

# NON-PROFIT and CHARITY SEMINAR

Legal, Regulatory and Governance Issues

November 23 – 24, 2009 | St. Andrew's Club and Conference Centre | 150 King Street West, Toronto



Important regulatory changes are underway for Charities and Not-For-Profit organizations. Attend this timely conference to hear practical and essential updates from leading practitioners to support your core activities. Topics to be covered include:

- Highlights and benefits of the new Canada Not-For-Profit Corporations Act, including distinction between soliciting/non-soliciting corporations
- Using parallel foundations and multiple corporations to facilitate fundraising and risk management
- Formation of a *USA Friends Organization* for purposes of raising charitable dollars in the U.S.
- Avoiding complaints to the *Ontario Public Guardian and Trustee*
- Understanding the vital difference between qualified donees and non-qualified donees and how it can affect local and foreign activities
- The latest court decisions and what they mean for your charity

*and much more...*

*Plus, two intensive half-day workshops:*

#### WORKSHOP A: Revenue Generation for Charities in Tough Times

- Charities Doing Business – Possibilities and Pitfalls
- How CRA's New Guidance on Fundraising Affects Charities
- Ethical and Standards Issues in Fundraising

#### WORKSHOP B: Mastering Books, Records and Filings for Charities

- Maintaining Adequate Books and Records
- Processes and Ideas for Assessing Risks for a Charity
- The New T3010B Registered Charity Information Return

#### PROGRAM CHAIR

**Mark Blumberg, B.A., LL.B., LL.M., TEP**  
*Partner*  
**Blumberg Segal LLP**

#### PARTICIPATING ORGANIZATIONS

**Blumberg Segal LLP**  
**Charities Directorate, Canada Revenue Agency**  
**Gardiner Roberts LLP**  
**Gowling, Lafleur Henderson LLP**  
**Hodgson Russ LLP**  
**Imagine Canada**  
**Iler Campbell LLP**  
**McMillan LLP**  
**Office of the Public Guardian and Trustee,  
Ontario Ministry of the Attorney General**  
**PricewaterhouseCoopers LLP**  
**Richard Bridge, Barrister & Solicitor**  
**Ross & McBride LLP**  
**The Salvation Army**  
**William Harper Associates**

Marketing Partner

CANADIAN **Lawyer**

Dear Colleague,

The non-profit and charity sector accounts for approximately 9% of Canada's GDP and 12% of its workforce. Various stakeholders, including the public, government and the media, are increasingly requiring of the non-profit and charity sector higher levels of accountability, transparency and compliance. The consequence of ignoring legal, regulatory, revenue and other risks can be costly, both financially and to the reputation of the charity.

This **Insight** conference brings together a number of experts in the non-profit and charitable area to provide practical information to non-profits and charities on reducing risk, becoming more legally compliant and maintaining higher ethical standards.

We look forward to seeing you in November for what will be a great opportunity to network, learn and share ideas.

Yours Truly,



**Mark Blumberg, B.A., LL.B., LL.M., TEP**

Partner, **Blumberg Segal LLP**

## MONDAY | NOVEMBER 23, 2009

### 8:00 | 9:00 **Registration and Continental Breakfast**

### 9:00 | 9:05 **Welcoming Remarks from Insight**

### 9:05 | 9:15 **Chair's Opening Remarks**

**Mark Blumberg**

Partner

**Blumberg Segal LLP**

9:15 | 10:30

### **C4 – Transitioning to the New Canada Not-for-profit Corporations Act**

**Clifford S. Goldfarb**

Partner

**Gardiner Roberts LLP**

**Wayne D. Gray**

Partner

**McMillan LLP**

- Highlights and benefits of the new Act/Regulations, including distinction between soliciting/non-soliciting corporations
- Specific issues and challenges of the new Act, such as membership rights and remedies, by-laws, board composition, audit and financial disclosure requirements, dissolution issues
- Legal and governance considerations for existing Canada corporations in determining whether to continue or export to another jurisdiction, and for organizations determining which statute to incorporate under

### 10:30 | 10:45 **Networking Coffee Break**

10:45 | 11:30

### **Multiple Corporations and Parallel Foundations**

**David A. Van Der Woerd**

Partner

**Ross & McBride LLP**

- Considerations for establishment of a parallel foundation
- Risk management and disbursement quota issues
- Using multiple corporations for facilitation of fundraising

11:30 | 12:30

### **Fundraising by Canadian Charities in the US**

**Pamela Davis Heilman**

Partner

**Corporate & Securities Practice Group**

**Nonprofit Law Practice Group**

**International/Cross-Border Practice Group**

**Hodgson Russ LLP**

- How a Canadian charity can qualify to raise money in the United States directly and the pros and cons of this approach
- Formation of a US Friends Organization for purposes of raising charitable dollars in the United States:
  - Why form a Friends?
  - Steps required to form a Friends (including choice of jurisdiction and organization structure)
  - US reporting requirements for Friends organizations
  - Process for accepting gifts in the USA and then distributing such gifts (cash and non cash) to the Canadian charity
  - Other alternatives which may be available to Canadians
- Special rules when fundraising in multiple states

### 12:30 | 1:30 **Networking Luncheon**

1:30 | 2:15

### **Endowment and Disbursement Quota Issues in a Tough Economy**

**David P. Stevens**

Partner

**Gowling, Lafleur Henderson LLP**

- What's wrong with the DQ?
- What does CRA think?
- What does Finance think?
- How does the DQ present challenges to charities?
- What can charities do about the challenges?
- What should charities do about the challenges?

