

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

MARCH 2016

SECTIONS

Recent Publications and News Releases	2
In the Press	12
Upcoming Events and Presentations	12
Contributors	13
Acknowledgements, Errata and other Miscellaneous Items	16

HIGHLIGHTS

Federal Budget 2016: Impact on Charities and Not-for-profits
CRA News
Legislation Update
Tribunal Awards Damages to Job Applicant
FCA Confirms Use of Domain Name Can Constitute Trademark Infringement
Appeal Court Upholds Testamentary Freedom
Ontario Court Confirms Church Property Used for Religious School Exempt from Municipal Property Tax
Charities Directorate Reports to Senate Committee on National Security
Ontario Budget 2016: Impact on Charities and Not-for-profits
Canada Summer Jobs Program Doubled

Spring 2016 Carters Webinar Series

Carters is holding its Spring 2016 Webinar Series to assist charities and not-for-profits with current and essential legal issues. These complimentary one-hour webinars will provide a detailed and practical explanation of the following topics. The first session is entitled "Going Into Business? The Social Enterprise Spectrum" on April 21, 2016 from 1:00 – 2:00 pm ET.

[Brochure](#) and [Registration](#) available at www.carters.ca

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RECENT PUBLICATIONS AND NEWS RELEASES

Federal Budget 2016: Impact on Charities and Not-for-profits

By Terrance S. Carter, Theresa L.M. Man, Ryan M. Prendergast and Linsey E.C. Rains, *Charity & NFP Law Bulletin* No. 381, March 23, 2016

On March 22, 2016, federal Finance Minister Bill Morneau tabled the first budget of the Liberal majority Federal Government (“[Budget 2016](#)”). While Budget 2016 made good on the Liberal election platform to focus on economic growth, job creation and supporting a strong middle class, Budget 2016 does not include any new tax incentives for the charity and not-for-profit sector, as has been enjoyed in previous federal budgets. Budget 2016 also did not follow up on the 2014 Federal Budget announcement that there would be a review of the tax exemption status for non-profit organizations under paragraph 149(1)(l) of the [Income Tax Act](#) (“ITA”). The only development of significance is the Federal Government’s announcement that it will not be implementing a commitment made in last year’s federal budget to provide an exemption from capital gains tax related to certain dispositions of real estate and private corporate shares. Instead of incentives, Budget 2016 focuses on providing funding commitments to certain parts of the charity and not-for-profit sector, including international development, healthcare, arts and culture, and postsecondary education, as well as introducing some technical amendments to and cancellations of donation tax credits with respect to charities, non-profit organizations trusts, and HST/GST rules concerning certain charitable donations.

For the balance of the *Bulletin*, please see [Charity & NFP Law Bulletin No. 381](#).

CRA News

By Linsey E.C. Rains

Excise and GST/HST News – No. 98

On March 3, 2016, Canada Revenue Agency (“CRA”) published [Excise and GST/HST News – No. 98](#), its quarterly online newsletter (“Newsletter”), which “highlights recent developments in the administration of the goods and services tax (GST) and harmonized sales tax (HST)”. The Newsletter includes information about recent developments related to a proposed HST rate increase in New Brunswick, the public service bodies’ rebate, supplies of admissions to places of amusement by public service bodies, and [Form GST523, Non-profit Organizations - Government Funding](#).

Updates to Publications

In the past month, CRA has updated a few of its publications with charity related content. For example, P113, [Gifts and Income Tax 2015](#) has been revised to reflect the fact that now any “foreign charity (including a foreign charitable foundation) that applies for registration, may also be registered as a qualified donee provided that it meets all conditions for registration.” Guide 5000-G, [General Income Tax and Benefit Guide 2015 – All Provinces Except Non-Residents](#) now includes a reference to CRA’s web-based mobile app that individual taxpayers can access throughout the year to “confirm before you donate that the charity at your door is registered, and calculate the effect your donation will have on your taxes.” As well, publications RC191, [Becoming a Prescribed University Outside Canada](#) and T4063, [Registering a Charity for Income Tax Purposes](#) were also recently updated.

Humane Society of Canada Revoked

On March 19, 2016, the Humane Society of Canada for the Protection of Animals and the Environment, Toronto, Ont.’s (the “Society”) charitable registration was revoked. The following reasons for revocation were published on CRA’s website:

It is the Canada Revenue Agency’s (CRA) position that the Humane Society of Canada for the Protection of Animals and the Environment (the Organization) has not devoted all of its resources to charitable activities for which it was registered. The Organization has conferred an undue benefit on a member of its governing board, improperly completed its information return, and failed to maintain adequate books and records to support its activities. For all of these reasons, and for each of these reasons alone, it is the position of CRA that the Organization’s registration should be revoked.

