CHARITY & NFP LAW UPDATE

FEBRUARY 2017

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EDITOR: TERRANCE S. CARTER; ASSISTANT EDITORS: NANCY E. CLARIDGE AND RYAN M. PRENDERGAST

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

FEBRUARY 2017

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Ottawa Region Charity & NFP Law Seminar Materials Available

Seminar Materials Available

The Ottawa Region Charity and Not-for-Profit Law™ Seminar

Presented by Carters Professional Corporation in Ottawa, Ontario, on Thursday February 16, 2017 Guest Speakers included Tony Manconi, Director General of the Charities Directorate of the CRA and Ken Goodman, Public Guardian and Trustee of Ontario.

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RECENT PUBLICATIONS AND NEWS RELEASES

Last Train for CNCA

By Theresa L.M. Man

On February 13, 2017, Corporations Canada released a notice advising that all federal corporations created under Part II of the *Canada Corporations Act* ("CCA") need to have completed their transition to the *Canada Not-for-profit Corporations Act* ("CNCA") and have received their certificate of continuance by **July 31, 2017**. Notwithstanding the original deadline of October 17, 2014, for CCA Part II corporations to continue under CNCA, there are still a number of federal not-for-profit corporations that have not done so yet. By now, all these corporations would have received notices of pending dissolution from Corporations Canada. If the transition is not completed by the deadline date on **July 31, 2017**, the corporation – including those that are registered charities – will be dissolved. In the case of registered charities, dissolution could lead to the revocation of their registration as a charity. Once all Part II CCA corporations have either continued or been dissolved, Part II of the CCA will be repealed.

It is important to note that the **July 31, 2017** deadline requires all these remaining corporations *complete* their continuance by receiving the certificate of continuance by that date. This in turn means that they must file the articles of continuance well in advance of this date. See Corporations Canada's <u>Transition</u> <u>Guide</u> on how to complete the transition process or call Corporations Canada at 1-866-333-5556.

CRA News

By Esther S.J. Oh

New Privacy Disclosure in T2050 Application to Register a Charity Under the Income Tax Act

On February 21, 2017, Canada Revenue Agency ("CRA") updated the <u>T2050 Application to Register a</u> <u>Charity Under the Income Tax Act</u>, the application form that must be completed and submitted to CRA when applying for charitable registration.

The Form T2050 has a new privacy disclosure on the last page indicating that personal information is being collected under the authority of the *Income Tax Act* (the "Act") in order to validate the identity and contact information of directors, officers and authorized representatives of the applicant organization. The information is also used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes social insurance numbers, personal tax information, and

relevant financial and biographical information, which may be used by CRA "to assess the overall risk of registration with respect to the obligations of registration as outlined in the Act and the common law."

The disclosure states that where the application for charitable status is approved, CRA is permitted to make the form (including any attachments) and copies of the registration letter (including any conditions and warnings contained therein) available to the public, with the exception of the confidential information in Part 5 and Part 6 of the Form T2050. If registration is denied, the information will not be provided to the public. Personal information may also be shared with other government departments and agencies under information-sharing agreements, which may include RCMP, CSIS, as well as foreign governments and agencies in accordance with section 241 of the Act.

The CRA privacy disclosure encourages applicant organizations to voluntarily inform directors and officers that their personal information has been collected and disclosed to the CRA for the application process. There is also a requirement that those signing the T2050 on behalf of the applicant confirm they have read the said privacy disclosure.

New Online Interactive Tool to Compile Checklist of Documents to be Included with Applications for Charitable Status

On February 8, 2017, CRA updated its webpage entitled "<u>How to apply for charitable registration</u>" by including a new online interactive tool that helps applicants compile a personalized checklist of documents that need to be filed with the <u>Form T2050</u>, *Application to Register a Charity Under the Income Tax Act*. The interactive tool guides users through a series of questions, the answers to which are used to electronically generate a checklist of documents to be submitted with the Form T2050 to CRA based on the particular circumstances of the applicant. Other resources to guide applicants who wish to register for charitable status are available on the CRA webpage and can be accessed by clicking <u>here</u>.

