



Pacific Business & Law Institute

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# GOVERNANCE AND COMPLIANCE FOR CHARITIES AND NPOs

Chaired by

**Margaret H. Mason, Q.C.**  
Norton Rose Fulbright Canada LLP

November 14<sup>th</sup>, 2019 • UBC Robson Square • Vancouver, BC

*Live Webinar also available!*

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## CHAIR



**Margaret H. Mason, Q.C.**, Partner, Norton Rose Fulbright Canada LLP, Vancouver, BC. Ms. Mason practises in the area of trust law with a particular emphasis on advising charitable and tax-exempt organizations. She assists not-for-profit and charitable organizations with their creation, administration and registration with the Canada Revenue Agency and has particular expertise with respect to entities involved in environmental and health care matters. Ms. Mason advises such entities on governance issues and regulatory compliance. She also advises donors with philanthropic planning. Ms. Mason lectures extensively in her area of practice. She is widely published and was recognized as a leading lawyer in the areas of Corporate Governance Practice and Trusts and Estates in the 2017 edition of *Best Lawyers in Canada*. She currently serves on the Board of Directors of *Imagine Canada* and is an appointee of the *Law Society of BC* to the *Board of the BC Law Institute*.

## FACULTY



**Jeanette Ageson**, Publisher, The Tyee, Vancouver, BC. Jeanette is the Publisher of The Tyee, an independent online news magazine based in Vancouver, BC. With a background in nonprofit communications and fundraising, Jeanette leads all revenue generation activities at The Tyee, including investor relations, advertising, sponsorships, events, and reader funding. The Tyee has consistently been recognized as an innovator in Canadian news media for its experimentation with new business models for journalism, and has been featured in the *New Yorker*, *The Walrus Magazine* and *CBC* for its leadership in digital media.



**Cathy Barr**, Vice-President, Policy, Research, and Standards, Imagine Canada, Toronto, ON. Cathy has been with Imagine Canada since 2002, when it was still known as the Canadian Centre for Philanthropy. She spent five years as Director of Research, was the founding Director of the Insurance & Liability Resource Centre for Nonprofits, and led the creation of Imagine Canada's National Standards Program. In her current role, Cathy oversees Imagine Canada's public policy development and advocacy activities, its research and knowledge mobilization activities, and its work to promote operational excellence in the charitable sector. Prior to moving to the charitable sector, Cathy was an Assistant Professor at Wilfrid Laurier University. She has a PhD in political science from York University.



**Cathie Brayley**, Partner, Miller Thomson LLP, Vancouver, BC. Cathie has worked with clients through all types of tax complexities, including Canada Revenue Agency audits and appeals, buying and selling businesses, structuring international and domestic investments, as well as personal tax and estate planning. Her aptitude for creative and strategic thinking, combined with her practical approach, are complimented by her significant experience in commercial transactions. For Cathie, service is a priority:

she is responsive and committed to providing pragmatic solutions to serve her clients' needs. Cathie is well-integrated in the business and wider communities and she puts the strength of her network and experience to work for her clients. She is a passionate contributor to the tax community, an Adjunct Professor at the Peter A. Allard School of Law, and regularly speaks at seminars and events to educate practitioners and clients in the evolving areas of tax law. She is a member of the CPA Canada-Canadian Bar Association Joint Committee and a former governor of the Canadian Tax Foundation.



**Hayley Maschek**, Senior Associate, KPMG Law LLP, Vancouver, BC. Hayley is a senior associate with KPMG Law LLP, practising in affiliation with KPMG Enterprise in Vancouver. In that capacity, Hayley's practice focuses on working with charitable and not-for-profit clients and assisting with tax compliance and planning, including maintenance of tax-exempt status and structuring planned gifts. Hayley also works with high-net-worth individuals and privately-owned businesses, assisting clients with tax-efficient charitable gifting. Hayley is a practising member of the Law Society of British Columbia. She is also a member of the Canadian Tax Foundation and the Canadian Bar Association.



