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

SEPTEMBER 2018

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Draft Income Tax Act Changes Proposed for Political Activities by Charities
By Terrance S. Carter & Ryan M. Prendergast

As reported in Charity & NFP Law Bulletin No. 425 last month, the issue of charities engaging in political activities has been brought to the forefront through the Ontario Superior Court of Justice’s July 16, 2018 decision in Canada Without Poverty v AG Canada (“CWP Decision”) (now under appeal) and the government’s subsequent August 15, 2018 announcement that it would be clarifying the rules governing political activities. These clarifications included proposed changes to the Income Tax Act (“ITA”) that were consistent with Recommendation No. 3 of the Report of the Consultation Panel on the Political Activities of Charities (“Consultation Report”), which was published on May 4, 2017.

Following up on that announcement, the Department of Finance Canada released a draft proposal of legislative amendments (“Draft Proposal”) for public consultation on September 14, 2018. The Draft Proposal, among other things, proposes to remove the quantitative limits for charities on non-partisan political activities from the ITA. This Charity & NFP Law Bulletin provides an overview of the Draft Proposal and discusses the future of political activities under the ITA.

For the balance of this Bulletin, please see Charity & NFP Law Bulletin No. 428.

CRA News
By Jacqueline M. Demczur

Release of Charities IT Modernization Project Delayed
In an e-mail sent to stakeholders on September 18, 2018, and through subsequent amendments to the Charities IT Modernization Project (“CHAMP”) website on September 19, 2018, the Canada Revenue Agency (“CRA”) announced the delay of its public release of CHAMP. While many aspects are nearing completion, the announcement stated that certain elements of CHAMP need further work before finalization. While CHAMP was originally scheduled to be released in November 2018, it has now been delayed until June 2019. Once in place, CHAMP will provide several new e-services, including the replacement of Form T2050, Application to Register a Charity under the ITA, with an online application, online filing of the T3010, Registered Charity Information Return, and the ability to update charities’ information and correspond with the Charities Directorate online through “My Business Account.”
Mailing Address for T3010 to be Amended

In an announcement on September 14, 2018, the CRA stated that the mailing address for the T3010, Registered Charity Information Return, will be changing as of October 8, 2018. The address change applies only to the T3010, and not to any other document filings. Charities filing their T3010s on or after October 8, 2018 will need to ensure that their annual returns are mailed to:

Charities Directorate  
Canada Revenue Agency  
105 - 275 Pope Road  
Summerside PE C1N 6E8

All other mail should continue to be mailed to the Charities Directorate’s current address in Ottawa, at:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

Mandatory Breach of Personal Information Regime Comes Into Effect November 1, 2018

By Esther Shainblum

On November 1, 2018, Division 1.1 of the Personal information Protection and Electronic Documents Act (“PIPEDA”), establishing mandatory data breach reporting and recordkeeping requirements, together with the accompanying Breach of Security Safeguards Regulations: SOR/2018-64 (the “Regulations”), which provide additional details about these obligations, will come into force. On that date, organizations subject to PIPEDA, potentially including certain charities and not-for-profits, will be required to comply with the notification, reporting and recordkeeping obligations set out under the new mandatory breach regime. As, in some situations, charities and not-for-profits could be subject to PIPEDA, they should be aware of these new requirements.

For the balance of this Bulletin, please see Charity & NFP Law Bulletin No. 429.

Tax Court Decision on Misrepresentation Attributable to Neglect by Non-Profit

By Ryan M. Prendergast

On June 4, 2018, with amended reasons released on August 27, 2018, the Tax Court of Canada (“TCC”) released its decision in Mont-Bruno C.C. Inc. v The Queen. Without deciding on the merits of an exemption claimed by the appellant non-profit organization (“Mont-Bruno”), the TCC held that the CRA pleaded sufficient facts on the basis of which there could be a finding of “misrepresentation attributable
to neglect, carelessness or wilful default,” under subparagraph 152(4)(a)(i) of ITA, for purposes of reassessments by the CRA after the normal reassessment period set out in subsection 152(3.1) of ITA.

