

The Intensive Short Course on Legal and Risk Management for Charities and Not-for-Profit Organizations

Top experts will give you the information you need to minimize legal risks and maximize opportunities. You'll learn about:

- Continuances under the *Canada Not-For-Profit Corporations Act* (CNCA) and the *Not-For-Profit Corporations Act 2010 Ontario* (ONCA)
- The Federal government's budget and its implications for charities and NPOs
- Realistic best practices in setting up and managing gift planning programs
- Making the right judgment calls on insurance coverage and risk management issues associated with volunteers - what to be aware of and what safeguards to implement
- Complying effectively with regulation of business and commercial activities of charities
- Conducting foreign activities in accordance with applicable regulatory standards
- Managing relationships with third parties while retaining appropriate control
- The fiduciary role of the charitable director
- Maintaining charitable status with the CRA
- Identifying the biggest legal and risk management challenges in 2012 and beyond

Plus! Optional Pre-Conference Workshop – *The Regulation of Charities and NPOs: An Introduction/Refresher*

Chairs

M. Elena Hoffstein, Fasken Martineau DuMoulin LLP
David P. Stevens, Gowling Lafleur Henderson LLP



DATES & TIME

October 5 - 6, 2011
9:00 a.m. - 5:00 p.m. EDT/EST

OPTIONAL WORKSHOP

Monday, October 3, 2011
1:30 p.m. - 4:30 p.m.

LOCATION

Osgoode Professional
Development Centre
1 Dundas St. W., 26th Floor
Toronto, ON

Conference
Webcast
Available



The Intensive Short Course on Legal and Risk Management for Charities and Not-for-Profit Organizations

Learn how corporate, tax, estates, employment, IP and other laws impact on your charitable or not-for-profit client or organization

The law governing charities and NPOs in Canada is increasingly complex and continues to undergo rapid change. The Federal government wants to use the tax structure to facilitate donor activity while preventing its abuse by individuals and entities aiming to avoid or evade taxation, launder money or facilitate terrorist-related activities. The media is holding the sector up to unprecedented public scrutiny. Donors – institutional and individual, large and small – don't merely demand tax advantages: they want to know that their money is being used appropriately, by organizations that conduct themselves with a high degree of transparency, accountability, and integrity. In a time when a greater number of charities and NPOs are competing for a stable or even diminishing quantum of donor money, that's a realistic expectation.

In such a climate, in-house and external counsel to charities and NPOs, directors and officers thereof, and professionals serving the not-for-profit sector need to understand the regulatory climate and the changes it continues to experience. Their knowledge needs to embrace not only traditional "charities law" but aspects of other bodies of law and practice relevant to the sector, drawn from employment, corporate, estates, intellectual property, privacy and even criminal law.

This *Osgoode Professional Development* program has been designed to ensure that counsel and other key stakeholders have the benefit of comprehensive, up-to-date information. It goes beyond the basics to provide the tools to ensure that your charity or NPO complies with all applicable laws and can implement policies to maximize goodwill, credibility and effectiveness – best enabling you to do good, and to do it well.

Plus! Don't miss the Optional Pre-Conference Workshop, **The Regulation of Charities and NPOs** – a focused introduction to the matters covered in the main conference and a valuable introduction to, or refresher on the legal context in which charities and NPOs operate.

Register now by visiting www.osgoodepd.ca, **calling** 416.597.9724 **or** 1.888.923.3394, **emailing** opd-registration@osgoode.yorku.ca **or faxing** 416.597.9736.

Chairs

M. Elena Hoffstein, Fasken Martineau DuMoulin LLP
David P. Stevens, Gowling Lafleur Henderson LLP

Faculty

Adam Aptowitzer, Drache Aptowitzer LLP
Stuart C. Ash, Gowling Lafleur Henderson LLP
Mark Blumberg, LLM, TEP, Blumberg Segal LLP
Terrance S. Carter, Carters Professional Corporation
Karen J. Cooper, Carters Professional Corporation
Sophia E. Dunkley, Sweatman Law Office
Linda J. Godel, Torkin Manes LLP
Wayne D. Gray, McMillan LLP
Robert B. Hayhoe, Miller Thomson LLP
M. Elena Hoffstein, Fasken Martineau DuMoulin LLP
Brian Iler, Iler Campbell LLP

