

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

APRIL 2011 ISSUE

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Healthcare Philanthropy: Check-Up 2011

Hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP in Toronto, Ontario.

Tuesday, May 31, 2011.

Details and online registration available [here](#).

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RECENT PUBLICATIONS AND NEWS RELEASES

The Evolution of Advocacy and Political Activities by Charities in Canada: An Overview

Terrance S. Carter and Theresa L.M. Man in *The Philanthropist*, Vol 23, No 4 (2011).

Advocacy has been defined as the act of speaking or of disseminating information intended to influence individual behaviour or opinion, corporate conduct, or public policy and law. Many people believe that the act of advocacy as a form of free speech is an essential part of democracy.

While many registered charities in Canada believe that they are either unable to participate in any public policy debates involving political issues, or alternatively, that they can participate completely unrestrained, both positions are incorrect. The reality is that registered charities can become involved in public policy debates as long as they do so within the limits imposed by Canadian law. This is an important distinction for Canadian registered charities interested in impacting their world.

The focus of this article is to briefly review the historical development of the *Income Tax Act* (ITA), the common law, and Canada Revenue Agency (CRA) policies in relation to the extent of advocacy and political activities that registered charities in Canada may become engaged in.

Read More:

[WEB] <http://thephilanthropist.ca/index.php/phil/article/view/890>

CRA News

Karen J. Cooper.

On March 31, 2011, Canada Revenue Agency (“CRA”) updated the publication RC4407 – Giving to Charity: Information for Donors. This document provides information for donors on how to donate wisely. The publication provides useful information on registered charities in Canada, tax tips for donors and how to avoid fraud, links and online tools for accessing information on CRA’s website, and CRA’s contact information. This publication is a useful tool for Canadians that are interested in donating to registered charities in Canada. For more information, this document can be accessed at <http://www.cra-arc.gc.ca/E/pub/xi/rc4407/README.html>.

Investment Activities of a Public Foundation

Karen J. Cooper.

In a recent advance income tax ruling (Document 2009-034337, available only in French at this time), CRA considered a situation where a parallel public foundation that exclusively supports the activities of a charitable organization takes out a loan from a financial institution for the purpose of financing the expenses of the charitable organization related to what appears to be a large capital project involving the acquisition of significant equipment and renovations to a building (most of the facts of the ruling are redacted). The amount of the loan corresponds to the total cost of the project. With these funds, the foundation will acquire the necessary building and equipment and incur the related construction expenses. The foundation will then rent the facility and equipment to the charitable organization. At the end of the term of the loan and the lease, the charitable organization has the option of purchasing the property. In these particular circumstances (many of the facts not having been disclosed in the ruling), CRA determined that the loan by the foundation would be considered a debt incurred for the purchase of an investment within the meaning of paragraph 149.1(3)(d) of the *Income Tax Act*, that a business would not be carried on by the foundation within the meaning of paragraph 149.1(3)(a) as an unrelated business, and that the foundation would continue to be operated exclusively for charitable purposes within the meaning of the definition of charitable foundation in subsection 149.1(1).

Income tax rulings are available through commercial subscription services or a direct request to CRA.

Duties and Liabilities of Directors and Officers of Charities and Non-Profit Organizations

Presented by Terrance S. Carter and Ryan M. Prendergast for the Law Society of Upper Canada, March 29, 2011.

The 2007 National Survey of Giving, Volunteering and Participating by Statistics Canada reported that a third of all Canadian volunteers hold positions on boards and committees. Such volunteerism is laudable and comes with a certain prestige. However, many individuals take on the position of director or officer of a charity or NPO unaware of the significant duties that are imposed on them and the resultant liability that they may face in so doing. While these individuals may hold a position on the board of a for-profit corporation concurrently with their position on the board of a charity or an NPO, there is often a mistaken belief that the position of a director or officer of a charity or NPO somehow involves less exposure to liability, notwithstanding that charities and NPOs are often involved in risky programs, such as working with

vulnerable individuals or coordinating the activities of volunteer services for many individuals within a community.