In 2006, Mont-Bruno, which operates a golf course, realized a gain of $1,742,500 on the disposition of a vacant wooded area adjacent to its golf course (the “Parcel”). Mont-Bruno reported this disposition and gain on its 2006 T1044 Non-Profit Organization Information Return, on annexes to its T2 Corporation Income Tax Return, as well as on its audited financial statements. However, Mont-Bruno alleges that the gain was exempt from taxation because the Parcel was used exclusively and directly for “providing dining, recreational or sporting facilities” to its members in accordance with subparagraph 149(5)(e)(ii) of the ITA, and, accordingly, Mont-Bruno did not report the disposition on its T3 Trust Income Tax and Information Return.

On May 13, 2015, the CRA reassessed Mont-Bruno, claiming that failing to report the disposition and gain of the Parcel on its T3 was a misrepresentation attributable to neglect, carelessness or wilful default under subparagraph 152(4)(a)(i) of the ITA, which allows the CRA to reassess a taxpayer after the normal reassessment period set out in subsection 152(3.1) of the ITA.

Mont-Bruno challenged the CRA’s ability to reassess its 2006 tax filings after the normal reassessment period because the CRA had not met the conditions of subparagraph 152(4)(a)(i) of the ITA by failing to plead facts (as opposed to law or mixed fact and law) that Mont-Bruno would be required to refute. Mont-Bruno further alleged that it did not conceal the disposition of the Parcel, as it reported it as an exempt activity on its T1044, and that the proper characterization of disclosed facts should not be considered a misrepresentation. It argued that a misrepresentation under subparagraph 152(4)(a)(i) does not include a “misrepresentation of the interpretation of the law” and that taxpayers have a right to disagree with the Minister in their interpretation of the ITA without it necessarily being considered a misrepresentation.

However, relying on a number of precedents, the TCC held that “misrepresentations include […] an incorrect amount resulting from an erroneous calculation […] whether innocent or fraudulent […] or made in good faith” and that “even an innocent misrepresentation is attributable to neglect, and this can be the basis of a reassessment under subsection 152(4) of the ITA.”

In its amended pleadings, the CRA had stated that Mont-Bruno’s board of directors were “sophisticated and experienced business people with knowledge of tax matters” and that “[a]ccording to a resolution of [Mont-Bruno’s] board of directors dated April 7, 2005, it was agreed that a professional opinion concerning the potential tax liability from the sale of the [Parcel] should be obtained as soon as possible,”
but that no such opinion was obtained. The CRA’s amended pleadings also claimed that the Parcel was
not used exclusively for “providing dining, recreational or sporting facilities” to the members of Mont-
Bruno, that Mont-Bruno did not organize any activities in the Parcel and that members did not access the
Parcel in the course of club activities.

In this regard, the TCC held that the facts pleaded by the CRA regarding the business experience of Mont-
Bruno’s directors, their failure to seek a professional opinion on the tax consequences of the disposition
of the Parcel, as well as the use Mont-Bruno made of the Parcel, were facts on which the TCC could
conclude that the misrepresentation was attributable to neglect.

This case serves as a reminder to charities and not-for-profits that tax reporting must be carefully reviewed
before filing and that failing to obtain a professional opinion regarding a potential tax liability after the
board has already deemed it to be necessary may give the CRA grounds to reassess the organization’s tax
filings long past the normal reassessment period.

