

CARTERS

BARRISTERS

SOLICITORS

TRADEMARK AGENTS

THE 2021 ANNUAL
Church & Charity Law™ Webinar
Continues Virtually
Thursday, November 4th, 2021

WELCOME

Welcome to the 2021 28th Annual Church & Charity Law™ Webinar, designed to assist churches and charities, as well as the broader faith community in understanding developing trends in the law in order to reduce exposure to legal liability. Although the topics presented are directed to churches, charities and the broader faith community, many aspects of the presentations will also be of interest to not-for-profits as well. For legal and accounting professionals, this Webinar is eligible for **4.0 substantive hours Law Society of Ontario** Continuing Professional Development credits and **Chartered Professional Accountants** Professional Development requirements.

The Annual *Church & Charity Law Seminar™* has been held every year since 1994. This year it is being presented again this year as a Webinar due to COVID-19. The Webinar is presented by **Carters Professional Corporation (Carters)**, a law firm with offices in Toronto, Ottawa and Orangeville, and experienced in advising churches, charities and not-for-profits across Canada, both domestically as well as internationally.

ACKNOWLEDGEMENTS AND THANKS

We gratefully acknowledge and thank Tony Manconi, Director General of the Charities Directorate of the CRA, Kenneth Goodman, The Public Guardian & Trustee at the Attorney General Office of Ontario; as well as Kenneth Hall of Robertson Hall Insurance Inc. for their contributions as our guest speakers at this year's webinar, as well as the lawyers at Carters who have volunteered their time in preparing for this Webinar.

FORMAT OF THE WEBINAR

Presentations will be 20 minutes in length, including Q&A. The special presentations by our guest speakers, Tony Manconi and Kenneth Goodman will be 30 minutes in length, including Q&A. . Questions can be entered in the Question Box feature of the webinar. Unfortunately, not all questions can be answered due to time constraints.

CARTERS RESOURCE MATERIALS

Today's electronic handout package, including the PowerPoint presentations and various resource materials, are available online during the webinar and can be downloaded for your use. These materials, along with numerous other articles, Webinar materials, and newsletters of interest to churches and charities, including back issues of *Charity Law Bulletins*, *Church Law Bulletins*, and *Charity & NFP Law Updates* are available free of charge at our websites at www.charitylaw.ca, www.churchlaw.ca, www.carters.ca, and www.antiterrorism.ca. As well, a link is being provided to the current recently updated version of the 2021 Legal Risk Management Checklist for Ontario-Based Charities as an advance copy before it is posted on our website.

CHARITY & NFP LAW UPDATE

To receive the monthly *Charity & NFP Law Update*, please e-mail us at info@carters.ca with "mailing list" in the subject line. Alternatively, please click on the on the webinar event resources button to sign up to our [Mailing List](#) indicating your consent to receive firm newsletters and information about future seminars. You may access the October 2021 edition of the [Charity & NFP Law Update](#) through our website.

Carters Professional Corporation

Ottawa (613) 235-4774 Toronto (416) 594-1616 Orangeville (519) 942-0001
www.carters.ca Toll Free / Sans frais: 1-877-942-0001 www.charitylaw.ca

WEBINAR SPONSORS

Carters would like to thank the following companies for their sponsorship of the Annual *Church & Charity Law*[™] Webinar that helps to underwrite costs associated with the Webinar, including contracting EventStream Production who are helping to ensure that the Webinar runs smoothly and professionally.

- **GMS Professional Corporation**, 905-919-3543, www.gmscpa.ca
- **Robertson Hall Insurance**, 1-800-640-0933, churchinsurance@robertsonhall.com, www.robertsonhall.com
- **Thomson Reuters**, 1-800-387-5164, **Error! Hyperlink reference not valid.**<https://store.thomsonreuters.ca/en-ca/home>
- **LexisNexis Canada Inc.**, 1-800-668-6481, <https://store.lexisnexis.ca/en> **Error! Hyperlink reference not valid.**
- **Adam & Miles LLP**– 416-502-2201, www.adamsmiles.com

SECTOR RESOURCE MATERIALS

We are pleased to make resource materials from the following organizations available on the webinar platform.

