

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

OCTOBER 2011 ISSUE

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18th Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Thursday, November 10, 2011.

Details and online registration available at <http://www.charitylaw.ca>.

Get on Our Mailing List: To automatically receive the free monthly *Charity Law Update*, send an email to info@carters.ca with "Subscribe" in the subject line. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested in being put on our monthly mailing list.

RECENT PUBLICATIONS AND NEWS RELEASES

The *Canada Not-for-Profit Corporations Act* is now in Force

Jane Burke-Robertson.

As of October 17, 2011, the new *Canada Not-for-Profit Corporations Act* (“CNCA”, also referred to as “NFP Act”) came into force as the law that governs the internal affairs of federal not-for-profit corporations. The new law can be found at <http://laws.justice.gc.ca/eng/acts/C-7.75/index.html> and a user-friendly guide to the CNCA can be found at http://www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/h_cs04953.html. Regulations for the new Act are also in force, but will not be available online until they are published in the *Canada Gazette*. However, those interested can contact Corporations Canada if they wish to obtain a copy of the Regulations before they are published.

It is important to note that although the CNCA is in force, it does not automatically apply to federal not-for-profit corporations. Corporations incorporated under Part II of the *Canada Corporations Act* (CCA) will still continue to be governed by the CCA until they transition to the CNCA. All federal not-for-profit corporations are required to transfer to, or continue under the CNCA before October 17, 2014, and if they fail to do so they will be assumed to be inactive and will be dissolved. In order to assist in compliance, Corporations Canada has produced a helpful guide to transition, which is available at http://www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/h_cs04954.html. Until such time as a corporation transitions to the CNCA, it must continue to fulfil all obligations under the CCA.

More information and useful practice tips are also available at <http://www.carters.ca/nfp/index.htm>. As well, Carters will be hosting breakfast seminars in Ottawa and Toronto in late November and early December.

For **A Closer Look at Continuing under the *Canada Not-for-Profit Corporations Act***, attend one of our breakfast seminars being held in Ottawa on November 29th or Toronto on December 1st. For details or online registration, go to <http://www.carters.ca/nfp/index.htm>.

CRA News

Karen J. Cooper.

With the new *Canada Not-for-Profit Corporations Act* (NFP Act or CNCA) coming into force on October 17, 2011, the CRA has updated its website to reflect new related CRA requirements for charities continuing under the new legislation (available at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/nfpc/menu-eng.html>).

This page links to very useful information on how a charity should go about completing its Articles of Continuance to transition to the CNCA in a way that does not jeopardize its charitable status. Further, CRA provides guidance on the obligations of registered charities to advise the Charities Directorate of the continuance once the transition process to the CNCA is complete from a corporate perspective. Specifically, a registered charity must file a copy of the Certificate of Continuance and a copy of Form 4031 Articles of Continuance (transition) with the Charities Directorate. A charity will also be required to file a list of current directors and a copy of current by-laws, if they have been amended. If a registered charity changes its purposes (previously called objects) as part of the continuance process, CRA recommends that the model objects available on the CRA website be used and, if the registered charity chooses not to use the model objects, it recommends that CRA be consulted before filing anything with Industry Canada. Further, if the purposes have been changed, a registered charity is required to provide a statement of activities for each new purpose. The Charities Directorate requires that the above documents be submitted along with a completed Continuance (transition) Checklist form, which can be found at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtnng/nfpc/cntnnc-checklst-eng.html>.

The Practical Impact of the *Canada Not-For-Profit Corporations Act*

Presented by Theresa L.M. Man for Osgoode Hall Law School's Professional Development CLE "The Intensive Short Course on Legal and Risk Management for Charities and Not-for-Profit Organizations" on October 5, 2011.

Part II of the *Canada Corporations Act* ("CCA") governs the incorporation and governance of federal non-share capital corporations. This framework has remained essentially unchanged since 1917. The CCA sets out very few rules on corporate governance, and corporations are required to comply with Corporations Canada's policy statements on these matters. After various attempts of corporate reform, the *Canada Not-for-profit Corporations Act* ("CNCA") was finally enacted by Parliament and received Royal Assent on June 23, 2009. The CNCA is modelled after the *Canada Business Corporations Act* ("CBCA") and provides a very detailed set of rules for the governance of federal not-for-profit ("NFP") corporations.

