

CHARITY & NFP LAW UPDATE

OCTOBER 2020

EDITOR: TERRANCE S. CARTER
ASSISTANT EDITORS: NANCY E. CLARIDGE,
RYAN M. PRENDERGAST AND ADRIEL N. CLAYTON

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

OCTOBER 2020

CE	СТ	חוי	N	c
SE	υı	IU	I	J

Recent Publications and News		
Releases	2	
In the Press	9	
Recent Events and Presentat	ions	
Upcoming Events and		
Presentations	9	
Contributors	10	

HIGHLIGHTS

COVID-19 UPDATE

- Ontario Bill Proposes To Limit Liability from COVID-19
- ◆ COVID-19 Corporate Update
- ◆ Ontario Extends and Amends COVID-19 Orders
- COVID-19 Employment Update

OTHER CHARITY AND NFP MATTERS

- Legislation Update
- Supreme Court Grants Leave to Hear Voluntary Association Appeal
- Supreme Court Awards Over \$1M Damages for Pay in Lieu of Notice
- OneClass to Pay \$100,000 for CASL Violation

The 2020 Annual Church & Charity Law™ Webinar – Over 1000 Registered

Thursday, November 5, 2020

Hosted by Carters Professional Corporation

With special guest speakers, **The Honourable Ratna Omidvar**, C.M., O.Ont., Senator for Ontario, as well as **Tony Manconi**, Director General of the Charities Directorate of the Canada Revenue Agency.

<u>Details</u> are available online.

Get on Our Mailing List:

To automatically receive the free monthly *Charity Law Update*, Click <u>here</u> or send an email to <u>info@carters.ca</u> with "Subscribe" in the subject line.



RECENT PUBLICATIONS AND NEWS RELEASES

COVID-19 UPDATE

Ontario Bill Proposes To Limit Liability from COVID-19

By Terrance S. Carter and Sean S. Carter

In a move to provide protection for workers, volunteers and organizations from certain types of liability related to COVID-19, the government of Ontario introduced Bill 218, Supporting Ontario's Recovery and Municipal Elections Act, 2020 on October 20, 2020, which was most recently carried on division and referred to the Standing Committee on Justice Policy on October 27, 2020. If passed, Schedule 1 of Bill 218 will enact the Supporting Ontario's Recovery Act, 2020 upon Royal Assent (the "Act"), which will protect persons from legal liability from claims where other individuals either have, or potentially have been, infected with or exposed to COVID-19.

According to the government's October 20th announcement of the draft measures, the Act is intended to protect those who "make an honest effort to follow public health guidelines and laws relating to exposure to COVID-19. At the same time, it will maintain the right of Ontarians to take legal action against those who willfully, or with gross negligence, endanger others." The government further indicated that this targeted protection will be available to a range of persons, including healthcare workers and institutions, charities, non-profit organizations, and coaches, volunteers and minor sports associations. This *Bulletin* provides a brief summary of the Act and its impact on charities and not-for-profits, if passed.

For the balance of this *Bulletin*, please see *Charity & NFP Law Bulletin* No. 478.

COVID-19 Corporate Update

By Theresa L.M. Man

Ontario Extends Relief for Members' and Directors' Electronic Meetings to May 31, 2021

Since the beginning of the COVID-19 pandemic, the government of Ontario has provided certain relief to corporations under the *Corporations Act* ("OCA") and *Co-operative Corporations Act* ("CCA"). On October 1, 2020, the government provided a further extension to permit electronic meetings of directors and members, regardless of contrary provisions in a corporation's constating documents, until May 31, 2021. These extensions were introduced to the OCA through O Reg 544/20, *Extension of Temporary Suspension Period*, and to the CCA through O Reg 543/20, *Extension of Temporary Suspension Period*.



By way of background, and as explained in the May 2020 COVID-19 Corporate Update, the OCA and CCA were amended on May 12, 2020, to provide relief during the pandemic. This relief was effected enacting Bill 190, COVID-19 Response and Reforms to Modernize Ontario Act, 2020. These relief provisions are effective during the "temporary suspension period", being the period of the declared emergency and a 120-day period following the termination of the declared emergency (i.e. November 21, 2020), together with additional periods established by regulation. The termination of the temporary suspension period, originally set for November 21, 2020, is therefore now extended to May 31, 2021. However, O Regs 544/20 and 543/20 do not provide further extensions to timelines for annual general meetings because those are an essential component of the democratic functions and self-governance of corporations, and represent an important opportunity for members to raise issues and to monitor the fiscal health, performance and governance of their corporations.

