

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

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## NEW PUBLICATIONS

### **Carter & Associates and Fasken Martineau Lawyers Consulting Editors of "Charities Law, 2003/2004 Edition"**

Charity lawyers Terrance S. Carter from the law firm of Carter and Associates and Maria Elena Hoffstein and Adam M. Parachin from the affiliated law firm of Fasken Martineau DuMoulin LLP are Consulting Editors of "Charities Law, 2003/2004 Edition", a one-stop source for researching key Federal and Ontario statutes applicable to charities. Available at [www.butterworths.ca/book.asp?bookid=550](http://www.butterworths.ca/book.asp?bookid=550)  
[PDF] [www.carters.ca/news/2003/newbook.pdf](http://www.carters.ca/news/2003/newbook.pdf)

### **Endowed and Restricted Gifts: What the Gift Planner Needs to Know**

*by Terrance S. Carter, M. Elena Hoffstein and Edgar A. Frechette, May 1st, 2003*

Many gifts to charities, particularly larger gifts, are subject to restrictions on how or when the gifted property can be used. If a charity accepts a gift that is subject to such restrictions, the charity is legally bound by the restrictions. The restricted gift, in fact, creates a charitable purpose trust and the charity, as trustee, is subject to the legal regime governing such trusts.

#### **Read more:**

[PDF] [www.carters.ca/pub/seminar/charity/2003/CAGP0501.pdf](http://www.carters.ca/pub/seminar/charity/2003/CAGP0501.pdf)

### **Summary of Disbursement Quota Rules**

*by M. Elena Hoffstein, May 2003.*

What is the disbursement quota? The disbursement quota is a prescribed amount (the quota) that registered charities are required under the *Income Tax Act* (Canada) (the "Act") to disburse each year in order to maintain their charitable registration.. In particular, it is a prescribed amount that must be spent each year in a charitable capacity. The purpose of the disbursement quota is to ensure that charities use the bulk of their tax receipted gifts on charitable activities/purposes. It is intended to discourage charities from spending excessive amounts on fund raising and from accumulating excessive funds. There are different disbursement quotas for the three categories of registered charities, namely, charitable organizations, public foundations and private foundations.

#### **Read more:**

[PDF] [www.carters.ca/pub/article/charity/2003/quota\\_meh.pdf](http://www.carters.ca/pub/article/charity/2003/quota_meh.pdf)

## IN THE PRESS

**Ontario Bar Association** includes Charity Law Bulletin No 19 in its newsletter for lawyers (Charitable Thoughts, Vol. 6 No. 2, March 2003).

[PDF] [www.carters.ca/pub/article/charity/2003/Cross-Over\\_Mar03.PDF](http://www.carters.ca/pub/article/charity/2003/Cross-Over_Mar03.PDF)

**Internet Presence High** - A recent survey of search engines found Carter & Associates' site [www.charitylaw.ca](http://www.charitylaw.ca) to be the #1 recommended site in the world on Lycos.com for charity law, #2 on MSN.com and # 3 on Google, Yahoo, and Alta Vista.

## RECENT AND UPCOMING EVENTS

**The 2003 Annual Church & the Law™ Seminar** to be held on Wednesday, November 12th, 2003. Held every year since 1994, The Annual Church & The Law™ Seminar is designed to provide churches & religious charities with practical information on current legal issues in order to assist them in avoiding unnecessary exposure to legal liability. While the topics presented are directed at churches & religious charities, they also have general application to non-religious charities and not-for-profit organizations. More than 560 people attended the 2002 Church & The Law™ Seminar ([www.carters.ca/pub/seminar/chrchlaw/2002/index.html](http://www.carters.ca/pub/seminar/chrchlaw/2002/index.html)). Registration details to follow.

[PDF] [www.carters.ca/pub/seminar/chrchlaw/2003/notice.pdf](http://www.carters.ca/pub/seminar/chrchlaw/2003/notice.pdf)

[WEB] [www.carters.ca/pub/seminar/chrchlaw/2003/notice.htm](http://www.carters.ca/pub/seminar/chrchlaw/2003/notice.htm)

Presentations made by Terrance S. Carter at the Institute of **Chartered Accountants of Ontario Annual Breakfast** (May 13th, 2003):

"Due Diligence in Avoiding Risks for Directors of Charities and Not-for-Profits"

by Terrance S. Carter

[PDF] [www.carters.ca/pub/seminar/charity/2003/tsc0513c.pdf](http://www.carters.ca/pub/seminar/charity/2003/tsc0513c.pdf)

[WEB] [www.carters.ca/pub/seminar/charity/2003/tsc0513c.htm](http://www.carters.ca/pub/seminar/charity/2003/tsc0513c.htm)

