

Updating Charities and Not-For-Profits on recent legal developments and risk management considerations

## JANUARY 2016

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### **The Ottawa Region *Charity and Not-for-Profit Law*<sup>TM</sup> Seminar**

Hosted by Carters Professional Corporation in Ottawa, Ontario, on Thursday **February 11, 2016**

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **Protecting Charities and Not-for-Profits Participating in Refugee Sponsorship Programs**

By Sean S. Carter and Terrance S. Carter, *Charity & NFP Law Bulletin* No. 377, January 27, 2016

Charities and not-for-profits involved in refugee sponsorship (“Refugee Support Organizations”), particularly those who are a refugee Sponsorship Agreement Holder with the federal government (“SAH”), are facing an influx of needs and requests that has not been seen in Canada in decades. In the months since the new Liberal government’s initiative began, SAHs and Refugee Support Organizations have constituted the “front line” facing the recent surge of requests for aid and refugee sponsorship. In particular, SAHs and the federal government are struggling to meet the real and significant need that exists to help facilitate refugees’ sponsorship, passage, and integration into Canada. For the refugees and their families, many of whom are fleeing from Syria and other conflict areas, this journey is one of the most dramatic and life altering experiences any individual may endure. To a lesser extent, but by no means less important, both SAHs and Refugee Support Organizations are having to either start “fresh” or exponentially increase a previously small refugee sponsorship program in order to address the current influx of refugees in Canada.

To read more, please see [Charity & NFP Law Bulletin No. 377](#).

### **Update on GRE Impact on Estate Donations**

By Ryan M. Prendergast

As of January 1, 2016, testamentary trusts are now subject to tax at the top federal marginal tax rate (“flat top-rate”), as opposed to graduated tax rates, which apply to individual taxpayers. There are, however, exceptions in that graduated tax rates will still apply to Graduated Rate Estates (“GREs”), as defined in subsection 248(1) of the [Income Tax Act](#) (“ITA”). A GRE is an estate that arises on and as a consequence of an individual’s death, if it arises no longer than 36 months after the death and the estate is a testamentary trust at that time. The estate must also designate itself as a GRE in its first T3 income tax return, it must be the only estate to have designated itself and it must include the individual’s social insurance number for each tax return in the 36 months after the individual’s death.

New rules have also come into effect for charitable donations made by will, if the death occurs after 2015. Specifically, a charitable gift is now considered to have been made at the time it is actually transferred to a donee, as opposed to immediately before the testator’s death. In accordance with subsection 118.1(1) of

the ITA, if the estate is a GRE, the charitable donation can now be allocated between the deceased or the GRE and unused amounts can also be carried forward. Further information on the current rules regarding GREs and estate donations can be found at the following CRA websites: [Estate Donations – Deaths after 2015](#) and [Graduated Rate Taxation of Trusts and Estates and Related Rules](#), as well as our [November 2015 Charity & NFP Law Update](#).

With regard to the new GRE rules, on January 15, 2016, the Department of Finance (“Finance”) released for consultation [Legislative Proposals on the Tax Rules for Certain Trusts and Their Beneficiaries](#) (the “Legislative Proposals”) and [Explanatory Notes](#) with an accompanying [press release](#). The Legislative Proposals, if passed, would modify the income tax rules mentioned above for the treatment for certain trusts and beneficiaries, including allowing greater flexibility in the income tax rules for recognizing charitable donations made by an individual’s former GRE.

The Legislative Proposals follow a November 16, 2015 [letter](#) from Finance which responded to submissions from the Joint Committee on Taxation of the Canadian Bar Association and Chartered Professional Accountants of Canada (“Joint Committee”), the Conference for Advanced Life Underwriting, and STEP Canada (the “Representatives”) regarding amendments to the ITA, which were enacted under the [Economic Action Plan 2014 Act, No. 2](#) (“Budget 2014”), and have since come into effect. The submission from the Representatives, in particular, addressed concerns about subsection 104(13.4) and other provisions of the ITA, which deal with the impact of a beneficiary’s death on the taxation of spousal, alter ego and joint partner trusts, all of which could potentially have a negative impact on charitable giving.

Finance asserts that the Legislative Proposals contain amendments that will provide greater flexibility with regard to the recognition of charitable donations made by an individual’s former GRE. Finance also invites interested parties to provide comments on the Legislative Proposals to [fin.trusts-fiducies.fin@canada.ca](mailto:fin.trusts-fiducies.fin@canada.ca) by February 15, 2016. More detailed analysis concerning the changes to graduated rate taxation of testamentary trusts and estate donations will follow in the February 2016 *Charity & NFP Law Update* by Elena Hoffstein as a guest contributor.

## **Proposed Amendments to the Donation Tax Credit**

By Linsey E.C. Rains

On December 7, 2015, the Honourable Bill Morneau, Minister of Finance (“Minister”), [announced](#) changes to the federal personal income tax rates for individual taxpayers as of January 1, 2016. The announcement was accompanied by the release of a [Notice of Ways and Means Motion to Amend the Income Tax Act](#) and a [Backgrounder](#) containing additional details on related changes to the federal donation tax credit. [Bill C-2, An Act to Amend the Income Tax Act](#), was subsequently tabled in the House of Commons by the Minister on December 9, 2015 to amend the formula currently used to calculate the donation tax credit in subsection 118.1(3) of the *Income Tax Act* (“ITA”).

The current formula for the donation tax credit permits a non-refundable credit of 15% for the first \$200 of a taxpayer’s donations and 29% for the amount of donations over \$200 up to 75% of the individual’s net income. Twenty-nine percent is the current top tax rate for those with income above \$138,586, but the proposed amendments will result in changes to the current tax rates, including a tax rate of 33% applying to income over \$200,000. The Department of Finance’s Backgrounder states that these amendments will “allow higher-income donors to claim a 33-per-cent tax credit on the portion of donations made from income that is subject to the new 33-per-cent marginal tax rate.” Although taxpayers can generally carry forward and claim donations made in the previous five years, the Backgrounder further states that the “change will be effective for the 2016 and subsequent taxation years.”

