

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

### JULY/AUGUST 2009 ISSUE

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### 2009 Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

**Tuesday, November 10, 2009.**

Details will be available soon at <http://www.charitylaw.ca>.

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## RECENT PUBLICATIONS AND NEWS RELEASES

### **CRA's Proposed New Guidance for Charities Operating Outside of Canada**

Terrance S. Carter and Karen J. Cooper in *Charity Law Bulletin* No. 172, July 30, 2009.

On June 30, 2009, CRA released its much anticipated draft consultation paper entitled *Consultation on the Proposed Guidance on Activities Outside of Canada for Canadian Registered Charities*. The Proposed Guidance is intended to update and replace the current CRA publication on foreign activities entitled *Registered Charities: Operating Outside Canada* RC4106. In this regard, the Proposed Guidance constitutes a significant improvement over the Current Policy by providing a more practical guide for charities that operate outside of Canada. It should be noted that CRA is accepting comments on the Proposed Guidance until September 30, 2009.

This *Charity Law Bulletin* summarizes the Proposed Guidance, and, where appropriate, compares and contrasts it with the Current Policy. However, since the content and organization of the Proposed Guidance is significantly different from that of the Current Policy, it is not possible to provide a comprehensive comparison between the two documents. It is important to note at the outset, however, that the Proposed Guidance is intended to apply to all activities carried on through intermediaries both outside and within Canada, notwithstanding that the name of the Proposed Guidance would suggest otherwise.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb172.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb172.htm>

### **Enduring Property and Disbursement Quota**

Theresa L.M. Man, *Charity Law Bulletin* No. 171, July 29, 2009.

The term “enduring property” was introduced in the 2004 federal budget (which became law in 2005) and has a substantial impact on the calculation of the disbursement quota of charities and the ability of charities to encroach on ten-year gifts to meet its 3.5% disbursement quota. Since the introduction of this term and other new rules on the disbursement quota, there have been many questions from the sector on the treatment of enduring property for disbursement quota purposes. On April 20, 2009, Canada Revenue Agency (“CRA”) released a document entitled “Treatment of Enduring Property for Purposes of the Disbursement Quota” (the “CRA Document”), setting out answers to nine frequently asked questions on this issue. Instead of repeating these nine questions and answers, which are self-explanatory, this *Charity Law Bulletin* explains what an enduring property is and reviews principles that

apply to how enduring property is treated for disbursement quota purposes, as clarified by CRA's questions and answers. Once the principles are understood, they can be applied to different scenarios.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb171.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb171.htm>

## **Terry de March Steps Down as Director General of the Charities Directorate**

By Terrance S. Carter

On July 10, 2009, Brian McCauley, the Assistant Commissioner of Canada Revenue Agency announced that Terry de March will be leaving his position as Director General of the Charities Directorate on October 2, 2009. This announcement has come as a surprise to the charitable sector. Terry de March has been an excellent head of the Charities Directorate over the past two years (after having been Acting Director for one year). To his credit, Mr. de March had been very successful in improving communication between CRA and the charitable sector through the expansion of CRA publications, as well as instituting regular consultations with sector stakeholders. Terry de March will be missed by the charitable community as an approachable Director General who had a genuine interest in encouraging the development of the charitable sector in Canada.

Mr. de March will be replaced by Ms. Cathy Hawara as interim Director General of the Charities Directorate effective October 5, 2009. Ms. Hawara previously served at the Privy Council Office as Director of Appointments in the Senior Personnel Secretariat.

## **CRA News**

Karen J. Cooper

On June 3, 2009, the Honourable Jean-Pierre Blackburn announced the launch of pilot Charities Information Webinars as part of the Canada Revenue Agency's (CRA) Small and Rural Charities (SARC) Initiative. On July 22, 2009, the first of the webcasts, *Registered Charity Information Return: Introducing the new T3010B* was made available at <http://www.cra-arc.gc.ca/tx/chrts/cmmnctn/wbnrs/wbcsts-eng.html>.

On the same date, CRA released a "Caution" regarding issuing receipts for gifts of services which reminds organizations that registered charities are not permitted to issue an official donation receipts for gifts of service. According to the common law definition of a gift, a gift is a voluntary transfer of property. Gifts of services (donated time, skills, or efforts) provided to a registered charity are not property, and therefore do not qualify as gifts for the purposes of issuing official donation receipts. See <http://www.cra-arc.gc.ca/tx/chrts/prtng/rcpts/menu-eng.html>.

