

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

APRIL 2017

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Healthcare Philanthropy Check-Up 2017

Spring 2017 Carters Charity & NFP Webinar Series

24th Annual Church and Charity Law Seminar – Save the Date

[Healthcare Philanthropy Seminar](#)

Co-hosted by Carters and Fasken Martineau in Toronto on Thursday, June 1 2017.

Click here for [Details and online registration](#).

[Spring 2017 Carters Charity & NFP Webinar Series](#)

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24th Annual Church & Charity Law™ Seminar

SAVE THE DATE - Thursday November 9, 2017

Hosted by Carters Professional Corporation in Greater Toronto, Ontario.

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RECENT PUBLICATIONS AND NEWS RELEASES

Social Worker Pleads Guilty to Personal Health Information Violation

By [Esther Shainblum](#)

On February 21, 2017, an Ontario Justice of the Peace heard *R v Barnim*, an unreported privacy case dealing with a violation of the [Personal Health Information Protection Act, 2004](#) (“PHIPA”). Ms. Barnim was, at the time of the violation, a registered social worker studying for a Masters of Social Work. She was completing a cooperative placement with a local health care team that held the personal health information (“PHI”) of 10,000 patients in its electronic medical records (“EMR”) system. Ms. Barnim’s duties were to provide social work services to patients who were assigned to her and to access their PHI in the EMR system for that purpose. She was not authorized to access the PHI of any other person for any other purpose.

Ms. Barnim pled guilty to one count of violating section 72(1) of PHIPA, which provides that “[a] person is guilty of an offence if the person, (a) wilfully collects, uses or discloses personal health information in contravention of this Act or its regulations...”. The single count refers to a specific day, February 24, 2015, upon which Ms. Barnim accessed the personal health information of five individuals without authorization. In fact, Ms. Barnim had only 47 patients but she had actually accessed the information of 139 individuals between September 2014 and March 2015, a number of whom provided victim impact statements to the Court. In accordance with the joint submission from counsel, the Justice of the Peace ordered that Ms. Barnim pay a \$20,000 fine as well as a \$5,000 victim surcharge.

In her oral reasons, the Justice of the Peace found that Ms. Barnim had wilfully accessed the PHI of five individuals in violation of PHIPA. In determining that the \$20,000 fine was appropriate, the Justice of the Peace took into account a number of factors including the devastating consequences to each of the victims, the significant number of victims involved, as well as the need for general deterrence to others working with PHI.

The Barnim case is not an isolated incident. Snooping has become increasingly common as personal information becomes accessible to more people electronically within the charity and not-for-profit sector. Cases like Barnim can damage the reputation of organizations whose staff violate the privacy of their patients and clients and could lead to claims in tort, as well as under PHIPA and other privacy legislation. Charities and not-for-profits whose staff have access to personal information should have clear privacy

policies and controls in place and a strong internal audit system to ensure compliance with applicable laws and regulations.

CRA News

By [Ryan M. Prendergast](#)

Excise and GST/HST News No. 101

On March 3, 2017, CRA released [Excise and GST/HST News – No. 101](#), its quarterly online newsletter (“Newsletter”), highlighting recent developments in the administration of the goods and service tax (“GST”) and the harmonized sales tax (“HST”).

Of interest to charities and not-for-profits, the Newsletter discusses registered national arts service organizations (“RNASO”) as they relate to the GST and the HST. In the Newsletter, CRA notes that art organizations that meet certain criteria may apply to the Department of Canadian Heritage for designation as a national arts service organization. Upon receiving such designation, the organization can then apply to CRA to be registered as such under the *Income Tax Act* (“ITA”). However for GST/HST purposes, RNASOs do not fall within the definition of a registered charity, a registered Canadian amateur athletic association or a public institution as defined in subsection 248(1) of the ITA. Therefore RNASOs do not have the associated entitlements or obligations under the ITA as do registered charities or public institutions. However, CRA also notes that for GST/HST purposes, a RNASO may still qualify as a non-profit organization (“NPO”) as defined in subsection 123(1) of the *Excise Tax Act*, provided it meets certain conditions. If qualified as an NPO, RNASOs may be able to claim a public service body rebate, amongst other things.