Ontario Extends and Amends COVID-19 Orders

By Jacqueline M. Demczur

On October 19, 2020, the Ontario government amended the <u>Extension of Orders regulations</u> (O. Reg. 458/20) under the <u>Reopening Ontario (A Flexible Response to COVID-19) Act, 2020</u> (the "ROA"). The ROA continued a number of the orders previously issued under the Emergency Management and Civil Protection Act in response to the COVID-19 pandemic. The Extension of Orders regulations extend until November 21, 2020 a total of thirty-four orders currently in force pursuant to the ROA. Under the ROA, orders can be extended for up to 30 days at a time. The extended orders were previously set to expire on October 22, 2020.

The Ontario government has also amended the <u>Rules for Areas in Stage 2 regulations</u> (O. Reg 263/20) and the <u>Rules for Areas in Stage 3 regulations</u> (O. Reg. 364/20) a number of times between October 9, 2020 to October 19, 2020. In accordance with the <u>Stages of Reopening regulations</u> (O. Reg. 363/20), last amended on October 19, 2020, the Rules for Areas in Stage 2 regulations only apply to the regions served by the City of Ottawa Health Unit, the City of Toronto Health Unit, the Peel Regional Health Unit, and the York Regional Health Unit. The rest of the province is subject to the Rules for Areas in Stage 3 regulations.

Of note, the *Rules for Areas in Stage 2* regulations restrict social gatherings associated with a wedding, a funeral or a religious service, rite or ceremony held in a building or structure other than a private dwelling to 30% capacity of the particular room if held indoors or 100 people if held outdoors. However, for social



gatherings associated with a wedding, a funeral or a religious service, rite or ceremony, such as wedding receptions, held at a private dwelling, the limit is 10 people if the gathering is held indoors and 25 people if the gathering is held outdoors. Similar limits apply with regard to the rental of meeting or event space for a wedding, funeral, religious service, rite or ceremony.

The amendments to the *Rules for Areas in Stage 2* regulations also clarify that the delivery of "dance classes" will be permitted to continue for the purpose of teaching or training amateur or professional dancers in dance techniques where all participants are pre-registered for the classes, no walk-ins are permitted, and other specified conditions are met.

The recent amendments to the orders under the ROA also added a general compliance requirement for businesses and organizations in <u>all stages</u> of reopening. This is a requirement to ensure that, unless one of the listed exceptions in subsection 2(4) of the *Rules for Areas in Stage 2* regulations apply, any person in the indoor area of the premises of the business or organization, or in a vehicle that is operating as part of the business or organization, wears a mask or face covering in a manner that covers their mouth, nose and chin during any period when they are in the indoor area.

COVID-19 Employment Update

By Barry W. Kwasniewski

Deadline for AODA Accessibility Compliance Reports Extended to June 30, 2021

Charities and not-for-profits with 20 or more employees, as well as public sector organizations, have been given a half-year extension to submit accessibility compliance reports, as required under subsection 14(1) of the *Accessibility for Ontarians with Disabilities Act* ("AODA"), in order to meet the Act's current accessibility requirements. The requirements and deadlines typically vary depending on the type and size of the organization. For charities and not-for-profits with 20 or more employees, as well as public sector organizations, that deadline was December 31, 2020, as reported in the November 2019 *Charity & NFP Law Update*. However, to provide some relief in response to the COVID-19 pandemic, the government of Ontario has extended the deadline to submit accessibility compliance reports until June 30, 2021. Organizations that fail to complete accessibility compliance reports by this new deadline could face enforcement action, which could potentially include financial penalties.

Ontario Provides Temporary Wage Increase for Eligible Personal Support Workers

As reported in the <u>September 2020 Charity & NFP Law Update</u>, minimum wage in Ontario was raised by at least \$0.25 per hour on October 1, 2020. The rise in minimum wage occurred pursuant to subsection



23.1(4) of Ontario's *Employment Standards Act*, 2000 ("ESA"). In addition to the increase mandated under the ESA, the government of Ontario announced on October 1, 2020 that it would also be providing a temporary increase in wages for eligible personal support workers who deliver publicly funded personal support services through the province's COVID-19 Fall Preparedness Plan. The temporary increase is effective from October 1, 2020, is subject to regular review, and could be extended through to March 31, 2021 pursuant to regulations under the *Reopening Ontario* (A Flexible Response to COVID-19) Act, 2020. Wage increases for personal support workers include:

- \$3 per hour for eligible workers in home and community care;
- \$3 per hour for eligible workers in long-term care;
- \$2 per hour for eligible workers in public hospitals; and
- \$3 per hour for eligible workers in children, community and social services providing personal direct support services for the activities of daily living.

