

Updating Charities and Not-For-Profit Organizations on recent legal developments and risk management considerations.

MARCH 2013

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Getting Ready for the ONCA - An In-Depth Review Workshop

Hosted by The CSAE Trilium Chapter in Toronto, Ontario, on **April 3, 2013**.

Details and online registration available at <http://www.csae.com/>.

Implications of CRA's Community Economic Development Policy

Charity Tax Tools Webinar hosted by Imagine Canada on **April 16, 2013**.

Details and online registration available at <http://charitytax.imaginecanada.ca>.

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RECENT PUBLICATIONS AND NEWS RELEASES

2013 Federal Budget: New Donor Tax Credit, GST/HST and Anti-Tax Shelter Provisions Affecting Charities

Terrance S. Carter, Karen J. Cooper and Ryan M. Prendergast in *Charity Law Bulletin* No. 306, March 22, 2013.

On March 21, 2013, the federal government introduced the 2013 Federal Budget (“Budget 2013”). While Budget 2013 includes a so called “First-Time Donor’s Super Credit” (“New Donor Tax Credit”) that is intended to encourage new donors, the budget document includes little else from the various recommendations that were contained in the House of Commons Standing Committee on Finance Report (“SCOF Report”) entitled *Tax Incentives for Charitable Giving in Canada* that was released on February 11, 2013, presumably so that it could be taken into consideration when drafting Budget 2013. While the charitable sector was undoubtedly expecting more in the way of charitable donation incentives Budget 2013 arising from the SCOF Report, in the present economic circumstances it is remarkable that there was any new charitable donation tax incentives included in Budget 2013 at all. Hopefully, some of the other recommendations from the SCOF Report will eventually make their way into future federal budgets.

In addition to the New Donor Tax Credit, Budget 2013 includes changes with regards to the application of HST/GST to paid parking operated by charities, extending the normal reassessment period with regards to tax shelters and reportable transactions, providing for the early collection of 50% of disputed tax, interest and penalties arising from charitable tax shelters, as well as repeating a call for increased transparency and accountability in the charitable sector and support for the need for social finance, amongst other initiatives.

This *Charity Law Bulletin* provides a brief summary of these and some of the other more significant provisions from Budget 2013 that affect charities.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb306.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb306.htm>

CRA News

Terrance S. Carter.

CRA Posts New Resources for Charities Concerning Political Activities

In an effort to help charities understand and comply with the requirements relating to political activities, CRA has developed a number of web pages explaining key aspects of its *Policy Statement CPS-022, Political Activities*. Below is a list of the topics of the web pages that have been posted to date, as well as a brief description of what each of these topics entail.

Political activities basic requirements – General rules regarding charities engaging in political activities, including what types of political activities a charity may conduct and when CRA will presume that an activity is political.

Distinguishing between charitable and political activities – Characteristics of a charitable activity as compared to a political activity, as well as an example of an acceptable political activity.

Accountability for the use of resources for political activities – The requirements for keeping books and records related to political activities as stipulated in the *Income Tax Act*, as well as CRA commentary on its expectations.

Changes to compliance and reporting requirements – Changes from the 2012 federal budget that affect charities conducting political activities, including the new requirements regarding gifts to support a qualified donee's political activities, sanctions and reporting obligations.

Partisan political activities – CRA's definition of a partisan political activity and examples thereof.

Representatives of a charity involved in political activities on their own time – Rules regarding representatives of a charity, such as employees, directors, members and volunteers, engaging in political activities and how to distinguish and separate those activities from the activities of the charity.

Representations to government as a charitable activity – Criteria for representations to be considered charitable and rules relating to releasing the text of a representation to government.

Questions and answers about political activities – Questions and answers that will help charities understand and comply with the requirements regarding political activities. CRA advises that the public is invited to submit questions and will add frequently asked questions to the online list.

The content of these web pages are not intended to represent new law and therefore need to be read in conjunction with CRA *Policy Statement CPS-022, Political Activities*, as well as the new annual return Form T3010(13).