The revocation followed the Supreme Court of Canada’s March 10, 2016, [dismissal](#) of the Society’s request for leave to appeal of the Federal Court of Appeal’s decision confirming the Minister of Revenue’s notice of intention to revoke. For more information about the Federal Court of Appeal case, see [Charity & NFP Law Update](#) for July/August 2015.

Legislation Update

By Terrance S. Carter

Federal Government announces new Canadian Citizenship Requirements

On March 21, 2016, Bill C-6, [An Act to Amend the Citizenship Act](#) passed second reading and will be referred to the Standing Committee on Citizenship and Immigration in the House of Commons. Bill C-6, introduced by the Liberal government and accompanied by a backgrounder, [An Overview of Proposed](#)

[Changes to the Citizenship Act](#) (the “Backgrounder”), on February 25, 2016, would substantially amend the [Citizenship Act](#), if passed and will no doubt be of interest to charities and not-for profits that work with refugees.

The Backgrounder states that the proposed changes would provide greater flexibility for applicants trying to meet citizenship requirements. It would also repeal certain provisions of the *Citizenship Act* that came into effect in 2015, as part of [Bill C-24](#), which permit revocation of citizenship from dual citizens who engage in certain acts against the national interest, such as terrorism. The ability to revoke citizenship where it was obtained by false representation, fraud or by knowingly concealing material circumstances will remain unchanged.

Bill C-6 also contains additional changes that are intended to enhance program integrity:

- **Conditional Sentences.** Individuals serving conditional sentences will no longer be able to count that time toward the physical presence requirement.
 - **Maintaining requirements for citizenship until Oath taking.** All applicants must continue to meet requirements of citizenship, regardless of when their application was received.
- Ability to Seize Documents.** Citizenship officers will have improved ability to carry out investigations and prevent further use of fraudulent or suspected fraudulent documents.

Fairness in Charitable Gifts Act Introduced

On February 26, 2016, a private member’s bill, [Bill C-239, The Fairness in Charitable Gifts Act](#), was introduced in Parliament by opposition MP, Ted Falk. Bill C-239 proposes amending the [Income Tax Act](#) to increase the amount that an individual taxpayer is able to claim during a taxation year for donations made to charities. Specifically, the Bill C-239 would increase the tax credit available for charitable donations by individuals to match the current tax credit available for political donations by establishing the following donation tax credits:

- **Donations under \$400:** 75% federal tax credit.
- **Donations from \$400-\$750:** 50% federal tax credit.
- **Donations over \$750:** 33.3% tax credit.

As a private member’s bill, Bill C-239 will be subject to a lottery to determine whether or not it will be debated in Parliament.

Poverty Reduction Strategy Bill Introduced

On February 26, 2016, opposition MP Brigitte Sansoucy, introduced [Bill C-245, the Poverty Reduction Act](#), in Parliament. Bill C-245 is a private member's bill that seeks to "take into account all people living in poverty, the factors that put people at higher-than-average risk of poverty and the consequences of poverty for society at large." Bill C-245 proposes to implement a comprehensive strategy to reduce and fight poverty in Canada and would institute an independent office for a Poverty Reduction Commissioner.

Bill C-245 also proposes several legislative amendments. Specifically, it would amend the [Canadian Human Rights Act](#) to add social condition as a prohibited ground of discrimination. It would also amend the [Department of Employment and Social Development Act](#) to establish a National Council on Poverty Elimination and Social Inclusion that would consist of a maximum of 16 members appointed by the Governor in council to advise the Minister of Employment and Social Development.

Charities involved with the alleviation of poverty will be interested to follow whether Bill C-245 is selected for debate in Parliament following the lottery process.

Bill regarding Community Benefit Agreements Introduced

On February 24, Bill C-227, [An Act to amend the Department of Public Works and Government Services Act \(community benefit\)](#), was introduced as a private member's bill by government M.P. Ahmed Hussen. If passed, it would provide the Minister of Public Works and Government Services (the "Minister") with authority to require an assessment of the benefits that a community may or may not derive from new government-funded construction, maintenance and repair projects.