OTHER CHARITY AND NFP MATTERS

Legislation Update

By Jennifer M. Leddy

Bill C-7, An Act to amend the Criminal Code (medical assistance in dying)

The Federal government reintroduced <u>Bill C-7</u>, *An Act to amend the Criminal Code (medical assistance in dying)* (the "Bill") on October 5, 2020, proposing changes to the *Criminal Code's* provisions on medical assistance in dying ("MAID"). The <u>News Release</u> of the same date explains that the Bill is the same that was introduced in the previous session of Parliament on February 24, 2020 which was outlined in the <u>February 2020 Charity & NFP Law Update</u>.

The Bill removes from the *Criminal Code* the requirement that a person's death must be reasonably foreseeable to be eligible for MAID because the Superior Court of Quebec found the requirement to be unconstitutional in *Truchon c. Procureur general du Canada*. However, to be eligible for MAID, a person must still have a "grievous and irremediable medical condition" as defined in the *Criminal Code*. If mental illness is the sole underlying medical condition, the person is not eligible for MAID. The Bill provides new provisions on who can witness the signing of a request for MAID and expands the collection of data related to MAID.



Removal of the requirement that death be reasonably foreseeable created the need for additional safeguards for people whose death is not reasonably foreseeable, so that the Bill provides two sets of safeguards, one applicable to persons whose death is reasonably foreseeable and another applicable to persons where it is not. For example, there is no waiting period between the signing of a request for MAID and the day it is provided for people whose death is reasonably foreseeable. By contrast, there is a 90 day waiting period for people whose death is not reasonably foreseeable unless two physicians judge that loss of capacity is imminent. When natural death is reasonably foreseeable, the Bill provides criteria for waiving the requirement that consent be given immediately before MAID is provided. The Bill does not deal with advance requests or the eligibility of mature minors for MAID.

Bill C-6, An Act to amend the Criminal Code (conversion therapy)

On October 1, 2020, <u>Bill C-6, An Act to amend the Criminal Code (conversion therapy)</u> ("Bill C-6") was introduced by the Federal government in the House of Commons. As explained in the <u>News Release</u> of the same date, Bill C-6 is similar to Bill C-8, *An Act to amend the Criminal Code (conversion therapy)*, introduced on March 9, 2020.

If passed, Bill C-6 would criminalize certain acts related to conversion therapy, a practice intended to change an individual's sexual orientation, including counselling and behavioural modification. Bill C-6 proposes the following five new criminal offences: (a) causing a person to undergo conversion therapy against their will; (b) causing a minor to undergo conversion therapy; (c) removing a minor from Canada to undergo conversion therapy; (d) advertising an offer to provide conversion therapy; and (e) profiting from the provision of conversion therapy. Bill C-6 would also authorize courts to order the seizure of conversion therapy advertisements or their removal from computer systems or the Internet.

Supreme Court Grants Leave to Hear Voluntary Association Appeal

By Esther S.J. Oh

The Supreme Court of Canada granted leave to appeal on June 18, 2020, from the judgment in <u>Aga v</u> <u>Ethiopian Orthodox Tewahedo Church of Canada</u>, which was released by the Ontario Court of Appeal ("ONCA") on January 8, 2020. The ONCA's decision was discussed in further detail in <u>Church Law Bulletin No. 57</u>. However, given the interest generated by this case, a brief summary of the main points from the ONCA decision is provided below in order to help explain some of the key issues that the Supreme Court of Canada will be considering.



This case involves three separate legal entities: the Ethiopian Orthodox Tewahedo Church of Canada St. Mary Cathedral, which was incorporated under the Ontario *Corporations Act* ("Church Corporation"); the congregation of the Ethiopian Orthodox Tewahedo Church of Canada St. Mary Cathedral, which the ONCA described as a "voluntary association" ("Congregation"); and the Ethiopian Tewahedo Orthodox Church, which has parishes around the world ("International Church"), and of which the Congregation was a local branch. This case also involves the expulsion of five former individual members from the Congregation ("Appellants")

While both the Church Corporation and the Appellants were members of the Congregation, the Appellants were not members of the Church Corporation. In bringing the legal action against the Church Corporation, the Appellants alleged that "The Church failed to follow their own internal procedures' in deciding to expel them from the Congregation and their right to natural justice and freedom to practice their religion as set out in s. 2(a) of the *Charter* was violated in expelling them from the Congregation."