To access the web pages, go to: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/pltcl-ctvts/menu-eng.html>

For a summary of recent developments concerning political activities, see Charity Law Bulletin No. 286: <http://www.carters.ca/pub/bulletin/charity/2012/chylb286.htm>

For a description of the new T3010(13), see Charity Law Bulletin No. 305: <http://www.carters.ca/pub/bulletin/charity/2013/chylb305.htm>

CRA Revokes Charitable Status of Marketplace Ministries International

Marketplace Ministries International of Scarborough has had its charitable status revoked, effective March 16, 2013. A CRA audit found that the organization was devoting a significant portion of its resources to promoting the Insured Giving Donation Program tax shelter gifting arrangement. In its notice of intent to revoke, CRA stated that the Organization had issued receipts for transactions that did not qualify as gifts; issued receipts that did not accord with the *Income Tax Act* and its Regulations; failed to maintain sufficient books and records; and failed to file an accurate T3010, *Registered Charity Information Return*.

For more information, see: <http://news.gc.ca/web/article-eng.do?nid=727159>.

World Job and Food Bank Inc. Loses Appeal of Charitable Status Revocation

Karen J. Cooper.

On March 5, 2013, Justice Gauthier of the Federal Court of Appeal refused to overturn CRA's revocation of the World Job and Food Bank Inc.'s (WJFB) charitable status. CRA revoked WJFB's charitable status because the organization "failed to demonstrate that it devotes all of its resources to charitable activities carried on by itself, it failed to keep information in such form so as to enable the Minister to determine whether there are any grounds for the revocation of registration, and it failed to keep a duplicate of each receipt containing prescribed information for donations received by it."

WJFB argued that CRA ignored evidence submitted to it to establish that it was compliant with the requirements under the *Income Tax Act* (Canada). However, the court noted that the Notice of Intention to Revoke included three grounds which justified revocation of WJFB's charitable status, and that any

one of them would be sufficient to uphold the decision. Justice Gauthier found evidence supporting CRA's decision and concluded that, in these circumstances, it was not the Court's role to re-weigh the evidence. In addition, WJFB argued that CRA's administrative guidance *Guidelines for Applying the New Sanctions*, which set out a continuum of enforcement actions, prevented CRA from proceeding directly to revocation. However, Justice Gauthier concluded that the record established the case for "aggravated non-compliance" which, contrary to the WJFB's assertions, permitted CRA to proceed directly to revocation under the Guidance.

The judgement is an important reminder that *any* ground that is sufficient for a charity's registration to be revoked will be sufficient for revocation and can be upheld if challenged in court.

The judgment is available online at: <http://decisions.fca-caf.gc.ca/en/2013/2013fca65/2013fca65.html>.

Foreign Activities: How to Get Ready For A CRA Audit

Jacqueline M. Demczur in *Charity Law Bulletin* No. 307, March 26, 2013.

Charities that carry out activities abroad must ensure that they adhere to CRA's requirements for charities engaged in foreign activities. Failure to adhere to those requirements may lead to dire consequences such as the revocation of the charity's status as a registered charity accompanied by the directors and officers of the corporation becoming "ineligible persons." This *Charity Law Bulletin* reviews CRA's requirements on charities engaged in foreign activities, as well as discusses the proactive steps that such charities may take in order to prepare for a CRA audit.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb307.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb307.htm>

Court of Appeal Allows Class Action Against Law Firm Following Tax Shelter Scheme

Ryan M. Prendergast.

On March 19, 2013, the Court of Appeal for Ontario in *Lipson v. Cassels Brock & Blackwell LLP* overturned the Superior Court of Justice's decision to deny certification of a class action law suit against Cassels Brock & Blackwell LLP on the basis that the action had not been filed within the two-year limitation period. The action concerned a tax shelter called the "Timeshare Tax Reduction Program" and involved donors giving cash or timeshares to the Canadian Athletic Trust in return for tax credits worth more than the value of their donations. Cassels Brock & Blackwell LLP had prepared a legal opinion which was used to promote the tax shelter to potential donors.