Bill C-227 defines a community benefit as "a social or economic benefit that a community derives from a construction, maintenance or repair project, and includes local job creation and training opportunities, improvement of public space within the community and any other specific benefit identified by the community." Parties bidding on projects would therefore be required to report to the Minister information about the community benefits their proposals contain. In turn, the Minister would be required to annually report to Parliament on community benefits that have been achieved through new projects.

Should this Bill pass, charities and not-for-profits might want to consider forming community benefits networks to engage with governments and developers in ensuring proper distribution of benefits to the communities where development is taking place. One of the ways that these networks might be able to accomplish this would be through a community benefit agreement that places legal obligations on all

parties involved to ensure that the development is successful. For more information about community benefits agreements see our [Charity & NFP Law Update](#) from January, 2016.

Ontario Government Making Hospital Parking More Affordable

On January 18, 2016, the Ontario Ministry of Health and Long-Term Care (the “Ministry”) issued a news release about a commitment to making hospital parking more affordable for patients and caregivers (the “[News Release](#)”). This followed consultations by the Ministry with patients, hospitals, advocacy groups, and the Ontario Hospital Association. Specifically, Ontario hospitals that charge more than \$10 per day for parking will be required to provide 5, 10, and 30 day parking passes that are:

- Discounted by 50 per cent off their daily rate
- Transferable between patients and caregivers
- Equipped with in-and-out privileges throughout a 24-hour period
- Good for one year from the date of purchase

The changes are part of the Ministry’s [Patients First: Action Plan for Health Care](#) and will be implemented as of October 1, 2016.

Tribunal Awards Damages to Job Applicant

By Barry Kwasniewski, *Charity & NFP Law Bulletin* No. 383, March 31, 2016

In [Paquette v Amaruk Wilderness and another \(No. 4\)](#) (“Paquette”), the British Columbia Human Rights Tribunal (the “Tribunal”) considered a discrimination complaint by Bethany Paquette (the “Complainant”) after her employment application to Amaruk Wilderness Corp. (“Amaruk”), a wilderness adventure company, was rejected. The Complainant alleged that she was refused employment, in part, because of her religion and status as a recent graduate of Trinity Western University. In the decision, released on March 2, 2016, the Tribunal held that Amaruk, through the actions of its employees and director, had discriminated against the Complainant on the basis of religion. After Amaruk made preliminary objections as to the jurisdiction of the Tribunal to hear the complaint, which were dismissed, the company and its legal counsel withdrew from the hearing. The hearing of the complaint then proceeded in Amaruk’s absence.

While cases of discrimination against individuals on the basis of religious belief during the course of a hiring process are not usual, this case serves as a reminder that employers need to conduct their hiring practices in a way that does not discriminate on a presumption of religion or religious affiliation. As this

case shows, Tribunals may award damages to complainants when an employer's (or potential employer's) conduct causes harm to an individual's identity on the basis of their religious beliefs. Where applicants can demonstrate *prima facie* discrimination on these grounds, an employer may be subject to liability. This *Charity & NFP Bulletin* will review the Paquette decision, the principles of which may be also applicable to Ontario employers including charities and not-for-profits.

For the balance of the *Bulletin*, please see [Charity & NFP Law Bulletin No. 383](#).

FCA Confirms Use of Domain Name Can Constitute Trademark Infringement

By Sepal Bonni

On March 15, 2016, the Federal Court of Appeal (the "Court") delivered from the Bench its decision in [Michaels v Michaels Stores Procurement Company, Inc.](#), in which it upheld a default judgment against David Michaels and Michaels Inc., (the "Appellants"). The decision reaffirmed that the adoption and use of an internet domain name can constitute trademark infringement in Canada if the use of the domain name creates confusion in the marketplace.

Michaels Stores Procurement Company, Inc. and Michaels of Canada, ULC (the "Respondents") were the owners of the trademark, "MICHAELS", and brought a claim against the Appellants for use of their trademark in the domain name "michaels.ca". The lower court rendered a default judgment against the Appellants stating that, in using said trademark in a domain name, the Appellants had "established actual confusion on the part of Michaels Stores of Canada, ULC and its suppliers", which amounted to trademark infringement. As a result, the Appellants were ordered to deliver the domain name to the Respondents.

On appeal, the Court found that the allegations of trademark infringement had been made out as pled in the Respondents' claim, as had allegations of passing off, depreciation of goodwill and the communication of false and misleading statements.