CRA's New Cause-related Marketing Webpage

On February 11, 2017, CRA introduced a new webpage to explain <u>Cause-related Marketing</u>, which was further updated on February 21, 2017. In general terms, cause-related marketing is stated by CRA to be a fundraising activity where a registered charity (or other <u>qualified donee</u>) works with a for-profit entity to promote the sale of the for-profit's items or services on the basis that part of the revenues will be donated to the registered charity.

The benefit that the for-profit entity receives under the arrangement is considered an <u>advantage</u>. In order for a registered charity to issue an official donation receipt for a donation, the charity must first be able to

calculate the value of any advantage the donor (e.g. the for-profit entity) received. The value of the advantage to a donor is normally subtracted from the amount of the donation in order to calculate the <u>eligible amount of the gift</u> for purposes of the official donation receipt.

However, some advantages are considered by CRA as too minimal to affect the value of a gift. If the value of all advantages related to a gift is not more than \$75 or 10% of the amount gifted to the charity (whichever is less), the charity does not need to subtract those amounts from the gift amount when issuing a receipt. It should be noted that where an advantage is more than 80% of the amount gifted to the charity, CRA takes the position there was no intention to make a gift and therefore, the charity cannot issue a receipt. Reference can be made to CRA's webpage <u>"Split receipting"</u> for further information on how to calculate the eligible amount to be included in an official donation receipt.

Since it can be very difficult to calculate the value of an advantage in cause-related marketing arrangements the CRA webpage suggests that where a charity is not able to issue an official donation receipt, the for-profit entity may seek professional advice to determine whether the expenses from the cause-related marketing arrangement can be claimed as an advertising expense

GST/HST - New CRA Memorandum to Assist Charities and Qualifying NPOs Calculate the Public Service Bodies Rebate Claims

On January 27, 2017, CRA released "<u>Non-creditable Tax Charged</u>," a memorandum to assist public service bodies ("PSB"), including charities and qualifying non-profit organizations ("NPOs"), determine what amounts of GST/HST may be included in the "non-creditable tax amounts charged" in order to calculate their PSB rebate claims.

The PSB rebate calculation is based on the "non-creditable tax charged" in respect of property or a service. Generally speaking, "non-creditable tax charged" is the GST/HST paid or payable on an eligible purchase or expense that a PSB cannot recover in any other way other than by claiming the PSB rebate.

Given the complexity of the issues involving GST/HST charities and NPOs may wish to consult with their tax professionals prior to submitting a claim for a PSB rebate to CRA.

For further general information on claiming a PSB rebate and the types of organizations that qualify for the PSB rebate, reference can be made to CRA's <u>Guide RC4034, GST/HST Public Service Bodies' Rebate</u>. At the end of the memorandum, links to GST/HST information sheets are provided to assist a PSB (that is a charity or a qualifying NPO) calculate its PSB rebate of the GST, the federal part of the HST, and the provincial part of the HST.

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Reference can also be made to <u>The ABC's of GST/HST for Charities and NPOs</u> for further background information concerning GST/HST issues for charities and non-profit organizations.

Legislation Update

By Terrance S. Carter

Bill C-36 Proposes to Reinforce Statistics Canada's Independence

On February 7, 2017, <u>Bill C-36 An Act to Amend the Statistics Act</u> (the "Act") received Second Reading and was referred to the Standing Committee on Industry, Science and Technology. The Act proposes to create the position of Chief Statistician, who would hold office during good behaviour, with power over the methods, procedures, and operations of Statistics Canada, in addition to various other amendments to the *Statistics Act*. Charities and NFPs who use the information produced by Statistics Canada (e.g. for program planning or to ensure data is interpreted correctly, etc.) will want to follow the progress of this bill.

