

At-a-Glance Program

THURSDAY, OCTOBER 22ND, 2026

1:00 pm Opening remarks from Susan Manwaring, Board Chair of the Pemsel Case Foundation

1:15 pm Opening speakers – John McCamus and David Stevens

John was the Chair of the Ontario Law Reform Commission at the time of the OLRC's project on the law of charities and David was Director of the OLRC project. John will provide background on the Commission. David will provide commentary on the precursors to the Report, the mandate and expectations, the key themes, assumptions and the recommendations.

Reflections on OLRC Report (DPS)

- What was the mandate?
- What were the expectations?
- What were the precursors?
- What were the themes? Assumptions? Theories?
- What were the recommendations?
- What has happened since in Canada? In other jurisdictions?

1:45 pm Panel 1: The intelligibility of "charity" and the social utility of charity

The panel will examine the philosophical, legal, cultural and economic foundations of the sector in Canada and in the anglosphere or common law world. Panel members can use and make reference to the Report but need not to. Critical appraisals on key aspects or recommendations are welcome if relevant to the panelist's thesis. Panel participants will discuss such questions as:

- What common values do charities bring to the table?
- Do charities merely plug gaps left by government and the private market?
- Is there an intelligibility (as in identifiable common traits shared by) charitable purposes?
- Does the common law definition of "charity" make sense?
- What role should government play in the sector? Are the traditional formulations of the role still valid?
- Do other jurisdictions do interesting things that Canada should note?
- Has anything happened in the past 30 years that has had an impact on development of the law? Practice? Understanding? of charities?
- A significant number of jurisdictions throughout the Commonwealth have codified definitions of charity (albeit heavily tethered to the common law).
- Canada Without Poverty v A.G. resulted in charities being able to devote unlimited resources to lobbying. The implication is that charity is about achieving the ideal government.
- Does the common law continue to serve the charitable sector well?
- OLRC Report reasoned that the legal meaning of charity hues closely to natural law conceptions of "the good"

Moderator: Kathryn Chan

Panelists: Matthew Harding, Jill Horwitz, and Adam Parachin

3:00 pm Break

3:30 pm

Panel 2: Enabling Charity – the experience

The panel will examine the Canadian regulatory and cultural/social environment in Canada with a view to identifying irritants, structural issues, incoherence, mistaken policy etc. as well as things we do well, potentially, but not necessarily, indicating a direction of regulatory and sector reform.

The panel will discuss such questions as:

- How can we best enable charities to fulfill their charitable missions?
- What is the goal of charity regulation? Is the regulator doing a good job?
- What is the normative/regulatory world in which charities can thrive?
- Does the policy environment need to change in order to enhance the charitable sector's ability to fulfil its role?
- Should provincial governments do more?
- Would it be nice to have an environment that had more of a trust law – fiduciary, loyalty, prudence, charity – feel? Would that be a better conversation?
- Is the tax regulation oppressive? Impressive? How does the appeal process fit and how to address the irritant onus issue?
- Are there too many registered charities?

Moderator: Susan Manwaring

Panelists: Robert Delaney, Andrea Dicks, Robert Hayhoe, and Ryma Nasrallah

4:45 pm

Susan Manwaring – Thank you and wrap-up

4:50 pm

Reception – hosted by Gowling WLG

6:15 pm

Dinner (included with conference registration) – Location: Luma, 350 King St. W

FRIDAY, OCTOBER 23RD, 2026

8:30 am	Opening by Susan Manwaring, Board Chair of the Pemsel Case Foundation
8:40 am	Keynote speaker: Matthew Harding
9:10 am	Panel 3: Developments in the regulatory environment in recent years – challenges and improvements The presentations will focus on reforms and developments in Canada, more from a critical than a doctrinal perspective ▪ Reform of non-share capital corporate law ▪ Developments in taxation law, especially 149.1 ▪ Developments in the definition of charity in law and at CRA ▪ Developments in the application of the Charter to charity law ▪ Developments in the bureaucracy Moderator: Terrance Carter Panelists: Richard Bridge, Kathryn Chan, Philip Milley, and Andrew Valentine
10:25 am	Break
10:40 am	Panel 4: Charity and data The panel will investigate or review what we know about the sector in Canada, and potentially in other jurisdictions as relevant, how we know it and how our information can be improved for accuracy and utility. The panel will address such topics as: ▪ The sources of the data ▪ The quality of the information ▪ The utility of the information ▪ What is the data telling us? ▪ Do we need more / better data? ▪ Historical knowledge ▪ Sociological and cultural knowledge. Moderator: Gordon Floyd Panelists: Cathy Barr, Duke Chang, and Don McRae
11:55 am	Lunch
12:40 pm	Panel 5: Charity and surrounding culture The panel will investigate whether/how social, cultural, political ... values should inform the regulation of charities. It will investigate such questions as: ▪ Extraordinary cultural shifts including mainstreaming of EDI, environmentalism, secularisation, decolonisation. ▪ Are current social dialogues consistent or inconsistent with the charitable sector? ▪ International activities Moderator: Bruce McDonald Panelists: Neil Brooks, Todd Hoskin, John Pellowe, and Sam Singer

1:55 pm	Break
2:15 pm	Panel 6: Comparative perspectives What do others think of us (Canada)? The panel will share views on what they have heard during the conference and on what innovations/insights from their jurisdictions might be of benefit to the Canadian charity law. Moderator: David Stevens Panelists: Oonagh Breen, Matthew Harding, Marc Owens, and Christine Rigby
3:30 pm	Closing speaker – Adam Parachin
4:00 pm	Conference wrap-up