CRA also discusses in the Newsletter a new rebate for printed books in Newfoundland and Labrador. As of January 1, 2017 the point-of-sale rebate on the provincial part of the HST paid or payable on purchases of qualifying books will no longer be available in Newfoundland or Labrador. As a result, the current federal printed book rebate “has been expanded to include the provincial part of the HST payable on printed books and other specified property purchased in, imported, or brought into Newfoundland and Labrador.” The Newsletter indicates that more information is available in CRA’s [Guide RC4034, GST/HST Public Service Bodies' Rebate](#).

Split-receipting and Deemed Fair Market Value Folio Updated

Canada Revenue Agency (“CRA”) issued [S7-F1-C1, Split-receipting and Deemed Fair Market Value](#) on November 8, 2016. CRA held a comment period for the document which ended on February 8, 2017. Effective April 21, 2017, CRA updated the [Folio](#). CRA only made minor changes for greater clarity, mostly to the summary of the document. Concerning the amount of an advantage in respect of a gift, a reference to a partnership was inadvertently omitted from the original Folio but has been added to paragraph 1.9, and reflects the wording of subsection 248(32) of the *Income Tax Act*. The Folio replaced and canceled Interpretation Bulletin IT-110R3, *Gifts and Official Donation Receipts and Income Tax Technical News No. 26*.

The End of Double Registration for Charities in Québec

By [Jacqueline M. Demczur](#)

On April 12, 2017, O.C. 321-2017, the [Regulation to amend various regulations of a fiscal nature](#), was published in the Québec Gazette. O.C. 321-2017 is a document discussing various provincial and legislative tax issues in Québec, including, amongst others, the Regulation to amend the Regulation respecting the Taxation Act. Of particular importance to charities wishing to operate in Québec is the implementation of the elimination of the double registration process for registered charities, as proposed in the 2016 Québec Budget. For more information on the original proposal, see "Quebec Ends Duplicate Registration Process for Registered Charities" in the [April 2016 Charity Law Update](#).

In this regard, the registration requirements under subparagraph (b) of section 985.5R1 of the [Regulation respecting the Taxation Act](#) have now been removed. Accordingly, section 985.5R1(b) now states that, subject to the Minister's power to refuse or revoke a registration or change a designation, a charitable organization, private foundation or public foundation is deemed to be registered in Québec where “(b) it possesses a valid registration as such under the *Income Tax Act*.” This amendment thereby eliminates the need for a registered charity which possesses a valid registration under the ITA to provide the Minister with confirmation of registration under the ITA, together with true copies of the documents they submitted to support their application for registration and proof of registration within 30 days of confirmation of the said registration, in order to qualify as a registered charity operating within the province of Québec. As indicated in the 2016 Québec Budget, this amendment came into effect January 1, 2016.

SCC Grants Leave to Appeal from Case Involving Unfair Church Discipline

By [Esther S.J. Oh](#)

On April 13, 2017, the Supreme Court of Canada granted leave to appeal in the decision of [Wall v Judicial Committee for the Highwood Congregation of Jehovah's Witnesses](#) ("Wall"). Leave to appeal was sought by the Judicial Committee of the Highwood Congregation of Jehovah's Witnesses and the Highwood Congregation of Jehovah's Witnesses (the "Congregation"). The Supreme Court of Canada has assigned the tentative hearing date of November 2, 2017. In the *Wall* case (which was released on September 8, 2016), a majority on the Alberta Court of Appeal affirmed that courts have the legal jurisdiction to review decisions made by a religious organization where discipline or expulsion of a member was carried out in a manner that does not reflect principles of natural justice. For more information concerning the Alberta Court of Appeal decision in *Wall*, see [Church Law Bulletin no. 47](#).

