauga, Ontario. The following topics will be covered:

- Legal Check-Up: 10 Tips to Effective Legal Risk Management by Terrance Carters
- The Top Ten Human Resources Mistakes Employers Make (And How to Avoid Them) by Barry Kwasniewski:
- Employment Contracts by Barry Kwasniewski
- Human Rights by Barry Kwasniewski
- Legal Issues in Social Media by Terrance Carter
- Identifying and Managing Risk When Working With Children by Sean Carter

Orchestra Canada will host a workshop and discussion on the ONCA on January 14, 2017 at St. Simon's Anglican Church, in Toronto presented by Theresa L.M. Man.

[CSAE Winter Summit](#) will be held in Hamilton on January 19, 2017. Terrance S. Carter will present on the topic *Going into Business? The Social Enterprise Spectrum*.

[OBA Institute](#) will be hosted by the Ontario Bar Association Charity & Not-for-Profit Law Section CLE on February 7, 2017 in Toronto. Theresa Man will present on the topic *Real Estate Issues Unique to Charities*.

The Ottawa Region Charity and Not-for-Profit Law™ Seminar hosted by Carters Professional Corporation will be held at the Centurion Conference Center in Ottawa, Ontario, on **Thursday February 16, 2017**. **Guest Speakers include Tony Manconi, Director General of the Charities Directorate of the CRA and Ken Goodman, Public Guardian and Trustee of Ontario**. Brochure and online registration will be available on our website shortly.

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Terrance S. Carter, B.A., LL.B, TEP, Trade-mark Agent – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, and is counsel to Fasken Martineau on charitable matters. Mr. Carter is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* (Carswell), a co-editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2017), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations* (2014 LexisNexis Butterworths). He is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, and is a Past Chair of the Canadian Bar Association and Ontario Bar Association Charities and Not-for-Profit Law Sections. He is editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.



Sean S. Carter, B.A., LL.B. – Sean Carter is a partner with Carters and the head of the litigation practice group at Carters. Sean has broad experience in civil litigation and joined Carters in 2012 after having articulated with and been an associate with Fasken Martineau DuMoulin LLP (Toronto office) for three years. Sean has published extensively, co-authoring several articles and papers 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 as presentations to the Law Society of Upper Canada and Ontario Bar Association CLE learning programs.



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Bart Danko, B.Sc. (Hons.), M.E.S., J.D. – Mr. Danko was called to the Ontario Bar in 2015 following the successful completion of his articles at Carters. He now practices in corporate and commercial law, anti-terrorism law, real estate law, charity and not-for-profit law, and wills and estates. Mr. Danko obtained his Juris Doctor from Osgoode Hall Law School and a Master of Environmental Studies from York University. Prior to this, he graduated with a Bachelor of Sciences (Honors) from the University of Toronto, with High Distinction. In his free time, Mr. Danko volunteers with Peel Regional Police as an Auxiliary Constable.



Jacqueline M. Demczur, B.A., LL.B. – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews. Ms. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert* and *The Best Lawyers in Canada*. She is a contributing author to Industry Canada’s *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on charity and not-for-profit issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law™* Seminar.



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