The purpose of this paper is to briefly outline the duties and liabilities that are unique to directors and officers of charities and NPOs. The paper provides an explanation of the standard of care applicable to directors and officers of charities and NPOs, followed by a discussion of the high fiduciary obligations placed upon directors and officers of charities, and in some instances NPOs when dealing with charitable property. The paper also provides an overview of a select list of statutory duties, liabilities, as well as statutory protections, which are available to directors and officers of both charities and NPOs in certain situations.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2011/tsc0329.pdf>

Ontario Court of Appeal Considers Employee Expectations of Privacy in Information Stored on Work Computers

Barry W. Kwasniewski in *Charity Law Bulletin* No. 250, April 18, 2011.

Many employees have access to a computer that is provided to them by their employer. Many charities and not-for-profits allow for the personal use of these work computers for activities such as downloading, storing information, or browsing the Internet. However, when employees use work computers for personal use, the boundaries become blurred between what information can and cannot be protected by an individual's reasonable expectation of privacy. In *R. v. Cole*, a recent decision of the Ontario Court of Appeal, the court discussed an employee's expectation of privacy in information stored on a work computer. This *Charity Law Bulletin* summarizes this decision and discusses the privacy implications for employers/employees.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb250.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb250.htm>

Human Rights Tribunal Confirms it has no Jurisdiction to Scrutinize Content of Religious Beliefs

Jennifer M. Leddy.

A decision of the Ontario Human Rights Tribunal on April 5, 2011, affirmed that it has no jurisdiction to scrutinize the content of religious beliefs or teachings (*Dallaire v. Les Chevaliers de Colomb*, 2011 HRTO 639). In this case, the applicant alleged that a monument donated by the Knights of Columbus to a Catholic parish and erected on the parish's grounds discriminated against women because the inscription on the

monument “Let us pray that all life rests in the hands of God from conception to natural death” is a statement against abortion.

There were a number of peculiarities about this case, including the fact that it was the donor and not the owner of the monument who was the subject of the claim and that the applicant was a member of the parish. Moreover, the claim was dismissed because the monument did not implicate any of the areas that come within the jurisdiction of the Ontario *Human Rights Code* (“Code”): services, facilities, accommodation, goods, or employment. In examining the claim under the *Code*, the Tribunal also reviewed the meaning of freedom of religion under the *Canadian Charter of Rights and Freedoms* (“Charter”), not because the claimant made a claim of freedom of religion under the *Charter*, but because the *Code* and *Charter*, having common objectives, should be interpreted in a “congruent manner.”

What is helpful about the decision is not the result, because it would have been extraordinary if it had been otherwise, but the very clear statement that “attempting to use the Code as a vehicle to challenge not only the monument but also the Catholic Church’s belief system and teachings” is not “an appropriate use of the Code.” In this regard, the applicant’s assertion to be free from “religious messaging” had to be interpreted in light of the respondent’s right to manifest its beliefs. The tribunal clearly stated that the applicant’s right to be free from the imposition of religious beliefs must not be applied in a way that empties the right to hold and practice beliefs of any meaning. This case, of course, does not mean that the Code would not apply to religious organizations in other contexts.

Ministère du revenu du Québec Publication on Sales Tax for Non-Profits

Karen J. Cooper.

The Ministère du revenu du Québec released publication *IN-229-V- The QST and the GST/HST: How They Apply to Non-Profit Organizations* on April 12, 2011. This publication is intended for non-profit organizations and provides information on various subjects, including registration for the GST and the QST, taxable and exempt sales, input tax credits, input tax refunds, and other refunds and rebates to which a non-profit organization may be entitled. For more information, consult the publication *General Information Concerning the QST and the GST/HST (IN-203-V)*. Both publications are available on Revenu Québec’s website at <http://revenuquebec.ca/fr/default.aspx>.

2011 Ontario Budget Includes Exemption for Hospices

Ryan M. Prendergast

On March 29, 2011, Ontario Finance Minister Dwight Duncan released the 2011 Ontario Budget. As part of Ontario's strategy to address wait times for medical services, the 2011 Budget included a proposed change to the *Assessment Act* to exempt non-profit hospices offering end-of-life care from municipal property taxes. The 2011 Budget states that eligibility criteria for the exemption will be prescribed in regulation.