The motions judge dismissed the case on the basis that there was no contract between the Appellants and the Church Corporation, and therefore alleged breaches of procedural fairness could not be remediated, as she found there was no underlying contract between the parties (although they were both members of the Congregation). The motions judge relied upon the Supreme Court of Canada's decision in *Highwood Congregation of Jehovah's Witnesses (Judicial Committee)* v. *Wall*, discussed in *Church Law Bulletin*, No. 54, where the Court held that, as a general principle, judicial review is not available for the decisions of voluntary religious organizations absent the existence of an underlying legal right.

On appeal, the ONCA found that the Congregation's constitution and by-laws, which contained rules concerning member discipline, together with consideration in the form of monthly tithes made by the Appellants to the Congregation, constituted a contract between the Congregation and the Appellants. The ONCA did not, however, decide whether or not the contract was breached, on the basis that there was insufficient evidence to make that determination.

Although a date has not yet been set for the Supreme Court hearing, charities and not-for-profits will want to read the decision when it is released to see if it will impact the nature of their governing documents and their relationships with members.



Supreme Court Awards Over \$1M Damages for Pay in Lieu of Notice

By Barry W. Kwasniewski

Employers will have to write strictly worded and legally precise termination clauses if they aim to exclude entitlements to financial incentive bonuses for executive employees who have recently left their company. In *Matthews v Ocean Nutrition Canada Ltd.*, a judgment rendered on October 9, 2020, the Supreme Court of Canada ("SCC") restored \$1,086,893.36 in damages, for payment in lieu of notice, awarded in a 2017 trial to a former employee as a result of a Long Term Incentive Plan ("LTIP") agreement with his employer. The SCC overturned the 2018 Nova Scotia Court of Appeal's holding that excluded the LTIP payment, and the issue pivoted on whether that money would be included in a reasonable notice period at common law, considering the terms of the employment contract. This decision is relevant to charities and not-for-profits that include bonus and incentive programs as part of employee compensation.

For the balance of this *Bulletin*, please see *Charity & NFP Law Bulletin* No. 479.

OneClass to Pay \$100,000 for CASL Violation

By Ryan M. Prendergast

In a <u>new release</u> dated September 30, 2020, the Canada Radio-television and Telecommunications Commission ("CRTC") announced that it had reached an agreement with Notesolution Inc. (doing business as OneClass) ("OneClass") to resolve alleged violations of Canada's Anti-spam Legislation ("CASL"), including a <u>voluntary undertaking</u> from OneClass to make a payment of \$100,000.

OneClass provides an electronic platform for post-secondary students to access exam study guides, lecture notes and video tutorials. The CRTC alleged that OneClass did not comply with CASL by sending commercial electronic messages ("CEMs") promoting its platform without obtaining consent from the recipients between October 31, 2016 and March 25, 2020, and installed a computer program on post-secondary students' computers between October and November 2016 that collected their personal information, including usernames and passwords, in the course of its commercial activities without obtaining their express consent.

In addition to making the \$100,000 monetary payment pursuant to section 21 of CASL, OneClass also agreed to develop and implement a compliance program addressing the sending of CEMs; to monitor and review its internal policies and procedures to eliminate incentives for its employees to violate CASL; and to register and track CEM complaints and resolutions.



Although OneClass is not a charity, this decision is a helpful reminder to charities and not-for-profits of the importance of CASL compliance, and the high monetary cost that can be associated with violations. Although there are certain exemptions for registered charities that permit them to send CEMs for the <u>primary purpose</u> of fundraising, charities and not-for-profits are generally subject to CASL's CEM requirements, and as such should obtain express consent from each recipient before sending CEMs.

IN THE PRESS

<u>Charity & NFP Law Update – September 2020 (Carters Professional Corporation)</u> was featured on Taxnet ProTM and is available online to those who have OnePass subscription privileges.