In finding that Mr. Wall's expulsion from the membership in the Congregation was done using procedures that did not reflect principles of natural justice, the Alberta Court of Appeal noted that Mr. Wall was not provided with the details of the allegations made against him or an explanation of the discipline process that he would face prior to expulsion; he was not advised whether there would be a record of the proceedings, nor did he receive a written reasons of either the Judicial Committee or the Appeal Committee.

The Supreme Court of Canada's ruling on this case will no doubt have a significant impact on how charities and not-for-profits are able to discipline their members in accordance with principles of natural justice.

"Armchair Rule" Used by Court to Determine Whether Gift was an Endowment or Expendable

By [Terrance S. Carter](#)

In [The Paul Sugar Palliative Support Foundation v. Creighton Estate](#), the Supreme Court of British Columbia was called on to interpret an unclear testamentary gift to determine whether the gift was intended to be a capital endowment to be held and invested with only the income to be expendable, or whether the full amount of the capital of the gift was intended to be expendable. While this case was only an oral decision with limited precedential value because of a lack of facts and no reference to case law, it will be of interest to charities and their legal counsel who may be called upon to determine whether a testamentary gift constitutes an endowment or is expendable.

The last will of the testator provided for a gift to the Vancouver Foundation (“VF”) “to be added to the capital of the Paul Sugar Palliative Support Foundation” (the “PSPSF”). The PSPSF is currently a registered charity and, according to the PSPSF website, the Vancouver Foundation manages PSPSF’s funds. Complicating matters was the fact that the testator, while he was alive, had established the PSPSF as a “permanent fund” through an *inter vivos* deed of gift to the VF (the “Deed of Gift”), but which fund had not been actualised before the testator died because the minimum monetary threshold had not been reached. The terms of the PSPSF stated that the VF was to “hold the capital of the fund permanently, and...invest and administer it in accordance with the provisions of the *Vancouver Foundation Act*”.

To aid in its interpretation of the will, the court relied upon the “armchair rule”, which it explained was the rule where “the court has to endeavour to place itself in the position of the testator at the time when the last will was made, and give due weight to the circumstances” when called upon to interpret an unclear provision in the will in question. While the court gave no reference to case law as authority for this rule, the “armchair rule” was originally set out in *Boyes v Cook* ((1880) 14 Ch D 53), where the High Court of Justice of England and Wales originally stated that “[the court] may place [itself], so to speak, in the testator’s arm-chair, and consider the circumstances by which he was surrounded when he made his will to assist [it] in arriving at his intention”, and was more clearly articulated in [Re Burke](#), a 1959 Ontario Court of Appeal decision. Utilizing this rule and based on the testator’s previous gifts to the V, as well as the understanding of the lawyer who drafted the will (who was also the executor of the will), the court found that the testator had apparently intended that the gift be given to the PSPSF without limitations, and that the term “capital” was not intended to limit how the gift was to be used. The court held that, despite the gift’s initial appearance to be an endowment based upon the wording of the last will of the testator as well as the wording of the Deed of Gift that had been referenced in the will, the testator had not intended that the capital of the testamentary gift be held and invested as an endowment. The balance of the decision dealt with the question of costs of the court application.

This decision underscores the importance of ensuring that testamentary charitable gifts are carefully drafted to ensure that they accurately reflect what the testator actually intends. Otherwise, the estate or the charity may be forced to make an expensive and potentially contentious court application for a judicial interpretation, which might include applying the “armchair rule” in order to determine what the testator had really intended, sometimes with surprising results, as with this decision.