Revocations continue with the revocation of the charitable status of The Mission Against Poverty Shelter, a Toronto-area charity, effective July 25, 2009. CRA's news release notes that it found significant receipting discrepancies and that the organization did not maintain, or was unable to provide, adequate records to substantiate the tax-receipted revenue, operating expenditures and other financial information reported to CRA. The news release is available at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m07/nr090727-eng.html>.

On July 24, 2009, CRA released a new guide, *T4033B: Completing the Registered Charity Information Return* available at <http://www.cra-arc.gc.ca/E/pub/tg/t4033b/README.html> for organizations completing the new T3010B.

### **Federal Court of Appeal Allows CRA to Withdraw Compliance Agreement**

Terrance S. Carter, *Charity Law Bulletin* No. 170, July 29, 2009.

In the recent decision of *Christ Apostolic Church of God Mission International v. Canada (Minister of National Revenue)* ("Christ Apostolic Church"), the Federal Court of Appeal decided that the Canada Revenue Agency ("CRA") could withdraw a compliance agreement it had made with Christ Apostolic Church of God Mission International in the course of an audit of its charitable status. As a result, the Court upheld CRA's decision to issue a notice of intention to revoke the church's charitable registration.

This *Charity Law Bulletin* provides a general background on the use of compliance agreements between CRA and registered charities, and comments on the Court's decision to refuse to uphold the compliance agreement in this particular case.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb170.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb170.htm>

### **Life in the Balance: Supreme Court of Canada Weighs the Rights of Mature Adolescents to Refuse Medical Treatment**

Jennifer M. Leddy, *Church Law Bulletin* No. 26, July 30, 2009.

On June 26, 2009, the Supreme Court of Canada upheld Manitoba legislation under which a child was given a court ordered blood transfusion contrary to her religious beliefs (see *A.C. v. Manitoba (Director Child and Family Services)*, 2009 SCC 30). This case is less about religious freedom and more about the weight to be given a child's refusal of medical treatment when she is under the age of sixteen years, has the "capacity" to make medical decisions, and is facing imminent and serious danger to her health or life. The focus of this case is on mature adolescents, not young children, and is in the context of children found in need of protection under provincial child welfare legislation.

This *Church Law Bulletin* sets out the three different approaches taken by members of the Court to the statutory “best interests” test and the common-law doctrine of the “mature minor” and questions the approach of the majority “when life is in the balance.”

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/church/2009/chchlb26.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2009/chchlb26.htm>

## **Supreme Court of Canada Ruling: Security Trumps Religious Freedom**

Esther S.J. Oh

On July 24, 2009 the Supreme Court of Canada handed down its decision in *Alberta v. Hutterian Brethren of Wilson Colony*. A dispute between the Alberta Government and the Hutterites had ensued when in 2003, the Alberta Government adopted a new regulation making the photo requirement in driver’s licenses universal, which in effect revoked a 30 year exemption to the photo requirement for people who objected to having their photographs taken on religious grounds. The Alberta Government argued that the adoption of a universal photo requirement was an important measure in the Government’s effort to reduce identity theft and fraud associated with driver licenses through the creation of a new facial recognition data bank aimed at reducing the risk of this type of fraud. The Hutterites believe that having their picture willingly taken is a violation of the Second Commandment in the Old Testament, “*Thou shalt not make unto thee any graven image...*” In a 4-3 split decision the Supreme Court overturned the decisions of the Alberta Court of Queen’s Bench and the Alberta Court of Appeal, both of which had previously ruled in the Hutterites’ favour.

The ruling now forces members of the Hutterite community to choose between being able to drive (an important factor in the viability of their communal lifestyle) or to go against their religious beliefs. The Supreme Court’s decision in this case will be the topic of a future *Church Law Bulletin*.

## **Saskatchewan Queen’s Bench Upholds Marriage Commissioner Decision**

By Nancy E. Claridge

In a decision released on July 17, 2009, the Queen’s Bench for Saskatchewan upheld the decision of a tribunal appointed pursuant to *The Saskatchewan Human Rights Code* (the “Code”), which found that the appellant marriage commissioner discriminated against the complainant by refusing to perform a same-sex marriage. In upholding the tribunal’s decision, Justice McMurtry held that a marriage commissioner is a government actor, and as such is not permitted to consider his personal religious views when performing his public functions. The court agreed that there is nothing in the Code or in *The Marriage Act* that would provide a marriage commissioner with a defense of *bona fide* justification for refusing to perform a same-sex civil marriage ceremony based upon his religious beliefs. Justice

McMurtry concluded that in the appellant's capacity as a marriage commissioner, "his personal religious beliefs do not matter" and accommodation was not required.