RECENT EVENTS AND PRESENTATIONS

Are You Ready? Governing in Uncertain Times was a panel discussion presented at the AFP Breakfast Webinar held on Friday, October 23, 2020, and sponsored by TD Bank. Members of the three-person panel included Terrance S. Carter, Managing Partner of Carters Professional Corporation, Jennifer Bernard, President & CEO of Women's College Hospital Foundation, and Rickesh Lakhani, Executive Director of Future Possibilities for Kids. Ken Mayhew, President & CEO of William Osler Health System Foundation was moderator of the webinar.

Buying and Selling a Business: A Comprehensive Guide was a webinar hosted by the OBA Business Law Program on September 30, 2020. The webinar was co-chaired by Luis R. Chacin, Carters Professional Corporation, and Andréa Brinston, Pallett Valo LLP.

UPCOMING EVENTS AND PRESENTATIONS

The 2020 Annual Church & Charity LawTM Webinar hosted by Carters Professional Corporation will be held on Thursday, November 5, 2020, and has over 1,000 registrants. The special speakers this year will be The Honourable Ratna Omidvar, C.M., O.Ont., Senator for Ontario and Former Deputy Chair of the Special Senate Committee on the Charitable Sector, as well as Tony Manconi, Director General of the Charities Directorate of the Canada Revenue Agency. Details are available online.



CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editors: Nancy E. Claridge, Ryan M. Prendergast, and Adriel N. Clayton



Sepal Bonni, B.Sc., M.Sc., J.D., Trademark Agent - Called to the Ontario Bar in 2013, Ms. Bonni is a registered trademark agent and practices in the areas of intellectual property, privacy and information technology law. Prior to joining Carters, Ms. Bonni articled and practiced with a trademark firm in Ottawa. Ms. Bonni represents charities and not-for-profits in all aspects of domestic and foreign trademark prosecution before the Canadian Intellectual Property Office, as well as trademark portfolio reviews, maintenance and consultations.



Terrance S. Carter, B.A., LL.B, TEP, Trademark 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, 2020), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations* (2019 LexisNexis). He is recognized as a leading expert by *Lexpert*, *The Best Lawyers in Canada* and *Chambers and Partners*. Mr. Carter is a member of CRA Advisory Committee on the Charitable Sector, and is a Past Chair of the Canadian Bar Association and Ontario Bar Association Charities and Not-for-Profit Law Sections.



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 Carters. 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 in Venezuela, advising on various areas of law, including government sponsored development programs, as well as litigation dealing with public service employees. His areas of practice include Business Law and IT Law.



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 an assistant editor of *Charity & NFP Law Update*. After obtaining a Master's 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. Nancy is recognized as a leading expert by *Lexpert*.

CARTERS



Adriel N. Clayton, B.A. (Hons), J.D. - Called to the Ontario Bar in 2014, Adriel Clayton manages Carters' knowledge management and research division, and practices 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 *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*TM.



Barry W. Kwasniewski, B.B.A., LL.B. – Mr. Kwasniewski is a partner with the firm and joined Carters' Ottawa office in 2008 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 been retained by charities, not-for-profits and law firms to provide legal advice pertaining to insurance coverage matters.



Heidi N. LeBlanc, J.D. – Heidi is a litigation associate practicing out of Carters' Toronto office. Called to the Bar in 2016, Heidi has a broad range of civil and commercial litigation experience, including matters pertaining to breach of contract, construction related disputes, defamation, real estate claims, shareholders' disputes and directors'/officers' liability matters, estate disputes, and debt recovery. Her experience also includes litigating employment-related matters, including wrongful dismissal, sexual harassment, and human rights claims. Heidi has represented clients before all levels of court in Ontario, and specialized tribunals, including the Ontario Labour Relations Board and the Human Rights Tribunal of Ontario.



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." Ms. Leddy is recognized as a leading expert by *Lexpert*.



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*, *Best Lawyers in Canada*, and *Chambers and Partners*. 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 past chair of the CBA Charities and Not-for-Profit Law Section, a member of the Technical Issues Working Group of Canada Revenue Agency's (CRA) Charities Directorate, and a member and former chair of the OBA Charities and Not-for-Profit Law Section. Ms. Man has also written on charity and taxation issues for various publications.

PAGE 12 OF 14 October 2020

CARTERS



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* and *The Best Lawyers in Canada*. 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*TM, 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*TM, Healthcare Philanthropy: Check-Up, Ontario Bar Association and Imagine Canada Sector Source. Ryan is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*.



