

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

APRIL 2020

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RECENT PUBLICATIONS AND NEWS RELEASES

Direction and Control: Current Regime and Alternatives

By [Terrance S. Carter](#) and [Theresa L.M. Man](#)

For many years, the charitable sector has pointed out that the Canadian regulatory regime has made it extremely difficult for registered charities to engage in international charitable work or work in Canada with non-qualified donees. To do so, charities are required to structure the activities in a cumbersome, contorted manner in order to fit within the Canada Revenue Agency's ("CRA") interpretation of the "own activities" test in the *Income Tax Act* ("ITA") and the CRA's policy requiring charities to exercise direction and control over those activities. The Canadian regulatory regime in this regard is unique when compared to other jurisdictions globally in that it is the most onerous and at times impractical to comply with. This difficulty is compounded with uncertainty concerning what charities are required to do in order to comply with these requirements. Although the CRA's policies differ in some manner in relation to what charities are required to do in order to comply with the requirements and what they are recommended to do, not implementing the recommended mechanisms often lead to problematic outcomes on CRA audits.

This paper was written for and published by The Pemsel Case Foundation, and reviews the current direction and control regime, and explores potential new approaches to regulatory oversight in this area by proposing changes to the legislation and the CRA's policies. For the balance of this paper, please see [*Direction and Control: Current Regime and Alternatives*](#).

COVID-19 UPDATE

Ontario PGT Allows Access to Restricted Charitable Purpose Funds

By [Ryan M. Prendergast](#)

Many charities in Ontario are experiencing economic hardships as a result of the COVID-19 pandemic. In light of the difficulties faced by charities, the Office of the Public Guardian and Trustee for Ontario ("PGT") released a temporary guidance, entitled [*Accessing Restricted Purpose Trust Funds Prior to Obtaining a Court Order During the COVID19 Pandemic*](#) (the "Temporary Guidance"), on March 30, 2020, to provide certain relief to charities in danger of closing. Under the Temporary Guidance, the PGT will permit such charities to access the income and capital of their restricted purpose trust funds and to

use these funds where necessary to continue their day-to-day operations without the need to first obtain a court order. Subsequently, the PGT provided additional clarity to its Temporary Guidance by releasing a question and answer document entitled [Q&A's re: PGT Temporary Guidance on Accessing Restricted Purpose Funds](#) (the "Q&As") on April 20, 2020. This *Bulletin* provides a brief summary of the PGT's Temporary Guidance and Q&As. These measures are only applicable to charities in Ontario.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 470](#).

COVID-19 Federal Government Support for Charities and NFPs

By [Terrance S. Carter](#) and [Luis R. Chacin](#)

Since the COVID-19 outbreak was declared a pandemic by the World Health Organization, the federal and provincial governments have continued to introduce different measures to assist businesses and organizations, including charities and not-for-profits ("NFPs"), that are impacted by the economic fallout of the COVID-19 pandemic. This *Charity & NFP Law Bulletin* provides what is intended to be a helpful overview of the key federal government measures that have become or are expected to soon become available for charities and NFPs.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 471](#).

COVID-19 CRA News

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

Charities Directorate Call Centre Open for Business

In a ["What's New" update](#) released on April 20, 2020, the CRA's Charities Directorate announced that its call centre has resumed its operations. The Charities Directorate had previously suspended all operations in March as a result of the COVID-19 pandemic as reported in [Charity & NFP Law Bulletin No. 469](#). Charities can now contact the call centre at 1-800-267-2384 regarding questions relating to charities from Monday to Friday (except statutory holidays) between 9 am and 5 pm, local time.

The Charities Directorate will gradually resume other services, including online registrations. However, audit activities will continue to be suspended until further notice. As a reminder, the Charities Directorate has extended the filing deadline to December 31, 2020, for all charities with a Form T3010, Registered Charity Information Return due between March 18, 2020 and December 31, 2020. This is being done in recognition that charities may be focused on deploying their resources to address the effects of the

COVID-19 situation. In the meantime, the Charities Directorate is continuing to encourage charities to register for the CRA's online services through [My Business Account](#) to gain online access digital services including the ability to complete and file Form T3010 online.

CRA Publishes Resources for CEWS

After the federal government's announcement of the Canada Emergency Wage Subsidy ("CEWS"), the CRA published three resources on April 23, 2020 that may be helpful for charities and NFPs, including two infographics and a wage subsidy calculator.