This remains a contentious area of the law, and it will therefore be important to monitor the cases taking place in different jurisdictions across Canada on this issue.

The full text of the decision in *Nichols v. M.J.*, 2009 SKQB 299, is available at <http://www.canlii.org/en/sk/skqb/doc/2009/2009skqb299/2009skqb299.pdf>.

### **Proposed Consumer Product Safety Act Raises Concerns for Charities**

By Nancy E. Claridge and Terrance S. Carter

The charitable and not-for-profit sector is raising concerns with regard to Bill C-6, the *Canada Consumer Product Safety Act* (the "Bill"), which was passed by the House of Commons on June 12, 2009 and is currently being debated by the Senate. The Bill, which has the objective of protecting the public by addressing dangers to human health or safety that are posed by consumer products, intends to establish a regulatory framework that will prohibit the sale of certain products and set requirements for testing, record-keeping and responding to incidents. There is no exemption, however, for charities or not-for-profit organizations.

The record-keeping requirements would include documenting the identity and address of the person from whom they obtained the product and the location where and the period during which they sold the product for the purpose of assisting Health Canada in obtaining information in the event of an incident. However, the requirements are raising concerns within the charitable sector regarding the ability of charities, such as those who run thrift stores or other types of donation programs, to comply. In this regard, the Bill would seem to prohibit charities from receiving anonymous in-kind donations of consumer products if they are being sold for a commercial purpose within the meaning of the Bill.

More clarity is required in order to assess the full impact of this Bill on charities and not-for-profit organizations, and as such, it is unknown at this time whether the Senate will provide the necessary clarification. For further information about the status of the Bill and other related information, go to: <http://www2.parl.gc.ca/Sites/LOP/LEGISINFO/index.asp?Language=E&Session=22&query=5655&List=toc>.

## Directors and Their Role in Managing the Organization

The following commentary on Directors and Their Role in Managing the Organization is taken from the recent *Charities and Not-for-Profit Administration and Governance Handbook, 2nd Edition*, by Donald J. Bourgeois (LexisNexis, 2009).

The directors are any organization’s primary asset. This statement may seem to be inconsistent with other pronouncements on what is most important. For example, it is common for private sector, public sector and voluntary sector employers to state that their employees or volunteers are their greatest assets. Others argue that an organization’s major asset is its reputation. All of these statements and others are likely accurate in general and for specific organizations.

Directors are, however, unique. An organization is a legal artifice. It exists in law and as a legal concept for practical purposes. An organization allows people to structure their internal relationships and external dealings with others in an efficient and effective manner. Nobody can touch, feel, see or hear an organization; it has no physical reality. It becomes real through the actions of people. And directors are responsible for making sure that the organization relates to people in accordance with the law, that it acts in a fiscally prudent manner and that it is effective in achieving its purposes.

### Read More:

[PDF] [http://www.carters.ca/pub/book/2009/admin\\_ch1.pdf](http://www.carters.ca/pub/book/2009/admin_ch1.pdf)

[Purchase the Book] <http://www.lexisnexis.ca/bookstore/catalogue.php>

## Trade-Marks Are as Necessary as Ever For Charitable and Not-For-Profit Organizations

by U. Shen Goh.

The *Cone Nonprofit Power Brand 100* report recently issued by Cone (a strategy and communications agency), in collaboration with Intangible Business (a brand valuation consulting firm), reported on the relationship between an organization’s brand and its financial performance in the United States. The report, available at <http://www.coneinc.com/nonprofitpowerbrand100>, found that numerous organizations in the U.S. each had a brand value of over \$1 billion dollars. The top ten not-for-profit brands in the U.S. were:

Power Brand 100 Rank	Organization	Brand Value \$ Million
1	YMCA of the USA	6,393.6
2	The Salvation Army	4,702.9
3	United Way of America	4,516.9
4	American Red Cross	3,146.2
5	Goodwill Industries International	2,534.8
6	Catholic Charities USA	2,361.1
7	Habitat for Humanity International	1,768.0
8	American Cancer Society	1,359.8



9	The Arc of the United States	1,223.6
10	Boys & Girls Clubs of America	1,168.3

The report is an important reminder that trade-marks are one of the most important assets that a charity or not-for-profit organization can have due to their ability to establish an identity (i.e. brand) that makes an organization stand out from others. The development of a brand will help an organization build goodwill to ensure that it attracts not only the funding required to finance its operations, but also the necessary people to carry out its operations and the constituency that it intends to serve.