This paper reviews essential concepts of the new rules under the CNCA, the steps involved in the process for CCA corporations to continue under the CNCA, preliminary steps and issues that CCA corporations will need to consider before drafting continuance documents, issues concerning the drafting of articles of continuance and new by-laws that comply with the CNCA, and practical steps that CCA corporations can take in preparing these documents. This paper is not intended to review the incorporation process under the

CNCA, unless the rules reviewed in this paper and many of the considerations involved in drafting continuance documents are relevant in terms of preparing documents for the continuance process.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2011/tlm1005.pdf>

Update on Motion 559: Study by the Standing Committee on Finance

Terrance S. Carter.

In the July/August 2011 *Charity Law Update* article on “Update on Motion 559 Concerning Tax Incentives for Charitable Donations”, reference was made to the inclusion of Motion 559 in the 2011 federal Budget which addresses charitable donation incentives. It was last reported that the Standing Committee on Finance (FINA) had received the “Order of Reference” to proceed with a study on the tax incentives for charitable donations, but it had not yet met to address the study. In the Minutes of Proceedings from Meeting No. 8 on Tuesday, September 20, 2011, the committee moved to undertake a comprehensive study of no less than 12 meetings on the current tax incentives for charitable donations with a view to encouraging increased giving, including but not limited to:

1. Changes to the charitable tax credit amount;
2. Reviewing the possible extension of the capital gains exemption to private company shares and real estate when donated to a charitable organization; and
3. Considering the feasibility and cost of implementing these and other measures.

FINA is going to undertake the study immediately following the Pre-Budget Consultations 2011, the results of which are due in a report to the House for December 2011. Once the study has been completed, FINA will report its findings to the House. As part of the study, witnesses may be invited to appear before the Committee. However, if not invited, communication with the Committee is possible by presenting a brief to the Clerk of the Committee. For more information in this regard, reference can be made to FINA’s website www.parl.gc.ca/FINA-e for times of scheduled meetings, which the public will be allowed to attend, or to view webcasts or read minutes of these meetings.

Ontario Accessibility Standards to be in Place as of January 1, 2012

Barry W. Kwasniewski in *Charity Law Bulletin* No. 263, October 27, 2011.

The deadline to meet the accessibility standards required by the *Accessibility for Ontarians with Disabilities Act, 2005* is soon approaching. Part of what this statute requires is that all organizations (public, private and

non-profit), that provide goods or services either directly to the public or to other organizations in Ontario and that have one or more employees in Ontario, have accessible customer service. These requirements are detailed in the Regulation *Accessibility Standards for Customer Service*, which have been previously summarized in *Carters Charity Law Bulletin* No. 235 (November 30, 2010). This *Charity Law Bulletin* provides a brief explanation of what is involved in complying with the act as of its effective date of January 1, 2012.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb263.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb263.htm>

Foundation in Breach of Fiduciary and Trust Obligations

Ryan M. Prendergast and Terrance S. Carter in *Charity Law Bulletin* No. 265, October 27, 2011.

In an unreported decision released on September 27, 2011, the Ontario Superior Court of Justice confirmed that charitable property raised for the benefit of a particular charitable purpose cannot be unilaterally applied for a different charitable purpose by simply amending its objects through supplementary letters patent. In the case of *Victoria Order of Nurses for Canada v. Greater Hamilton Wellness Foundation*, the applicants, the Victorian Order of Nurses for Canada (“VON Canada”) and its Ontario branch (“VON Ontario”), were successful in obtaining a court order finding that the Greater Hamilton Wellness Foundation (the “Foundation”) was in breach of its fiduciary and trust obligations to VON and that as a result, the assets and income of the Foundation as of December 15, 2009, were to be transferred in trust to VON Ontario in accordance with the Foundation’s original charitable purposes. Due to the applicants’ complaints of misapplication of charitable funds under the *Charities Accounting Act* (“CAA”), the Public Guardian and Trustee (“PGT”) participated in the proceedings to protect the public’s interest, and supported VON Canada and VON Ontario’s position.

While the Court’s conclusion is not at all surprising, given the facts of the case, the decision serves as a helpful reminder to charities that charitable property raised for the benefit of a particular charitable purpose must be applied to that purpose. Otherwise the charity will need to obtain court approval in order to change the purpose through a *cy-près* order, or in Ontario, the consent of the PGT on a non-contested basis under section 13 of the CAA. In addition, the case also provides useful guidance concerning the interpretation of a charity’s purposes as set out in its corporate objects.