While these amendments were presumably intended to neutralize any negative impact of the increased tax rate on donations from high income earners in 2016 and beyond, it will be interesting to see how the Canada Revenue Agency (“CRA”) will implement the changes once they become law. In particular, since taxpayers do not currently have to provide all supporting documents at the time of filing, it remains to be seen whether the increased benefit to high income earners will also be accompanied by increased scrutiny of their tax returns in order for CRA to ensure that the donations claimed at the 33% tax rate do not pertain to previous tax years.

## **CRA to Wind Down Political Activities Audits**

By Jennifer M. Leddy

On January 20, 2016, the Minister of National Revenue, the Honourable Diane LeBouthillier (the “Minister”), announced that CRA will be winding down the audit program directed at the political activities of charities once the ongoing audits have been finished.

The Minister announced that the audit program is being wound down because it has revealed substantial compliance with the rules that govern political activities. Of the 30 completed audits, only 5 have resulted in decisions to revoke the charities' registration, and all for reasons that were primarily outside their involvement in political activities. The 24 audits still underway will continue "so that the CRA can address any serious deficiencies, consistent with the approach used in the regular charities audit program." The six remaining scheduled audits will not proceed as political activities audits.

In her announcement, the Minister affirmed the independence of the Charities Directorate with respect to audits, stating that "the independence of the Charity Directorate's oversight role for charities is a fundamental principle that must be protected. The Minister of National Revenue does not and will not play a role in the selection of charity audits or in the decisions relating to the outcomes of those audits."

In keeping with Prime Minister Trudeau's mandate letter to the Minister, reported in our November 2015 [Charity & NFP Law Update](#), the Minister also reaffirmed the government's commitment to clarifying the rules governing the involvement of charities in political activities, and announced that details of consultations with stakeholders in the charities sector will be forthcoming.

While the news that CRA is concluding the political activities audits and will be holding consultations with the charitable sector are welcome, charities should be mindful that the rules with respect to political activities are still in place and must be followed. Information about the CRA's Political Activities Policy Statement can be viewed on their [website](#).

## **CRA News**

By Ryan M. Prendergast

### **Syria Emergency Relief Fund Deadline Extended**

On January 7, 2016, the Minister of International Development and La Francophonie, the Honorable Marie-Claude Bibeau, announced that the deadline for individual charitable donations that will be counted towards the government's relief fund matching program for Syrian refugee relief will be extended to February 29, 2016.

Launched on September 12, 2015, the government's commitment is to match dollar for dollar donations made by individuals to registered Canadian charities in support of the Syrian refugee relief efforts up to a total of \$100 million. As reported in the September 2015 [Charity & NFP Law Update](#), the fund will be administered by the Federal government to its international and Canadian network of humanitarian organizations.

**CRA Publishes Webpage providing Information about Assisting Victims of Syrian Conflict**

On January 20, 2016, CRA published a new webpage, [Assisting people affected by the conflict in Syria](#), which provides information in a question-and-answer format for registered charities and donors interested in assisting individuals that have been affected by the Syrian conflict. The webpage describes the requirements that must be met for a charity to be able to devote its resources to aiding the refugees from the Syrian conflict. Charities must understand, for instance, that if they wish to assist refugees, this must be stated in their charitable objects; otherwise they will not be in compliance with the [Income Tax Act](#).

Information is also provided for donors, such as resources for finding organizations that can issue donation receipts and are providing humanitarian assistance. It also provides details about refugee sponsorship and the processes involved with receiving donation receipts.

**CRA Updates the T3010 for the New Reporting Requirements**

On January 14, 2016, CRA updated the T3010 Registered Charity Information Return to reflect the Budget 2015 proposal that registered charities could invest in limited partnerships without being considered to carry on a business in light of that holding. In order for this to apply to a registered charity there are three conditions, all of which must be met. First, the registered charity must be a limited partner. Second, the charity holdings have to amount to 20% or less of the fair market value of all interests in the limited partnership. Third, the charity has to deal at arm's length with each general partner of the partnership.

In light of this proposal, charities must now report all holdings in limited partnerships on the T3010. For more information about the Budget 2015 proposals allowing charities to retain holdings in limited partnerships see [Charity & NFP Law Bulletin No. 370](#).

**CRA Publishes HST/GST Guidance for NPO's and Public Service Bodies**

CRA has updated two of its informational guides on GST/HST. [RC4034 - GST/HST Public Service Bodies' Rebate](#) and [RC4081 - GST/HST Information for Non-Profit Organizations](#) were updated on January 5, 2016, to reflect proposed rebates for the provincial part of the GST/HST announced by Newfoundland and Labrador in April, 2015.

[NOTICE292](#) of the GST/HST notices on the CRA website offers answers to questions pertaining to the eligibility requirements for respective rebates of charities and NPO's.

**MNR Waives Reporting Requirements of Bill C-37**

On December 21, 2015, the Minister of National Revenue, the Honorable Diane LeBouthillier (the "Minister"), exercising authority under s. 220(2.1) of the *Income Tax Act*, announced that the reporting

requirements for labour organizations and labour trusts, which came into effect with Bill C-37 [An Act to Amend the Income Tax Act \(requirements for labour organizations\)](#) (the “Act”), would be waived for fiscal periods starting December 31, 2015 until the end of 2016.

The announcement comes in light of the Federal Government’s intention to repeal the Act, which would have required labour organizations and trusts to develop and retain detailed records of their activities beginning December 31, 2015.

### **CRA Revokes Charitable Status**

On December 4, 2015, CRA announced that it has revoked the charitable status of Le Refuge Des Rescapés, effective December 5, 2015. The CRA’s decision was based on an audit of the charity that revealed that it was devoting its resources to support and promote Foncière AgroTerre Inc., a tax shelter donation arrangement. The audit revealed that the charity accepted gifts of property and acted as a receipting agent for the donation arrangement from June 2012 to November 2013. As a result of this arrangement, the Minister found that the organization had improperly receipted over \$2 million, causing the organization to fail to meet the requirements of the ITA necessary to maintain charitable registration.

### **Charities Administrators Convicted for Tax Evasion**

On December 8, 2015, two charity administrators, Taiba Djalal and Marcel Fragé (the “directors”), were conditionally sentenced to prison for 12 and 18 months, and fined \$15,000 and \$19,632 respectively by a Court of Quebec judge.