Aisha Khan, Nicholl Paskell-Mede LLP
Kate Lazier, Miller Thomson LLP
Brenda Lee-Kennedy, PricewaterhouseCoopers LLP
Theresa L.M. Man, Carters Professional Corporation
Susan M. Manwaring, Miller Thomson LLP
Karen M. Sargeant, Fasken Martineau DuMoulin LLP
Susan G. Seller, Bennett Jones LLP
Pamela Snively, Heenan Blaikie LLP, and Managing Director, AccessPrivacy, HB Global
David P. Stevens, Gowling Lafleur Henderson LLP
David A. van der Woerd, Ross & McBride LLP
Laura E. West, Fasken Martineau DuMoulin LLP

Agenda

Optional Pre-Conference Workshop

The Regulation of Charities and NPOs: An Introduction/Refresher

October 3, 2011 [1:30 p.m. - 4:30 p.m.]

Kate Lazier, Miller Thomson LLP

Laura E. West, Fasken Martineau DuMoulin LLP

Using a fact-scenario-based approach, this workshop will explore how charities and NPOs are set up and run in a manner that complies with federal and provincial legislation and the common law. Includes fundamentals of such topics as:

- Choosing or reassessing the optimal business structure
- Setting up, registering and operating the organization
- Basics of obtaining and maintaining charitable status
- Non-share capital corporations not having registered charity status
- Eligibility for audit exemptions
- Relationships with other organizations and service providers (including joint ventures, partnerships, leases, mergers)
- Amalgamations, mergers and reorganizations
- CRA audits – having your ducks in a row and surviving the process with minimum disruption
- Identifying potential legal and risk management concerns – the "informal legal audit"
- Essential good governance principles and their application to real-world situations

Day One: Wednesday, October 5, 2011

8:30 Registration and Continental Breakfast

9:00 Chairs' Welcome and Introductory Remarks

9:05 The Practical Impact of the *Canada Not-For-Profit Corporations Act (CNCA)*

Theresa L.M. Man, Carters Professional Corporation

All Federal not-for-profit corporations will need to continue under the CNCA, by filing articles of continuance and other documents, as well as amending their by-laws to bring them into compliance with the CNCA. This presentation will highlight:

- Major changes contained in the CNCA
- Areas of concern to address, such as
 - rights of non-voting members
 - members' remedies
- Changes to articles and by-laws required for existing federal not-for-profit corporations related to the continuance process

9:50 The Practical Impact of the *Not-For-Profit Corporations Act 2010 Ontario (ONCA)*

Linda J. Godel, Torkin Manes LLP

An expert and focused discussion of the impact of the provincial legislation, covering similar issues as in the earlier discussion of the CNCA.

10:30 Refreshment Break

10:45 The Federal Government Budget and Its Implications for Charities and NPOs

Karen J. Cooper, Carters Professional Corporation

How the reintroduced budget will affect charities and NPOs is one of the day's hottest topics. This up-to-the-minute exploration of the budget's meaning will address such matters of practical and financial importance as:

- New rules regarding gifts
- Extension of the charitable regulation regime to other tax-exempt organizations
- New important governance requirements

11:30 Understanding CICA Accounting Standards and Their Practical Impact

Brenda Lee-Kennedy, PricewaterhouseCoopers LLP

What you need to know about the relationship between CICA standards and everyday business practices of charities and NPOs, with a view to ensuring trouble-free compliance with CRA requirements and appropriate governance.

12:10 Luncheon with Speaker – Social Entrepreneurship and Social Enterprises: The "Movement" and Its Practical Implications for Charities and NGOs

Brian Iler, Iler Campbell LLP

The terms "social entrepreneurship" and "social enterprises" have become international buzzwords, yet charities and NPOs in Canada do not currently enjoy the benefit of a regulatory regime addressed specifically to such initiatives. Consequently, organizations must shoehorn their activities into existing regulatory structures. Are we likely to see a change in the regulatory climate? And what constitutes good decision-making under the *status quo*? Mr. Iler will explore such issues with a view to their practical, present-day meaning and lessons.