The legal opinion had indicated that CRA would likely be unable to successfully deny the tax credits offered by the tax shelter. Many donors, including Jeffrey Lipson, claimed to have relied on the opinion in making their donations to the tax shelter. However, CRA disallowed the credits and eventually settled with the many of the donors for a credit that was well below what the tax shelter promoted. Mr. Lipson sought to commence a class action law suit against Cassels Brock & Blackwell LLP for negligence and negligent misrepresentation relating to the opinion.

The Court of Appeal reversed the decision of Superior Court of Justice, and concluded that the two-year limitation period did not commence when CRA initially denied the tax credits claimed by the donors in 2004. Rather, the limitation period began when the donors knew that CRA's challenge to their claimed tax credits would likely be successful, which was not until 2008 when a test litigation case regarding the tax shelter settled. Based on this reasoning, the Court of Appeal over turned the lower court's decision that the claim was statute barred and certified the action to proceed.

The decision is available online at: <http://www.ontariocourts.ca/decisions/2013/2013ONCA0165.htm>.

Employee Termination “Dos” and “Don’ts”

Barry W. Kwasniewski in *Charity Law Bulletin* No. 308, March 26, 2013.

Terminating employees is one of the most difficult decisions that employers can make. Boards and managers of charities and not-for-profits need to consider the effects of the termination on the employee, staff, donors and members along with the potential effect the termination may have on the reputation of the organization, should the organization be sued for wrongful dismissal.

As well, when terminating an employee, charities and not-for-profits need to consider the cost to terminate the employee and whether or not they have the financial resources to pay the employee his/her legal entitlements. They must also ensure that they have provided legally adequate notice or compensation in lieu of notice, to the employee. In situations where a termination for “just cause” is being considered, employers must be aware that this form of termination is only reserved for instances of serious misconduct.

There are right ways and wrong ways to carry out a termination and how you handle a termination makes a huge difference in the legal risk. In most cases, employees are legally entitled to a fair and reasonable termination package, either in accordance with their employment contract or with their rights at common law. Carrying out a termination in a proper, fair and professional manner will save an organization the aggravation, stress and embarrassment of having to deal with a wrongful dismissal

lawsuit. The purpose of this Bulletin is to provide practical guidance for charities and not-for-profits as to the basics of employee terminations and to discuss some of the important “dos” and “don’ts” of the termination process.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb308.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb308.htm>

Court Intervenes in Membership Dispute to Remove Directors

Ryan M. Prendergast.

On March 3, 2013, the Ontario Superior Court of Justice released its decision in *Pal et al. v. Chatterjee et al.* The decision involved Toronto Kalibari, a religious organization incorporated under the *Canada Corporations Act*. The corporation was governed by a board of nine directors referred to in its by-laws as “trustees.”

On October 10, 2012, a member of the corporation circulated a petition which made various allegations and requested a special meeting of members. Fifty-two members of the corporation, including two of the trustees, signed the petition. A third trustee, although not a signatory to the petition, also thought the allegations merited investigation. Six of the trustees attempted to orchestrate a show cause hearing to remove the three dissident trustees as members of the corporation for having signed or agreeing with the petition.

The three trustees alleged that the show cause hearing was in fact being organized to have them removed from their capacity as trustees (i.e., directors). The court examined the by-laws of the corporation and determined that there was no method for the removal of trustees in the by-law, save and except where the trustee misses 50% of the meetings held in a year. While the by-laws did include a provision for the removal of members, the court concluded that the proceedings had not been commenced in good faith and that they did not conform to the requirements of natural justice. In this regard, the six trustees had the ability to appoint five of the seven committee members of the show cause hearing which created a reasonable apprehension of bias against the three dissident trustees.

The court found that the termination of the applicants as trustees warranted intervention in the corporation and that the show cause hearing was being initiated for the improper and oblique purpose of their removal. The court noted that the corporation could properly amend its by-laws if methods of removal, other than failure to attend meetings, were warranted. The decision is an important reminder that corporate proceedings to discipline or terminate a member cannot be commenced for an improper

or ulterior purpose. In addition, corporations must comply with their by-laws in seeking the removal of a director or trustee.