The Public Service Bodies Rebate for Volunteer Reimbursements and Allowances

By Esther S.J. Oh

On May 18, 2018, the CRA released GST/HST Interpretation 183321 (“Interpretation”), which reviews a
number of questions involving the application of the goods and services tax (“GST”) and harmonized
sales tax (“HST”) to reimbursements and allowances that a charity pays to its volunteers. Specifically, in
the Interpretation, the CRA addresses questions regarding whether a registered charity can claim a public
service bodies’ rebate (“PSB Rebate”), (being a rebate of a portion of GST/HST paid on eligible purchases
and expenses by charities, qualifying non-profit organizations, and other organizations, including school
authorities, hospital authorities, public colleges and universities), in the following contexts: (1) when the
charity reimburses a volunteer for their expenses; (2) when the charity pays an allowance to a volunteer
(such as an allowance for mileage travelled); (3) when a charity pays a reimbursement or an allowance to
a volunteer, but the volunteer later returns the payment to the charity (for example, by exchange of
cheques); and (4) when a volunteer donates their expenses to the charity (which would be as a gift-in-
kind) rather than receiving a reimbursement, and the charity issues an official donation receipt. For further
general information regarding GST/HST issues for charities, reference can be made to The ABC’s of
GST/HST for Charities & NPOs, as well as the CRA’s RC4082(E), GST/HST Information for Charities.
With respect to question #1 concerning whether a charity can claim a PSB Rebate when the charity reimburses a volunteer for their expenses, the CRA stated that section 175 of the *Excise Tax Act* ("ETA") permits a charity to claim a PSB Rebate in relation to a reimbursement where three conditions have been met: (1) the charity reimbursed a volunteer who provided services to the charity; (2) the property or service acquired, imported, or brought into a participating province by the volunteer was for “consumption or use in relation to the charity’s activities”; and (3) the volunteer paid GST/HST on the acquisition of property or services. Where these conditions are met, the charity may claim the PSB Rebate for the reimbursed expense. However, where the volunteer was acting as an agent for the charity, section 175 would not apply. The charity would instead be considered a recipient of the supply, and what the CRA referred to as the “usual routes” for determining the charity’s eligibility for the PSB Rebate would apply.

With respect to question #2, the CRA noted that section 174 of the ETA applies to allowances paid to volunteers, such as mileage allowances for the volunteer’s use of their car. To meet the requirements of section 174, a charity must pay an allowance to a volunteer who provides services to the charity. The allowance can only be paid for “supplies of property or services all or substantially (90% or more) of which are taxable supplies […] acquired in Canada by the volunteer in relation to the charity’s activities” or for a mileage allowance that is reasonable for income tax purposes and that is in relation to the charity’s activities.

The allowance amount must also be deductible by the charity for income tax purposes, or otherwise deductible if the charity were a taxpayer under the ITA and if the activity was considered a business. Where available, a PSB Rebate could be claimed to the extent as if the charity had incurred that expense directly.

In relation to question #3, the CRA confirmed that when a charity reimburses or pays an allowance to a volunteer, and the volunteer later returns the payment to the charity, the CRA considers this to be two separate transactions for GST/HST purposes. In such instances, and where the conditions for allowances or reimbursements under sections 174 or 175 of the ETA have been met, the charity would be eligible to claim the PSB Rebate for the reimbursement or allowance. The volunteer’s subsequent donation would not impact the charity’s entitlement to the PSB Rebate.

Finally, with respect to question #4, the CRA considered whether a charity would be eligible for the PSB Rebate where a volunteer foregoes a reimbursement, and chooses instead to donate their expenses as a gift-in-kind to the charity, and the charity provides a donation receipt to the volunteer. Section 175 of the
ETA requires an “amount” to be paid to the volunteer as a reimbursement. As such, the CRA states that section 175 would not apply and the charity could not claim the PSB Rebate in such a situation, as “the volunteer donates their right to reimbursement to the charity as a gift-in-kind.” However, where the volunteer acquired a taxable supply as the charity’s agent, the charity would be considered the recipient of the supply and may be eligible to claim the PSB Rebate of the GST/HST paid or payable on that supply in accordance with the usual rules.

**Tribunal Rules that Eligibility to Work Permanently in Canada is Discriminatory**

By Barry W. Kwasniewski

On July 20, 2018, the Human Rights Tribunal of Ontario (“HRTO”) released an interim decision in *Haseeb v Imperial Oil Limited* (the “Haseeb Decision”), holding that a company’s policy requiring all job applicants for an entry level position to disclose proof of their eligibility to work in Canada on a permanent basis was discriminatory on the ground of “citizenship.” In reaching its decision, the HRTO adopted a novel analysis on the protected ground of “citizenship” and its relationship to other statuses of non-citizenship. In doing so, the tribunal expanded the meaning of “citizenship” in certain contexts under the Ontario Human Rights Code to include people who are permanent residents or domiciled in Canada and intending to obtain citizenship. It also held that the addition of a non-prohibited ground to a policy did not cure the discriminatory nature of the policy. The Haseeb Decision may be significant to charities and not-for-profits that may want to hire non-Canadian citizens, either on a temporary or long term basis.