Ontario Bill 41 Allowing LHINs to Intervene in the Governance of NFPs Receives Royal Assent

On December 8, 2016, Ontario Bill 41, <u>Patients First Act, 2016</u> ("Bill 41") received Royal Assent. Bill 41 was covered in detail in the <u>November 2016 Charity & NFP Law Update</u> in the article "Ontario Bill 41 Would Allow LHINs to Intervene in the Governance of NFPs". The effect of Bill 41 is to integrate the Community Care Access Centres ("CCAC") into the Local Health Integration Networks ("LHIN"). The LHIN are given the ability, through an amendment to the <u>Local Health System Integration Act, 2006</u>, to appoint a "supervisor" over a health service provider ("HSP") if the LHIN provides funding to the HSP and it considers it to be in the public's interest to do so. The definition of HSPs is expanded to include seven new categories of health services, such as family health teams, Aboriginal health access centres and hospices. The <u>Ontario Nonprofit Network</u> is taking a leading role in mobilizing the sector on Bill 41, now focusing on the regulations that are still to come.

OHRC Position on Medical Documentation

By Barry W. Kwasniewski

The proper management of employee medical absences is one of the most challenging human resource issues employers, including charities and not-for-profits, often face. One aspect of leave management (e.g. paid or unpaid time off for medical or other reasons) relates to the extent of medical documentation employers can require from their employees (and their health practitioners) in cases where disability related requests for

workplace accommodation are made. In this regard, in making requests for medical information from employees seeking Code-related accommodation, charities and not-for-profits should remember to limit requests for medical documentation to what is reasonably required to facilitate the accommodation. The failure to do so may expose the organization to claims that it did not take appropriate steps to respond to the accommodation request, and therefore breached the employee's privacy rights, both of which could result in costly claims against the organization, and potentially its directors and officers.

For the balance of this Bulletin, please see <u>Charity & NFP Law Bulletin No. 397</u>

A New Era: Obligation to Know thy Advocate and Supervise thy Litigation

By Sean S. Carter

In an important case recently released by the Court of Appeal for Ontario (the "Court"), <u>Southwestern Sales</u> <u>Corp. v. Spurr Bros Ltd. 2016 ONCA 590</u> ("Southwestern"), the Court imposed a positive obligation on sophisticated corporate litigants to "supervise its counsel's [lawyer's] work to ensure an expeditious determination of the action on the merits". The Court's comments in *Southwestern* were made in the context of dismissing a construction lien action for delay after 13 years, and in the absence of an acceptable explanation. In this regard, to have the best chance at success in litigation, each corporations needs to ensure that they have an open, transparent relationship with their legal counsel and, among other things, be comfortable that the corporation's advocate puts the organization's interests above any others. *Southwestern* is an excellent reminder of the increasing importance of corporation's choice of, and ongoing relationship with its litigation counsel.

For the balance of this Bulletin, please see *Litigation Bulletin* No. 1

Charity and NFP Legal Check-up: 10 Tips for Effective Legal Risk Management

By Terrance S. Carter and Jacqueline M. Demczur

Charities and not-for-profits ("NFPs") face increasing challenges in delivering their services to the public, in part because of a more litigious society, as well as an increasingly complicated regulatory environment in which to operate. In facing these challenges, charities and NFPs need to be familiar with an array of legal requirements. However, charities and NFPs frequently experience difficulties in complying with requirements in this regard. This may be due to inadequate corporate records, governance policies and books and records, improper charitable receipts, failure to comply with fundraising requirements, lack of

direction or control over foreign activities, as well as possible violations of privacy rights involving donors, employees and volunteers, amongst other examples of potential non-compliance.

For charities and NFPs to comply with and avoid exposure to corresponding legal liability from such requirements, it is important that their boards and senior management undertake regular legal check-ups in order to ensure appropriate due diligence. In this regard, a good starting point for establishing the necessary due diligence is to ask: what is the legal status of the charity or NFP; what are the applicable legal requirements; and how can one best comply with those legal requirements? The "Top Ten Tips" that follow identify key issues that charities and NFPs may want to address in order to implement effective legal risk management.