The full decision can be found online at:

<http://www.canlii.org/en/on/onsc/doc/2013/2013onsc1329/2013onsc1329.html>.

Bill C-56 to Modernize *Trade-marks Act* and Strengthen Brand Protection

Colin J. Thurston.

On March 1, 2013, Bill C-56, *An Act to amend the Copyright Act and the Trade-marks Act and to make consequential amendments to other Acts*, was introduced in the House of Commons and given first reading. The short title of the bill is the *Combating Counterfeit Products Act*, and it is primarily aimed at strengthening the provisions of the *Trade-marks Act* regarding enforcement and protection against counterfeit goods. While these amendments will be of limited application for most charities and non-profits, Bill C-56 also introduces a number of additional changes which will benefit organizations that are active in protecting and registering their trade-marks in Canada. In this regard, Bill C-56 proposes amendments to the *Trade-marks Act* intended to simplify and streamline certain aspects of the trade-mark application and opposition processes, and also to broaden and enhance organizations' ability to protect their trade-marks through registration.

In this regard, one significant amendment proposed by Bill C-56 is to broaden the definition of the term "trade-mark". In 2012, the Canadian Intellectual Property Office made the announcement that it would now consider a mark consisting of a sound to be registrable. Bill C-56 would expand the list of registrable trade-marks much further to include, among other things, marks consisting of a design, a colour, a figurative element, a three-dimensional shape, a hologram, a moving image, a mode of packaging goods, a sound, a scent, a taste, a texture or a combination of those things.

Bill C-56 would also amend the *Trade-marks Act* to refer to the various protectable matter listed above as "signs", which is an international term used in other jurisdictions. The term "wares" would also be replaced with the more common modern term "goods". These and other changes that would bring Canada's trade-mark protection laws more in line with international treaties and standard practices would be a welcome change, particularly for Canadian organizations with international operations or which are members of international affiliations. Proposed simplified procedures for applications and oppositions should also help organizations to increase protection for their branding through registration of their valuable trade-marks.

B.C. Approves Regulations Creating Community Contribution Companies

Esther S.J. Oh.

On February 27, 2013, the B.C. government approved regulations that will create a new corporate structure known as community contribution companies (CCCs). The regulations will take effect on July 29, 2013, implementing amendments that were made last spring to B.C.'s *Business Corporations Act*. As reported in the April 2012 *Charity Law Update*, CCCs are a hybrid vehicle intended to promote social enterprise by allowing the for-profit sector to tap into the emerging demand for socially focused investment options. CCCs combine socially beneficial purposes with a restricted ability to distribute profits to shareholders.

More information is available on the B.C. government website:

<http://www.newsroom.gov.bc.ca/2013/03/legislative-changes-encourage-investment-in-social-capital.html>

International Humanitarian Law Faces Contemporary Challenges

Terrance S. Carter.

The International Committee of the Red Cross (ICRC) has posted a special feature on its website addressing the challenges facing international humanitarian law. Where States cannot or will not meet the basic needs of civilians in their territory, international humanitarian law provides legal grounds for other actors, such as humanitarian organizations, to provide relief services, subject to the State's approval. Nonetheless, the nature of modern armed conflict impedes the application and respect of international humanitarian law.

The ICRC identifies two developments as posing particular challenges to international humanitarian law, namely the classification of armed conflicts and the technologies now used in warfare. The tendency of States to label as "terrorism" all acts of warfare committed by non-State armed groups is troublesome because it strips these groups of any incentive to abide by the laws and customs of war, including respect for international humanitarian law. Meanwhile, new weapons systems, such as drones, bring with them legal and practical challenges with regards to ensuring they are used in compliance with international humanitarian law, which includes the requirement that all possible precautions be taken to minimize risks to civilians.

This new reality makes it more difficult for charities and other non-governmental organizations to work in the international arena in areas where there are actual or potential armed conflicts.

More information on this important topic is available at: <http://www.icrc.org/eng/war-and-law/contemporary-challenges-for-ihl/index.jsp>.

IN THE PRESS

Playing by the rules: political activities fair game for charities by Karen J. Cooper.