**Bryan Millman**, Senior Associate, Norton Rose Fulbright Canada LLP, Vancouver, BC. Bryan Millman primarily serves clients in the charitable and tax-exempt sector, including registered charities, not-for-profit organizations, professional bodies and other entities. These clients commonly operate across a broad spectrum of sub-sectors including, but not limited to, healthcare, education, social services, recreation and the environment. Mr. Millman leverages his previous experience in commercial law to assist his current clients on a wide variety of matters that include charitable registration, governance, corporate structuring and restructuring, social enterprise, regulatory compliance, fundraising and tax. Mr. Millman also counsels donors on philanthropic planning by advising on the implementation of charitable gifts. He also advises both public and private foundations on all aspects of their operation and governance.



**Linda Solomon Wood**, Founder & Editor-In-Chief, National Observer, Vancouver, BC. Linda Solomon Wood is an innovator, entrepreneur, and award-winning journalist. As CEO of Observer Media Group and founder and editor-in-chief of the National Observer, she works to strengthen public service journalism that investigates corruption, celebrates innovation, and illuminates and helps to make sense of the complex political and social challenges people face today. She previously founded the Vancouver Observer and has led both publications to win Canada's top awards for public service, investigative journalism and excellence in reporting. She sits on the Board of Governors of the National Newspaper Awards, representing digital media and Western Canada. She has participated in the Public Policy Forum's roundtables on the state of journalism.

## Governance and Compliance for Charities and NPOs

The financial and regulatory environment places increased demands on charity and non-profit boards. To best meet these demands, directors and officers must have a clear understanding of their responsibilities and of the changing regulatory landscape, and must stay on top of effective governance practices and governance tools. This will have a significant impact on the success and survival of the organization.

To assist you in carrying out your role proficiently, this forum assembles leaders in the field of non-profit governance from the legal, financial and industry sectors to examine the roles and responsibilities of non-profit directors and officers, to identify current opportunities, issues and challenges in non-profit governance and to provide you with the best practices and governance tools you need to succeed.

### KEY ISSUES TO BE ADDRESSED:

- A primer on tax issues for charities and NPOs
- An update on recent relevant caselaw affecting your organization
- Tips and tricks for e-filing T3010s and other filings
- Creating an effective board by choosing the right people and building the right environment
- Mixing charitable and non-charitable uses without losing your tax exemption
- A panel discussion on the new qualified donee status for news organizations
- Creating a standard baseline for governance

### WHO SHOULD ATTEND?

- Directors and officers of charities and non-profit organizations
- Lawyers, accountants, consultants and other professionals advising charities and non-profit organizations
- Management professionals involved in charities and non-profit organizations
- Individuals, businesses and advisors of those seeking to attain charitable or non-profit status



**Maria Turnbull**, Associate Executive Director, Vantage Point, Vancouver, BC. Maria brings over 15 years of leadership experience in both staff and director roles within the not-for-profit sector, both here in Canada and in the UK. Maria is a skilled facilitator and consultant with strong expertise in the areas of human resource management, board governance, organizational development, and executive leadership. Leveraging her MBA from INSEAD, Maria

provides advisory services in the areas of governance, executive recruitment, succession planning, and employee and team engagement. She has consulted for Foundations, City of Vancouver social policy and cultural service grantees, various Colleges, and hundreds of other not-for-profit organizations. Maria is former Chair of Potluck Café Society and a small Montessori School on Bowen Island, where she lives with her husband and two young sons and occasionally finds time for her other passions - skiing, cycling, travelling, and sailing.

# GOVERNANCE AND COMPLIANCE FOR CHARITIES AND NPOs

NOVEMBER 14<sup>TH</sup>, 2019

## 9:00 Welcome and Introduction by PBLI

## 9:05 Chair's Welcome and Introduction

**Margaret H. Mason, Q.C.**

Norton Rose Fulbright Canada LLP

## 9:10 Charities and NPOs Tax 101

**Cathie Brayley**

Miller Thomson LLP

- Issues for charities vs. non-profit organizations
- Staying within your tax exemption
- Revenue generation – what is allowed?