For the balance of this *Bulletin*, please see *Charity & NFP Law Bulletin No. 430*.

**Special Senate Committee Update**

By Terrance S. Carter

After the Senate resumed from its summer break, the Special Senate Committee on the Charitable Sector (“Committee”) has continued its meetings to hear from witnesses as it studies the impact of laws and policies on the charitable and not-for-profit sector. In September, three meetings were held on September 17, 18 and 24th spanning a total of 16 hours.

At the September 17 and 18 meetings, the Committee heard from professionals servicing and working within the not-for-profit sector, as well as from various government departments. Witnesses discussed issues related specifically to fundraising, social innovation and social finance. Some of the issues raised
touched on issues with regulating fundraisers, methods of facilitating fundraising, and donor fatigue. Of particular interest, the Committee also heard about the struggles that social enterprises face when seeking funding.

At the September 24 meeting, the Committee heard from witnesses from the not-for-profit sector, as well as academics. Among the topics discussed, were strategies for incentivizing giving, donor-restricted funds, social entrepreneurship, and the involvement of volunteers through co-operatives.

A separate news release on September 24, 2018 indicates that the Committee will continue to meet with witnesses. It will also release an online questionnaire to help identify challenges faced by the charitable and not-for-profit sector. Upon conclusion of the study, the Committee will be releasing a report with recommendations on how Canada can better support the charitable and not-for-profit sector.

**Recommendations for a Canadian Social Innovation and Social Finance Strategy**

By Terrance S. Carter

On September 4, 2018, the Social Innovation and Social Finance Strategy Co-Creation Steering Group, appointed by the Federal Government in 2017 to develop a Canadian social innovation and social finance strategy, released its Recommendations Report (the “Report”). The Report is a comprehensive document that is extensive in its scope and innovative in its recommendations. The Report follows after the report of the Standing Senate Committee on Social Affairs, Science and Technology released on May 10, 2018, which recommended the creation of a Social Finance Fund, and which was discussed in the May 2018 Charity & NFP Law Update.

The Report states that in order to address the many complex and pressing social problems that Canadians are facing (such as housing insecurity, the opioid crisis and climate change), it is essential that the contribution by charities, “non-profits” and co-operatives to the overall economic growth of Canada is recognized. Along with the different ways in which private companies, individuals and other actors in society are contributing to address these social problems, the Report recognizes that charities and non-profits are investing in research and development as well as creating sustainable businesses models in order to grow the impact of their work.

The focus of the Report is on the following twelve recommendations (divided in seven areas of action), to be implemented by the Government of Canada:
I. Governance and public service infrastructure

Recommendation 1: Anchor commitment and long-term policy action toward social innovation and social finance in Canada through legislation.

Recommendation 2: Establish and fund a permanent multi-sectoral Social Innovation Council to advise the federal government.

Recommendation 3: Create a permanent Office for Social Innovation.

II. Capacity and skills

Recommendation 4: Improve social purpose organizations’ access to federal innovation, business development and skills training programs.

Recommendation 5: Establish a multi-departmental Social Innovation Ecosystem Program.

III. Funding and capital

Recommendation 6: Create a Social Finance Fund.

Recommendation 7: Ensure federal funding practices support and enable social innovation.

IV. Market access

Recommendation 8: Incorporate social procurement guidelines, tools and training opportunities into the Government’s focus on a cohesive sustainable procurement plan.

V. Policy and regulatory environment

Recommendation 9: Address the legal and regulatory issues impeding charities and non-profits from engaging in social innovation, social finance, and social enterprise.

Recommendation 10: Initiate a series of controlled regulatory experiments, or "sandboxes," to explore and experiment with new regulatory models.

VI. Evidence and knowledge sharing


VII. Awareness and mobilization

Recommendation 12: Coordinate a national social innovation and social finance awareness campaign.

The Report further explains that these recommendations are to be implemented together in order for Canada to be on track to achieve the 17 Sustainable Development Goals of the United Nations’ 2030 Agenda for Sustainable Development, which include ending poverty in all its forms everywhere and ensuring inclusive and equitable quality education, amongst others.