2:15 | 3:00

### **The Ontario Public Guardian and Trustee's (OPGT) Top Ten Good Practice Tips for Charity Directors**

**Dana De Sante**

Counsel, Charitable Property Program

Office of the Public Guardian and Trustee

**Ontario Ministry of the Attorney General**

- Avoiding complaints to the OPGT
- Know your fiduciary obligations
- Fund-raising tips

### 3:00 | 3:15 **Networking Refreshment Break**

3:15 | 4:00

## CRA's New Guidance on Foreign Activities and Canadian Charities Dealing with Organizations that are Non-Qualified Donees

**Mark Blumberg**

*Partner*

**Blumberg Segal LLP**

- The difference between qualified donees and non-qualified donees – a vital distinction for charities
- How to maintain "direction and control" when charities deal with non-qualified donees
- The effect of the guidance on Canadian charities dealing with partners and intermediaries who are not qualified donees in Canada and abroad

4:00 | 4:30

## Overview of Charity Directorate Activities

**Carl Juneau**

*Director, Client Interface and Service Division*

*Charities Directorate*

**Canada Revenue Agency**

- Recently implemented changes
- Changes on the horizon
- Top 10 CRA Compliance Concerns

4:30 | 5:00

## The Good, the Bad and the Silly – A Discussion of Interesting Charity or Not-for-Profit Legal Cases

**David C.K. Tang**

*Partner*

*Co-Chair, Charities and Not-For-Profit National Practice Group*

**Gowling Lafleur Henderson LLP**

- Cases you may not have known about
- What have our American neighbours been up to?
- Can we see patterns emerging?

## 5:00 Chair's Summation and Conference Adjourns

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## TUESDAY | NOVEMBER 24, 2009 | TWO INTENSIVE HALF DAY WORKSHOPS

### 8:00 Registration and Continental Breakfast

#### MORNING WORKSHOP A

9:00 | 12:00

### Revenue Generation for Charities in Tough Times – Earning a Buck within Charity Law

#### *Charities Doing Business – Possibilities and Pitfalls*

**Richard Bridge**

*Barrister & Solicitor*

Making ends meet is an ongoing challenge for charities, and many are considering becoming more entrepreneurial and engaging in business to raise funds. This session will examine:

- The applicable law and regulatory policy
- Permitted and prohibited business activities
- Structural options for charities
- Examples of successful "related businesses"

#### *How CRA's New Guidance on Fundraising Affects Charities*

**Edward M. Hyland**

*Barrister & Solicitor*

**Iler Campbell LLP**

This portion of the workshop will examine CRA's Guidance: Fundraising by Registered Charities (CPS-028), with a particular focus on the implications of the Guidance for small and medium sized charities.

#### *Ethical and Standards Issues in Fundraising*

**Speaker to be confirmed**

**Imagine Canada**

- Imagine Canada's *Ethical Fundraising and Financial Accountability Code*
- New voluntary standards for Canadian charities on the horizon
- Some difficult ethical issues in fundraising and how to deal with them

### 12:00 | 1:00 Networking Luncheon

#### AFTERNOON WORKSHOP B

1:00 | 4:00

### Mastering Books, Records and Filings for Charities

#### *Maintaining Adequate Books and Records*

**William Harper, BMath, CA**

*President*

**William Harper Associates**

- What governance and accounting books and records do you need to keep?
- Issues around retention of books and records
- Computerized accounting system issues

#### *Processes and Ideas for Assessing Risks for a Charity*

**Patrick Corlett, B.A., LL.B., CFA**

*Associate Legal Counsel, Director of Estates*

**The Salvation Army**

- Review of pitfalls in major agreements
- Authority to enter agreements
- Staffing and training to minimize risk and maximize revenue

#### *The New T3010B Registered Charity Information Return*

**Brenda Lee-Kennedy**

*Associate Partner*

*Not for Profit Services Practice*

**PricewaterhouseCoopers LLP**

- Review of key changes to the new *T3010B Return*, including fundraising activities, donation receipting protocol, financial reporting, foreign activities, donor and director information
- Impact on recordkeeping and know-your-donor practices for charities
- Providing an audit trail in support of a charity's activities and the information supplied on the *T3010B Return*

### 4:00 Conference Workshops Conclude

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150 King Street West, Toronto

☐ Yes! Please register the following delegate(s) (photocopy for additional delegates)

Priority Code: 9455\_PDF

Mr. ☐ Ms. ☐ Name

Title:

Area of practice:

Company:

Business Address:

City: Province: Postal Code:

Telephone: [ ] Fax: [ ]

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Type of Business: #of Employees:

Registrant's Signature Required:

Signature Date

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### HOTEL RESERVATIONS:

The St. Andrew's Club and Conference Centre is conveniently located at 150 King Street West, Toronto, ON. Tel: 416-366-4228.

For overnight accommodation, please contact The Hilton Toronto, located at 145 Richmond St. West, Toronto, ON. Tel: 416-869-3456 or Fax: 416-869-3187. Please ask for the Incisive Media corporate rate # 2687149 (subject to availability).

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