The infographic, [Are You Eligible for the Canada Emergency Wage Subsidy?](#), provides a brief summary of which employees and employers, including charities and NFPs, may be eligible for the CEWS, together with related information. For those who are eligible for the CEWS, the infographic, [How is the Canada Emergency Wage Subsidy \(CEWS\) Calculated](#), provides information on how to calculate eligible wage subsidy under the CEWS. The [CEWS calculator](#) allows employers to input numbers to calculate an estimate of their eligible wage subsidy under the CEWS, based on how many and what types of eligible employees they have, as well as the amount and type of pay received both before and during the COVID-19 pandemic.

For additional information on the CEWS, see [COVID-19 Resource for Charities & NFPs, Canada Emergency Wage Subsidy \("CEWS"\): An Overview for Charities & NFPs](#).

COVID-19 Provincial Emergency Relief for AGM and Annual Return Filing Deadlines

By [Theresa L.M. Man](#)

Provincial governments across Canada have called states of emergencies and implemented social distancing measures as a result of the COVID-19 pandemic. This has caused some difficulty for corporations, including charities and NFPs, particularly with regard to general corporate maintenance matters, including filing annual returns and holding annual general meetings ("AGMs"). To help cope with the effects of COVID-19, various governments have implemented emergency relief measures to assist and provide some flexibility with annual return and AGM deadlines.

For federal corporations under the *Canada Not-for-Profit Corporations Act* ("CNCA"), the deadline to file annual returns for corporations whose anniversary date is between February 1 and June 30, 2020 [has been extended](#) to September 30, 2020, while the filing period for all federal act corporations has been extended to April 1 to September 30, 2020. However, CNCA corporations that are not able to call an

AGM within the required timeframe under the CNCA may apply to Corporations Canada to extend the time for calling an AGM if requirements under their polices are met.

In Ontario, [Emergency Order \(Ontario Regulation 107/20\)](#) was adopted by the Ontario Government on March 30, 2020 to provide relief during the COVID-19 pandemic to corporations under the *Corporations Act*. The Ontario Regulation 107/20 was [amended](#) on April 24, 2020. In this regard, corporations under the Ontario *Corporations Act* may hold board and members' meetings during the COVID-19 pandemic electronically despite any provision in the letters patent, supplementary letters patent or by-laws that provides otherwise. As well, they may delay holding their 2020 AGMs during the COVID-19 emergency. If the AGM was originally required to be held during the state of emergency in Ontario, the AGM can be delayed until no later than the 90th day after the day the state of emergency is terminated. If the AGM was originally required to be held within 30 days after the state of emergency is terminated, the AGM can be delayed to be held no later than the 120th day after the day the emergency is terminated. Annual returns required to be filed by these corporations can be delayed until the time when they file their tax/information returns with CRA.

In Alberta, the deadline to hold AGMs and file annual returns [have been suspended](#). In British Columbia, societies may hold [virtual or hybrid board and members' meetings](#), even where their by-laws and incorporating legislation do not otherwise permit. Societies will have until December 31 to hold their AGMs, although section 71 of the *Societies Act* provides certain flexibility to delay an AGM beyond that date (including filing the Annual Report as "No Meeting Held" on January 1st and filing online for extensions, which can be granted up to March 31 of the following year). Corporations in Nova Scotia may also hold [virtual or hybrid members' meetings](#) even where their by-laws and incorporating legislation do not otherwise permit. Alternatively, any required in-person members' meetings can be deferred up to 90 days after the end of the state of emergency. In Saskatchewan, the failure by a non-profit to file returns or pay fees [would not result](#) in it being stricken from the government registry as a result of the COVID-19 emergency.

Practical Strategies for Dealing with Termination of Contracts in a Pandemic

By [Sean S. Carter](#) and [Heidi LeBlanc](#)

The ongoing COVID-19 pandemic in Canada has caused an unprecedented situation with a unique set of challenges for organizations, including charities and not-for-profits ("NFPs"). Due to the governmental

restrictions and the continually evolving advisories and guidelines, organizations have been forced to face difficult decisions regarding operations, not just in the immediate future, but also to make decisions regarding future operations that are weeks and months down the road. As a result, many charities and NFPs are having to consider cancellation or postponement of events and programs through either cancelling those events outright or rescheduling a wide variety of contractual obligations in the face of the COVID-19 pandemic. The results are far-reaching, including the loss of donations and/or program-related income, which could mean potentially significant monetary losses. As such, it is critical to consider what practical strategies may be available to help minimize or possibly eliminate contractual losses or damages. This Bulletin outlines some practical strategies for charities and NFPs to consider in this regard.