This *Charity Law Bulletin* provides a summary of the facts and decision of the VON decision, together with brief commentary on the relevance of the decision.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb265.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb265.htm>**Proposed Amendments to *Copyright Act* Would Provide New Rights for Charities and NPOs**

Colin J. Thurston.

Bill C-11, *An Act to amend the Copyright Act (Copyright Modernization Act)*, was introduced in the House of Commons and received first reading on September 29, 2011. The Bill, last debated at Second Reading on October 21, 2011, is identical to the former Bill C-32, which had been the subject of several legislative committee meetings but died when the federal election was called in the spring of 2011. The bill would add several new rights and exceptions to the *Copyright Act*, including:

- Updating rights and protections of copyright owners to better address the challenges and opportunities of the Internet, so as to be in line with international standards;
- Permitting businesses, educators and libraries to make greater use of copyright material in digital form;
- Allowing educators and students to make greater use of copyright material;

The amendments proposed by the *Copyright Modernization Act* are intended to transform current copyright laws and bring Canada in line with international intellectual property treaties. In this regard, charities and not-for-profits that work internationally will benefit from greater consistency in the law as between their home jurisdiction and the countries in which they operate. Proposed amendments to the “fair dealing” provisions of the *Copyright Act* will be of particular interest to charities and not-for-profits that offer educational services, as the amendments would allow organizations to make certain uses of copyrighted works for educational purposes without infringing copyright.

Notwithstanding the government’s stated commitment to “seek swift passage” of a bill to modernize the current *Copyright Act*, there is speculation that upcoming cases in the Supreme Court of Canada may delay the bill. Of particular interest, in the case of *Province of Alberta as represented by the Minister of Education, et al. v. Canadian Copyright Licensing Agency Operating as "Access Copyright"*, the justices will decide whether photocopying of excerpts primarily from textbooks for use in classroom instruction constitutes fair dealing.

Bill C-240: An Act to Amend the Income Tax Act (Services to a Charity or Public Authority)

Esther S.J. Oh

Private Member's Bill C-240, *An Act to Amend the Income Tax Act (Services to a Charity or Public Authority)*, was introduced on June 21, 2011 and has passed first reading in the House of Commons. This private member's bill proposes to amend the provisions of the *Income Tax Act* by allowing taxpayers who provide a minimum of 250 hours of service in a taxation year to a registered charity, a non-profit organization, or a municipality or other public authority (referred to herein as a "Qualifying Organization"), to deduct \$1,000 in the computation of their taxable income. However, this deduction would only be available where the said taxpayers received no salary, stipend, or other remuneration in excess of \$3,000 in exchange for their services to the Qualifying Organization. . Qualifying Organizations would need to prepare certificates in the prescribed form, which certify the total number of hours of service performed by the taxpayer. Once issued, the certificate would need to be filed with the taxpayer's tax return each year. In addition, every Qualifying Organization that has issued any such certificates would need to maintain duplicate copies of each certificate together with any other information required to verify the number of hours of service that was provided by the taxpayer in preparation for a potential Canada Revenue Agency audit on the operations of the Qualifying Organization.

The stated motivation behind the Private Member's Bill is to encourage more people to give not only their money, but also their time in supporting charitable and non-profit endeavours. This Bill has been introduced five times in the past in previous parliaments but has progressed only as far as introduction and first reading of previous versions, which are substantially the same as this version. Whether or not this Private Member's Bill will be passed is unknown at this time. However, the Bill warrants careful consideration by the government, as it is an interesting initiative designed to encourage the giving of volunteer time to the charitable sector.

Transfers to Head Bodies Outside CanadaJennifer M. Leddy in *Charity Law Bulletin* No. 264, October 27, 2011.