The Assessment Act enumerates under section 3 certain types of organizations, such as churches or philanthropic organizations, that are exempt from real property tax in the province. It should be noted that the *Assessment Act* does not rely upon the conferral of charitable status under the *Income Tax Act* (Canada) as a means of identifying exempted organizations. Therefore, not all registered charities are exempt.

The 2011 Ontario Budget is available at:

http://www.fin.gov.on.ca/en/budget/ontariobudgets/2011/papers_all.pdf.

Mowat Centre Releases Publication Proposing Intergovernmental Agenda for Canada's Charities and Non-Profits

Terrance S. Carter

On March 10, 2011, the Mowat Centre for Policy Innovation at the University of Toronto released a new publication entitled "Strengthening the Third Pillar of the Canadian Union." The publication predicts that there will be cuts in government grants to charities and non-profits as governments are forced to "tighten their belts" in order to reign in fiscal deficits. To help the sector overcome these cuts in funding, the publication suggests that charities and non-profits should be able to turn to innovation in social enterprise. This would require loosening the current restrictions on charities and non-profits engaging in for-profit ventures.

The publication also highlights the problem of overlapping federal and provincial jurisdiction in regulating the sector. While interprovincial trade barriers have come down with regards to for-profit businesses, the same cannot be said for the charity and non-profit sector. The publication also suggests that CRA may have overstepped its authority under the *Income Tax Act*. "It is also argued that CRA's role has expanded into aspects of non-profit sector operations that have nothing to do at all with the *Income Tax Act*—specifically political activity, advocacy, and fundraising." CRA's regulation of fundraising activity is characterized as "overly rigid and lacking in the nuance and flexibility necessary to accommodate the realities of charities of vastly different sizes and circumstances." On the question of social enterprise, the publication states that

there is "...mounting frustration in the sector with the CRA's interpretation of policies governing social enterprise activity undertaken by charities and non-profits."

The publication makes five recommendations:

- 1) Federal and provincial-territorial governments should embrace the sustainability of Canada's non-profit sector as an explicit policy goal and address problems in the current policy and regulatory frameworks governing the sector that are barriers to this.
- 2) Federal and provincial-territorial governments should establish a formal federal-provincial/territorial process to address non-profit sector issues and challenges, giving particular attention to the pressing issue of sustainability
- 3) The federal government should undertake changes to the *Income Tax Act* and interpretations of the Act to allow charities and non-profits more flexibility in how they generate funds, giving attention to the example of the UK and the Province of Ontario which have liberalized rules to allow enterprising activity as long as all proceeds are directed to fulfillment of the organization's mission.
- 4) The federal government should also aim in the longer term to limit the Canada Revenue Agency's regulatory role to administration of the *Income Tax Act*, and work with provincial/territorial governments to find an alternative means of addressing policy and regulatory decisions governing other aspects of the sector, such as the definition of charity, registration of charities, advocacy, fundraising, and political activities.
- 5) Provincial-territorial governments should establish a joint process to modernize and harmonize provincial-territorial rules and regulations affecting the sector on a national basis.

The full publication can be found at: <http://www.mowatcentre.ca/research-topic-mowat.php?mowatResearchID=30>.

International Charity News

US Material Support for Terrorism Laws under Scrutiny

Terrance S. Carter and Nancy E. Claridge.

The March 1, 2011 issue of *The Charity and Security Network's* references a recently released paper written by Justin A. Fraterman of Georgetown University Law Center, entitled *Criminalizing Humanitarian Relief: Are US Material Support for Terrorism Laws Compatible with International Humanitarian Law?* The paper

discusses several concerns regarding the potentially chilling effect that American material support laws may have on the provision of humanitarian assistance in disaster and war zones. These issues were raised in a recent decision of the U.S. Supreme Court (*Holder v. Humanitarian Law Project* 130 S. Ct. 2705 (2010) (*US Supreme Court*), in which the Court upheld the broad application of the federal law under the *USA Patriot Act* (P.L. 107-56, 115 Stat. 272 (2001)) that the essay argues hinders the ability of human rights and humanitarian aid organizations to do their work by making it a crime to provide “material support” to designated “foreign terrorist” organizations. Fraterman analyzes the material support legal regime and provides a summary of the *Humanitarian Law Project* decision with a focus on the potential impact on humanitarian organizations. One area of interest for charities and not-for-profit organizations internationally is the discussion regarding the difficulties organizations (such as the International Red Cross movement) face in adapting their organization’s activities to ensure compliance with these material support laws. Fraterman raises potential uncertainties and the drawbacks of anti-terrorism legislation in the U.S., which is relevant for Canadian charitable or non-profit humanitarian organizations performing similar work. To access this paper, please visit http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1750963.