## 9:50 Questions and Discussion

## 10:00 Refreshment Adjournment

## 10:15 Caselaw Update

**Bryan Millman**

Norton Rose Fulbright Canada LLP

- Recent court decisions, including *Doukhobor*
- The impact of recent caselaw on your charity or NPO

## 11:00 Questions and Discussion

## 11:10 E-Filing for Charities and How to Avoid Common T3010 Filing Mistakes

**Hayley Maschek**

KPMG Law LLP

- The Charities IT Modernization Project (“CHAMP”)
- Getting your organization set up with the new e-filing system
- Using the system: submitting T2050s and filing T3010s
- Tips to help your organization avoid common mistakes when filing the T3010 return

## 11:50 Questions and Discussion

## 12:00 Networking Lunch

## 1:00 Creating an Effective Board

**Maria Turnbull**

Vantage Point

- Creating the right structure for your board
- Fostering a healthy board culture
- Finding and keeping the right board members
- Implementing board practices and procedures that make meetings productive

## 1:45 Questions and Discussion

## 1:55 Structuring for Mixed-Use Projects

**Margaret H. Mason, Q.C.**

Norton Rose Fulbright Canada LLP

- Redevelopment and getting into the quagmire of affordable housing
- Mixing charitable and non-charitable uses while staying within your tax exemption
- Creating structures to develop affordable housing

## 2:40 Questions and Discussion

## 2:50 Refreshment Adjournment

## 3:05 Panel on New Journalism Tax Incentives – RJOs and QCJOs

**Jeanette Ageson**

The Tyee

**Linda Solomon Wood**

National Observer

- What qualified donee status means to news organizations
- Registering for and maintaining RJO status
- Other new measures: the refundable labour tax credit for news organizations and the non-refundable tax credit for subscriptions to Canadian digital news

## 3:50 Questions and Discussion

## 4:00 Investing in Governance

**Cathy Barr**

Imagine Canada

- Imagine Canada's Standards Program
- Creating a governance baseline for charities and non-profit organizations
- The peer review process
- The Standards Program Trustmark

## 4:45 Questions and Discussion

## 4:55 Chair's Closing Remarks

## 5:00 Program Concludes

# INFORMATION

## Four Ways to Register:

1. Telephone us: 604-730-2500 or toll free 877-730-2555
2. Fax us: 604-730-5085 or toll free 866-730-5085
3. Mail your registration form with payment
4. Register at [www.pbli.com/1534](http://www.pbli.com/1534)

**Registration:** The registration fee is \$770.00 plus GST of \$38.50 totalling **\$808.50** covering your attendance at the program, materials, a light breakfast, a networking lunch and refreshments throughout the day. Directors, officers and employees of charities and NPOs are eligible for a 50% discount. In-person attendees have the option to receive their materials electronically in advance of the program, or in a hard copy binder on the day of the program. If an in-person attendee requests both hard copy and electronic materials, an additional \$50 charge will apply with applicable taxes. Webinar attendees will always receive their materials electronically.

**Early Bird Discount:** Register by October 15<sup>th</sup>, 2019 and receive a \$100 discount on the registration fee (\$670.00 plus GST).

**Group Discounts:** Register four persons from the same organization at the same time and you are entitled to a complimentary fifth registration. Early Bird and Group Discount cannot be combined.

**Payment:** You may pay by VISA, MasterCard or cheque. Cheques should be made payable to the Pacific Business & Law Institute. Registration fees must be paid prior to the program.

**When and Where:** Check-in begins at 8:30 a.m. The program starts at **9:00 a.m.** UBC Robson Square is located at the basement level of **800 Robson Street** in Vancouver, BC. Please visit <http://robsonsquare.ubc.ca/find-us/> for directions.

**Materials:** The faculty will prepare papers and/or other materials explaining many of the points raised during this program. Please contact us at [registrations@pbli.com](mailto:registrations@pbli.com) if you are unable to attend the program and wish to purchase a set of materials.

**Your Privacy:** We will keep all information that you provide to us in strict confidence, other than to prepare a delegate list containing your name, title, firm and city for our faculty and the program delegates. We do not share our mailing lists with any non-affiliated organization.

**Cancellations:** Full refunds will be given for cancellations (less a \$60.00 administration fee) if notice is received in writing five full business days prior to the program (**November 6<sup>th</sup>, 2019**). After that time we are unable to refund registration fees. Substitutions will be permitted. We reserve the right to cancel, change or revise the date, faculty, content, availability of webinar or venue for this event.

**Course Accreditation:** Attendance at this course can be listed for up to **6.5 hours** of continuing professional development credits with the Law Society of BC.

## Registration Form

### Pacific Business & Law Institute

Unit 2 - 2246 Spruce Street  
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## GOVERNANCE AND COMPLIANCE FOR CHARITIES AND NPOs

November 14<sup>th</sup>, 2019  
UBC Robson Square, Vancouver, BC

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