On July 8, 2010, the Charities Directorate of the Canada Revenue Agency released its *Guidance on Canadian Registered Charities Carrying Out Activities Outside Canada*. It reaffirmed that a Canadian registered charity can only use its resources in two ways: 1) on gifts to qualified donees, which are primarily but not exclusively registered charities, and 2) on its own activities. A general commentary was provided on the Guidance in a previous *Charity Law Bulletin*. The focus of this *Charity Law Bulletin* is on how the Guidance treats transfers of funds from Canadian charities to their head bodies outside the country.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2011/chylb264.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2011/chylb264.htm>**Charities and the Anti-terrorism Financing/ Money Laundering Regime in Canada**

Presented by Terrance S. Carter for Osgoode Hall Law School's Professional Development CLE "Legal and Risk Management for Charities and Not-for-Profit Organizations" on October 6, 2011.

The 2001 terrorist attacks on New York City, Pennsylvania and Washington, D.C. prompted the introduction of increasingly strict anti-terrorism legislative measures around the world. The ongoing threat of further attacks has not dissipated and the political will to eradicate terrorist organizations and their supporters remains strong. In this regard, charities remain a significant focus of the war on terror as such organizations have repeatedly been dubbed the purported "crucial weak point."

The co-ordinated attack on terrorist financing and activities has revealed that in many cases, charitable activities that were previously thought to be commonplace and uneventful may now lead to a charity becoming susceptible to criminal charges for having facilitated "terrorist activities" or for supporting "terrorist groups." This, in turn, may result in a charity losing its charitable status and its directors and officers being exposed to personal liability and even criminal prosecution. In addition, financial transactions involving charities may lead to allegations of terrorist financing or to the surveillance and monitoring of a charity's financial activities.

In order to see how the various parts of Canada's anti-terrorism legislation interact with each other, as well as how the legislation may affect charities, this paper will examine some of the more important anti-terrorism provisions under the amended *Criminal Code*, the amendments made to money laundering legislation, as well as legislation providing for the de-registration of charities. The paper will then outline the importance of charities adopting due diligence practices and different factors to take into consideration when adopting a due diligence approach.

Read More:[PDF] <http://www.carters.ca/pub/article/charity/2011/tsc1006.pdf>**U.K. Tribunal Rules that Trustees Determine How to Satisfy the Public Benefit Test**

Jacqueline M. Demczur.

On October 14, 2011, the U.K.'s Upper Tribunal Tax and Chancery Chamber ("Tribunal") released its precedent setting decision on the public benefit test in *The Independent Schools Council v. The Charity Commission for England and Wales* ("Independent Schools Decision" [2011] U.K.U.T. 421 (T.C.C.)). The

key issue addressed in the decision was how should fee-charging schools that are charities satisfy the public benefit test.

Since the *Charities Act 2006* [2006 (U.K.), c.50] does not define what acts would satisfy the public benefit test, the Charity Commission was left to interpret the term and did so in the form of a guidance. This Charity Commission guidance, which was criticized by the Tribunal in the Independent Schools Decision, included two principles on the public benefit test. According to principle 2, a benefit provided by a charity “must be to the public or a section of the public.” However, where only a section of the public is subject to the benefit, it was indicated that the “opportunity to the benefit must not be unreasonably restricted by geographical or other restrictions... or by ability to pay any fees charged.” Furthermore, it was made clear that the poor must not be excluded from the opportunity to benefit.

The Independent Schools Council successfully argued before the Tribunal that the Charity Commission made an error of law when it interpreted the term “public benefit” to mean that the poor should not be excluded. The Tribunal determined that it is the trustees of an educational charity, acting in the interests of the community as a whole and the circumstances of their particular school, who are to determine how to satisfy the public benefit test (decision para. 217), not the Charity Commission imposing an objective standard of what is “reasonable”. However, the Tribunal indicated that there must be “more than a *de minimis* or token benefit to the poor” provided by an educational charity (decision para. 229). Once, though, that “low threshold” is met, it is then up to the trustees of an education charity to determine how to run a school, subject to the scope of their authority (decision para. 229). It should be noted that the Tribunal restricted the application of its decision to educational charities, yet acknowledged that the decision may have implications for other charities (decision para. 15).

It is anticipated that the Charities Commission will amend its guidance in response to the Tribunal’s criticisms. While the decision is a welcome development for some fee-charging charities in England and Wales, there is concern that other charities may struggle to determine how to meet the public benefit test without defined thresholds being put in place.

U.S. Appeals Court Finds Procedures in Shutting Down Charity Unconstitutional

Nancy E. Claridge.