At the time of the alleged offence, each of the offenders was a director of the charitable organization Société canadienne de développement durable en faveur des femmes dans les pays en voie de développement. CRA’s investigation revealed that the directors, both former CRA employees, made false or deceptive statements when they made up charitable donations that were falsely receipted by the charity. Those receipts were then used to claim personal tax credits to which the directors were not entitled. The credits claimed by Fragé in the years of 2005-2008 amounted to \$82,509, and \$68, 024 for Djalal in the years of 2005-2007.

### **Corporate Update**

By Theresa L.M. Man

Corporations Canada posted a notice ([Public disclosure of corporate information](#)) on January 16, 2016, explaining that information about federal corporations is public information. This includes a corporation’s registered office address and the names and addresses of its directors. It explains that public disclosure

applies even after a corporation has been dissolved. As a side comment, those directors who do not wish to have their residential addresses posted on Corporations Canada's website may use another address (which is not a P.O. box) where legal documents must be accepted by the director or someone on the director's behalf.

Corporations Canada posted a notice ([Extending the time for calling an annual meeting of members](#)) on January 15, 2016, explaining its policy on how corporations under the *Canada Not-for-profit Corporations Act* (CNCA) may apply to extend the time for calling an annual meeting of members. Under the CNCA, a corporation has to call an annual general meeting of the members ("AGM") within 18 months of incorporation and, thereafter, an AGM must be called no later than 15 months after the previous AGM and no later than 6 months after the corporation's preceding financial year-end. Corporations Canada recognizes that there may be circumstances where it would be detrimental to a corporation to call an AGM within the required time. These corporations may apply to Corporations Canada extending the time for calling the AGM, as long as members will not be prejudiced. However, Corporations Canada cannot exempt a corporation from calling an AGM altogether. Usually, an extension is granted for one year, but there may be situations where a multi-year exemption may be permitted. The policy explains when such an application may be made, what information is to be contained in the application and the factors considered by Corporations Canada in granting the extension.

On January 6, 2016, Corporations Canada posted a further [notice](#) announcing that minor format changes have been made for submitting English and French versions of proposed corporate name on a number of the CNCA forms (namely forms 4001, 4004, 4007, 4009, 4011, 4015, 4031 and 4032).

## **Tax Court Rulings of Interest to Charities**

By Jacqueline M. Demczur

### **The Proof is in the Receipt**

On December 1<sup>st</sup> and 15<sup>th</sup>, 2015, respectively, the Tax Court of Canada released two decisions that uphold the requirement of the [Income Tax Act](#) ("ITA") for taxpayers to provide proof of the donations they have made to registered charities when claiming charitable tax credits.

In both [Iqbal v The Queen](#) and [Okeke v The Queen](#), the taxpayers made cash donations to charities for which they claimed tax credits. In both cases, the credits were denied by the Minister of National Revenue (the "Minister") upon reassessment. Paragraph 118.1(2)(a) of the ITA provides for a tax credit for taxpayers provided that the making of a gift is proven by filing a receipt with the prescribed information



set out at paragraph 3501 of the [Income Tax Regulations](#). Neither of the taxpayers were able to provide receipts with the prescribed information, and the court upheld the decisions of the Minister to deny tax credits in both cases.

### **Source of Income Does Not Determine Office of Employment**

On November 26, 2015, the Tax Court of Canada released a decision regarding a deduction claimed under paragraph 8(1)(c) of the ITA for clergy residence. While the decision in [Moerman v. The Queen](#) bears no precedential weight because it was rendered pursuant to the informal procedure, it offers interesting insights in relation to clergy residence deductions.

Mr. Moerman was a chaplain for the Chinook Health Region in Southern Alberta and was paid an honorarium by Alberta Health Services for his work. Mr. Moerman received additional income through his corporation, John Moerman Enterprises Ltd., which was contracted by a local church to conduct chaplaincy services to the hospitals in the region. In 2012, Mr. Moerman claimed a tax credit for clergy residence under paragraph 8(1)(c) of the ITA for the total income earned between the two sources. The Minister reassessed Mr. Moerman and denied the credit for the portion of income received through the corporation because Mr. Moerman “was not performing the duties of the clergy for the Corporation but was performing this function for the churches and individuals to whom the Corporation contracted its services.”

The Court, however, overturned the Minister’s decision holding that, notwithstanding who is actually paying the remuneration, “that remuneration can still derive from a qualifying employment.” Because Mr. Moerman’s only employment was as a chaplain for the Health Region, the court held that he was employed in an office for which the credit applied and referred the matter back to the Minister for reassessment.

### **Misrepresentation and Lack of Donative Intent**

In an amended judgement released on January 4, 2016, the Tax Court of Canada in [Mattachione v The Queen](#) found that Vincenzina and Roberto Mattachione’s participation in a complex buy low-donate high gifting arrangement either lacked donative intent or knew that the value of the gifts they made was much higher than their costs. The Court therefore dismissed their appeal of the Minister’s reassessment in part.

Through a series of transactions, the Mattachiones purchased goods at a drastically reduced value and sold the goods to an intermediary who then sold the goods to donors at a subsequently marked up value. The goods then received a fair market value appraisal through an appraisal company that was higher than the value for which the goods were purchased. The goods were subsequently donated to a willing charity that

would issue charitable receipts at the appraised value. The Mattachiones profited significantly from the transactions and, in 2003, they sought to claim tax credits for charitable donations under the buy low-donate high program. The Minister denied the credits.

Mrs. Mattachione conceded that the value of the donations she made was not more than her cost for the goods, which left the court to deal with the donative intent of Mr. Mattachione. The court held that the tax receipt, which was inflated to 50 times the value of Mr. Mattachione's costs, was a benefit that nullified his gift to the charity. The Court held this to be the case because the donation was not made in isolation, but was part of a "coincidental transaction that included the provision of a questionable appraisal in circumstances demanding greater scrutiny." The Court held that Mr. Mattachione did not seek to impoverish himself by the gift and, therefore, did not have donative intent.