For more information on trade-marks for charities, see “Trade-Mark and Domain Name Protection Primer for Charities,” *Charity Law Bulletin* No 43 available at <http://www.carters.ca/pub/bulletin/charity/2004/chylb43.htm>, as well as the *Branding & Trade-marks handbook for charitable and not-for-profit organizations* (LexisNexis Butterworths, 2006).

### OECD Report Suggests That Canada’s Charities Are Vulnerable to Abuse

Terrance S. Carter and Sean S. Carter, *Anti-terrorism and Charity Law Alert* No. 18, July 29, 2009.

On February 24, 2009, the Organisation for Economic Co-operation and Development ("OECD") released its "Report on Abuse of Charities for Money-Laundering and Tax Evasion" (the "Report"). The Report is a survey of the status of charities in 19 countries, the common methods of the "abuse of charities" regarding tax fraud, and the detection strategies that different countries have adopted to combat these activities. In comparison with other countries surveyed in the Report, Canada stands out as an example of a jurisdiction where charities are particularly vulnerable to abuse by fraudulent tax and money laundering schemes. Though the Report is focused on reviewing tax laws as they apply to charities, the Report expands its findings to include terrorism related concerns. This *Anti-Terrorism and Charity Law Alert* will review the contents of the Report and provide some commentary on its impact for charitable sector regulation in Canada.

#### Read More:

[PDF] <http://www.carters.ca/pub/alert/ATCLA/ATCLA18.pdf>

### The New Report on Scottish Charities

By Jacqueline M. Demczur

The Institute of Chartered Accountants of Scotland has released its 239 page report entitled *An Exploration of Scottish Charities’ Governance and Accountability*. The report sought to examine “governance and accountability processes and perceptions in Scottish charities.” The need for a report like this stems from the recent unprecedented reforms in legislation relating to charities in Scotland. The reforms resulted from high profile scandals that rocked the sector in the late 1990s and early 2000s.



Some findings of the report were that there remains “widespread ignorance” amongst charities of their legal obligation to provide their annual report and accounts to the public. The writers of the report made 543 such requests to which they received “useful documents” from only 75 charities. The report highlights the challenges faced by charities, particularly small charities in recruiting trustees with the necessary skills and containing the demands made upon their time. The establishment of a new Scottish Charity Regulator (OSCR) in 2005 has been universally welcomed by the sector. The establishment of the OSCR has resulted in the winding up of many inactive charities and it is believed that the OSCR will improve standards in the sector.

The Report made 12 recommendations, including re-considering the feasibility of charities continuing to rely on unpaid volunteers to oversee the strategic direction of charities, and simplifying the reporting requirements for smaller charities.

The Report is available at: <http://www.icas.org.uk/site/cms/contentviewarticle.asp?article=6323>.

## **IN THE PRESS**

**CRA Fundraising Policy - Revised CRA guidance on fundraising: improved but still challenging and subjective** by Terrance S. Carter.

*Canadian Fundraising & Philanthropy eNews, Vol. 19, No. 13, July 15, 2009.*

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=3031>

## **RECENT EVENTS AND PRESENTATIONS**

**The Institute of Chartered Accountants Professional Development Seminars** included a presentation by Karen J. Cooper in Ottawa, Ontario, on July 9, 2009 entitled “Current Issues Under the *Income Tax Act* Affecting Charities.”

**Goodman Private Wealth Management** hosted a luncheon in Toronto, Ontario, on July 21, 2009, which included the following presentations by Terrance S. Carter:

“Investment Decision Making During Difficult Financial Times,” and

“Managing Endowments During Difficult Financial Times.”

## **UPCOMING EVENTS AND PRESENTATIONS**

**Tax Expenditures and Public Policy in Comparative Perspective**, a conference co-sponsored by the Canadian Tax Foundation and York University among others, is being held at Osgoode Hall Law School on September 11 and 12, 2009, with Karen J. Cooper presenting “Ecological gifts are a bargain.”

Details available at <http://www.taxexpenditures.ca/>

**2009 Canadian Land Trust Annual Conference** being held in Halifax, Nova Scotia, September 24 to 26, 2009, will include the following presentations:

“Recent Tax Changes and How They Affect Your Land Trust” by Karen J. Cooper, and

“Legal and Ethical Responsibilities of Board Members” by Karen J. Cooper and Konrad Leigel.