The United States Court of Appeals for the Ninth Circuit recently handed down a decision in *Al Haramain Islamic Foundation, Inc. v. United States Department of the Treasury* (Case No. 10-35032) affirming the District Court’s rejection of due process claims but reversing the District Court’s rejection of Fourth

Amendment (search and seizure) claims. The Plaintiff, Al Haramain Islamic Foundation, Oregon (“AHIF-O”) is a non-profit organization whose stated purpose is to promote greater understanding of Islam. The U.S. government suspected AHIF-O of supporting terrorism and the Office of Foreign Assets and Control (“OFAC”) designated them as a “specially designated global terrorist” and froze their assets in accordance with the *International Emergency Economic Powers Act* (“IEEPA”), 50 U.S.C. §§ 1701—1707. OFAC did not provide AHIF-O with notice prior to blocking its assets and did not obtain a warrant. The District Court held that OFAC violated AHIF-O’s procedural due process rights by failing to provide notice and a meaningful opportunity to respond. The Appeals Court affirmed this by finding that the due process violations were harmless and that even if AHIF-O had enjoyed better access to classified information and constitutionally adequate notice, it wouldn’t have changed OFAC’s ultimate designation determination. Additionally, AHIF-O argued that OFAC’s failure to obtain a warrant supported by probable cause violated its Fourth Amendment right to be free of unreasonable seizure. The Appeals Court found that no “special needs” exception applied to OFAC’s warrant-less seizure and that the seizure was not justified under a “general reasonableness” test. A “special needs” exception is an exception to the general rule that a search or seizure must be based on individualized suspicion of wrongdoing.

Jane Burke-Robertson Receives the OBA - AMS/John Hodgson Award

On October 24, 2011, Jane Burke-Robertson, a partner with Carters Professional Corporation, received the Ontario Bar Association (OBA) – AMS/John Hodgson Award. This Award recognizes exceptional contribution and/or achievement by members of the Ontario Bar Association (OBA) in the development of the law; enhancement of the practice of law in the charity arena; and leadership and service in the charitable sector, Charity and Not-for-Profit Law Section, government, Law Society of Upper Canada and OBA, exemplifying individual lawyers and legal advisors to the voluntary sector.

Carters would like to congratulate our colleague Jane, on this well deserved recognition of her many contributions to the sector, both as a lawyer and a volunteer.

IN THE PRESS

Considerations When Drafting Restricted Charitable Purpose Trusts by Terrance S. Carter.
Estates Trusts & Pensions Journal, Vol. 30, No. 4, September 2011.

The Nuts and Bolts of the *Ontario Not-For-Profit Corporations Act, 2010* by Terrance S. Carter and Theresa L.M. Man.

International Journal of Civil Society Law, Vol. IX, Issue III, July/October 2011.

[Link] http://www.iccsl.org/pubs/11-10_IJCSL.pdf

New Internet naming may tarnish nonprofit names, brands by Colin Thurston.

Canadian Fundraising & Philanthropy, Vol. 21, No. 18, September 30, 2011.

Hilborn eNews, October 10, 2011.

[Link] <http://www.charityinfo.ca/articles/New-Internet-naming-may-tarnish-nonprofit-names-brands>

RECENT EVENTS AND PRESENTATIONS

Christian Legal Society 50th Anniversary Conference held in Chicago October 20-23, 2011, included a workshop by Terrance S. Carter on “Consideration in Setting Up a Charity in Canada.”

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc1021.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc1021.pdf>

Imagine Canada’s Charity Tax Tools Webinar on October 18, 2011 was a presentation by Terrance S. Carter entitled “Donation or Sponsorship? Know the Rules, Reap the Rewards.”

Event recording available at <http://charitytax.imaginecanada.ca/demand-webinars>.

Essentials of the New Canada Not-for-Profit Corporations Act (CNCA) was presented for Ottawa Festivals by Karen J. Cooper on October 18, 2011.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kjc1018.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kjc1018.pdf>

Osgoode Hall Law School CLE Program Legal and Risk Management for Charities and NPOs on October 5 & 6, 2011, included the following presentations.