## **CRA Views in Focus**

By Terrance S. Carter

### **Charity Registration Process**

On October 9, 2015, Canada Revenue Agency ("CRA") released French language view 2015-0589001C, which contained general comments made by the Charities Directorate about the charities registration process. On January 6, 2016, a McCarthy Tetrault Analysis ("Analysis") published its English commentary on the contents of the view. The Analysis clarified that the view addresses several questions concerning charitable registration that had previously been raised during a roundtable discussion at the 2015 [Association de Planification Fiscale et Financiere](#) ("APFF") Conference. Questions focused on the registration process itself and factors which contribute to delays in obtaining charitable status.

Specifically, the Analysis describes CRA's clarification that the charitable registration process is the same whether the organization is a charity or a foundation. Similarly, legal structure of an organization will not affect the registration process either. The Analysis confirmed CRA's statement that there is no "fast lane" for processing applications for registration, and that applications are processed on a first-come, first-served basis. The analysis reported that, simple applications can expect answers within two months of submission, while regular applications can be answered within six months. More information about the process, and what may contribute to delays, may be found on CRA's [website](#).

## **Transfer of NPO Assets to a Municipal Authority**

On August 6, 2015, Canada Revenue Agency (“CRA”) released a French language technical interpretation that addressed the issue of whether an entity that is a non-profit organization pursuant to paragraph 149(1)(l) of the [Income Tax Act](#) (“ITA”) will lose tax-exempt status if its constitution provides that all of its assets are to be transferred to a municipal authority within the meaning of paragraph 149(1)(c) in the event of the winding-up, amalgamation, or dissolution. A municipal authority is defined at paragraph 149(1)(c) of the ITA as “a municipality in Canada, or a municipal or public body performing a function of government in Canada.”

On January 11, 2016, Taxnet Pro, published its comments on the technical interpretation and indicated that CRA maintains that it is first necessary to determine if the municipal authority is a member of the non-profit. This is necessary since, to maintain tax-exempt status, no part of a non-profit organization’s income may be payable or available for the personal benefit of any member. Accordingly, the analysis reported that if the municipal authority is not a member of the organization, tax-exempt status, pursuant to paragraph 149(1)(l), would not be lost provided that the other requirements of that paragraph had been met.

## **Supreme Court Rules on Copyright**

By Sepal Bonni

On November 26, 2015, the Supreme Court of Canada delivered its ruling in the matter of [Canadian Broadcasting Corp. v SODRAC 2003 Inc.](#) The Canada Broadcasting Corporation (“CBC”) is a producer of works, and also a broadcaster. In the course of preparing for a broadcast, the CBC makes copies of musical works, including copies for synchronizing music and audio visual work, as well as creating copies for internal uses, such as copying to a digital content management system. These copies, which have become common practice in the industry, are called “broadcast-incidental copies” and current broadcasting technology renders them necessary in the production of a program which will be broadcasted to the public.

The main issue in this case was whether these broadcast-incidental copies, which current broadcasting technology requires, are protected by copyright, and whether broadcasters should be required to pay royalties for these incidental copies. In other words, would creating these broadcast-incidental copies constitute an infringement of copyright by the broadcaster if they were made without consent of the copyright owner, thus requiring the broadcaster to obtain a separate license to create them, or, in the

alternative, would these copies already be covered by a standard license that CBC would already have with content owners.

In this case, the Court invoked the principle of “technological neutrality” which it stated as being “recognition that, absent parliamentary intent to the contrary, the *Copyright Act* should not be interpreted or applied to favour or discriminate against any particular form of technology” ([\*Canadian Broadcasting Corp. v SODRAC 2003 Inc.\*](#), at paragraph 66). The principle is derived from balancing the rights of users and copyright owners, i.e., encouraging public interest in the production and dissemination of creative works and intellect, while providing a just reward for the creator. The SCC stated that this long standing balance between authors and users, which the *Copyright Act* aims to achieve, must be maintained across all technological contexts and continue to be preserved in the digital environment. Further, regulators may not forgo this principle, and it should be used to guide their analysis when deciding the valuation of royalties or licenses.

The CBC argued that the principle of technological neutrality would render the incidental copies unprotected by copyright since they are part of the broadcasting process, which means that it should not pay for the incidental copies since it already pays for the use of the work which it broadcasts. The incidental copies do not generate any revenue and are only created to assist in the use of the music which is already paid for through a separate copyright license.

On the other hand, The Society for Reproduction Rights of Authors, Composers and Publishers in Canada (“SODRAC”) argued that that incidental copies and broadcast reproductions are distinct, and require separate licenses and thus separate royalties.

The SCC held that incidental copies are protected by copyright, and are subject to a royalty payment separate from those covering the broadcast itself. The Court also underscored the importance of technological neutrality and ruled that it is necessary to take this principle into account when setting the royalty structure, noting that the idea that “more copies mean more value and thus, more royalties” is out of step with the principles of technological neutrality that are meant to balance the interests of the user and copyright holder. The SCC sent the case back to the Copyright Board on the issue of determining the royalty structure, for a reconsideration of valuation of the license that takes into account the principles of technological neutrality and balance between user and right-holder interests.

This decision will likely have implications that reach far beyond the broadcast issues that are discussed, and will potentially be given significant weight by the courts when addressing issues related to copies of works that are reproduced through non-traditional methods including through the internet. Charities and

not-for-profits working in the digital arena should consult legal counsel before signing any agreements, or when negotiating copyright licenses, to ensure that their interests are properly represented in light of this decision.

## **CRTC Serves its First Warrant Under CASL**

By Ryan M. Prendergast

On December 3, 2015, CRTC announced that it issued its first warrant under CASL to take down a “command-and-control server located in Toronto.” The warrant was issued as part of an international effort to disrupt the malware family Win32/Dorkbot, which infected more than one million computers in over 190 countries creating a “botnet”. A “botnet” is a group of computers that have been compromised by the installation of malware that can be instructed to steal information, such as passwords for online banking, and can be used in concerted efforts with other infected computers to overwhelm servers in coordinated attacks.