For the balance of this Bulletin, please see Charity & NFP Law Bulletin No. 398

Trademarks as Keywords in Online Advertising may Constitute Passing-Off

By Sepal Bonni

The British Columbia Court of Appeal (the "Court of Appeal") in <u>Vancouver Community College v</u> <u>Vancouver Career College (Burnaby) Inc.</u> unanimously reversed the trial court's decision regarding the use of competitors' trademarks as keywords for online advertising campaigns. As previously reported in the <u>October 2015 Charity & NFP Law Update's</u> "Use of Trade-marks in Keyword Advertising is Not Passing <u>Off</u>", Vancouver Community College ("Community College") claimed that Vancouver Career College ("Career College") was passing off its trademarks, including the mark "VCC", with its online keyword advertising campaign. The terms were purchased by the Career College as keywords used in online advertisements such that searches of the Community College's trademarks would direct individuals to the Career College's website. However, the Career College's website did not actually use the Community College's trademarks, and the difference between the two websites was apparent. As such, the issue before the trial judge was whether or not the use of the Community College's trademarks in keyword advertising campaigns constituted passing-off of the Community College's trademarks.

The trial judge found that the elements of passing off, namely goodwill, public confusion, and damages, could not be established. On appeal, the Court of Appeal overturned the trial court's decision on all three grounds. Most noteworthy, the Court of Appeal rejected the trial court's determination on the point at which confusion is assessed. The trial court held that confusion should be assessed at the point where the

individual reaches the target website, and because it was obvious it was not the Community College's website, there was no confusion. The Court of Appeal overturned this finding and held that "the moment for assessing confusion was upon the first encounter when search results appear, not when the searcher arrives at the landing page." As such, the display of the Career College's advertisements with search results for the Community College's "VCC" trademark was found to create confusion and amount to passing-off.

Charities and not-for-profits should be mindful of this decision when embarking on keyword advertising campaigns and ensure that they are not presented in a way that may be intentionally or unintentionally misleading or misrepresentative of an association with another organization's trademarks.

Ottawa Region Charity & NFP Law Seminar Materials Available

By Terrance S. Carter

The Ottawa Region Charity & Not-for-Profit Law Seminar, hosted by Carters Professional Corporation in Ottawa, Ontario, on February 16, 2017, was attended by more than 430 leaders from the charity and not-for-profit sector, including directors and managers of charities and NFPs, government officials, accountants and lawyers. Designed to provide practical information to assist charities and not-for-profits in understanding and complying with recent developments in the law, the related Church & Charity Law seminar has been held annually in Toronto since 1994, with the Ottawa seminar first hosted in 2008. All handouts and presentation materials are now available at the links below.

- Essential Charity and NFP Law Update by Jennifer M. Leddy
- Privacy Pitfalls for Charities and NFPs (And How to Avoid Them) by Sepal Bonni
- <u>The Top Ten Human Resources Mistakes Employers Make (And How to Avoid Them)</u> by Barry W. Kwasniewski
- <u>Keeping Minutes: Getting it Down Right</u> by Ryan M. Prendergast
- Youth Programs: Identifying and Managing the Risks by Sean S. Carter
- <u>Allocation Issues and CRA: The Importance of Getting it Right</u> by Theresa L.M. Man
- <u>Duty of Care Involving Travel and Foreign Activities</u> by Kenneth Hall
- <u>Why Do Directors Get into Trouble? The Perspective from the PGT</u> by Kenneth Goodman

• <u>What's New at the Charities Directorate</u> by Tony Manconi

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• Legal Check-Up: 10 Tips to Effective Legal Risk Management by Terrance S. Carter

IN THE PRESS

<u>Charity & NFP Law Update – January 2017 (Carters Professional Corporation)</u> was featured on *TaxNet Pro* and is available online to those who have subscription privileges. Future postings of the *Charity & NFP Law Update* will be featured in upcoming posts.

RECENT EVENTS AND PRESENTATIONS

Real Estate Issues Unique to Charities was presented by Theresa L.M. Man at the OBA Institute hosted by the Ontario Bar Association Charity & Not-for-Profit Law Section CLE on February 7, 2017 in Toronto.