Finally, the Court also found that the order to deliver the domain name was not overly broad. It did not preclude the personal Appellant, David Michaels from using his name on the internet or for trade purposes, so long as the word "Michaels" was not used in a confusing way.

While the decision does not extend so far as to conclude that all use of a trademark as a domain name would amount to trademark infringement, it recognizes that confusion may result from the use of a domain name, and that if it does, such use is actionable. The decision will be of interest to charities and not-for-profits which use domain names, and serves as a warning that registered trademarks must not be used as

domain names in a way that may confuse the public, since otherwise, it may result in trademark infringement.

Appeal Court Upholds Testamentary Freedom

By Jacqueline M. Demczur

“A testator’s freedom to distribute her property as she chooses is a deeply entrenched common law principle” stated the Ontario Court of Appeal in [*Spence v BMO Trust Company*](#) (“Spence”) on March 8, 2016. In this case, the Court of Appeal reviewed an earlier decision by the Superior Court of Justice (“Superior Court”) to set aside the last Will and Testament (“Will”) of Eric Spence (“Eric”) because it was determined to violate public policy against racist discrimination. The Superior Court’s decision in this matter had been based on extrinsic evidence provided by Eric’s daughter, Verolin Spence (“Verolin”), as well as Eric’s long-term caregiver, that Verolin and her son, A.S., were excluded from Eric’s Will on grounds which were contrary to public policy. Specifically, based on the extrinsic evidence, Verolin alleged that her once good relationship with her father, who was black, turned cold after she told him that the father of her child was white. However, Eric’s Will specifically stated that his reason for excluding Verolin was because “she had no communication with me for several years and has shown no interest in me as her father.”

The Superior Court Application Judge hearing the matter had held that while, on its face, the Will did not offend public policy, the extrinsic evidence showed that Eric’s intention in excluding his daughter and grandson was based on a “clearly stated racist principle,” and offended “not only human sensibilities but also public policy.” While the Court of Appeal conceded that the case law shows that “Canadian courts will not hesitate to intervene on the grounds of public policy,” it held that the occasions for doing so are limited to those where the testator’s wishes in his or her will result in implementation by an executor or beneficiary that is contrary to public policy. Some examples of such circumstances would include those where the implementation of a will would facilitate purposes contrary to human rights or criminal laws, or where there is an explicit reason in a trust that is discriminatory where that trust is public or quasi-public in nature. By contrast, in a case where an individual’s will does not, on its face, offend public policy, the Court of Appeal held that courts should not use extrinsic evidence to interfere with the testator’s testamentary freedom.

Specifically, the Court of Appeal stated that “[a]bsent valid legislative provision to the contrary, the common law principle of testamentary freedom thus protects the testator’s right to unconditionally dispose

of her property and choose her beneficiaries as she wishes, even on discriminatory grounds.” The Court concluded that to apply the public policy doctrine to void and unconditional bequests in cases, such as this one, would be to effect a “material and unwarranted expansion of the public policy doctrine.”

In light of this decision, it remains to be seen whether the Ontario government will enact legislative provisions to place defined limits on testamentary bequests or instead will continue to defer to the common law rule of testamentary freedom.

Ontario Court Confirms Church Property Used for Religious School Exempt from Municipal Property Tax

By Esther S.J. Oh, *Charity & NFP Law Bulletin* No. 382, March 31, 2016

In [*St. George and St. Rueiss Coptic Orthodox Church v Municipal Property Assessment Corp.*](#), the Superior Court of Justice of Ontario found that property owned by a Coptic Orthodox Church (“Church”), and shared with a charitable religious school (“School”), was exempt from property tax under the *Assessment Act* (Ontario) (the “Act”). The Court noted that while both the Church and the School were separately incorporated charities (the Court stated that the Church had incorporated the School for insurance and liability reasons), the Church controlled and dominated the School and the operation of the School was an important part of the Church’s religious activities.

For the balance of the *Bulletin*, please see [*Charity & NFP Law Bulletin No. 382*](#).

Charities Directorate Reports to Senate Committee on National Security

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

On March 7, 2016, the [*Standing Senate Committee on National Security and Defence*](#) (the “Committee”) met to examine and report on Canadian national security, as well as to discuss defence policies and practices concerning security threats facing Canada. Of note to charities and not-for-profits is that Cathy Hawara, Director General of the Charities Directorate of Canada Revenue Agency (“CRA”), and Alastair Bland, Director of the Review and Analysis Division of the Charities Directorate (collectively, the “CRA Directors”) were present to give evidence before the Committee.