The CRTC is responsible for enforcement under CASL, and actions taken by the CRTC can include administrative monetary penalties, investigations, or taking action against those in contravention of CASL. Malware, and other malicious programs installed on a person’s computer through infected links or websites, are prohibited under section 8 of CASL, and action can be taken against persons who install programs on an individual’s computer where that individual did not expressly consent to the installation.

In its announcement, the CRTC expressed that it will continue to collaborate with local and international authorities to “aggressively pursue investigations of alleged violations under CASL. Charities and NPOs should take measures to ensure that their networks are not compromised by various forms of malware or viruses in order to protect themselves and their constituents from falling prey to these kinds of attacks.

## **Employer Financial Status Will Not Reduce Termination Notice**

By Barry Kwasniewski, *Charity Law Bulletin* No. 376, January 27, 2016

Financial difficulties are a common reason for terminating employees, whether the employer is a not-for-profit or a for-profit business. In [\*Michela v St. Thomas of Villanova Catholic School\*](#), a recent decision of the Ontario Court of Appeal, the Court clarified that where an employer is in difficult economic circumstances, those circumstances “do not justify a reduction of the notice period to which an employee is otherwise entitled.” This *Charity & NFP Bulletin* will review the *Michela* decision and comment on how charities and not-for-profits may reduce their exposure to liability so that, should financial difficulty

arise, such as those that have been reported in the press recently concerning Goodwill Industries in Toronto and other Ontario locations, they will not be faced with unexpected and onerous financial burdens in terminating employees.

To read more, please see [Charity & NFP Bulletin No. 376](#).

## **BC Supreme Court Quashes Law Society's Decision to Reject TWU Law School**

By Jennifer M. Leddy

On December 12, 2015, in the matter of [Trinity Western University v The Law Society of British Columbia](#), Chief Justice Hinkson of the British Columbia Supreme Court quashed the decision of the Law Society of British Columbia ("LSBC") to reject Trinity Western University's ("TWU") proposed law school as an approved faculty of law for the purpose of LSBC's admissions program. The Court overturned the decision of LSBC because the Benchers, the governing body of LSBC, fettered their discretion by agreeing to be bound by a referendum of the LSBC members.

On December 16, 2013, the Federation of Law Societies of Canada accredited the TWU law school, subject to any future resolution by the LSBC Benchers to the contrary. The B.C. Minister of Advanced Education (the "Minister") approved the granting of degrees to graduates of TWU's proposed law school on December 17, 2013. Subsequently, the LSBC Benchers held a meeting on April 11, 2014, to vote on a motion declaring that TWU was not an approved faculty of law. This motion was defeated and the President of LSBC announced that LSBC had approved the TWU faculty of law.

Some members of the LSBC objected to the Benchers' approval of the faculty of law because TWU, a private evangelical Christian university, requires its students and faculty to sign a faith-based Community Covenant to refrain from certain behavior, including "sexual intimacy outside of marriage between a man and a woman." At a special meeting of members of the LSBC, called by some members of the LSBC, a resolution was passed directing the Benchers to declare that TWU is not an approved faculty of law. In response to that resolution, the Benchers put the question of approval of the TWU faculty of law to a referendum of its members and agreed to be bound by the results. As a result of the referendum, the Benchers reversed their previous decision to approve TWU, thereby prohibiting its graduates from practicing law in B.C. The Minister's previous decision was also reversed.

Chief Justice Hinkson held that it was procedurally unfair for the LSBC to refuse to "allow TWU to present its case to the members of the LSBC on the same footing as the case against it was presented." It was also an improper delegation of the Benchers' authority to the members and an unjust fettering of their

discretion to adopt the results of the referendum without considering the competing *Charter* rights of equality and freedom of religion. The results of the referendum were quashed and the April 11, 2014 decision of the Benchers approving the TWU law school was restored.

The LSBC has applied for leave to appeal the decision of Chief Justice Hinkson to the B.C. Court of Appeal. With appeals also pending in the Nova Scotia Court of Appeal (April 16, 2016) and the Ontario Court of Appeal, and in light of the conflicting decisions in the lower courts, the issue of the accreditation of the TWU law school is likely to reach the Supreme Court of Canada (SCC).

The different approaches of the three lower courts to the 2001 SCC case, [\*Trinity Western University v British Columbia College of Teachers\*](#), (*TWU v BCCT*.), approving TWU's faculty of education will only likely be settled once the TWU law school cases reach the SCC. The Divisional Court in Ontario distinguished the *TWU v BCCT* decision finding that it involved "different facts, a different statutory regime and a fundamentally different question" ([\*Trinity Western University v The Law Society of Upper Canada\*](#)). Justice Campbell of the Nova Scotia Supreme Court found that the *TWU v BCCT* decision was still relevant because "equality rights have not jumped the queue to now trump religious freedom" ([\*Trinity Western University v Nova Scotia Barristers' Society\*](#)). And Chief Justice Hinkson, taking a similar approach as Justice Campbell, was not "persuaded that the circumstances or the jurisprudence respecting human rights have so fundamentally shifted the parameters of the debate as to render the decision in *TWU v BCCT* other than dispositive of many of the issues in this case."

## **New Ontario Acts Address Forfeited Property of Dissolved Not-for-Profit Corporations**

By Terrance S. Carter

The Ontario government has passed new legislation to address situations where a charity or other not-for-profit corporation dissolves without having properly disposed of all of its assets. On December 10, 2015, Bill 144, the [\*Budget Measures Act, 2015\*](#) ("Bill 144"), received Royal Assent and it will enact five new statutes, including the [\*Forfeited Corporate Property Act, 2015\*](#) and the [\*Escheats Act, 2015\*](#).

The *Forfeited Corporate Property Act, 2015* and *Escheats Act, 2015* will come into force on December 10, 2016, and will address how forfeited property is dealt with in Ontario, as well as implementing changes to the role of the Public Guardian and Trustee in dealing with forfeited property. The acts will also make changes in the law relating to the availability of forfeited corporate property to reviving corporations and creditors. As well, the new legislation will introduce changes in the processes by which claimants are able to recover forfeited corporate property.