“The Practical Impact of the Canada Not-for-Profit Corporations Act (CNCA)” by Theresa L.M. Man,

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tlm1005.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tlm1005.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2011/tlm1005.pdf>

“The Federal Government Budget and Its Implications for Charities and NPOs” by Karen J. Cooper, presented by Theresa Man,

[Web] <http://www.carters.ca/pub/seminar/charity/2011/kjc1005.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/kjc1005.pdf>

and “Charities and the Anti-Terrorism Financing/Money Laundering Regime” by Terrance S. Carter.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc1006.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc1006.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2011/tsc1006.pdf>

The OBA Charity & Not-for-Profit Law Section hosted a luncheon on September 12, 2011, at which Theresa Man participated as a panelist discussing “What Happened Over the Summer? An update on interesting cases and developments for charity and not-for-profit law practitioners.”

[Web] <http://www.carters.ca/pub/seminar/charity/2011/oba0912.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/oba0912.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The 18th Annual *Church & Charity Law*TM Seminar will be held at Portico Community Church in Mississauga, Ontario, on Thursday, November 10, 2011.

Details and online registration are available at <http://www.charitylaw.ca>.

Get a Closer Look at Continuance Under the Canada Not-for-Profit Corporations Act (CNCA) – Breakfast Seminar hosted by Carters for clients in Ottawa on Tuesday, November 29th, or in Toronto on Thursday, December 1st, will provide 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 which is now in force.

Registration details available at <http://www.carters.ca/nfp/index.htm>.

Imagine Canada’s Charity Tax Tools Webinar on November 15, 2011 will be a presentation by Karen J. Cooper entitled “Is a Corporate Foundation for You?”

Details available at <https://www.imaginecanada.ca/civicism/event/info?reset=1&id=134>.

Imagine Canada’s 2011 Nonprofit Risk Management Conference being held in Toronto, Ontario, on November 8, 2011, will include the following presentations:

“Identifying the Top Legal Risk Management Challenges of 2012 and Beyond” by Terrance S. Carter, and
“Tax Receipting and Completing the T3010” by Theresa L.M. Man.

Details available at <http://www.riskconferenceimaginecanada.ca/default.asp>.

Association for Research on Nonprofit Organizations and Voluntary Action – ARNOVA’s 40th Annual Conference being held in Toronto, Ontario, will include a presentation by Terrance S. Carter on Nov 17, 2011, entitled “Directors and Officers Duties and Liabilities of Charities and Not-for-Profit Organizations in Canada.”

Details available at <http://www.arnova-conference.org/>.

Rouge Valley Health System Foundation will be hosting a presentation by Terrance S. Carter and Theresa L.M. Man on Nov 23, 2011, on both the *Ontario Not-for-Profit Corporations Act* and the *Canada Not-for-Profit Corporations Act*.

Conference Board of Canada’s Corporate Community Investment Council is holding its winter meeting on November 24, 2011, in Toronto, Ontario, and will include Terrance S. Carter in a Panel Discussion on the August 2011 article featured in Maclean’s magazine.

Details available at <http://www.conferenceboard.ca/networks/cci/default.aspx>

Current Developments in the Law Affecting Charities is a Continuing Professional Development course being offered by AJAG and presented by Terrance S. Carter in Markham, Ontario, on November 25, 2011, that will cover the following topics.

- Essential Charity Law Update
- Disbursement Quota Reform
- Practical Issues Arising from CRA's New Fundraising Guidance
- Compliance Problems

Details available at <http://www.ajag.ca/CourseDetails.aspx?Id=2c0ebfaf-6d33-4d3b-90e3-008bccd6296d>.

AFP Congress 2011 being held in Toronto, Ontario, will include a presentation by Theresa L.M. Man of Carters and Laura West of Fasken Martineau on November 28, 2011, entitled "Essential Charity Law Update – What Every Fundraiser Needs to Know."

Details and registration available at <http://afptoronto.org/index.php/congress>.

CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editor: Nancy E. Claridge



Jane Burke-Robertson – A partner with Carters' Ottawa office, Ms. Burke-Robertson practices in the area of charity and not-for-profit law, is recipient of the 2011 AMS/John Hodgson Award, and has been ranked by *Lexpert* and *The Best Lawyers in Canada* as a leader in her field. She is co-author of *Non-Share Capital Corporations* published by Carswell, and a contributor to Industry Canada's *Primer for Directors of Not-for-Profit Corporations*. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and recently taught an advanced seminar on the law of charities and non-profit organizations at the Faculty of Law, University of Ottawa.