For the balance of this Bulletin, please see [Charity & NFP Law Bulletin No. 472](#).

Federal Privacy Commissioner Releases Privacy Framework for COVID-19

By [Esther Shainblum](#)

In response to the COVID-19 pandemic, the Office of the Privacy Commissioner of Canada (“OPC”) released [Privacy and the COVID-19 Outbreak](#) (the “Guidance”) on March 20, 2020, followed by [A Framework for the Government of Canada to Assess Privacy-Impactful Initiatives in Response to COVID-19](#) (the “Framework”) on April 17, 2020. Both the Guidance and Framework indicate that despite the pandemic, normal privacy laws will apply to organizations, including charities and not-for-profits (“NFPs”) unless emergency legislation provides otherwise.

The Guidance, which was discussed in more detail in [Charity & NFP Law Bulletin No. 468](#), provides a brief overview of the *Personal Information Protection and Electronic Documents Act* (“PIPEDA”), which applies to private-sector organizations that collect, use or disclose personal information in the course of commercial activities, as well as the *Privacy Act*, which applies to federal government departments and agencies, especially in terms of their application in the context of emergency situations. As discussed in previous publications, charities and NFPs that operate in provinces that do not have substantially similar provincial privacy legislation may be subject to PIPEDA to the extent that they are engaged in commercial activity.

One of the key takeaways from the Guidance is the message that during a public health crisis, privacy laws still apply but they are not a barrier to appropriate information sharing. Building on this message, the Framework frames the discussion in the context of the urgency of the pandemic crisis and the fact that

public health authorities are searching for ways to leverage personal information and “Big Data” to battle the virus. The Framework expresses the OPC’s concerns that more extraordinary and less voluntary measures may be taken that would have significant implications for privacy and civil liberties.

Repeating the message that privacy laws and protections are not a barrier to appropriate collection, use and sharing of information, the Framework provides a set of principles that organizations and government should take into account when planning privacy-impacting measures to combat COVID-19. These principles include: (1) organizations must identify and continue to operate within lawful authority, *i.e.* in accordance with PIPEDA or substantially similar provincial laws, as applicable, for private sector organizations; (2) organizations must ensure that contemplated measures are necessary and proportionate (*e.g.* the public health purpose that the measure would achieve is science-based and specifically and precisely defined, the measure is rationally connected to that purpose, and, using an evidence-based approach, is necessary rather than simply potentially useful); (3) personal information collected, used or disclosed to alleviate the public health effects of COVID-19 must not be used for other reasons; (4) de-identified or aggregate data should be used as much as possible and organizations should be aware of the risks of re-identification. Physical, administrative and technical safeguards appropriate to the sensitivity of the information must be used to protect personal information collected; (5) organizations should consider how vulnerable groups may be uniquely and disproportionately impacted, including greater sensitivities for certain groups; (6) organizations should be transparent and continually provide clear and detailed information about new and emerging measures and about the purposes for which personal information is being collected; (7) organizations should weigh the benefits and risks of releasing public datasets as, even with aggregate data, there can be disproportionate impacts on vulnerable populations, such as with regard to geolocation data. The assessment of how granular data sets can be will depend on the context; (8) any new crisis-specific laws and measures should provide specific measures for oversight and accountability; and (9) privacy-impacting measures should be time-limited so that they end when they cease to be required, and most personal information that was collected is destroyed once the crisis ends, and measures should be limited as much as possible in terms of the types and range of personal information collected, used and disclosed during the crisis.

Charities and NFPs that collect, use, or disclose personal information in the course of their commercial activities pursuant to PIPEDA, and those that comply with PIPEDA as a matter of practice, should review the Guidance and Framework. Both documents provide helpful guidelines for how to balance privacy interests against the need to contain and defeat the COVID-19 virus.

Canada Emergency Wage Subsidy (“CEWS”): An Overview for Charities and NFPs

By [Terrance S. Carter](#) and [Barry W. Kwasniewski](#)

[Bill C-14, COVID-19 Emergency Response Act, No. 2](#), received Royal Assent on April 11, 2020, amending the ITA and enacting the CEWS into law. The CEWS was [announced](#) by Prime Minister Justin Trudeau on March 27, 2020, as part of [Canada’s COVID-19 Economic Response Plan](#) to prevent further job losses and encourage employers, including charities and not-for-profits (“NFPs”), to retain employees and to rehire employees laid off due to the COVID-19 crisis by providing employers with temporary financial support and protecting the jobs of Canadians. This *Bulletin* provides an overview of those aspects of the CEWS that will be of relevance to charities and NFPs, including the eligibility criteria, reference periods for the calculation of revenues, and the application process.

For the balance of this *Bulletin*, which was published on April 17, 2020, please see [COVID-19 Resource for Charities & NFPs, Canada Emergency Wage Subsidy \(“CEWS”\): An Overview for Charities & NFPs](#).

OTHER CHARITY AND NFP MATTERS

Corporate Update

By [Theresa L.M. Man](#)

Additional Amendments to Ontario *Co-Operative Corporations Act* in Force

As previously reported in the [January 2020 Charity & NFP Law Update](#), Ontario’s Budget Bill 138, *Plan to Build Ontario Together Act, 2019*, received Royal Assent on December 10, 2019, with certain amendments to the *Co-Operative Corporations Act* coming into force on assent. Since then, various additional amendments introduced through Bill 138 have now also been brought into force through [proclamation](#).

As of April 1, 2020, sections 141, as well as paragraphs 164(1)(f) and 164(2)(f) of the *Co-operative Corporations Act*, have been repealed. Section 141 previously required co-operatives to file with the Minister both financial statements and copies of auditor’s reports that were required to be sent to co-operatives’ members. Other amendments proclaimed into force on April 1, 2020 include technical amendments related to changing the Minister, as defined under the Act, from the Minister of Finance to the Minister of Government and Consumer Services.

In addition to these proclaimed amendments, clauses 164(1)(f) and 164(2)(f) were also repealed on March 9, 2020, pursuant to the coming-into-force requirements of Bill 138. Those clauses required co-operatives to give notice of their intention to dissolve, as authorized by clause 163(a), (b) or (c), by publishing such intention in *The Ontario Gazette* and in the newspaper. Other amendments proclaimed into force.

Ontario Court Decision Provides Reminder to Carefully Follow By-laws

By [Jacqueline M. Demczur](#)

The Ontario Superior Court of Justice released its decision in [Hellenic Congress of Quebec v Canadian Hellenic Congress](#) on April 14, 2020, in which it considered an application from le Congrès Hellénique du Québec (“CHQ”) against the Canadian Hellenic Congress (“CHC”), a national not-for-profit umbrella organization comprised of provincial bodies, including CHQ. In 2016, CHC had continued under the *Canada Not-for-Profit Corporations Act* (“CNCA”) and passed a new constitution (the “2016 Constitution”) to supersede its previous constitution (the “1999 Constitution”). CHQ alleged that the 2016 Constitution was not passed in accordance with the 1999 Constitution and was therefore invalid, and sought that the 1999 Constitution remain in effect; that an election of members held in 2016 be nullified; and that CHC’s formation of a new “Quebec Regional Council” (“QRC”) was invalid.

In enacting the 2016 Constitution, CHC acknowledged that it had not strictly complied with the 1999 Constitution, but that it was not invalid, in part, because it had followed the “Rules of Procedure for the Convention” passed by CHC in 1993 (the “1993 Rules of Procedure”); the National Council was authorized to amend the Constitution; and the ratification of the 2016 Constitution addressed the procedural defects. However, the court found that the 1993 Rules of Procedure did not alter the process for amending the constitution, because the procedure for doing so was explicitly outlined in section 19 of the 1999 Constitution. It found that the 1993 Rules of Procedure derogated from the terms of the 1999 Constitution and had not been passed in accordance with section 19 therein. Further, the 1993 Rules of Procedure had not been incorporated into the 1999 Constitution, and those amendments would have had to comply with section 19 of the Constitution. Similarly, the court found that a resolution passed in 2012 that delegated authority to the National Council to amend the Constitution had also derogated from section 19 of the 1999 Constitution, and was therefore also invalid.