Hilborn eNews, March 21, 2013.

[Link] <http://www.charityinfo.ca/articles/Playing-by-the-rules-political-activities-fair-game-for-charities>

The New Ontario Not-for-Profit Corporations Act, 2010 (ONCA) and Why You Need to Get Ready by Theresa L.M. Man and Terrance S. Carter.

Forum E-Magazine, CSAE Trillium Chapter, March 2013 Quarter 1.

[Link] <http://mediaedge.imirus.com/Mpowered/book/vforum13/i1/p26>

Deadline Looms for Federal Not-for-Profits by Terrance S. Carter.

Director Journal, Iss. 166, March 2013 (Institute of Corporate Directors).

[Link] <http://www.carters.ca/news/2013/tsc03-166.pdf>

RECENT EVENTS AND PRESENTATIONS

2013 FEO Conference (Festivals & Events Ontario) included a presentation by Terrance S. Carter on March 1, 2013, entitled “Not-for-Profit Law Potpourri – Key Issues to Consider.”

[Web] <http://www.carters.ca/pub/seminar/charity/2013/tsc0301.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2013/tsc0301.pdf>

UPCOMING EVENTS AND PRESENTATIONS

Canadian Society of Association Executives – Trillium Chapter (CSAE) is hosting a morning workshop being presented by Terrance S. Carter and Theresa L.M. Man entitled “Getting Ready for the ONCA – An In-depth Review” on April 3, 2013.

Link: <http://www.csaecanada.com/CoursesEvents/Details/tabid/176/ArticleId/1856/Getting-Ready-for-the-ONCA---An-In-Depth-Review-Workshop.aspx>

Ontario Bar Association Health Law Section CLE on Not-For-Profit and Charitable Organizations in the Health Sector: Evolving Governance & Compliance Issues being held in Toronto, Ontario, on April 8, 2013, will include Theresa L.M. Man as co-presenter on the topic of “Current Issues in the Governance of NFP Health Care Organizations.”

Link: http://www.cba.org/pd/details_en.aspx?id=ON_13HEA0408C

Institute of Corporate Directors – Peel Region is hosting an afternoon session on Legislative Changes Facing the NFP World in Mississauga, Ontario, on April 9, 2013, that will include a presentation by Terrance S. Carter entitled “Reacting to Change: NFP Boards and New Corporation Legislation.”

http://www.icd.ca/source/Meetings/cMeetingFunctionDetail.cfm?section=Upcoming_Events1&PRO DUCT_MAJOR=ONPM130409

Imagine Canada’s Charity Tax Tools Webinar on April 16, 2013, will be a presentation by Terrance S. Carter on “Practical Implications of CRA's New Community Economic Development Policy.”

Register at <http://www.imaginecanada.ca/civicrm/event/info?reset=1&id=160>.

Canadian Association of Gift Planners (CAGP) 2013 National Conference being held in the National Capital Region will include the following presentations on April 17 and 18, 2013.

“Practical Implications of CRA New Governance Rules” by Karen J. Cooper;

“Top Ten CRA Compliance Issues Gift Planners Need to Know” by Theresa L.M. Man; and

“Drafting Issues for Donor Restricted Gifts” by Terrance S. Carter.

Details available at: <http://www.cagp-acpdp.org/en/education/2013conf.aspx>

Institute of Corporate Directors (ICD) – Southwestern Ontario Chapter will include Terrance S. Carter on a panel discussing “The Changing Landscape for Not-for-Profit in Canada” in London, Ontario, on April 23, 2013.

http://www.icd.ca/source/Meetings/cMeetingFunctionDetail.cfm?section=Upcoming_Events1&PRO DUCT_MAJOR=SWPM130423

Institute of Corporate Directors (ICD) – Southwestern Ontario Chapter will include Terrance S. Carter on a panel discussing “The Changing Landscape for Not-for-Profit in Canada” in Kitchener, Ontario, on April 25, 2013.

http://www.icd.ca/source/Meetings/cMeetingFunctionDetail.cfm?section=Upcoming_Events1&PRO DUCT_MAJOR=SWPM130425

Imagine Canada’s Charity Tax Tools Webinar on May 7, 2013, will be a presentation by Theresa L.M. Man on “CNCA – Tough Questions.”