In a [press release](#) dated November 18, 2015, the Ontario Ministry of Finance stated that the combined effect of these two Acts will be to reduce the number of corporate properties which will forfeit to the Crown, to mitigate taxpayer risk arising from the forfeiture of property owned by dissolved corporations and to return forfeited property to productive use more efficiently. With the introduction of the Acts, the provincial legislature is also seeking to increase corporate accountability for associated costs of forfeited corporate property, as well as transparency with regard to its management.

## **Ontario Introduces Concussion Legislation**

By Sean S. Carter

On December 10, 2015, [Bill 149, \*Rowan's Law Advisory Committee Act\*](#) (Rowan's Law) passed a second reading in the Ontario legislature. If passed, Rowan's Law, named after 17-year-old Rowan Stringer, who died after sustaining a concussion during a rugby game, would represent the first concussion protocol legislation for young athletes in Canada. This legislation will be of interest to any charities and not-for-profits which facilitate or engage in sporting activities, specifically those involving young athletes.

A focus of Bill 149 is to provide education regarding sports-related concussions to athletes, parents and coaches and is based on international concussion protocols developed in Switzerland. The legislation would establish a mandatory protocol that dictates when an athlete must be removed from applicable sport if a concussion is suspected. Further, it also mandates that medical clearance must be obtained before athletes are permitted to return to his or her chosen sport after sustaining a concussion.

Currently, an advisory committee has been established to provide recommendations to the legislature based on findings from the inquest into Rowan Stringer's death. As mentioned above, it would be the first legislation of its kind in Canada and follows Bill 39, [Education Amendment Act \(Concussions\), 2012](#) which was introduced in 2012 and would have established similar rules for teachers and coaches, but died on the Order Paper in October 2012 when the Legislature was prorogued. Charities and not-for-profits that provide services for children should remain attentive to the progress of Rowan's Law and any policies which they may need to adopt to ensure compliance.



## Not-for-Profits Should Take Notice of Coming Community Benefit Agreements

By Terrance S. Carter

A Community Benefits Agreement (“CBA”) is a legally enforceable contract – most often a private contract ([Community Benefits Agreements](#), by Julian Gross) – that addresses a range of community interests, and is the product of substantial community involvement with respect to a development project ([Community Benefits Agreements: Definitions, Values and Legal Enforceability](#), by Julian Gross). Frameworks for agreements of this nature have recently become a reality in the province of Ontario, and when the [Infrastructure for Jobs and Prosperity Act](#) (“*Infrastructure Act*”), which received Royal Assent on June 4, 2015, comes into force, CBAs could become an important tool in the equitable distribution of infrastructure development wealth for not-for-profit community coalitions and organizations.

In general, CBAs are agreements that contain legally binding obligations on community organizations, community coalitions and public, as well as private developers, to ensure that development or redevelopment meets a set of criteria which will benefit the communities in which they are taking place. The number and kind of criteria are varied and depend largely on the vision and goals of the community organizations or coalitions seeking them. For example, a community organization or coalition seeking a CBA could require a developer to hire a certain percentage of employees from within the community for a particular development, or ensure that certain environmental concessions, such as for green space, are made, or commit to the allocation of a certain amount of commercial space for charitable or non-profit organizations within the areas being developed. In return for obtaining these contractual promises from developers, community organizations normally commit to a legal obligation to support the project in the media and public hearings, and agree to release any administrative or legal claims against the developer.

The [Toronto Community Benefits Network](#) (“TCBN”), one of the organizations responsible for the inclusion of community benefits in the *Infrastructure Act*, recently piloted a [Community Benefits Framework](#) (“Framework”) modeled on a CBA. It ensures that developers will draw apprenticeship jobs from disadvantaged communities in the area during the construction of the [Eglinton Crosstown LRT](#). This Framework, the first of its kind in Ontario, is bolstered by the inclusion of the community benefits principle in the Infrastructure Planning Principles of the *Infrastructure Act*.

Though not yet in force, the *Infrastructure Act* will be a key component in guiding how the Province will spend an estimated \$130 billion in infrastructure over the next 10 years. The community benefits principle in the *Infrastructure Act* promotes the engagement of community organizations with private and public developers as these development projects commence. The *Infrastructure Act* includes community benefits

such as the improvement of communities affected by projects with job creation and training opportunities, and improvement of public spaces in the community, among others. Where provincial dollars are being spent on public infrastructure, CBAs, such as the one between TCBN and the LRT developers, serve as a mechanism for distributing those dollars in a more beneficial way for the community.

With momentum for CBAs growing in Ontario, particularly as a result of the *Infrastructure Act*, not-for-profits engaged in community development will want to pay close attention to the evolution of CBAs as they develop in the coming years and become more prolific.

## **Ontario Reforms and Standardizes Police Record Checks**

By Esther S. Oh

On December 3, 2015, Royal Assent was granted to the *Police Record Checks Reform Act, 2015* (the “Act”), which implements a new statutory regime in Ontario governing police checks to screen an individual for employment, volunteering or other purposes. Prior to the implementation of the Act, police record checks were governed by different procedures established by each respective regional/municipal police service resulting in a lack of consistency in both the processes followed and the terminology used to describe the various types of police record checks throughout Ontario.

A summary of key features of the Act include the following:

- Standardization of the police record checks that can be requested by individuals, as well as standardization of the information authorized for disclosure for each type of police check. The Act establishes three types of police checks, as follows: (1) criminal record checks (2) criminal record and judicial matters checks, and (3) vulnerable sector checks.
- Restrictions placed on the release of mental health information and non-conviction records. Non-conviction information can only be disclosed in the context of vulnerable sector checks where individuals are applying to work or volunteer with vulnerable individuals, subject to the conditions outlined in the Act. An individual may request reconsideration of the release of non-conviction records, if the individual believes the applicable conditions under the Act were not met.
- Police record checks will always be provided to the individual for review before any disclosure to an employer or other organization that requested the police check. After receiving the results

of the police check on himself/herself an individual must provide written consent allowing the disclosure of the police record check results to another person or organization.

- Authorization to third-party background screening companies to conduct certain types of police checks.

As mentioned earlier in [Charity Law Bulletin No. 303](#), while there is no statutory legal requirement to carry out police record checks on individuals working with vulnerable persons in Ontario, they are becoming the industry standard. Charities and not-for-profits who have employees and volunteers who work with children are often required to carry out police checks by insurance companies before the organization can qualify for abuse coverage.