1:15 Regulation of Business and Foreign Activities of Charities and the Use of Domestic Intermediaries

M. Elena Hoffstein, Fasken Martineau DuMoulin LLP

Susan M. Manwaring, Miller Thomson LLP

David P. Stevens, Gowling Lafleur Henderson LLP

- How the *Income Tax Act* and the CRA regulate the conduct of business and commercial activity by charities and NPOs, and what the common law has added
- The permissible scope of activities, "linked to and subordinate to", the organization's charitable programs

Agenda

- Arranging activities so as not to be caught by the rules
- Preparing for an audit of business activities
- Leading caselaw on foreign activities by Canadian registered charities
- Conducting foreign activities in accordance with domestic standards of governance and transparency
- Use of agents and foreign intermediaries – maintaining appropriate control and direction
- Donations to qualified donees overseas and distributions to other foreign entities

2:35 Refreshment Break

2:45 Strategies and Tactics for Minimizing or Mitigating Potential Liabilities of Directors and Officers of Charities and NPOs

Wayne D. Gray, McMillan LLP

- Fiduciary obligations of board members
- Ethical, professional and standards issues for counsel and corporate officers (including counsel's role in sitting on board of charities and NPOs) – identifying and solving commonly-encountered conundrums
- Conflicts, transactions with directors, and self-dealing; what the law says and how to stay on the safe side
- Use of by-laws and other documents as risk management tools; what is necessary or desirable?
- The intelligent use of corporate policies and protocols
- Board management and lines of authority
- Role of independent audit and other committees
- Protection of directors and officers
- Steps to improve governance and avoid governance-related litigation

3:30 Estate Planning and Administration and Gift Planning for Charities and NPOs

Sophia E. Dunkley, Sweatman Law Office

David A. van der Woerd, Ross & McBride LLP

Mark Blumberg, LLM, TEP, Blumberg Segal LLP

It's essential that your charity or NPO approaches charitable giving/gift planning in a manner that:

- Complies with the law
- Encourages and maximizes donor participation
- Builds goodwill and public trust in the public/media eye
- Minimizes the risk of litigation
- Ensures an appropriate revenue stream

To these ends, our legal experts will provide clear and up-to-the-minute commentary in such critical areas as:

- Legal and ethical aspects of fundraising, including professional issues for counsel
- Legacies and bequests – how to minimize problems and maximize tax advantages for donors

5:00 Day One Adjourns

Day Two: Thursday, October 6, 2011

8:30 Continental Breakfast

9:00 Chairs' Introduction to Day Two

9:05 The Road to Revocation: Advising Clients in Danger of Losing Their Charitable Status

Adam Aptowitzer, Drache Aptowitzer LLP

Keeping charitable status is obviously critical to the ongoing operation of thousands of Canadian charitable organizations; yet many do not have appropriate policies and business practices to ensure that their status remains secure. In this session, a highly-respected expert will explore how your or your client's organization can avoid falling into this situation.

- What leads to revocation?
- Avoiding disputes with the CRA, or resolving them
- Compliance agreements and their disadvantages

10:15 Refreshment Break

10:30 The Charity and NPO as Employer

Karen M. Sargeant, Fasken Martineau DuMoulin LLP

Susan G. Seller, Bennett Jones LLP

The charitable and not-for-profit sector is a major employer and also draws significantly on the services of independent contractors in fundraising and other areas. Consequently, aspects of employment and pension law are now essential elements of "charities law", and counsel must be prepared to advise reliably on current employment and pension law principles and applications. This session will provide the tools you need, including:

- When are written agreements for services required and how should provisions be drafted to avoid remittance issues with the CRA?
- Appropriate pension structures for charities and NPOs

11:15 Essential Intellectual Property Law for Charities and NPOs

Stuart C. Ash, Gowling Lafleur Henderson LLP

Since the branding of a charity or NPO can have tremendous impact on its profile and effectiveness, IP, particularly trademarks and copyrights, is of critical importance. This session aims to provide the information your charity or NPO needs to be on top of legal developments in this exciting area.

- Do you know what intellectual property you use?
- Do you own what you think you own?
- Importance of drafting appropriate agreements governing ownership, licensing, etc.
- Protecting your name and brands against infringers

12:00 Luncheon

Agenda

12:45 Privacy Law and the Charity or NPO

Pamela Snively, Heenan Blaikie LLP, and Managing Director, AccessPrivacy, HB Global

Charities and NPOs have always found themselves in possession of confidential and other personal information. However, the legal context governing the collection, storage, protection and use of such information has undergone far-ranging change. This session will examine key legislative provisions and common-law requirements, with practical applications and tips.