Further, the court found that a “special meeting” held to approve the 2016 Constitution was not validly held. The 1999 Constitution required amendments be passed by the National Assembly (CHC’s “supreme

governing body”, comprised of provincial and local organizations represented by delegates), but instead, the National Council (which functioned as CHC’s Board of Directors) had “passed” the 2016 Constitution. Further, an annual convention of delegates, rather than a “special meeting”, was also required to be held to approve the proposed amendments. As well, the court found that quorum for the “special meeting” in question in accordance with the 1999 Constitution had not been met. Accordingly, the court found that the 2016 Constitution was not properly approved at the “special meeting.” Further, it found that ratification was also provided for under the 1999 Constitution, and that CHC could not rely on the ratification procedures in the 2016 Constitution to ratify the 2016 Constitution.

With regard to QRC, because CHQ had failed to pay its membership fees since 2012, CHC had believed that CHQ had ceased to be a member, and created QRC to take the CHQ’s place. However, the court had found that under the 1999 Constitution, CHQ was not a member but rather a “provincial organization,” and that membership privileges could not be suspended or revoked for failure to pay fees. Further, the court found that, where no provincial organization exists in a particular province, the 1999 Constitution permits CHC’s National Council to create a “regional board” to function as an interim provincial organization until a provincial organization is established. However, as CHQ continued to exist as a provincial organization, the court found that the National Council had no authority to create a QRC as a regional board.

Finally, with regard to the election held at the 2016 Convention (the “2016 Election”), the court found that the election had been called in accordance with the requirements under the 1999 Convention, and that it had therefore been validly called and held.

In providing relief to CHQ, the court found that because the 2016 Constitution was drafted to comply with the CNCA and was filed with Industry Canada as CHC’s by-laws, it would be “problematic” to declare the 2016 Constitution invalid. Rather, it declared specific provisions of the 2016 Constitution impacting CHQ’s rights to be suspended, or declared to have no force or effect until properly amended in accordance with section 19 of the 1999 Constitution. As the court found no authority to dissolve QRC, it limited its relief in this regard to a declaration that QRC was created improperly and without authority.

This case is a helpful reminder that charities and not-for-profits are required to carefully follow their by-laws, particularly where derogating from them may affect the rights of third parties. Where any provisions set out in the by-laws are not followed, then the resulting acts taken by a charity or NFP may be declared invalid.

Membership in Religious Society Reinstated by Court for Unfair Expulsion

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

On February 14, 2020, the Supreme Court of British Columbia released its decision in [Bains v Khalsa Diwan Society of Abbotsford](#), a case where certain directors and members of the executive committee (“respondents”) of the Khalsa Diwan Society of Abbotsford (the “Society”), had expelled voting members (the “petitioners”) from the Society and barred them from attending the Society’s premises. The Society is a large religious society under the British Columbia *Societies Act* with over 8400 voting members. Given the complexity of the background facts, this article summarizes only a few key points.

At an annual general meeting (“AGM”) on April 12, 2018, some of the petitioners asked questions from the floor concerning the Society’s affairs. They alleged the respondents refused to answer these questions, and instead cancelled the AGM. The respondents, on the other hand, alleged that they attempted to address the petitioners’ concerns, but that the petitioners’ conduct became so disruptive that it was impossible to continue the AGM.

After the AGM, the Society’s executive committee passed a special resolution to initiate procedures to expel the petitioners pursuant to the Society’s bylaw. The Society’s bylaw required that the Society must send each member written notice of the proposed expulsion (including reasons for the proposed expulsion) and provide each member a reasonable opportunity to make representations regarding their proposed expulsion. Written notices were sent to the petitioners advising them of the decision to expel them as a result of their “disorderly” conduct and “derogatory and slanderous language against the Executive Committee” during the AGM, and directing them to attend the Society’s premises to argue their case. While the petitioners denied the allegations and requested further details concerning the allegations, the Society’s president stated that the written notices and video of the AGM (provided to the petitioners) were sufficient notice. No further specific details were provided to the petitioners. After the meetings with the petitioners, the executive committee expelled 12 petitioners, leading them to bring the matter to court seeking, in part, an order setting aside the expulsion.

The court considered whether the respondents acted in contravention of the *Societies Act* and the Society’s bylaws by breaching the principles of natural justice when it failed to provide the petitioners with sufficient details of the allegations against them, an opportunity to be heard, and an unbiased decision maker. The court stated that “the level of procedural fairness owed is flexible” and stated that “membership in a religious organization may be a significant aspect of a person’s wellbeing.” This attracted a level of

procedural fairness above that of a purely social club, but not as high as an organization that affected a person's property rights or employment.