Esther Shainblum, B.A., LL.B., LL.M., CRM – Ms. Shainblum practices at Carters Professional Corporation in the areas of charity and not for profit law, privacy law and health law. 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.



Martin Wissmath, B.A., J.D., Student-at-law – Martin graduated from Osgoode Hall Law School in 2020. While studying at Osgoode, Martin participated in the Parkdale Community Legal Services clinic intensive in the fall of 2019, volunteering in the Immigration Division. Martin also participated in mooting and negotiation competitions, along with volunteering as an upper year representative for the Osgoode Labour and Employment Law Society. Prior to law school, Martin obtained a journalism certificate from Langara College in Vancouver after graduating with an interdisciplinary major from the University of British Columbia. He worked as a reporter and photographer at local newspapers in Alberta and B.C.



ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

Links not Working: If the above links do not work from your mail program, simply copy the link text and paste it into the address field of your internet browser.

Get on Our E-Mailing List: If you would like to be added to our electronic mailing list and receive regular updates when new materials are added to our site, click here or send an email to info@carters.ca with "Subscribe" in the subject line. Feel free to forward this email to anyone (internal or external to your organization) who might be interested.

Privacy: We at Carters know how important your privacy is to you. Our relationship with you is founded on trust and we are committed to maintaining that trust. Personal information is collected solely for the purposes of: establishing and maintaining client lists; representing our clients; and to establish and maintain mailing lists for the distribution of publications as an information service. Your personal information will never be sold to or shared with another party or organization. For more information, please refer to our Privacy Policy.

Copyright: All materials from Carters are copyrighted and all rights are reserved. Please contact us for permission to reproduce any of our materials. All rights reserved.

Disclaimer: This is a summary of current legal issues provided as an information service by Carters Professional Corporation. It is current only as of the date of the summary and does not reflect subsequent changes in the law. The summary is distributed with the understanding that it does not constitute legal advice or establish the solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation.



CARTERS PROFESSIONAL CORPORATION SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:

Terrance S. Carter B.A., LL.B.

(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.

Jacqueline M. Demczur B.A., LL.B.

Esther S.J. Oh B.A., LL.B.

Nancy E. Claridge B.A., M.A., LL.B.

Jennifer M. Leddy B.A., LL.B.

Barry W. Kwasniewski B.B.A., LL.B.

Sean S. Carter B.A., LL.B.

Ryan M. Prendergast B.A., LL.B.

ASSOCIATES:

Esther Shainblum B.A., LL.B., LL.M., CRM

Sepal Bonni B.Sc., M.Sc., J.D.

Adriel N. Clayton B.A. (Hons), J.D.

Luis R. Chacin LL.B., M.B.A., LL.M.

Heidi N. LeBlanc J.D.

STUDENT-AT-LAW

Martin Wissmath B.A., J.D.

Toronto Office

67 Yonge Street, Suite 1402

Toronto, Ontario, Canada

M5E 1J8

Tel: (416) 594-1616

Fax: (416) 594-1209

Orangeville Office

211 Broadway, P.O. Box 440

Orangeville, Ontario, Canada

L9W 1K4

Tel: (519) 942-0001

Fax: (519) 942-0300

tcarter@carters.ca

tman@carters.ca

idemczur@carters.ca

estheroh@carters.ca

nclaridge@carters.ca

ileddy@carters.ca

bwk@carters.ca

scarter@carters.ca

rprendergast@carters.ca

eshainblum@carters.ca

sbonni@carters.ca

aclayton2@carters.ca

lchacin@carters.ca

hleblanc@carters.ca

mwissmath@carters.ca

Ottawa Office

117 Centrepointe Drive, Suite 350

Nepean, Ontario, Canada

K2G 5X3

Tel: (613) 235-4774

Fax: (613) 235-9838

CARTERS

Carters Professional Corporation / Société professionnelle Carters

 $\textbf{Barristers} \cdot \textbf{Solicitors} \cdot \textbf{Trademark Agents} \, / \, \textbf{Avocats et agents de marques de commerce}$

www.carters.ca www.charitylaw.ca www.antiterrorismlaw.ca

Toronto · Ottawa · Orangeville

Toll Free: 1-877-942-0001

DISCLAIMER: This is a summary of current legal issues provided as an information service by Carters Professional Corporation. It is current only as of the date of the summary and does not reflect subsequent changes in the law. The summary is distributed with the understanding that it does not constitute legal advice or establish a solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation.