

# 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 Act/Regulations, including distinction between soliciting/non-soliciting corporations
- Using parallel foundations and multiple corporations to facilitate fundraising
- Formation of a *USA Friends Organization* for purposes of raising charitable dollars
- Special rules when fundraising in multiple USA states
- Avoiding complaints to the *Ontario Public Guardian and Trustee*
- Understanding the vital difference between qualified donees and non-qualified donees
- The latest case law decisions and what they mean for your charity
- How the CRA's new *Guidance on Fundraising* affects charities
- Mastering the new *T3010B Registered Charity Information Return*

*and much more...*

*Plus, Two intensive half-day workshops:*

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

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

## 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

**ENROLL TODAY!** Call 1 888 777-1707 or fax 1 866 777-1292  
Register online at [www.insightinfo.com/nonprofitcharityseminar](http://www.insightinfo.com/nonprofitcharityseminar)

An  **incisivemedia** event

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, achieving better results and. 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, B.A., LL.B., LL.M., TEP**

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 Consultation on Guidance on Foreign Activities and Canadian Charities Dealing with Organizations that are Non-Qualified Donees

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

*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 consultation 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 know about
- What have our American neighbours been up to?
- Can we see patterns emerging?

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

### SPONSORSHIP OPPORTUNITIES



Gain additional presence and prestige in front of senior level decision makers through Insight's sponsorship opportunities. All of our exclusive sponsorship packages include a comprehensive suite of preferential benefits.

For further details, please contact Gene Beil at 416.642.6129 or [Gene.Beil@incisivemedia.com](mailto:Gene.Beil@incisivemedia.com)

## 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*

**Marcel Lauzière** (invited)

*President and CEO*

*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

# NON-PROFIT and CHARITY SEMINAR

## Legal, Regulatory and Governance Issues

FIVE EASY WAYS TO REGISTER Call 1 888 777-1707 | Fax 1 866 777-1292 | Internet: [www.insightinfo.com/nonprofitcharityseminar](http://www.insightinfo.com/nonprofitcharityseminar)  
Email: [order@incisivemedia.com](mailto:order@incisivemedia.com) | Mail Incisive Media, 214 King Street West, Suite 300, Toronto, Ontario M5H 3S6

November 23 – 24, 2009 | St. Andrew's Club and Conference Centre  
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: [ ] \_\_\_\_\_

E-mail: \_\_\_\_\_

Type of Business: \_\_\_\_\_ #of Employees: \_\_\_\_\_

Registrant's Signature Required: \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**REGISTRATION FEE:** (Includes meals, documentation and *inCONFERENCE™*, fully searchable online access to this conference's papers\*)

Please check your choice:

Conference and Workshops	
<input type="checkbox"/> Early Bird Special (Register and pay by September 18, 2009)	\$1,195.00 + GST (\$59.75) = \$1,254.75
<input type="checkbox"/> Regular	\$1,395.00 + GST (\$69.75) = \$1,464.75

Workshop A  or B  \$600.00 + GST (\$30.00) = \$630.00

Both Workshops \$1,095.00 + GST (\$54.75) = \$1,149.75

I would like to order an extra copy of the conference binder (1 conference binder is included in the registration fee) \$100.00 + 5% GST

Payment enclosed.  Payment to follow. (GST Reg. #856568779RT0001)

Charge to my  VISA\*  AMEX\*  MasterCard\*

Card Number: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Card Holder's Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\* Please allow 4-6 weeks after conference for activation of login and password.

Please Note: Full payment is required in advance of conference dates. Please make all cheques payable to **Incisive Media Canada, Inc.**

INSIGHT reserves the right to change program date, meeting place or content without further notice and assumes no liability for these changes.

Conference Code: LAC09455

### 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).

### CANCELLATION AND REFUND POLICY:

A refund (less an administration fee of \$200 plus GST) will be made if notice of cancellation is received in writing three weeks before the event. We regret that no refund will be given after this period. A substitute delegate is welcome at any time.

### SPECIAL OFFER: Send 4 people for the price of 3!

Register 3 delegates for the main conference at regular price at the same time and you're entitled to register a fourth person from your organization at no charge. For other group discounts, please call 1-888-777-1707. All discounts must be redeemed when booking, discounts will not be valid or applied after this time.

**INSIGHT REWARD PROGRAM:** Attend multiple Insight conferences in 2009 and/or register during 2009 and save! Attend and/or register for a 2nd conference in the calendar year (January to December) and receive a 25% discount and attend and/or register for a 3rd conference and receive a 50% discount. Buy more and save!

**PRIVACY POLICY:** By registering for this conference, **Insight** will send you further information relating to this event. In addition, you may receive by mail, telephone, facsimile or e-mail information regarding other relevant products and services from either **Insight** OR third parties with whom we partner. If you do not wish to receive such information from either **Insight** or third parties, please inform us by email at [privacy@incisivemedia.com](mailto:privacy@incisivemedia.com) or by telephone at 1 888 777-1707.