



CARTERS CHARITY FIRM PROFILE

A LAW FIRM WITH A FOCUS ON CHARITIES AND NOT-FOR-PROFIT ORGANIZATIONS

Carters Professional Corporation (Carters) is one of the leading firms in Canada in the area of charity and not-for-profit law and is able to provide a wide range of legal services to its charitable and not-for-profit clients, as well as to individuals, corporations and businesses. With offices in Toronto, Ottawa and Orangeville, Carters provides assistance to clients across Canada and internationally with regard to all aspects of charity and not-for-profit law. Five of the lawyers at Carters have been recognized by *Lexpert*, and three have been recognized by *Best Lawyers in Canada*, as leaders in their fields in Canada. Carters has also been ranked by *Chambers and Partners*, an international rating service for lawyers. The lawyers and staff at Carters are committed to excellence in providing clients with complete legal solutions for their unique needs.

PROVIDING 'PROACTIVE ADVICE'® TO CLIENTS

Carters strives to provide clients with 'Proactive Advice'® in our integrated approach to legal services. Our lawyers are committed to assisting clients in developing short-term and long-term strategic plans in order to avoid legal problems before they occur in all areas of the law. As part of this commitment, Carters has made numerous resource materials available through its websites www.carters.ca, www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.

WITH SOLICITORS TO HELP YOU AVOID LEGAL LIABILITY

The focus of the solicitors at Carters is in serving charities and not-for-profit organizations through an effective legal risk management approach to the practice of law, and providing legal services in the areas of charity and not-for-profit law, including incorporation, charitable registrations, fundraising, taxation, development of national and international structures, as well as related areas of corporate and commercial law, contracts, real estate and leasing, intellectual property and technology (i.e. trade-marks and copyrights), technology, labour, employment, human rights, estates and trusts, charity tax audits, and the evolving area of privacy law and anti-spam.

A LITIGATION DEPARTMENT TO ASSIST YOU WHEN PROBLEMS ARISE

The litigation lawyers at Carters are experienced in representing clients before all levels of the federal and Ontario courts, before various administrative tribunals, as well as in mediation and other alternative dispute resolution proceedings. Carters' litigation practice encompasses all aspects of litigation and dispute resolution, including mediation, human rights litigation, civil litigation, construction liens, employment, corporate/commercial, shareholder disputes, personal injury, product liability, intellectual property, and charity and not-for-profits, real estate disputes. Carters also undertakes litigation audits, policy reviews and liability risk management in an effort to limit exposure to liability for its clients.

WITH INTERNATIONAL RELATIONSHIPS

Carters has full access to specialized national and international legal services through its relationship with Fasken, an international business law firm, as well as relationships with firms that specialize in tax exempt organizations in other countries. Terrance S. Carter of Carters also acts as legal counsel to the Charities Practice Group at Fasken. Through these professional relationships, Carters is able to provide its charitable and not-for-profit clients, as well as other clients, with specialized legal services as necessary.

CONVENIENCE AND ACCESSIBILITY

The lawyers and staff at Carters strive to be as accessible to our clients as much as possible. We can be reached by telephone, fax or e-mail, with a complete listing of our staff and lawyers' contact information available at www.carters.ca, as well as through our office phone system. Client meetings can be held by telephone conferences, by appointment at our offices in Toronto, Ottawa, or Orangeville, or at the client's location as required. When necessary, evening and weekend appointments are possible.

PUBLICATIONS & RESOURCES

In accordance with Carters' commitment to keep clients abreast of changes in the law, the firm regularly publishes articles, checklists, newsletters, webinars and seminar materials concerning a number of areas of the law. All of these materials are made available free of charge at our websites www.carters.ca, www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca. To subscribe to our mailing list, please go to our websites and click on the button "Get on our Mailing List" to receive our monthly Charity Law Update – Updating Charities and Not-for-Profit Organizations on recent legal developments and risk management considerations.

EXPERTISE IN CHARITY AND NOT-FOR-PROFIT LAW

Carters has developed extensive expertise in charity and not-for-profit law in support of its work with charities through participation in various forums for professional development, including:

- ♦ Development and maintenance of the websites www.carters.ca, www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca;
- ♦ Authoring the *Corporate and Practice Manual for Charities and Not-for-Profit Corporations* (Thomson Reuters), with annual updates;
- ♦ Co-editing *Charities Legislation & Commentary*, 2019 Edition (LexisNexis), published annually;
- ♦ Contributing to *The Management of Nonprofit and Charitable Organizations in Canada*, 4th Edition (LexisNexis, 2018);
- ♦ Co-authoring *Branding and Copyright for Charities and Non-profit Organizations* (LexisNexis, 2014);
- ♦ Co-authoring *Branding & Trademarks Handbook for Charitable and Not-For-Profit Organizations* (LexisNexis Butterworths, 2006);
- ♦ Contributing to the *Primer for Directors of Not-for-Profit Corporations* (Industry Canada, 2002);
- ♦ Contributing articles on charity and not-for-profit legal issues for various periodicals, including *The Lawyers Daily*, *Law Times*, *The Philanthropist*, *Canadian Fundraiser*, *Canadian Association eZine*, *Canadian Journal of Law and Technology*, *U.S. Journal of Tax Exempt Organizations*, *The International Journal of Not-for-Profit Law*, *The International Journal of Civil Society Law*, *Estates and Trust Quarterly*, *The Bottom Line*, and *The Canadian Bar Association International Business Law Journal*;
- ♦ Publication of newsletters: *Charity Law Bulletin*, *Charity Law Update*, *Church Law Bulletin*, and the *Anti-Terrorism and Charity Law Alert*, distributed across Canada and internationally by email;
- ♦ Speaking nationally and internationally at seminars and conferences for the Law Society of Ontario, the Canadian Bar Association, the Ontario Bar Association, The National Society of Fund Raising Executives, The Canadian Association of Gift Planners, the Society of Trust and Estate Practitioners Canada, the Canadian Society of Association Executives, the Canadian Cancer Society, Institute of Corporate Directors, Pro Bono Law Ontario, The American Bar Association, The Canadian Counsel of Christian Charities, The Christian Legal Fellowship, The Canadian Tax Foundation, Osgoode Hall Law School, Insight Information, the University of Ottawa Faculty of Common Law, Ryerson University's Voluntary Sector Management Program, the University of Waterloo, the Ontario Institute of Chartered Accountants, the University of Manitoba Law School, McMaster University, the University of Iowa, and the New York University School of Law, and the Chartered Professional Accountants (CPA) of Canada;
- ♦ Participating in consultations with Canada Revenue Agency (CRA) and the Public Guardian and Trustee on charitable matters; and as agent of the Attorney General of Canada and outside counsel to the Corporate Law Policy Directorate of Industry Canada to provide legal advice on the reform of the *Canada Corporations Act*;
- ♦ Hosting the annual “*Church & Charity Law Seminar™*” in Toronto for 1,000 charity and church leaders, members of religious charities, accountants and lawyers; the annual “*Charity & Not-for-Profit Law Seminar*” in Ottawa for more than 400 members of the sector, and co-hosting the annual “*Healthcare Philanthropy Seminar*” with Fasken;

- ♦ Serving as past members of Canada Revenue Agency's Charities Advisory Committee, the Technical Issues Working Group of CRA's Charities Directorate representing the Canadian Bar Association (CBA), the Uniform Law Conference of Canada's Task Force on Uniform Fundraising Law, the Liability Working Group of the Insurance Bureau of Canada and Voluntary Sector Forum, the Government Relations Committee of the Canadian Association of Gift Planners; the Anti-terrorism Committee and the Air India Inquiry Committee of the CBA, and in consultations with Finance Canada and the Province of Ontario, and the Social Enterprise Panel Consultation for the Ministry of Consumer Services; and
- ♦ Participating as founding members and chairs of the Canadian Bar Association and Ontario Bar Association Charity and Not-for-Profit Law Sections, as well as co-founder of the Canadian Bar Association annual Charity Law Symposium.

SPECIFIC LEGAL SERVICES FOR CHARITIES AND NOT-FOR-PROFIT ORGANIZATIONS

As a law firm experienced in serving charities and not-for-profit organizations, Carters is able to provide:

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| <ul style="list-style-type: none">♦ Anti-bribery Compliance♦ Anti-terrorism Policy Statements♦ CRA Charity Audits♦ Charitable Organizations & Foundations♦ Charitable Incorporation & Registration♦ Charitable Trusts♦ Charity Related Litigation♦ Church Discipline Procedures♦ Church Incorporation♦ Corporate Record Maintenance♦ Director and Officer Liability♦ Dissolution and Wind-Up♦ Employment Related Issues♦ Endowment and Gift Agreements♦ Foreign Charities Commencing Operations in Canada♦ Fundraising and Gift Planning | <ul style="list-style-type: none">♦ Gift Acceptance Policies♦ Governance Advice♦ Human Rights Litigation♦ Insurance Issues♦ International Trade-mark Licensing♦ Investment Policies♦ Legal Risk Management Audits♦ Legal Audits♦ National and International Structures♦ Privacy Policies and Audits♦ Religious Denominational Structures♦ Sexual Abuse Policies♦ Special Incorporating Legislation♦ Charity Tax Opinions and Appeals♦ Trade-mark and Copyright Protection♦ Transition Under the ONCA |
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EXPERIENCE WITH CHARITIES AND NOT-FOR-PROFIT ORGANIZATIONS

Some of the categories of charities and not-for-profit organizations that Carters has acted for in relation to charity and not-for-profit law include the following:

- ♦ Churches, Dioceses and Related Religious Organizations
- ♦ Ecological Charities
- ♦ Educational Institutions in Canada and Internationally
- ♦ Environmental Organizations
- ♦ Financially Troubled Charities & Their Directors
- ♦ Government Agencies
- ♦ Health Care Organizations
- ♦ Hospitals and Hospital Foundations
- ♦ International Missionary Organizations
- ♦ Lawyers Requiring Counsel on Charitable Matters
- ♦ Museum Foundations
- ♦ National and International Charitable Organizations
- ♦ National Arts Organizations
- ♦ National Medical Research Foundations
- ♦ National Religious Denominations
- ♦ Not-for-Profit Housing Corporations
- ♦ Not-for-Profit Organizations
- ♦ Parallel Foundations
- ♦ Religious and Secular Schools
- ♦ Religious Broadcasting Ministries
- ♦ Safety Regulatory Organizations
- ♦ Seminaries and Bible Colleges
- ♦ Temples, Synagogues and Other Religious Organizations
- ♦ Violence Prevention Organizations
- ♦ Universities and Colleges



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