Employee Successfully Sues Employer for Harassment

By [Barry W. Kwasniewski](#)

Until recently it has remained unclear whether one could sue for the tort of harassment in Ontario. However, on February 28, 2017, the Ontario Superior Court of Justice (the “Court”) released its decision in [Merrifield v The Attorney General](#) (“Merrifield”), which held that an employee *can* successfully sue their employer for harassment, provided that the aggrieved employee satisfies a four part test. In *Merrifield*, not only did the plaintiff, Mr. Merrifield, sue his employer (the Royal Canadian Mounted Police, or the “RCMP”) for harassment, but he also sued for intentional infliction of mental suffering. Interestingly, in his harassment claim, Mr. Merrifield did not to allege harassment under any of the enumerated grounds in s. 5(2) of the Ontario *Human Rights Code* (*i.e.*, race, ancestry, place of origin, colour, ethnic origin, citizenship, creed, sexual orientation, gender identity, gender expression, age, record of offences, marital status, family status, or disability). One of the defendant’s positions was that no such right of action was recognized at law. The Court, in allowing the claim, agreed with Mr. Merrifield’s position that a right of action for harassment should be recognized, and awarded him a judgment of \$100,000 for general damages as a result of the harassment so found.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 402](#).

Anti-Terrorism Law Update

By [Terrance S. Carter](#), [Nancy E. Claridge](#) and [Sean S. Carter](#)

Impacts of the War on Terror on Canadian and International NGOs and Strategies for Moving Forward

On March 27th, 2017, the International Civil Liberties Monitoring Group (“ICLMG”), a national coalition of Canadian civil society organizations, released [“Civil Liberties, National Security & International Solidarity: How the “war on terror” affects international co-operation”](#). The article describes ICLMG’s “cause [for] defending rights and freedoms in Canada and internationally from the impact of the war on terror,” and explains how Canadian and international NGOs are impacted by the “war on terror,” particularly by the current state of national security and use of anti-terrorism regimes. The “war on terror”, according to ICLMG, has caused a “widespread erosion of civil liberties and human rights” and is significantly impacting the Canadian international NGO movement by threatening the fundamental principles of “peace, justice and good governance.”

In particular, the article lists some of the impacts of the “war on terror” on Canadian NGO counterparts abroad, including the requirement for some recipient countries to adopt and comply with various anti-terrorism laws in order to receive official development assistance; various restrictions on activities and access to international funding; anti-terrorism legislation that is so broad it threatens criminalization of persons wishing to express dissent or alternative opinions on social and economic development; and disrupted local and international capacity to provide assistance. Additionally, the article outlines impacts of the “war on terror” on Canadians and Canadian NGOs operating locally, including constraints from the Canadian government; border and visa restrictions, financial controls and tracking; and new legislation with respect to information sharing, such as Bill C-51.

ICLMG states that in light of these risks, new strategies, alliances and allocation of resources are required by local and international NGOs in order to move forward with the protection of fundamental human rights. In this regard, ICLMG suggests a number of steps organizations can take, and that ICLMG will assist with, including educating NGO staff, engaging in frank discussions with counterparts, and adapting policies, amongst others, which ICLMG states would best be accomplished through “coalition work and taking advantage of shared knowledge and skills.”

While ICLMG’s article provides an excellent overview of some of the impacts that local and international NGOs face as a result of the “war on terror”, as well as some helpful steps in moving forward, another helpful resource to refer to is the Canadian Bar Association’s (“CBA”) recent submission in December 2016 to the federal government on National Security and Housing, in which CBA made 23 recommendations for changes to the existing national security legislation, including amendments to *Bill C-51*, the *Security of Canada Information Sharing Act*, the *Charities Registration (Security Information) Act*, and provisions of the *Criminal Code*, as well as policy and operational changes for agencies involved in national security. Further information on CBA’s submission can be found [here](#).

Healthcare Philanthropy Check-Up 2017

The Healthcare Philanthropy Check-Up 2017 will be co-hosted by Carters and Fasken Martineau in Toronto on June 1, 2017. Click here for [registration](#). This seminar will focus on a number of timely topics:

- “Essential Charity Law Update” by Jacqueline M. Demczur
- “Practical Problems with Gift Planning” by M. Elena Hoffstein

- “Critical Issues Concerning Investment by Charities” by Terrance S. Carter
- “When Charities Go To Court: Is Your Charity Ready? Tips and Traps” by Jonathan F. Lancaster