The CRA Directors provided an update to the Committee concerning the risk of terrorist abuse of charities. They explained that the Review and Analysis Division of the Charities Directorate, which currently consists of 40 staff, was established in 2003 to focus on protecting the integrity of the charity registration

system from the threat of terrorism and takes a “risk-based approach” to the detection of terrorist financing activities within the charitable sector. This is an administrative role and “[w]hile it cannot confirm or validate that terrorism as a criminal activity or offence has occurred, it can take steps to disrupt activities where there is a risk of terrorist abuse.” They also explained CRA’s information sharing authority, which, although not without limit, was recently broadened by the [Security of Canada Information Sharing Act](#) to include 16 government institutions.

With regard to the information sharing process, Ms. Hawara explained that the Act imposes two thresholds for the sharing of information related to national security. Specifically, “[y]ou need to either demonstrate that the information would be relevant to an investigation of a threat to the security of Canada under the CSIS Act [sic] or a terrorism-related offence. If we are satisfied that the information would meet that threshold, then we ask ourselves whether it would be relevant [...] to CSIS’s or the RCMP’s mandate. If those thresholds are met, we could share that national security information with CSIS or the RCMP.”

Ms. Hawara also reported that there is a “reserve power, a sort of last resort” available to CRA under the [Charity Registration \(Security Information\) Act](#), which can be used when the information that CRA needs to rely upon is “intelligence or secret information”. The Act allows for proceedings using a certificate process that is expedited with restricted procedural fairness protections and limited opportunity for judicial oversight. This certificate process is what Ms. Hawara described as a power of “last resort”, as opposed to the more common process with established administrative fairness protections that are a part of the revocation of charitable status under the [Income Tax Act](#). Ms. Hawara explained that this enhanced power has not yet been used and the general practice of CRA is to “operate under the Income Tax Act and fully explain to the charity the grounds for revocation and provide them an opportunity to respond.”

Ontario Budget 2016: Impact on Charities and Not-for-profits

By Terrance S. Carter

On February 25, 2016, the Ontario government released the [2016 Ontario Budget](#) (the “Ontario Budget”), which contains several measures that will be of interest to charities and not-for-profits. In particular, the following:

- **Promoting Social Enterprises.** The Ontario Budget emphasizes the importance of the social enterprise sector in creating jobs, increasing entrepreneurship and addressing social and environmental issues. It states that Ontario is committed to developing a renewed “Social Enterprise Strategy” to

promote sustainable and scalable social enterprises. Specifically, it mentions an initiative to create innovative social finance tools, including a pilot project concerning “Social Impact Bonds”.

- **Ontario Lottery and Gaming Corporation Modernization.** The Ontario Budget also includes a commitment to grow the lottery industry in a manner that is socially responsible. In particular, it acknowledges that technological advances will create changes in customer preferences and products offered which will affect future delivery of charitable bingo games. It also states that gaming proceeds will continue to support “the operation of hospitals, charitable and not-for-profit organizations, amateur sports, problem gambling prevention, treatment and research and horse racing.”
- **Towards a Fair Society.** Additionally, the Ontario Budget expresses a commitment to build upon Ontario’s foundation of public services to alleviate poverty. This chapter of the Budget proposes to do so in the following areas: long-term affordable housing, support for vulnerable populations, including the development of a special needs strategy, and supporting refugees as well as Indigenous Peoples.

Canada Summer Jobs Program Doubled

By Ryan M. Prendergast

On February 12, 2016, Prime Minister Justin Trudeau announced plans to double the number of summer jobs that are available through the Canada Summer Jobs (CSJ) Program for not-for-profit organizations, public-sector employers, and small businesses with fewer than 50 employees. Summer job creation with this program is expected to increase from 34,000 in 2015, to almost 70,000 in 2016, 2017, and 2018.

For not-for-profit organizations already on tight budgets, news that they may be eligible for up to 100 percent of the minimum wage and mandatory employment-related costs is a welcome announcement. Not-for-profit organizations planning to take advantage of the CSJ program for 2016 needed to have their applications submitted by March 11, 2016, in order to be eligible. For more information about the CSJ program, charities and not-for-profit organizations are encouraged to visit Service Canada’s website at <http://www.servicecanada.gc.ca/eng/epb/yi/yep/programs/scpp.shtml>

IN THE PRESS

[Charity & NFP Law Update – January 2016 \(Carters Professional Corporation\)](#) 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.