- **Canada Revenue Agency, Charities Directorate**
- **Canada Revenue Agency, GST/HST Outreach Program**
- **Canadian Centre for Christian Charities**, <https://www.cccc.org>
- **Imagine Canada**, <https://imaginecanada.ca/en> and Advocacy Hub <https://imaginecanada.ca/en/public-policy>
- **ONN (Ontario Nonprofit Network)**, <https://theonnc.ca> and <https://nonprofitresources.ca/>
- **Association of Gift Planners (CAGP)**, <https://www.cagp-acpdp.org/>

ABOUT CARTERS

Carters Professional Corporation is a law firm with expertise in the area of church, charity and other not-for-profits and is committed to assisting clients in avoiding legal problems before they occur through effective legal risk management advice, including assistance with:

- | | |
|---|---|
| • Anti-bribery Compliance | • Gift Acceptance Policies |
| • Counter-terrorism Policy Statements | • Governance Advice |
| • CRA Charity Audits | • Human Rights Litigation |
| • Charitable Organizations & Foundations | • Insurance Issues |
| • Charitable Incorporation & Registration | • International Trademark Licensing |
| • Charitable Trusts | • Investment Policies |
| • Charity Related Litigation | • Legal Risk Management Audits |
| • Church Discipline Procedures | • Legal Audits |
| • Church Incorporation | • National and International Structures |
| • Corporate Record Maintenance | • Privacy Policies and Audits |
| • Director and Officer Liability | • Religious Denominational Structures |
| • Dissolution and Wind-Up | • Sexual Abuse Policies |
| • Employment Related Issues | • Special Incorporating Legislation |
| • Endowment and Gift Agreements | • Charity Tax Opinions and Appeals |
| • Foreign Charities Commencing Operations in Canada | • Trademark and Copyright Protection |
| • Fundraising and Gift Planning | • Transition Under the ONCA |

PROTECTION FROM REGULATORY OFFENCES FOR CHURCHES AND CHARITIES

Churches and charities often face significant liability and financial challenges due to increasing enforcement of federal and provincial regulatory legislation dealing with such matters as water, working conditions and environmental issues. Carters is able to provide advice and assistance at all stages from an initial investigation through to a full defence at a trial. For more information, contact Sean Carter at Carters (1-877-942-0001).

EVALUATION

We appreciate your evaluation and comments. Feel free to use the Feedback Evaluation form available at the end of the webinar or email your comments to seminars@carters.ca. Complete the fillable pdf form and send by email as an attachment (In Adobe: File → Send File to seminars@carters.ca).

UPCOMING EVENTS IN 2021 AND 2022

Carters ONCA Webinar – Moving Forward with the ONCA: Understanding Key Provisions and Practical Tips will be held on **Wednesday, December 8, 2021**. [Registration](#) and [Details](#) are available online.

The Ottawa Region Charity & Not-for-Profit Law Seminar or Webinar will tentatively be held on **Thursday, February 17, 2022**. More details will be available soon at www.carters.ca.

The 2022 Annual Church & Charity Law Seminar or Webinar™ will tentatively be held on **Thursday November 10, 2022**. More details will be available in the New Year at www.carters.ca.

2021
LEXPERT RANKED
LAWYER



CARTERS PROFESSIONAL CORPORATION 2022
RECOGNIZED BY
Best Lawyers™

CARTERS OFFICE LOCATIONS

Toronto Office

67 Yonge Street, Suite 1402
Toronto, Ontario, Canada
M5E 1J8
Tel: (416) 594-1616
Fax: (416) 594-1209

Orangeville Office

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

Ottawa Office

117 Centrepointe Drive, Suite 350
Nepean, Ontario, Canada
K2G 5X3
Tel: (613) 235-4774
Fax: (613) 235-9838

GENERAL DISCLAIMER

Please note the following Disclaimer that applies to all presentations: This handout is provided as an information service by Carters Professional Corporation. It is current only as of the date of the handout and does not reflect subsequent changes in the law. This handout is distributed with the understanding that it does not constitute legal advice or establish a solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation.

© 2021 Carters Professional Corporation

SPEAKER BIOGRAPHIES



Sepal Bonni, B.Sc., M.Sc., J.D., Trademark Agent - Sepal Bonni is a registered trademark agent and practices in all aspects of brand protection. Her trademark practice includes domestic and foreign trademark prosecution, providing registrability opinions, assisting clients with the acquisition, management, protection, and enforcement of their domestic and international trademark portfolios, and representing clients in infringement, opposition, expungement, and domain name dispute proceedings. She also assists clients with trademark licensing, sponsorship, and co-branding agreements Sepal also advises clients on copyright and technology law related issues.



Terrance S. Carter, B.A., LL.B, TEP, Trademark Agent – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, and is counsel to Fasken on charitable matters. Mr. Carter is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* (Thomson Reuters), a co-editor of *Charities Legislation and Commentary* (LexisNexis, 2021), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations* (2019 LexisNexis). He is recognized as a leading expert by *Lexpert*, *The Best Lawyers in Canada* and *Chambers and Partners*. Mr. Carter is a past member of CRA Advisory Committee on the Charitable Sector, and is a Past Chair of the Canadian Bar Association and Ontario Bar Association Charities and Not-for-Profit Law Sections.



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 & NFP Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law Seminar*TM.



Kenneth Goodman, B.A., LL.B. –The Public Guardian & Trustee at the Attorney General Office. Mr. Goodman received his B.A. from York University (Toronto, Ontario) and his LL.B. from the University of Windsor Law School. He was called to the Ontario Bar in 1982. He was in private practice before joining the Ministry in 1990 and joined the Office of the Public Guardian and Trustee in 1998. While in private practice Mr. Goodman was actively involved as a director and officer of several charities. Since joining the Office of the Public Guardian and Trustee, Mr. Goodman has guided the policies and practices of the Charitable Property Program. In 2007, he received the AMS John Hodgson Award from the OBA for contribution and development of law in the charitable sector. He has written and lectured on family law, charity and trust law matters.



Kenneth Hall, B.A. (Hons), R.F. – President, Robertson Hall Insurance Inc - Over the past 35 years, Ken has pioneered comprehensive insurance programs for Christian churches charities across Canada with Church & Charity Protection Plus. With over 7,000 insured organizations and almost 14,000 claims over the past three decades, Ken has unparalleled expertise in identifying, reducing, eliminating and covering risk through effective insurance protection. His staff work with over 40 national denominational and professional associations, including a 25-year association with the Canadian Centre for Christian Charities. Through speaking engagements, webinars and publications, his commitment is to educate and equip board members and ministry leaders by providing practical advice in avoiding preventable claims.



Barry W. Kwasniewski, B.B.A., LL.B. – Mr. Kwasniewski is a partner with the firm and joined Carters' Ottawa office in 2008 to practice in the areas of employment law, charity related litigation, and risk management. After practicing for many years as a litigation lawyer in Ottawa, Barry's focus is now on providing advice to charities and not-for-profits with respect to their employment and legal risk management issues. Barry has developed an expertise in insurance law, and been retained by charities, not-for-profits and law firms to provide legal advice pertaining to insurance coverage matters.



[Theresa L.M. Man](#), B.Sc., M.Mus., LL.B., LL.M. – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law and is recognized as a leading expert by *Lexpert*, *Best Lawyers in Canada*, and *Chambers and Partners*. In addition to being a frequent speaker, Ms. Man is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Thomson Reuters. She is a member and former chair of the CBA Charities and Not-for-Profit Law Section, a member of the Technical Issues Working Group of Canada Revenue Agency's (CRA) Charities Directorate, and a member and former chair of the OBA Charities and Not-for-Profit Law Section. Ms. Man has also written on charity and taxation issues for various publications.



Tony Manconi, B.A. – Tony Manconi was appointed as Director General of the Charities Directorate with the Canada Revenue Agency (CRA) on July 25, 2016. He is responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Mr. Manconi began his career in the Public Service in 1988, at the Secretary of State, now known as Heritage Canada. In 1996, he joined Employment and Social Development Canada undertaking various levels of program management responsibilities, and in 2005 transferred to the Canada Revenue Agency as the Director General of the Collections Directorate. Mr. Manconi holds a Bachelor's degree from Carleton University with a combined major in Law and Economics.



[Esther S.J. Oh](#), B.A., LL.B. – A partner with Carters, Ms. Oh practices in charity and not-for-profit law, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert* and *The Best Lawyers in Canada*. Ms. Oh has written numerous articles on charity and not-for-profit legal issues, including incorporation and risk management for www.charitylaw.ca and the *Charity & NFP Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law Seminar*[™], and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations.



[Ryan M. Prendergast](#), B.A., LL.B. - Mr. Prendergast joined Carters in 2010, becoming a partner in 2018, with a practice focus of providing corporate and tax advice to charities and non-profit organizations. Ryan has co-authored papers for the Law Society of Ontario, and has written articles for *The Lawyers Weekly*, *Hilborn:ECS*, Ontario Bar Association *Charity & Not-for-Profit Law Section Newsletter*, *Charity & NFP Law Bulletins* and publications on www.charitylaw.ca. Ryan has been a regular presenter at the annual *Church & Charity Law Seminar*[™], Healthcare Philanthropy: Check-Up, Ontario Bar Association and Imagine Canada Sector Source. Ryan is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*.



[Esther Shainblum](#), B.A., LL.B., LL.M., CRM – Ms. Shainblum practices at Carters Professional Corporation in the areas of charity and not for profit law, privacy law and health law. From 2005 to 2017 Ms. Shainblum was General Counsel and Chief Privacy Officer for Victorian Order of Nurses for Canada, a national, not-for-profit, charitable home and community care organization. Before joining VON Canada, Ms. Shainblum was the Senior Policy Advisor to the Ontario Minister of Health. Earlier in her career, Ms Shainblum practiced health law and corporate/commercial law at McMillan Binch and spent a number of years working in policy development at Queen's Park.

ADDITIONAL LAWYERS AT CARTERS



[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 (Toronto office) for three years. He is ranked as a leading expert by *The Best Lawyers in Canada*. 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 & NFP Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*, as well as presentations to the Law Society of Ontario and Ontario Bar Association CLE learning programs.



[Nancy E. Claridge](#), B.A., M.A., LL.B. – Called to the Ontario Bar in 2006, Nancy Claridge is a partner with Carters practicing in the areas of corporate and commercial law, anti-terrorism, charity, real estate, and wills and estates, in addition to being the assistant editor of *Charity & NFP Law Update*. After obtaining a Master's 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. Nancy is recognized as a leading expert by *Lexpert*.



[Jennifer M. Leddy](#), B.A., LL.B. – Ms. Leddy joined Carters' Ottawa office in 2009, becoming a partner in 2014, 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." Ms. Leddy is recognized as a leading expert by *Lexpert*.



[Adriel N. Clayton](#), B.A. (Hons), J.D. - Called to the Ontario Bar in 2014, Adriel Clayton manages Carters' knowledge management and research division, and practices in commercial leasing and real estate. Before joining Carters, Adriel practiced real estate, corporate/commercial and charity law in the GTA, where he focused on commercial leasing and refinancing transactions. Adriel worked for the City of Toronto negotiating, drafting and interpreting commercial leases and enforcing compliance. Adriel has provided in-depth research and writing for the *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations*.



[Heidi N. LeBlanc](#), J.D. – Heidi is a litigation associate practicing out of Carters' Toronto office. Called to the Bar in 2016, Heidi has a broad range of civil and commercial litigation experience, including matters pertaining to breach of contract, construction related disputes, defamation, real estate claims, shareholders' disputes and directors'/officers' liability matters, estate disputes, and debt recovery. Her experience also includes litigating employment-related matters, including wrongful dismissal, sexual harassment, and human rights claims. Heidi has represented clients before all levels of court in Ontario, and specialized tribunals, including the Ontario Labour Relations Board and the Human Rights Tribunal of Ontario.



[Martin Wissmath](#), B.A., J.D. – Called to the Ontario Bar in 2021, Martin joined Carters after finishing his articling year with the firm. In addition to his legal practice, he assists the firm's knowledge management and research division, providing support for publications and client files, covering a range of legal issues in charity and not-for-profit law. His practice focuses on employment law, privacy law, corporate and information technology law, as well as the developing fields of social enterprise and social finance. Martin provides clients with legal advice and services for their social-purpose business needs, including for-profit and not-for-profit organizations, online or off-line risk and compliance issues.



[Lynne Westerhof, B.A., J.D., Student-at-law](#) – Lynne graduated from the University of Toronto, Faculty of Law in June 2021. During law school she was a participant in the Donald G. H. Bowman National Tax Moot, President of the U of T chapter of the Christian Legal Fellowship, and a Division Leader and Caseworker in family law at Downtown Legal Services. Lynne worked as a summer student for Social Capital Partners where she researched the legal context of employee ownership trusts and did additional research for a tax professor about non-profit social enterprises. Prior to law school, Lynne received a Bachelor of Arts with a major in English from the University of British Columbia.