Spring 2017 Carters Charity & NFP Webinar Series

Hosted by Carters Professional Corporation on **Thursdays** starting April 20, 2017, [online registration](#) and [On Demand/Replay](#) are available for the following topics:

- “Implications of the Patients First Act in Ontario” presented by Esther Shainblum on April 20, 2017
- “Youth Programs: Identifying and Managing the Risks” by Sean S. Carter on April 27, 2017
- “Allocation Issues and CRA: The Importance of Getting it Right” by Theresa L.M. Man on May 4, 2017
- “Legal Check-Up: 10 Tips to Effective Legal Risk Management” by Terrance S. Carter on May 18, 2017
- “Do’s and Don’ts of Donor Information” by Ryan M. Prendergast & Terrance S. Carter on May 25, 2017
- “Copyright Issues for Charities and NFPs in the Digital Era by Sepal Bonni on June 8, 2017
- “The Top Ten Human Resources Mistakes Employers Make (And How to Avoid Them)” by Barry W. Kwasniewski on June 15, 2017
- “Importance of Corporate Documents in Governance Disputes” by Esther S. Oh on June 22, 2017

24th Annual Church and Charity Law Seminar – Save the Date

The upcoming 24th Annual *Church & Charity Law*[™] Seminar hosted by Carters in Greater Toronto, Ontario, will be held on **Thursday November 9, 2017**. Guest speakers include Justice David Brown, Ontario Court of Appeal and Tony Manconi, Director General, Charities Directorate, Canada Revenue Agency. Details and online registration will be available soon

IN THE PRESS

[Charity & NFP Law Update – March 2017 \(Carters Professional Corporation\)](#) was featured on *TaxNet Pro* and is available online to those who have subscription privileges. Future postings of the *Charity & NFP Law Update* will be featured in upcoming posts.

RECENT EVENTS AND PRESENTATIONS

Do's and Don'ts of Donor Information was presented by Ryan M. Prendergast and Terrance S. Carter on Thursday March 30, 2017.

[Implications of the Patients First Act in Ontario](#) presented by Esther Shainblum on April 20, 2017, was the first of eight webinars hosted by Carters. Links to the [Webinar Materials](#), [Resource Materials](#) and [On Demand/Replay](#) are available on our website.

[Youth Programs: Identifying and Managing the Risks](#) presented by Sean S. Carter on April 27, 2017, was the second of eight webinars hosted by Carters. Links to the [Webinar Materials](#) and [On Demand/Replay](#) are available on our website.

UPCOMING EVENTS AND PRESENTATIONS

[Spring 2017 Carters Charity & NFP Webinar Series](#) will be hosted by Carters Professional Corporation on **Thursdays** starting April 20, 2017. [Online registration](#) is available for the following topics:

- “Allocation Issues and CRA: The Importance of Getting it Right” by Theresa L.M. Man on May 4, 2017
- “Legal Check-Up: 10 Tips to Effective Legal Risk Management” by Terrance S. Carter on May 18, 2017
- “Do's and Don'ts of Donor Information” by Ryan M. Prendergast & Terrance S. Carter on May 25, 2017
- “Copyright Issues for Charities and NFPs in the Digital Era by Sepal Bonni on June 8, 2017
- “The Top Ten Human Resources Mistakes Employers Make (And How to Avoid Them)” by Barry W. Kwasniewski on June 15, 2017
- “Importance of Corporate Documents in Governance Disputes” by Esther S. Oh on June 22, 2017

[CBA Charity Law Symposium](#) will be held in Toronto at the Toronto Region Board of Trade on May 12, 2017. Terrance S. Carter will be participating in a panel discussion relating to “Practice Tips: Voluntary Disclosure for NPOs and Charities”.