For more information on Canadian antiterrorism law, visit our website at www.antiterrorism.ca.

Harvard Releases Paper on the Criminalization of Humanitarian Engagement

Terrance S. Carter.

On February 28, 2011, the Harvard Program on Humanitarian Policy and Conflict Research (HPCR) published a Working Paper entitled *Humanitarian Action under Scrutiny: Criminalizing Humanitarian Engagement*. This paper outlines the international legal framework that supports humanitarian engagement in conflict zones, discussing counterterrorism laws at the UN and in major countries like the U.S. and Canada that may significantly restrict humanitarian engagement by limiting interactions between aid groups and non-state armed groups on terrorist lists. The paper focuses on the types of conflicts that arise between counterterrorism and humanitarian laws, and the questions and challenges that arise as a result of these developments. This paper is relevant for Canadian charities and not-for-profits engaged in humanitarian work in conflict zones.

To access this paper, please visit

<http://c0186748.cdn1.cloudfiles.rackspacecloud.com/HPCR%20CHE%202011.pdf>.

For more information on Canadian antiterrorism law, visit our website at www.antiterrorism.ca.

U.S. Congress is Briefed on How Nonprofits are Helping to Counter Terrorism

Nancy E. Claridge

A recent U.S. Congressional briefing sponsored by the Charity and Security Network and the Muslim Public Affairs Council discussed how civil society groups were helping to combat terrorism. Among the speakers at the April 4, 2011 briefing, entitled “Civil Society: Confronting Terrorists and Tyrants”, was Michael German, Policy Counsel for the American Civil Liberties Union (ACLU), who discussed the legal framework of the Treasury Department’s U.S. anti-terrorism financing laws and their relation to nonprofits. German was critical of the ability of the Treasury Department to “shut down any organization indefinitely, without notice or hearing, on the basis of secret evidence, and without any meaningful judicial review.” Another speaker was the vice President for Preventive Diplomacy at the International Center for Religion and Diplomacy, Azhar Hussain, who discussed the Pakistan Madrasa Project which holds workshops in rural Pakistan for former Taliban members who have rejected violence and want to be part of the peace process. Hussain suggested the United States should be encouraging this kind of outreach as part of a peace process. A video of the event will be available soon on the Charity and Security Network website.

See more at: http://www.charityandsecurity.org/news/Briefing_Highlights_Work_US_Nonprofits.

UK Good Governance: a Code for the Voluntary and Community Sector (Revised)

Jacqueline M. Demczur

In October 2010, a group in the United Kingdom comprised of the Association of Chiefs and Executives of Voluntary Organizations (ACEVO), Charity Trustee Networks (CTN), The Institute of Chartered Secretaries and Administrators (ICSA) and the National Council for Voluntary Organizations, revised, with the help of the Charity Commission, the Good Governance Code for the Voluntary and Community Sector (“Code”).

The original Code was authored by the same organizations in 2005. The revised Code has been prepared following consultations with Code users. It attempts to lay down principles to guide a board in providing effective and good governance leadership. It is based upon the following six principles that boards are encouraged to follow:

1. Understanding their role;
2. Ensuring delivery of organizational purpose;
3. Working effectively, both as individuals and as a team;

4. Exercising effective control;
5. Behaving with integrity; and
6. Being open and accountable.

The Code takes the form of guidance provided to the voluntary sector. It is described as “a practical and easy-to-use guide to help charities develop good practice.” The Charity Commission has endorsed the revised Code for all charities.