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, Past 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.anti-terrorismlaw.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 is recognized as a leading expert by *Lexpert and Best Lawyers* practicing 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 has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Her practice includes 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™* 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 (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.”



Theresa L.M. Man – A partner with Carters, Ms. Man practices charity and not-for-profit law and is recognized as a leading expert by *Lexpert and Best Lawyers*. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association (OBA) and the Canadian Bar Association (CBA). In addition to being a frequent speaker at the annual *Church & Charity Law™* Seminar, seminars hosted by the CBA and the OBA, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser*, 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, and has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh is a frequent contributor to 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. 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.



Colin Thurston – Colin was called to the Ontario Bar in 2011 and joined Carters to practice in the area of intellectual property. A graduate of Queen’s University, Faculty of Law, 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.



Kristen D. van Arnhem – Kristen graduated from the University of Ottawa, Faculty of Law, in 2011 on the Dean’s List of Honour for ranking in the top ten percent of her class. Prior to attending law school, Kristen graduated with Distinction from the University of Guelph with an Honours Bachelor of Arts in Sociology. She has participated in two international law school exchanges in Australia and Puerto Rico. Before articling with Carters, Kristen gained legal experience as a summer student working for a family law firm in Guelph. Kristen has volunteered with Ottawa’s Supervised Access Program, Legal Aid Clinic in Ottawa, and was a note taker for students with disabilities.



Michelle Thériault – A graduate of the University of Ottawa, Faculty of Law, 2011, Michelle has an Honours Bachelor of Social Sciences degree in Criminology (*summa cum laude*) from the University of Ottawa, and worked in the charitable sector as a social worker from 2002 to 2008. During law school, Michelle was a caseworker in Community Legal Education, a division leader in Criminal Law at the Legal Aid Clinic, a Research Assistant, and she co-established and sat on the Steering Committee of the University of Ottawa branch of the Law Union, a group for students interested in social justice. Currently, Michelle is on the Board of Directors for the John Howard Society of Ontario.



Christine Kellowan – Christine graduated from Osgoode Hall Law School with a Juris Doctor. Prior to attending law school, Christine graduated from York University’s Faculty of Arts with a B.A. (Hons.) in Political Science, *summa cum laude*. While in law school, Christine was a Senior Contributing Editor for *The Court* and a volunteer with Pro Bono Students Canada. Before articling with Carters, Christine gained legal experience working in the Compliance Division at the Ontario’s Independent System Operator of the electricity market. She also interned at a Toronto law firm and the National Legal Institute in Mongolia.

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CARTERS PROFESSIONAL CORPORATION
SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:

Terrance S. Carter B.A., LL.B. (Counsel to Fasken Martineau DuMoulin LLP)	tcarter@carters.ca
Jane Burke-Robertson B.Soc.Sci., LL.B.	janebr@carters.ca
Mervyn F. White B.A., LL.B.	mwhite@carters.ca
Karen Cooper B.Soc.Sci., LL.B., LL.L., TEP	kcooper@carters.ca
Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.	tman@carters.ca
Jacqueline M. Demczur B.A., LL.B.	jdemczur@carters.ca
Esther S.J. Oh B.A., LL.B.	estheroh@carters.ca

ASSOCIATES:

Jennifer M. Leddy B.A., LL.B.	jleddy@carters.ca
Barry W. Kwasniewski B.B.A., LL.B.	bwk@carters.ca
Nancy E. Claridge B.A., M.A., LL.B.	nclaridge@carters.ca
Ryan Prendergast B.A., LL.B.	rprendergast@carters.ca
Colin J. Thurston B.A., J.D.	cthurston@carters.ca

COUNSEL:

Bruce W. Long B.A., LL.B.	blong@carters.ca
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211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada L9W 1K4
Tel: (519) 942-0001
Fax: (519) 942-0300

117 Centrepointe Drive, Suite 124
Ottawa, Ontario, Canada K2G 5X3
Tel: (613) 235-4774
Fax: (613) 235-9838

2 Robert Speck Parkway, Suite 750
Mississauga, Ontario, Canada, L4Z 1H8
Tel: (905) 306-2791
Fax: (905) 306-3434

TD Canada Trust Tower
161 Bay Street, 27th Floor, PO Box 508
Toronto, Ontario, Canada M5J 2S1
Tel: 416-675-3766
Fax: 416-576-3765