Recommendation 9 of the Report is of particular interest to charities and not-for-profits in Canada, as it proposes amendments to the unrelated business rules in the ITA for charities to facilitate the use of social enterprises by charities and not-for-profits, recognizing that these organizations “create value beyond the
cost of the tax benefits they receive.” Recommendation 9 also refers to and endorses the recommendations of the Consultation Panel on the Political Activities of Charities from 2017 with regard to a new “regulatory approach that focuses on charities’ purposes rather than activities” including a list of charitable purposes that better reflects contemporary social and environmental issues and values. In this regard, the Report suggests that revocations of charitable status should be suspended until a “complete range of issues areas affecting registered charities are addressed, in close consultation with stakeholders.”

Appeal Court in England Upholds Decision that Members of Charity are Fiduciaries
By Esther S.J. Oh

On July 6, 2018, the England and Wales Court of Appeal released its decision in Lehtimäki v The Children’s Investment Fund Foundation (UK) & Ors, which was an appeal of the decision in The Children’s Investment Fund Foundation v AG et al (“CIFF Decision”) that was reported on in the September 2017 Charity & NFP Law Update. While the courts’ decisions in the above matters involve consideration of legislation and case law in England and Wales, given the shared common law jurisprudence, charities in Canada may find the English appeal court’s comments regarding the fiduciary duties of members of charities to be of interest.

In the CIFF Decision, the English High Court of Justice considered a request by The Children’s Investment Fund Foundation (UK) (“CIFF”), a registered charity, for direction concerning the proposed payment of a US$360 million grant (the “Grant”) to another English registered charity. It is beyond the scope of this article to provide a complete overview of the background facts to the CIFF Decision and reference can be made to the September 2017 Charity & NFP Law Update for a summary. However, in general terms, in the CIFF Decision, the question before the court was whether the only member with a right to vote on approving the payment of the Grant could use his discretion to vote for or against the Grant. The court stated that since the payment of the Grant was approved by the Charity Commission (which governs registered charities in England and Wales) and was also approved by the court as being expressly in the best interests of CIFF, the particular member in question did not have the discretion to vote against the Grant. Instead, the court stated that the member was “bound by the fiduciary duties” owed to CIFF and subject to the court’s inherent jurisdiction over the administration of charities in that regard.

In the appeal, the member in question, Lehtimäki, challenged the lower court’s decision, arguing that members of an organization are not fiduciaries and that even if they were, courts do not have jurisdiction
to intervene in directing their votes. The appeal court rejected Lehtimäki’s argument that members of a charitable organization are similar to that of corporate shareholders and stated that “membership of a charitable company… is very different from ownership of shares in a non-charitable company. … a share is property and the right to vote attached to it ‘an incident of property to be enjoyed and exercised for the owner’s personal advantage’, membership of a charitable company confers no proprietary rights.” Instead, the appeal court held that votes of a member function “in connection with assets appropriated to charity in which the member has no personal stake.”

In its decision, the appeal court upheld the trial court’s determination that members of CIFF were fiduciaries, but further held that courts could not direct a fiduciary in the exercise of their powers unless the fiduciary was breaching his or her duty.

In rejecting the lower court’s order to direct Lehtimäki to vote in favour of the Grant, the appeal court noted that the UK Charities Act 2011 requirement for member approval in relation to such a grant indicated that Parliament intended these matters to be handled internally rather than by the courts. On that basis, the appeal court confirmed that it would only intervene in the event that the member breached his or her fiduciary duties. The appeal court also stated as follows:

Powers relating to the administration of trusts have thus been held to have a fiduciary character. An analogy can be drawn with the powers that members of CIFF have in connection with its administration. It is noteworthy, too, that the Charity Commission has said as regards ‘Members’ voting obligations’ that it ‘considers that the rights that exist in relation to the administration of a charitable institution are fiduciary, regardless of the identity of the person or persons on whom the rights are conferred’ (see “RS7 – Membership Charities”).

For comparison purposes, in Canada, members of charitable not-for-profit corporations have not been found to be fiduciaries by the Canadian courts. While an interesting case, the appeal decision in the CIFF case is limited to its unique facts and applicable English law. Whether or not this decision might have application in Canada is not clear.