See more at:

http://www.charitycommission.gov.uk/Charity_requirements_guidance/Charity_governance/Good_governance/governancecode.aspx.

UK Supreme Court Quashes Terrorist Asset Freezing Orders

Nancy E. Claridge.

The U.K. Supreme Court has ruled that orders freezing the assets of five terror suspects exceeded the U.K. government’s authority and were consequently quashed. In the decision of *HM Treasury v. Ahmed*, [2010] UKSC 2, the Supreme Court described the sweeping financial powers contained in two asset-freezing orders as “paralysing” and “draconian”, leaving the terror suspects effectively “prisoners of the state”. The powers were introduced in order to implement UN Security Council resolutions on terrorist financing, but were introduced without any Parliamentary debate by way of Order in Council. The first order covered the assets of approximately 40 persons resident in the U.K. or with British bank accounts, while the second order affected the entire UN list of approximately 500 terror suspects. The court found the Treasury to have exceeded its powers by authorizing the orders on the test of reasonable suspicion alone, and found that the Treasury exceeded its powers in providing the designation of an individual, for the purposes of freezing his assets, on the basis of his listing by the UN Security Council without providing access to a court to challenge this listing. Lord Hope stated that “[e]ven in the face of the threat of international terrorism, the safety of the people is not the supreme law. We must be just as careful to guard against unrestrained encroachments on personal liberty.” The Treasury has already indicated its intention to introduce “fast-track” legislation to prevent disruption to its powers to freeze terror suspects’ assets, as the Treasury indicated the ruling does not challenge the U.K.’s obligations under the UN Charter to freeze the assets of suspected terrorists.

This decision illustrates the importance of maintaining our fundamental rights when faced with repressive actions bolstered by the international fight against terrorism. It also demonstrates the potential effects that this kind of legislation could have on Canadian charities and non-profits providing humanitarian aid abroad.

Australian Productivity Commission Urges Harmonization of Not-for-Profit Law

Esther S.J. Oh.

In Canada, both the federal and provincial governments exercise concurrent jurisdiction in regulating the activities of charities and non-profit organizations. A similar situation exists in Australia where the federal government and the individual Australian states also exercise overlapping jurisdiction in that regard. The Australian Centre for Philanthropy and Nonprofit Studies at Queensland University of Technology in Brisbane, Australia recently embarked upon the Nonprofit Model Law Project, which in part endeavours to streamline the practical inconsistencies that arise as a result of the exercise of overlapping jurisdictions of different levels of government. The project's goal is to draft model legislation in Australia which harmonizes existing legislation based on international best practices to provide consistent standards across the country in such areas including fundraising and gaming.

The project is in response to the 2010 Productivity Commission's report which raised concerns with the regulation of the not-for-profit sector in Australia. The report highlighted variations in reporting requirements that add complexity and costs for organizations operating in more than one jurisdiction. The project is being characterized as taking a "bottom-up approach" that seeks to have nonprofits more involved in shaping the legal environment in which they operate.

A more detailed description of the project is available at:

<https://wiki.qut.edu.au/display/nmlp/Project+Description>.

2011 CBA/OBA National Charity Law Symposium

The 2011 National Charity Law Symposium will be held in Toronto on Friday, May 6, 2011. This joint program of the Canadian Bar Association's and the Ontario Bar Association's Charity and Not-For-Profit Law Sections will bring together leading experts from across Canada to present on the latest developments in this rapidly changing area. Refreshers on key issues affecting charities in Canada will also be addressed.

Registration and details are available at http://www.cba.org/pd/details.aspx?id=NA_CHAR11.

Countdown to the *Canada Not-for-Profit Corporations Act* Client Seminar Materials Available

The New *Canada Not-for-Profit Corporations Act* (CNCA) is expected to come into effect in early Fall 2011 (expected to be delayed because of the recent dissolution of Parliament). It will have a significant impact on charitable and not-for-profit organizations incorporated under the *Canada Corporations Act*.

To get a closer look at the CNCA, clients of Carters were invited to attend in depth practical breakfast seminars to help those organizations understand the process of continuing under the CNCA. The materials from those seminars are available below.