[SUMMARY] [www.carters.ca/pub/article/charity/2003/DueDiligenceinAvoidingRisks.pdf](http://www.carters.ca/pub/article/charity/2003/DueDiligenceinAvoidingRisks.pdf)

"Good Governance in Meeting the Duties of Directors of Charities and Not-For-Profits"

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

[PDF] [www.carters.ca/pub/seminar/charity/2003/tsc0513b.pdf](http://www.carters.ca/pub/seminar/charity/2003/tsc0513b.pdf)

[WEB] [www.carters.ca/pub/seminar/charity/2003/tsc0513b.htm](http://www.carters.ca/pub/seminar/charity/2003/tsc0513b.htm)

[SUMMARY] [www.carters.ca/pub/article/charity/2003/Good%20Governance.pdf](http://www.carters.ca/pub/article/charity/2003/Good%20Governance.pdf)

"The Legal Duties of Directors of Charities and Not-for-Profits"

by Terrance S. Carter and Jacqueline M. Connor.

[PDF] [www.carters.ca/pub/seminar/charity/2003/tsc0513a.pdf](http://www.carters.ca/pub/seminar/charity/2003/tsc0513a.pdf)

[WEB] [www.carters.ca/pub/seminar/charity/2003/tsc0513a.htm](http://www.carters.ca/pub/seminar/charity/2003/tsc0513a.htm)

[SUMMARY] [www.carters.ca/pub/article/charity/2003/Legal%20Duties.pdf](http://www.carters.ca/pub/article/charity/2003/Legal%20Duties.pdf)

"A Selective Overview of Legal Issues for Corporate Grant Makers" presented to **The Association of Corporate Grantmakers** by Terrance S. Carter (May 27th, 2003).

[PDF] [www.carters.ca/pub/seminar/charity/2003/tsc0527.pdf](http://www.carters.ca/pub/seminar/charity/2003/tsc0527.pdf)

[WEB] [www.carters.ca/pub/seminar/charity/2003/tsc0527.htm](http://www.carters.ca/pub/seminar/charity/2003/tsc0527.htm)

"Endowed and Restricted Gifts: What the Gift Planner Needs to Know", presented to the **Canadian Association of Gift Planners National Conference** in Vancouver (May 1st, 2003) by M. Elena Hoffstein and Edgar A. Frechette of Fasken Martineau DuMoulin LLP and Terrance S. Carter of Carter & Associates.

[PDF] [www.carters.ca/pub/seminar/charity/2003/CAGP0501.pdf](http://www.carters.ca/pub/seminar/charity/2003/CAGP0501.pdf)

"Anti-Terrorism Legislation in Canada" to be presented by Terrance S. Carter at the **SUMMER LAW INSTITUTE** on Wednesday, August 27, 2003. A program of the Ontario Justice Education Network, this series is for High School Teachers only and is being held at Osgoode Hall, 130 Queen St. W. in Toronto.

## CONTRIBUTORS



**Terrance S. Carter** – Practices primarily in the area of Charity and Not-for-Profit Law, Mr. Carter is member of the Charities Advisory Committee and the Technical Issues Committee advising Canada Revenue Agency, as well as a consulting editor of *Charities Law, 2003/2004 Ed.* published by Butterworths, contributing author to Industry Canada’s *Primer for Directors of Not-For-Profit Corporations*, and editor of [www.carters.ca](http://www.carters.ca), [www.charitylaw.ca](http://www.charitylaw.ca) and [www.antiterrorism.ca](http://www.antiterrorism.ca).



**M. Elena Hoffstein** – From the affiliated firm, Fasken Martineau DuMoulin LLP - Toronto office, Ms. Hoffstein practices in the area of Charity and Not-for-Profit Law and has been ranked by LEXPERT as one of the most frequently recommended Toronto private client practitioners and as one of the top 500 lawyers in Canada. Ms. Hoffstein was also a consulting editor of *Charities Law, 2003/2004 Ed.* published by Butterworths



**Jacqueline M. Connor** – Practices in Charity and Not-for-Profit Law, including Incorporation and Corporate Restructuring, Legal Risk Management Reviews, as well as Wills, Estate Planning and Estate Administration. She is a contributing author to Industry Canada’s *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on Charity and Not-for-Profit issues for the *Charity Law Bulletin*. Ms. Connor is also a regular speaker at the annual Church & the Law™.



**Theresa L. M. Man** – Practices in charity and not-for-profit, real estate, corporate and commercial law, with particular expertise surrounding tax issues. Mrs. Man is a regular speaker at the annual *Church & the Law™* Seminar and has also written on various legal topics for *The Lawyers Weekly*, *Chinese Christian Herald Crusades*, *Charity Law Bulletin* and [www.charitylaw.ca](http://www.charitylaw.ca).

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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