**Lexpert® Rankings 2018**

Several partners of Carters Professional Corporation were recognized as leaders in the areas of Charity and Not-for-Profit Law, in Canada by The Canadian Legal Lexpert® Directory 2018. Terrance S. Carter, has been recognized as one of the most frequently recommended practitioners in the area of charities and not-for-profits in Canada since 2004. Theresa L.M. Man has been recognized as consistently
recommended practitioners in charity & not-for-profit law since 2011, and Jacqueline M. Demczur and Esther S.J. Oh have been recognized as repeatedly recommended practitioners, also since 2011.

**Chambers and Partners Rankings 2018**

Carters has been ranked as one of only four Canadian law firms under Charities/Non-profits law by [Chambers and Partners](https://www.chambers.com), an international lawyer ranking service. In addition, [Terrance S. Carter](mailto:terrance@carters.ca) has been listed as “one of the best well-known practitioners in the country in the charities and not-for-profit sector.”

**IN THE PRESS**

[Charity & NFP Law Update – July/August 2018](https://www.charitylaw.ca) ([Carters Professional Corporation](http://www.carters.ca)) was featured on [Taxnet Pro™](http://www.taxnetpro.com) and is available online to those who have OnePass subscription privileges.

**RECENT EVENTS AND PRESENTATIONS**

[Legal Issues in Tax Receipting](https://www.carters.ca) was presented by Terrance S. Carter from Carters and Jan Pedder from Ernst & Young LLP at the CPA Ontario Not-for-Profit Conference on September 11, 2018. Terrance S. Carter presented on the topic of “Legal Issues in Tax Receipting.”

**UPCOMING EVENTS AND PRESENTATIONS**

[Association of Treasurers of Religious Institutes (ATRI) Conference 2018](https://www.carters.ca) will be held from September 28 to October 1, 2018. Terrance Carter will present jointly with Father Frank Morrisey on the topic of “Canon Law Meets Civil Law in the Operation of Religious Institutes” on Sunday September 30, 2018.

[Orangeville Economic Development / SBEC](https://www.carters.ca) is hosting two local sessions in their Fall Series as follows:

- **How to Effectively Use Corporations** to be presented by Nancy E. Claridge of Carters Professional Corporation and Lisa Johnson of BDO Canada on October 4, 2018 from 7:00 – 9:00 pm
- **Legal Issues in Social Media** to be presented by Terrance S. Carter on November 22, 2018 from 7:00 – 9:00 pm.
CAGP GTA Chapter’s Mentoring & Education Breakfast will be held on October 11, 2018 at which there will be a panel discussion including Terrance S. Carter on the topic of Ethics and Other Challenging Issues for Gift Planners and Charities.

Volunteer Ottawa/Bénévoles Ottawa will host a session entitled “Legal Check-Up - Duties and Liabilities of Directors and Officers of Charities and Not-For-Profits” presented by Terrance S. Carter in Ottawa on October 17, 2018.

CSAE 2018 National Conference will be held in Ottawa on October 26, 2018. Barry W. Kwasniewski will present on the topic “The Top Ten Human Resources Mistakes Employers Make (And How to Avoid Them)”.

CONTRIBUTORS

Editor: Terrance S. Carter
Assistant Editors: Adriel N. Clayton and Ryan M. Prendergast

Michelle E. Baik, i.B.B.A., J.D. - Called to the Ontario Bar in 2015, Michelle has joined Carters’ Litigation Practice Group. Michelle has broad experience in civil litigation having articled and been an associate with an insurance defence boutique law firm in Toronto. She worked as Legal Counsel for one of the largest banks in Canada. Michelle obtained a degree in International Bachelor of Business Administration from the Schulich School of Business, and her J.D. degree from the University of Windsor. Michelle’s practice areas include general civil, commercial and not-for-profit related litigation, administrative law, insurance defence litigation, loss transfer claims, and personal injury litigation.

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 articled 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 on charitable matters. Mr. Carter is a co-author of Corporate and Practice Manual for Charitable and Not-for-Profit Corporations (Thomson Reuters), a co-editor of Charities Legislation and Commentary (LexisNexis Butterworths, 2018), 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 articled with and been an associate with Fasken (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 Ontario and Ontario Bar Association CLE learning programs.