1:15 Charities and the Anti-Terrorism Financing/ Money Laundering Regime

Terrance S. Carter, Carters Professional Corporation

The growing international efforts to curtail terrorist financing and activities have meant that in many cases, charitable activities that were previously thought to be commonplace and uneventful may now lead to a charity unwittingly violating *Criminal Code* provisions prohibiting the facilitation of “terrorist activities” or supporting “terrorist groups”. This in turn could result in a charity losing its charitable status and its directors being exposed to personal liability. In addition, previously commonplace transactions involving charities could lead to surveillance and monitoring of a charity’s financial activities as part of Canada’s anti-money laundering regime.

To see how the various parts of Canada’s far-reaching anti-terrorism legislation affect charities, this session will examine:

- Some of the more important anti-terrorism provisions under the amended *Criminal Code*
- Amendments made to money laundering legislation affecting charities
- Legislative provisions dealing with the de-registration of charities for terrorist financing
- The importance of charities adopting appropriate due diligence practices
- Different elements that need to be considered when taking a due diligence approach to reduce risks

2:00 Risk Management and Insurance Issues and Solutions for Charities and NPOs

Aisha Khan, Nicholl Paskell-Mede LLP

A discussion of a thorny area, laden with judgment calls and potentially calamitous financial consequences.

- Pressing risk management issues, including harassment, bullying, third-party use of facilities, etc.
- What kinds of coverage are appropriate?
- Training volunteers and staff and adopting realistic and effective policies
- Proactive use of appropriate documentation

2:50 Refreshment Break

3:00 Roundtable: Looking Ahead to the Biggest Legal Challenges

Terrance S. Carter, Carters Professional Corporation

M. Elena Hoffstein, Fasken Martineau DuMoulin LLP

Robert B. Hayhoe, Miller Thomson LLP

David P. Stevens, Gowling Lafleur Henderson LLP

Our panel has been asked to provide practical commentary for the use of charities and NPOs and their counsel over the next year. The content of the discussion will reflect the state of the sector in the fall of 2011 but at this writing is likely to include such areas as:

- The search for realistic ethical codes and governance structures
- Assessing the risks of litigation in a realistic manner
- The top ten risk management principles/tips in the current regulatory/media climate
- What problems remain unaddressed yet critical?
- “Doing good well”: the most pressing ethical and professional issues facing counsel in the sector today

4:30 Program Concludes

Who Should Attend

- Internal and external counsel to charities and NPOs
- Directors and officers of charities and NPOs
- Accountants, fundraising professionals and others providing services to charities and NPOs

Registration

Please complete all registrant information.

Get a comprehensive examination of key principles and their practical applications

Register me for: **Charities and Not-for-Profit Organizations**

Conference Pre-Conference Workshop

I will attend: On site Via webcast (single viewer - conference only)

I am unable to attend. Please send me information about ordering program materials.

Fee Per Delegate

Conference only: \$895 plus 13% HST for a total of \$1011.35.

Conference plus workshop: \$1220 plus 13% HST for a total of \$1378.60.

Workshop Only: \$400 plus 13% HST for a total of \$452.00.

Fees include attendance, program materials, continental breakfast, lunch (conference only) and break refreshments. Group discounts are available for both on site and webcast participants. Visit www.osgoodepd.ca for details. Please inquire about financial assistance and CPD credits.



LSUC (ON) CPD: pending; approved with the **Barreau du Québec, BC CPD, Law Society of New Brunswick, Northwest Territories, Nunavut and Manitoba** for 13.5 credit hours and 3 credit hours for the workshop; the **New York CLE Board** for

CPD Credits 16.5 credit hours and 3.5 credit hours for the workshop in the Area of Professional Practice for transitional and non-transitional lawyers.

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Questions? E-mail: cpd@osgoode.yorku.ca or refer to the program website.

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Program Changes

We will make every effort to present the program as advertised, but it may be necessary to change the date, location, speakers or content with little or no notice. In the event of program cancellation, York University's and Osgoode Hall Law School's liability is limited to reimbursement of paid fees.

Cancellations and Substitutions

Substitution of registrants is permitted at any time. If you are unable to find a substitute, a full refund (less \$75 administration fee) is available if a cancellation request is received in writing 14 days prior to the program date. No other refund is available.

Dates & Times

October 5 - 6, 2011
9:00 a.m. - 5:00 p.m. EDT/EST

Optional Workshop: October 3, 2011
1:30 p.m. - 4:30 p.m.

Please arrive a half hour early for sign-in and material pick-up.

Dress is business casual.

Location

**Osgoode Professional Development
Downtown Toronto Conference Centre**

1 Dundas St. W., 26th Floor
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