[Canadian HR Reporter](#) featured an article entitled “[Casual Culture No Excuse for Harassment](#)” by Sarah Dobson that included an interview with Barry Kwasniewski, a partner at Carters. It is available online to those who have subscription privileges to HR Reporter.

AFP eWire featured an article entitled “[CRA to Wind Down Political Activities Audits](#)” by Jennifer M. Leddy, a partner at Carters.

UPCOMING EVENTS AND PRESENTATIONS

[Canadian Association of Gift Planners \(CAGP\) Conference](#) is being held at the Banff Centre in Banff, Alberta from April 6 to 8, 2016, and includes a presentation entitled “When is a Gift Not a Gift (And Why Should You Care) to be presented by Terrance S. Carter and Theresa L.M. Man on Thursday April 7, 2016.

Carters is holding its [Spring 2016 Webinar Series](#) to assist charities and not-for-profits with current and essential legal issues. These complimentary one-hour webinars will provide a detailed and practical explanation of the following topics. The first session is entitled “**Going Into Business? The Social Enterprise Spectrum**” on **April 21, 2016 from 1:00 – 2:00 pm ET**. [Brochure](#) and [Registration](#) available at www.carters.ca

Canadian Council of Christian Charities (CCCC) is hosting [The Pursuit '16 Conference](#) from April 27 to 29, 2016, in London, Ontario. Terrance S. Carter is presenting two sessions on Thursday April 28 as follows:

- [12 Steps to Effective Legal Risk Management for Churches and Charities](#)
- [Pitfalls in Drafting Gifting Agreements](#)

[National Charity Law Symposium](#) will be held on Friday, May 27, 2016 and is being held at the Toronto Region Board of Trade in Toronto Ontario. [Registration](#) is available online. Theresa Man will be participating in a panel discussion on “**Accounting for and Allocating Costs**”

[Practicing Good NFP Governance in a Changing Environment](#) will be hosted by the **Institute of Corporate Directors, York Region Chapter** on the afternoon of Tuesday, May 3, 2016 from 3:30 – 6:30 pm at the Thornhill Golf & Country Club in Thornhill, Ontario. [Registration](#) is available online.

CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editor: Nancy E. Claridge



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



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



Sean S. Carter, B.A., LL.B. – Sean Carter is a senior associate 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 Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*, as well as presentations to the Law Society of Upper Canada and Ontario Bar Association CLE learning programs.



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



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



Jacqueline M. Demczur, B.A., LL.B. – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews. Ms. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert* 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 Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law™* 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 chair of the Executive of the Charity and Not-for-Profit Section of the OBA and an executive member of 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 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 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 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 Law Bulletins* and publications on www.charitylaw.ca.



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



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



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

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CARTERS PROFESSIONAL CORPORATION SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:

Terrance S. Carter B.A., LL.B. (Counsel to Fasken Martineau DuMoulin LLP)	tcarter@carters.ca
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

ASSOCIATES:

Sean S. Carter B.A., LL.B.	scarter@carters.ca
Ryan M. Prendergast B.A., LL.B.	rprendergast@carters.ca
Kristen D. Morris B.A., J.D.	kmorris@carters.ca
Linsey E.C. Rains B.A., J.D.	lrains@carters.ca
Sepal Bonni B.Sc., M.Sc., J.D.	sbonni@carters.ca
Bart Danko B.Sc., M.E.S., J.D.	bdanko@carters.ca,

STUDENTS-AT-LAW

Thomas Baker B.A., M.A., J.D.	tbaker@carters.ca
Shawn Leclerc B.A., J.D.	sleclerc@carters.ca

Orangeville Office

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

Ottawa Office

117 CentrepoinTE Drive, Suite 124
Ottawa, Ontario, Canada K2G 5X3
Tel: (613) 235-4774
Fax: (613) 235-9838

Mississauga Meeting Location

2 Robert Speck Parkway, Suite 750
Mississauga, Ontario, Canada, L4Z 1H8
Tel: (416) 675-3766
Fax: (416) 675-3765

Toronto Meeting Location

TD Canada Trust Tower
161 Bay Street, 27th Floor, PO Box 508
Toronto, Ontario, Canada M5J 2S1
Tel: (416) 675-3766
Fax: (416) 675-3765