Police record checks are an important first step in screening out potential volunteers and/or employees with criminal convictions involving violence or abuse to protect children and other vulnerable persons from harm. However, police record checks alone do not provide sufficient due diligence on their own, since not all perpetrators of abuse have a past criminal record. In this regard, a number of incidents of child abuse have involved first-time abusers.

Instead, police record checks should be the first step in a comprehensive child protection policy or protocol that includes other screening methods and procedures to protect children from potential harm through a charity or not-for-profit organization's programs. Reference can be made to [Church Law Bulletin No. 23: Thoughts on Child Protection Policies: How to Make Them Work for your Church or Charity](#) for further information on child protection policies.

## **Anti-Terrorism Law Update**

By Terrance S. Carter, Nancy E. Claridge, and Sean S. Carter

### **Risk Management Toolkit of NRC**

On December 16, 2015, the Norwegian Refugee Council ("NRC") released its [Risk Management Toolkit](#) (the "Toolkit"), which addresses challenges faced by humanitarian aid groups operating in zones of armed conflict. The Toolkit does not provide specific advice for humanitarian groups themselves but seeks rather to aid policy- and decision-making bodies in understanding the dynamics of counter-terrorism measures. Interestingly, it addresses how balance may be achieved between counter-terrorist measures that subject organizations to potential sanctions, and the need to implement risk management protocols to avoid diversion of aid and assets to terrorism.

In particular, the Toolkit advocates for the use of codes of conduct, due diligence and monitoring and evaluation procedures. Its content is based on methods and procedures that have been employed by a number of United Nations agencies and non-governmental organizations operating in areas vulnerable to threats of terrorist activity. The Toolkit will, therefore be of interest to Canadian charities and not-for-profits that operate in or in any way support or have connections with entities in conflict zones

## **Bank De-risking and its Impact on NFPs**

On January 7, 2016 the [Charity and Security Network](#) hosted a webinar entitled “[Bank De-risking and its Impact on Non-profits](#)“. The webinar was based on two recent papers, “[Unintended Consequences of Anti-Money Laundering Policies for Poor Countries](#)” and “[Understanding Bank De-risking and its Effects on Financial Institutions](#)” and featured a moderated discussion of the reports by their respective authors focusing on the bank de-risking phenomenon and its impact on charities and not-for-profits in an international context.

Bank de-risking refers to a practice in which banks and financial institutions seek to minimize liability by ending banking relationships with clients that are considered to be of “high risk.” “[Understanding Bank De-risking and its Effects on Financial Inclusion](#)” is based on a four-month exploratory study and examines the increasing trend of de-risking. It asserts that overly restrictive anti-money laundering and anti-terrorism measures may decrease access to financial services and that this constitutes a market failure. It also contends that, in order to ensure financial inclusion, government and public sector regulators must intervene to re-align market factors.

“[Unintended Consequences of Anti-Money Laundering Policies for Poor Countries](#),” similarly examines the financial exclusion of “high risk” clients. It asserts that such exclusion, motivated by the financial sector’s interest in maintaining profitability and maximizing compliance, may negatively affect poor countries and poverty alleviation. This is because smaller scale bona fide organizations and poorer may be precluded from financial access if they are located in difficult environments.

A recording of the webinar by Charity and Security Network may be accessed [here](#).

## Retirement Announcement – Bruce Long

By Terrance S. Carter

Bruce W. Long, criminal counsel to Carters Professional Corporation for the last 15 years, has retired from the practice of law effective December 31, 2015. Mr. Long practiced law for over 40 years, having been called to the Ontario Bar in 1975 and joining Carters as criminal counsel in 2001. Mr. Long has had considerable experience in the criminal courts, having been the Regional Director of Crown Attorneys for Southwestern Ontario from 1989 to 1999 and Crown Attorney for Frontenac and Northumberland Counties from 1979 to 1989. He is the author of the “Prosecutors Handbook”, published by the Attorney General of Ontario, has lectured at the Canadian Bar Association and the Law Society of Upper Canada, and was the recipient of the Ministry of Attorney General’s Special recognition for contributions to the Administration of Criminal Justice.

Mr. Long has also been a frequent speaker and author on *Criminal Code* (Canada) provisions dealing with anti-terrorism legislation, criminal liability of organizations (Bill C-45) and hate propaganda (Bill C-250), including its impact on religious teachings.

Mr. Long has been an invaluable part of the Carters team for many years, and we wish our friend and colleague many years of good health and happiness in retirement.

### IN THE PRESS

[Charity & NFP Law Update – November/December 2015 \(Carters Professional Corporation\)](#) was featured on *TaxNet Pro* and is available to those who have subscription privileges. Future postings of the *Charity & NFP Law Update* will be featured in upcoming posts.

### RECENT EVENTS AND PRESENTATIONS

[2015 Fall Series - Your Guide to Holding Meetings 101: “Learning to Do It Right”](#), a four-part series of webinars hosted by Imagine Canada Sector Source:

- [Meeting Minutes 101: Getting it Down Right and Keeping it There](#) – part four of the series was presented by Ryan M. Prendergast on December 10, 2015 at 1:00 pm

**Redeemer University College** hosted a session presented by Terrance S. Carter on the Legal Context of the Not-for-Profit Sector on January 7, 2016.

[13<sup>th</sup> Annual Foundation, Endowment & Not-for-Profit Investment Summit](#) hosted a session on “Avoiding Pitfalls in Drafting Gift Agreements” presented by Terrance S. Carter at 9:30 am on January 20, 2016 (Day Two), at the Ritz-Carlton, Toronto.

## **UPCOMING EVENTS AND PRESENTATIONS**

**Ontario Bar Association's Institute 2016** will host a session on "Critical Issues for Investment by Charities" to be presented by Terrance S. Carter at 2:05 pm on Friday February 5, 2016.