Information available soon at <http://charitytax.imaginecanada.ca/demand-webinars>.

2013 National Charity Law Symposium hosted by the Canadian and Ontario Bar Associations will include a presentation by Theresa L.M. Man entitled “An Overview of Community Economic Development (CED) Including Program Related Investments” on May 10, 2013.

Details at http://www.cba.org/pd/details_en.aspx?id=NA_Char13.

CONTRIBUTORS

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Dean E. Blachford – Mr. Blachford graduated from McGill University in 2012 with degrees in civil and common law. During his legal studies, Mr. Blachford coordinated McGill's High School Outreach Program which provides legal and civic education to underprivileged youth. He also proudly served on the board of directors for Montreal's Mile End Community Mission. Prior to his legal studies, he spent two years teaching grade four in Inukjuak, Nunavik. Before leaving the North, he co-founded a summer program, called Proud Reunions, for children and youth in the region. Mr. Blachford continues to oversee the program, which has affected hundreds of young people.



Tanya L. Carlton – Ms. Carlton graduated from the University of Ottawa, Faculty of Law in 2011. Prior to attending law school, Tanya earned a B.Sc. (Hons.) in Biochemistry from Bishops University and a B.Ed. from the University of Western Ontario. After teaching high school math and chemistry for several years, she took a hiatus and started a family. Throughout this time, she maintained her status as an Ontario Certified Teacher and served as an elected Municipal Councillor. Before articling with Carters, Ms. Carlton gained legal experience during the summers as a research assistant for several Ottawa-based teaching lawyers.



Terrance S. Carter – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau DuMoulin LLP on charitable matters, is a member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate representing the Canadian Bar Association (CBA), a past member of CRA's Charity Advisory Committee, Past Chair of the CBA National Charities and Not-for-Profit Section, is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, is consulting editor of *Charities Legislation and Commentary* (LexisNexis, 2013), and editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.



Nancy E. Claridge – Called to the Ontario Bar in 2006, Ms. Claridge is a partner with Carters practicing in the areas of charity, anti-terrorism, real estate, corporate and commercial law, and wills and estates, in addition to being the firm's research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean's Gold Key Award and Student Honour Award.



Karen J. Cooper – A partner with the firm, Ms. Cooper is recognized as a leading expert by *Lexpert* and *Best Lawyers* practicing charity and not-for-profit law with an emphasis on tax issues at Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. Ms. Cooper also has considerable teaching experience, including as part-time professor at the University of Ottawa, Faculty of Common Law, and is a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada* (LexisNexis Butterworths).



Jacqueline M. Demczur – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews, as well as wills, estate planning and estate administration. Mrs. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. She is a contributing author to Industry Canada's *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on charity and not-for-profit issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity Law Bulletin*, among others.



Barry W. Kwasniewski - Mr. Kwasniewski joined Carters' Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*TM Seminar as well as at the Canadian Bar Association/Ontario Bar Association's 2nd National Symposium on Charity Law. Ms. Oh's volunteer experience includes formerly serving as board member and corporate secretary of a national umbrella organization, and a director at a local community organization.



Ryan Prendergast –Called to the Ontario Bar in 2010, Mr. Prendergast joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Mr. Prendergast was a caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney's Office in Toronto as a summer student. During his articles, he acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications.



Colin Thurston- Called to the Ontario Bar in 2011, Mr. Thurston joined Carters to practice in the area of intellectual property. A graduate of Queen's University, Faculty of Law, Mr. Thurston volunteered at the Queen's Legal Aid clinic throughout his years at Queen's and his responsibilities grew from hands-on legal research, writing, and litigation, to supervision and training of his fellow law students, to input on clinic operations from a policy level. Mr. Thurston has litigation experience before numerous courts and tribunals and received numerous awards, including the Sabbath Prize in Wills and Estate Planning from Queen's Faculty of Law.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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