[Healthcare Philanthropy Check-Up 2017](#) is co-hosted by Carters and Fasken Martineau in Toronto on Thursday, June 1, 2017. This seminar will focus on a number of timely topics:

- “Essential Charity Law Update” by Jacqueline M. Demczur
- “Critical Issues Concerning Investment by Charities” by Terrance S. Carter

[19th National STEP Conference](#) will be held on June 12, 2017 in Toronto. Terrance S. Carter and Ruth MacKenzie will co-present on the topic of “Charitable Giving – Pitfalls in Drafting Gift Agreements and Implementing Your Clients’ Philanthropic Goals”

[PAVRO \(Professional Association of Volunteer Leaders Ontario\)](#) will host a seminar by Carters on June 23, 2017. The topics will include:

- “10 Key Tips to Effective Risk Management for Charities and Not-for-Profits” – Terrance S. Carter
- “Volunteer Agreements: Managing Relations and Reducing Risk” – Terrance S. Carter
- “Youth Programs: Identifying and Managing the Risks” – Sean S. Carter

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, 2017), 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, www.churchlaw.ca and www.antiterrorismlaw.ca.



Sean S. Carter, B.A., LL.B. – Sean Carter is a partner with Carters and the head of the litigation practice group at Carters. 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 & NFP 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 & NFP 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.



Adriel N. Clayton, B.A. (Hons), J.D. - Called to the Ontario Bar in 2014, Adriel Clayton rejoins the firm to manage Carters' knowledge management and research division, as well as to practice in commercial leasing and real estate. Before joining Carters, Adriel practiced real estate, corporate/commercial and charity law in the GTA, where he focused on commercial leasing and refinancing transactions. Adriel worked for the City of Toronto negotiating, drafting and interpreting commercial leases and enforcing compliance. Adriel has provided in-depth research and writing for the *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations*.



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* and *The Best Lawyers in Canada*. 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 & NFP Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*TM 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.”



Theresa L.M. Man, B.Sc., M.Mus., LL.B., LL.M. – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers in Canada*. She is an executive member of the Charity and Not-for-Profit Section of the OBA and the CBA Charities and Not-for-Profit Law Section. In addition to being a frequent speaker, Ms. Man is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Carswell. She has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Hilborn:ECS* and *Charity & NFP Law Bulletin*.



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 and the *Charity & NFP Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law*TM 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*, Ontario Bar Association *Charity & Not-for-Profit Law Section Newsletter*, *Charity & NFP Law Bulletins* and publications on www.charitylaw.ca.



Esther Shainblum, B.A., LL.B., LL.M., CRM - From 2005 to 2017 Ms. Shainblum was General Counsel and Chief Privacy Officer for Victorian Order of Nurses for Canada, a national, not-for-profit, charitable home and community care organization. Before joining VON Canada, Ms. Shainblum was the Senior Policy Advisor to the Ontario Minister of Health. Earlier in her career, Ms Shainblum practicing health law and corporate/commercial law at McMillan Binch and spent a number of years working in policy development at Queen's Park. Ms. Shainblum practices in the areas of charity and not for profit law, health law, privacy law and lobbyist registration.



Jessica Foote, J.D., B.B.A (Hons) – Ms. Foote graduated from Osgoode Hall Law School in 2016 with a Juris Doctor, and has earned an Honours Baccalaureate in Business Administration from the University of Guelph. Jessica was awarded the Women's Opportunity Award from Soroptimist International, as well as certificates from the Canadian Institute of Management, and for Business Studies with Honours. While attending law school, Jessica furthered her commitment to social justice by volunteering for the Family Law Project, and at a Criminal and Family Law firm. Prior to commencing her articles, Jessica gained legal experience working for a Personal Injury Law firm.



Tessa Woodland, J.D., B.Soc.Sci. (Hons) – Ms. Woodland graduated from Queen's University, Faculty of Law in 2016. While attending Queen's, Tessa interned with the Department of Justice's Judicial Affairs Section where she learned about policy creation, and researched domestic and international legal issues. Tessa completed the International Public Law program at the Bader International Study Centre during the summer between first and second year of law school. Prior to law school she studied in French Immersion at the University of Ottawa graduating magna cum laude with a Bachelor of Social Science (Honours) in Conflict Studies and Human Rights, with a minor in Global Affairs.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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