The Ottawa Region Charity & Not-for-Profit Law[™] Seminar presented by Carters Professional Corporation in Ottawa, Ontario, on **Thursday February 16, 2017**. Guest Speakers included Tony Manconi, Director General of the Charities Directorate of the CRA and Ken Goodman, Public Guardian and Trustee of Ontario. <u>Handout materials</u> are available at www.carters.ca

UPCOMING EVENTS AND PRESENTATIONS

<u>CAGP Conference</u> will be held in Toronto from March 29 to 31, 2017. Terrance S. Carter and Ryan M. Prendergast will present on the topic of "*Do's and Don'ts of Donor Information*" on Thursday March 30, 2017.

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Sepal Bonni, B.Sc., M.Sc., J.D., Trade-mark Agent - Called to the Ontario Bar in 2013, Ms. Bonni practices in the areas of intellectual property, privacy and information technology law. Prior to joining Carters, Ms. Bonni 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 isues.







Terrance S. Carter, B.A., LL.B, TEP, Trade-mark Agent – Managing Partner of Carters, Mr. Carter

practices in the area of charity and not-for-profit law, and is counsel to Fasken Martineau on charitable matters. Mr. Carter is a co-author of Corporate and Practice Manual for Charitable and Not-for-Profit Corporations (Carswell), a co-editor of Charities Legislation and Commentary (LexisNexis Butterworths, 2017), and co-author of Branding and Copyright for Charities and Non-Profit Organizations (2014 LexisNexis Butterworths). He is recognized as a leading expert by Lexpert and The Best Lawyers in Canada, and is a Past Chair of the Canadian Bar Association and Ontario Bar Association Charities and Not-for-Profit Law Sections. He is editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.

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

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

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.

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Jacqueline M. Demczur, B.A., LL.B. – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews. Ms. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert* and *The Best Lawyers in Canada*. She is a contributing author to Industry Canada's *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on charity and not-for-profit issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity & NFP Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*TM Seminar.

Kenneth Goodman, B.A., LL.B. –The Public Guardian & Trustee at the Attorney General Office. Mr. Goodman received his B.A. from York University (Toronto, Ontario) and his LL.B. from the University of Windsor Law School. He was called to the Ontario Bar in 1982. He was in private practice before joining the Ministry in 1990 and joined the Office of the Public Guardian and Trustee in 1998. While in private practice Mr. Goodman was actively involved as a director and officer of several charities. He is a member of the OBA (Ontario Bar Association) Charity and Not-For-Profit Law Section Executive. In 2007, he received the AMS John Hodgson Award, from the OBA, for contribution and development of law in the charitable sector. He has written and lectured on family law, charity and trust law matters.



Kenneth Hall, B.A. (Hons), R.F. – President, Robertson Hall Insurance Inc., Mr. Hall specializes in customized insurance programs and risk management advice for over 6,500 churches and Christian charities across Canada. He is a frequent presenter at national denominational conferences, NGO association events, the Canadian Council of Christian Charities, webinars and educational seminars for churches and para-church organizations. His "Facing The Risk" series highlights current issues facing Christian charities and leaders, including abuse prevention, board governance, counselling services, injury prevention, transportation risk, refugee sponsorship, short-term mission safety, and many more.



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 (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*. 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 & NFP Law Bulletin*.

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Tony Manconi, B.A. – Tony Manconi was appointed as Director General of the Charities Directorate with the Canada Revenue Agency (CRA) on July 25, 2016, taking over from Cathy Hawara. He is responsible for the overall management of the federal regulation of registered charities under the Income Tax Act. Mr. Manconi began his career in the Public Service in 1988 at the Secretary of State. Prior to joining the Charities Directorate, Mr. Manconi served as the Director General of the Collections Directorate of the CRA. Mr. Manconi holds a Bachelor's degree from Carleton University with a combined major in Law and Economics.

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 <u>www.charitylaw.ca</u> and the *Charity & NFP Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law*TM Seminar, and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations.



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



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



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

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ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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