Toronto, Thursday, April 7, 2011

[WEB] <http://www.carters.ca/pub/seminar/charity/2011/cnca/cnca0407.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/cnca/cnca0407.pdf>

Ottawa, Wednesday, April 13, 2011

[WEB] <http://www.carters.ca/pub/seminar/charity/2011/cnca/cnca0413.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/cnca/cnca0413.pdf>

IN THE PRESS

Criminal background checks streamlined; further screening vital by Esther Oh.

Hillborn eNews, April 6, 2011.

[Link] <http://www.charityinfo.ca/articles/criminal-background-checks-streamlined>

Election do's and don'ts for charities by Jennifer M. Leddy and Ryan M. Prendergast.

Hillborn eNews, March 30, 2011.

[Link] <http://www.charityinfo.ca/articles/election-dos-and-donts-for-charities>

RECENT EVENTS AND PRESENTATIONS

Get a Closer Look at Continuance Under the *Canada Not-for-Profit Corporations Act* (CNCA) – Breakfast seminars hosted by Carters for clients in Toronto on Thursday, April 7, and in Ottawa on Wednesday, April 13, provided in depth practical information to help charitable and not-for-profit organizations incorporated under the *Canada Corporations Act* understand the process of continuing under the CNCA.

Materials now available at <http://www.carters.ca/nfp>.

Emerging Issues in Directors' and Officers' Liability 2011, a professional development course from the Law Society of Upper Canada, included a presentation entitled “Duties and Liabilities of Directors and Officers of Charities and Non-Profit Organizations” by Terrance S. Carter on March 29, 2011.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc0329.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc0329.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2011/tsc0329.pdf>

How to Prepare your Client for a CRA Audit was presented by Karen J. Cooper for the Ontario Bar Association CLE program in Toronto, Ontario, on April 5, 2011.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kjc0405.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kjc0405.pdf>

Canadian Association of Gift Planners (CAGP) 2011 National Conference held in Toronto on April 13-15, 2011, included the following presentations:

“Why the T3010B Matters to Gift Planners and What You Need to Know” by Theresa L. M. Man and Mark Climie-Elliott CFRE, Climie-Elliott,

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tmmc0414.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tmmc0414.pdf>

“Essential Charity Law Update: What Every Gift Planner Needs to Know” by Terrance S. Carter, and

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc0414.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc0414.pdf>

“Considerations in Developing Gift Acceptance Policies” by Karen J. Cooper and Bruce R. Hill CFRE, Consultant.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kcbh0414.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kcbh0414.pdf>

UPCOMING EVENTS AND PRESENTATIONS

2011 National Charity Law Symposium hosted by the Canadian Bar Association and the Ontario Bar Association at the Hyatt Regency in Toronto on May 6, 2011, will include the following presentations:

“Disbursement Quota Reform: The Ins and Outs of What You Need to Know” by Theresa L. M. Man, and

“Here Comes the CNCA: Are You Ready to Advise Your Clients?” by Jane Burke-Robertson and Linda J. Godel, Torkin Manes LLP.

Details and registration available at http://www.cba.org/pd/details.aspx?id=NA_CHAR11.

Healthcare Philanthropy: Check-Up 2011, hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP, is being held at the offices of Fasken Martineau in Toronto, Ontario, on May 31, 2011, and will include the following presentations:

“Essential Charity Law Update (including the 2011 Federal Budget)” by Terrance S. Carter of Carters;
“Broader Public Sector Accountability Act, 2010 - Implications for Ontario Hospital Foundations” by
Laura West of Fasken Martineau;
“The In's and Out's of the New Canada Not-for-Profit Corporations Act (CNCA) and the New Ontario
Not-for-Profit Corporations Act (ONCA)” by Theresa L.M. Man of Carters; and
“Intercharity-Transfers Between Hospitals and Foundations - What You Need to Know” by M. Elena
Hoffstein of Fasken Martineau.

Details and registration available at <http://www.fasken.com/en/check-up-2011/>.

Canada and Ontario Not-for-Profit Law – How Will the Historical Changes Impact Not-for-Profit Corporations?, an Ontario Bar Association legal education program being held in Toronto on June 7, 2011, will include a presentation by Theresa Man entitled “How CCA Corporations Continue Under the CNCA.”