Details available at <http://www.clta.ca/en/events/>

**Association of Treasurers of Religious Institute’s Conference 2009**, being held in Ottawa, Ontario on September 26 and 27, 2009, will include the following presentations:

“Recent CRA Developments Affecting Religious Charities” by Terrance S. Carter,

“Charities Operating Outside Canada” by Karen J. Cooper, and

“The Meaning of the Advancement of Religion as a Charitable Purpose” by Jennifer M. Leddy.

Details available at <http://www.atri.on.ca/conference-2009>

**The Canadian Council of Christian Charities Annual Conference** (being held in Mississauga, Ontario September 29 to October 1, 2009, will include the following presentations:

“CRA’s New Policy on Canadian Charities Operating Outside of Canada” by Terrance S. Carter, and

“CRA’s Proposed New Guidance on Advancement of Religion as a Charitable Purpose” by Terrance S. Carter and Jennifer M. Leddy.

Details available at <http://www.cccc.org/contents.php?area=a&id=4001>.

**Institute of Advanced Financial Planners’ Symposium 2009**, being held in London, Ontario October 1st to 3rd, 2009, will include a presentation by Terrance S. Carter entitled “Effectively Structuring Endowment Agreements.”

Details available at <http://www.iafp.ca/content.php?SectionID=0&ContentID=198>.

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**Donald J. Bourgeois** – Counsel to Carters in the area of charity and not-for-profit law, governance and fundraising, Mr. Bourgeois is author of *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, the *Charities and Not-for-Profit Fundraising Handbook*, *Charities and Not-for-Profit Administration and Governance Handbook, 1<sup>st</sup> and 2<sup>nd</sup> Editions*, and *Public Law in Canada* published by LexisNexis Butterworths.



**Terrance S. Carter** – Managing Partner, Terrance practices primarily in the area of charity and not-for-profit law and is counsel to Fasken Martineau DuMoulin LLP. Mr. Carter is a member of Canada Revenue Agency's Technical Issues Group, past member of CRA's Charities Advisory Committee, past Chair of the National Charity and Not-for-Profit Section of the Canadian Bar Association, and has been recognized as a leading expert in Canada by *Lexpert* and *Best Lawyers in Canada*. Mr. Carter is also editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorismlaw.ca](http://www.antiterrorismlaw.ca), and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



**Sean S. Carter** – Called to the Ontario Bar in 2009, Mr. Carter is a graduate of Osgoode Hall Law School. Sean articulated with Fasken Martineau DuMoulin LLP during the 2008-2009 term and was a research assistant at Carters for several years, during which time he gained considerable experience writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Law Times*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



**Nancy E. Claridge** – Called to the Ontario Bar in 2006 after articling with the firm, Ms. Claridge practices in the areas of charity, corporate and commercial law, 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* and 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 practices 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. 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. Mrs. Demczur is also a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar.



**U. Shen Goh** – Ms. Goh practices in the area of intellectual property, focusing on trade-marks, privacy and information protection. She has a Master of Law degree from the University of San Diego School of Law and an LL.B. from Osgoode Hall Law School. Ms. Goh has also been an invited speaker for the Greater Dufferin Area Chamber of Commerce and the Social Planning Council of Peel, and has also written on privacy issues for *The Lawyers Weekly* and *Charity Law Bulletin*.



**Jennifer M. Leddy** – Ms. Leddy joined Carters' Ottawa office to practice charity and not-for-profit law following a distinguished career in both private practice and public policy. Her experiences include acting as a legal and policy advisor to the Canadian Conference of Catholic Bishops; and working with the Charities Directorate of the Canada Revenue Agency on the proposed "Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose." Ms. Leddy was also a co-director of the Catholic Organization for Life and Family, and a member of the Joint Regulatory Table of the Voluntary Sector Initiative on the legislative and regulatory environment of the sector.



**Theresa L.M. Man** – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association and the Canadian Bar Association. In addition to being a regular speaker at the annual *Church & Charity Law™* Seminar, Ms. Man has also written articles for *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser eNews*, and *Charity Law Bulletin*.



**Esther S.J. Oh** – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carter's Mississauga office. Ms. Oh is a frequent contributor to [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law™* Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law. Ms. Ms. Oh's volunteer experience includes formerly serving as director and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.



**Jeremy I. Tam** – Jeremy graduated from the University of Western Ontario, Faculty of Law. Prior to his legal studies, he graduated with an Honours Bachelor of Arts from the University of Toronto, focusing on Urban Studies, History, and Sociology. Outside of law school, Jeremy gained experience as a summer student at two Hong Kong law firms, interning at International Justice Mission Canada, researching and writing for Pro Bono Students Canada, and serving as President of the UWO Christian Legal Fellowship.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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