**The Ottawa Region Charity & Not-for-Profit Law™ Seminar** hosted by Carters Professional Corporation in Ottawa, Ontario, on **Thursday February 11, 2016**

[Online registration](#) and [Brochure](#) available on our website

## CONTRIBUTORS

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**Sepal Bonni**, B.Sc., M.Sc., J.D., Trade-mark Agent - Called to the Ontario Bar in 2013, Ms. Bonni practices in the areas of intellectual property, privacy and information technology law. Prior to joining Carters, Ms. Bonni articulated and practiced with a trade-mark firm in Ottawa. Ms. Bonni represents charities and not-for-profits in all aspects of domestic and foreign trade-mark prosecution before the Canadian Intellectual Property Office, as well as trade-mark portfolio reviews, maintenance and consultations. Ms. Bonni assists clients with privacy matters including the development of policies, counselling clients on cross-border data storage concerns, and providing guidance on compliance issues.



**Terrance S. Carter**, B.A., LL.B, TEP, Trade-mark Agent – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, and is counsel to Fasken Martineau on charitable matters. Mr. Carter is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* (Carswell), a co-editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2016), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations* (2014 LexisNexis Butterworths). He is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, and is a Past Chair of the Canadian Bar Association and Ontario Bar Association Charities and Not-for-Profit Law Sections. He is editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorism.ca](http://www.antiterrorism.ca).



**Sean S. Carter**, B.A., LL.B. – Sean Carter is a senior associate and co-chair of Carters’ litigation practice group. Sean has broad experience in civil litigation and joined Carters in 2012 after having articulated with and been an associate with Fasken Martineau DuMoulin LLP (Toronto office) for three years. Sean has published extensively, co-authoring several articles and papers on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*, as well as presentations to the Law Society of Upper Canada and Ontario Bar Association CLE learning programs.



**Nancy E. Claridge**, B.A., M.A., L.L.B. – Called to the Ontario Bar in 2006, Nancy 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.



**Bart Danko**, B.Sc. (Hons.), M.E.S., J.D. – Mr. Danko was called to the Ontario Bar in 2015 following the successful completion of his articles at Carters. He now practices in corporate and commercial law, anti-terrorism law, real estate law, charity and not-for-profit law, and wills and estates. Mr. Danko obtained his Juris Doctor from Osgoode Hall Law School and a Master of Environmental Studies from York University. Prior to this, he graduated with a Bachelor of Sciences (Honors) from the University of Toronto, with High Distinction. In his free time, Mr. Danko volunteers with Peel Regional Police as an Auxiliary Constable.



**Jacqueline M. Demczur**, B.A., LL.B. – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews. Ms. 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. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar.



**Barry Kwasniewski**, B.B.A., LL.B. – Mr. Kwasniewski joined Carters’ Ottawa office in 2008 , becoming a partner in 2014, to practice in the areas of employment law, charity related litigation, and risk management. After practicing for many years as a litigation lawyer in Ottawa, Barry’s focus is now on providing advice to charities and not-for-profits with respect to their employment and legal risk management issues. Barry has developed an expertise in insurance law, and provides legal opinions and advice pertaining to insurance coverage matters to charities and not-for-profits.



**Jennifer Leddy**, B.A., LL.B. – Ms. Leddy joined Carters’ Ottawa office in 2009, becoming a partner in 2014, to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.”



**Bruce W. Long**, B.A., LL.B. – Counsel to Carters Professional Corporation, Mr. Long practices out of his office in London, Ontario, on Hearings, Tribunals, Inquests and Enforcement Matters, and is the former Regional Director of Crown Attorneys for South-western Ontario and Assistant Deputy Attorney General (Acting), as well as the author of “Prosecutors Handbook” published by the Attorney General of Ontario.



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**Esther S.J. Oh**, B.A., LL.B. – A partner with Carters, Ms. Oh practices in charity and not-for-profit law, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh has written numerous articles on charity and not-for-profit legal issues, including incorporation and risk management for [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar, and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations.





**Ryan Prendergast, B.A., LL.B.** - Called to the Ontario Bar in 2010, Mr. Prendergast joined Carters with a practice focus of providing corporate and tax advice to charities and non-profit organizations. Ryan is a regular speaker and author on the topic of directors' and officers' liability and on the topic of anti-spam compliance for registered charities and not-for-profit corporations, and has co-authored papers for the Law Society of Upper Canada. In addition, Ryan has contributed to *The Lawyers Weekly*, *Hilborn:ECS eNews*, Ontario Bar Association *Charity & Not-for-Profit Law Section Newsletter*, *Charity Law Bulletins* and publications on [www.charitylaw.ca](http://www.charitylaw.ca).



**Linsey E.C. Rains, B.A., J.D.** - Called to the Ontario Bar in 2013, Ms. Rains joined Carters Ottawa office to practice charity and not-for-profit law with a focus on federal tax issues after more than a decade of employment with the Canada Revenue Agency (CRA). Having acquired considerable charity law experience as a Charities Officer, Senior Program Analyst, Technical Policy Advisor, and Policy Analyst with the CRA's Charities Directorate, Ms. Rains completed her articles with the Department of Justice's Tax Litigation Section and CRA Legal Services. Ms. Rains is also a student member of STEP Canada and the Ottawa Branch's student representative on the STEP Canada Student Liaison Committee.



**Tom Baker, B.A. (Hons.), M.S., J.D.** - Mr. Baker graduated from Osgoode Hall Law School and commenced his articles at Carters Professional Corporation in 2015. Prior to law school, he completed Bachelor degrees in Classical Studies and Psychology, as well as a Master's degree in Classical literature. He has published several scholarly articles in academic journals and was an associate editor for the Osgoode Hall Law Journal. During law school, he completed the mediation intensive program and was an executive member of the Entertainment and Sports Law Association. He also represented Osgoode in trial advocacy competitions at both the provincial and national levels.



**Shawn Leclerc, B.A., J.D.** - Mr. Leclerc graduated from the University of Ottawa, Faculty of Law, in 2015. While attending his law studies, Shawn gained legal experience through an internship with the Evangelical Fellowship of Canada where he researched various legislation and legal issues. Prior to attending law school he graduated with distinction from the University of Lethbridge with a B.A. in Anthropology. Shawn spent 11 years in automotive sales and finance, as well as over 15 years as a volunteer and board member in various charitable organizations. Shawn has participated in overseas mission trips where he was engaged in humanitarian work.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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