Details at <http://www.softconference.com/oba/eventdetails.aspx?&isCLE=yes&code=11CHA0607J>.

Imagine Canada and Volunteer Canada’s 2011 Business & Community Partnership Forum & Awards, being held at the Fairmont Le Chateau Montebello in Montebello, Quebec, will include the following presentations on June 9, 2011.

“Donation or Sponsorship? Know the Rules Reap the Rewards” *Terrance S. Carter*

“Is a Corporate Foundation for You?” *Karen J. Cooper*

Details at <https://vws2.magma.ca/30397.vws.magma.ca/ERS/online-registration-conference.cfm?event=226>.

Canadian Association of Gift Planners (CAGP) London Roundtable will host a talk by Terrance S. Carter entitled “Charity Law Highlights” on June 10, 2011.

CONTRIBUTORS

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Terrance S. Carter – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau DuMoulin LLP on charitable matters, is a member of the Technical Issues Group of Canada Revenue Agency’s (CRA) Charities Directorate representing the Canadian Bar Association (CBA), a past member of CRA’s Charity Advisory Committee, Chair of the CBA National Charities and Not-for-Profit Section, and is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. He is also consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2010), and editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.



Nancy E. Claridge – Called to the Ontario Bar in 2006, Ms. Claridge is an associate with Carters practicing in the areas of charity, anti-terrorism, real estate, corporate and commercial law, and wills and estates, in addition to being the firm’s research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean’s Gold Key Award and Student Honour Award.



Karen J. Cooper – A partner with the firm, Ms. Cooper 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. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*TM Seminar.



Barry W. Kwasniewski - Mr. Kwasniewski joined Carters’ Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



Jennifer Leddy – Ms. Leddy joined Carters’ Ottawa office in March 2009 to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.”



Theresa L.M. Man – A partner with Carters, Ms. Man practices 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 frequent speaker at the annual *Church & Charity Law*TM Seminar, seminars hosted by the Canadian Bar Association and the Ontario Tax Foundation, 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 Carters’ Mississauga office. Ms. Oh is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*TM Seminar as well as at the Canadian Bar Association/Ontario Bar Association’s 2nd National Symposium on Charity Law. Ms. Oh’s volunteer experience includes formerly serving as board member and corporate secretary of a national umbrella organization, and a director at a local community organization.



Ryan Prendergast - Ryan was called to the Ontario Bar in 2010 and joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Ryan was a student caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney’s Office in Toronto as a summer student. During his articles, Ryan acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications.



Kate Robertson - Kate graduated from the University of Ottawa, Faculty of Law, in 2010, and obtained her Bachelor of Arts (*cum laude*) in Philosophy, Politics and Law from Binghamton University. During her studies, Kate was recognized by the National College Athlete Honour Society, the East Coast Athletic Academic Award of Merit, and elected as a Vice President for the Common Law student council. She also has experience as a Policy Analyst and Charities Officer for the Charities Directorate of the Canada Revenue Agency where she reviewed charitable applications and assisted with legal research and writing.



Colin Thurston- A graduate of Queen’s University, Faculty of Law, in 2010, Colin volunteered at the Queen’s Legal Aid clinic throughout his three years at Queen’s and his responsibilities grew from hands-on legal research, writing, and litigation, to supervision and training of his fellow law students, to input on clinic operations from a policy level. Colin has gained litigation experience before numerous courts and tribunals and received numerous awards recognizing his work, including the Sabbath Prize in Wills and Estate Planning from Queen’s University, Faculty of Law.



Jason Todoroff - Jason graduated from the University of Western Ontario Faculty of Law with a Juris Doctorate after having completed a B.A. (Hons.) in Political Science and History from the University of Waterloo. Jason also holds an Airline Transport Pilot Licence and worked in the aviation industry as a commercial pilot and flight instructor. Before his articling term at Carters, Jason worked for the firm as a summer student for two years and gained experience in a number of practice areas at Carters, and contributed to articles published in the *Charity Law Bulletin* and the 2008 and 2009 editions of *Charities Legislation and Commentary* (LexisNexis).

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