Luis R. Chacin, LL.B., M.B.A., LL.M. - Luis was called to the Ontario Bar in June 2018, after completing his articles with the firm. Prior to joining the firm, Luis worked in the financial services industry in Toronto and Montreal for over nine years, including experience in capital markets. He also worked as legal counsel at the Office of the President and Cabinet in Venezuela, where he advised on various areas of law, including government sponsored development programs, as well as litigation dealing with public service employees. His areas of practice include Corporate and Commercial Law, Real Estate, and Wills and Estates.
Nancy E. Claridge, B.A., M.A., LL.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™ Seminar.

Barry W. 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 advice pertaining to insurance coverage matters to charities and not-for-profits.

Jennifer M. 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 (CCCB). 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. 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 Thomson Reuters. She is vice chair of the CBA Charities and Not-for-Profit Law Section. Ms. Man 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™ Seminar, and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations.

Ryan M. Prendergast, B.A., LL.B. - Mr. Prendergast joined Carters in 2010, becoming a partner in 2018, with a practice focus of providing corporate and tax advice to charities and non-profit organizations. Ryan has co-authored papers for the Law Society of Ontario, and has written articles for 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. Ryan has been a regular presenter at the annual Church & Charity Law™ Seminar, Healthcare Philanthropy: Check-Up, Ontario Bar Association and Imagine Canada Sector Source.

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 practiced 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, and privacy law.

Christina Shum, B.M.T., J.D – Ms. Shum graduated from Osgoode Hall Law School in 2018 and is Student-at-Law at Carters. While attending Osgoode, Christina interned at International Justice Mission where she provided research on bonded labour laws, and summered at CGI where she focused on contractual matters in IT law. She also volunteered as a community mediator and was Vice-President of Osgoode’s Women’s Network and Co-President of the Osgoode Peer Support Centre. Prior to attending law school, Christina obtained her Bachelors of Music Therapy from the University of Windsor and her Associate diploma in piano performance from the Royal Conservatory of Music.
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CARTERS PROFESSIONAL CORPORATION
SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:
Terrance S. Carter B.A., LL.B.                         tcarter@carters.ca
(Counsel to Fasken)
Jane Burke-Robertson B.Soc.Sci., LL.B. (1960-2013)
Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.          tman@carters.ca
Jacqueline M. Demczur B.A., LL.B.                    jdemczur@carters.ca
Esther S.J. Oh B.A., LL.B.                           estheroh@carters.ca
Nancy E. Claridge B.A., M.A., LL.B.                   nclaridge@carters.ca
Jennifer M. Leddy B.A., LL.B.                        jleddy@carters.ca
Barry W. Kwasniewski B.B.A., LL.B.                   bwk@carters.ca
Sean S. Carter B.A., LL.B.                           scarter@carters.ca
Ryan M. Prendergast B.A., LL.B.                      rprendergast@carters.ca

ASSOCIATES:
Esther Shainblum, B.A., LL.B., LL.M., CRM             eshainblum@carters.ca
Kristen D. Morris B.A., J.D.                         kmorris@carters.ca
Sepal Bonni B.Sc., M.Sc., J.D.                       sbonni@carters.ca
Adriel N. Clayton, B.A. (Hons), J.D.                aclayton2@carters.ca
Michelle E. Baik, i.B.B.A., J.D.                    mbaik@carters.ca
Luis R. Chacin, LL.B., M.B.A., LL.M.                 lchacin@carters.ca

STUDENT-AT-LAW
Christina Shum, B.M.T., J.D.                         cshum@carters.ca

Toronto Meeting Location
Brookfield Place - TD Canada Trust Tower
161 Bay Street, 27th Floor, PO Box 508
Tel: (416) 675-3766
Fax: (416) 675-3765

Ottawa Office
117 Centrepointe Drive, Suite 350
161 Bay Street, 27th Floor, PO Box 508
Tel: (613) 235-4774
Fax: (613) 235-9838

Orangeville Office
211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada L9W 1K4
Tel: (519) 942-0001
Fax: (519) 942-0300

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