On the issue of notice, the court found that the respondents had provided insufficient notice, as the notice provided to the petitioners contained no specific details of the alleged disruptive conduct, but instead stated that the petitioners "purposely disrupted the ... meeting by [their] conduct and did not allow the said meeting to proceed." The court found this statement was a conclusion, rather than an allegation to which the petitioners could respond. The court also found there was a reasonable apprehension of bias, because the respondents were the accusers, witnesses, and also the victims of the slanderous comments and physical intimidation which were alleged to have been committed by the petitioners. The court therefore found an omission, defect or error in the conduct of the Society's internal affairs, contravening s. 14 of the Society's bylaws and s. 70 of the *Societies Act*. As such, the court therefore ordered that the executive committee's decision to expel the petitioners be set aside, and that the petitioners' memberships be reinstated.

This case is a reminder of the importance for charities and not-for-profits to generally adhere to principles of procedural fairness when carrying out discipline or removal of a member, which would include providing sufficient notice of allegations (including details of the claims made against them) and providing each person under discipline with an opportunity to be heard before an unbiased decision maker. This case indicates the courts' recognition that the level of procedural fairness owed to a person may be higher where "decisions of associations...may affect a person's significant interests such employment or property rights, where a very high level of procedural fairness may be required." This case also reflects recognition by the courts that membership in a religious organization "may be a significant aspect of a person's wellbeing." As such, the court in this case was able to find that interests at stake are of sufficient importance to attract a level of procedural fairness above that of a purely social club act, but not as high as an organization that could affect property rights or employment."

Carters is Pleased to Welcome Heidi LeBlanc as a New Associate

Carters is pleased to welcome [Heidi LeBlanc](#) to Carters. Heidi joins Carters' Litigation Practice Group having been called to both the Ontario and Nova Scotia Bars in 2016. She has a broad range of litigation experience, with a focus on commercial and employment matters. Her practice areas at Carters include general civil, commercial and not-for-profit related litigation, including matters pertaining to breach of contract, shareholders' disputes, directors' and officers' liability, debt recovery, and estate disputes.

Friend of CAGP Award

Terrance S. Carter was one of the recipients of the 2020 Friend of CAGP Award, along with Elena Hoffstein and Peggy Killeen, for their contribution and dedication to the mission of CAGP and to the charitable sector. For more information, see [here](#).

IN THE PRESS

[Charity & NFP Law Update – March 2020 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges.

Carters COVID-19 Resources for Charities and NFPs were mentioned in [The Early Alert](#) published by Imagine Canada on March 30, 2020, and is available to those who subscribe.

[Governance for Charities, Not-for-Profits: Members and Meetings](#), the second of a two-part series written by Theresa L.M. Man was published and featured in The Lawyer's Daily (www.thelawyersdaily.ca), part of LexisNexis Canada Inc., on April 20, 2020.

[NFP Board and Members' Meetings Amidst COVID-19 Pandemic](#) written by Theresa L.M. Man was published and featured as an article for the OBA Charity and Not-for-Profit Law Section.

Carters COVID-19 Resources for Charities and NFPs were mentioned in the [CSAE Trillium Forum Newsletter](#) in the April 9, 2020 edition.

RECENT EVENTS AND PRESENTATIONS

The Social Purpose Real Estate Law Conference was hosted by the University of Toronto Faculty of Law on March 27, 2020. Nancy E. Claridge participated on a three-person online panel discussion on real estate issues.

Event Cancellations, Virtual Meetings and Regulatory Updates for Canadian Charities and Not-for-Profits was a webinar hosted by the OBA Charity & Not-for-Profit Law Program on April 8, 2020 at which Theresa L.M. Man participated as a program speaker.

[Special Carters COVID-19 Webinar: Legal Issues for Charities and NFPs](#) was hosted by Carters on April 9, 2020. The following topics were covered and are available as [On Demand Replay](#):

- Due Diligence Considerations for Directors and Officers of Charities and NFPs in Response to COVID-19 by Terrance S. Carter
- Employer Issues and Considerations in Response to COVID-19 by Barry W. Kwasniewski
- Corporate Issues for Charities and NFPs in Responding to COVID-19, including AGMs and Annual Returns by Theresa L.M. Man
- Contract Termination Strategies as a Result of COVID-19 by Sean S. Carter
- Privacy and Data Security Issues in Response to COVID-19 by Esther Shainblum

[Carters Spring 2020 Charity & NFP Webinar Series](#) included the first two presentations on Wednesdays starting April 15, 2020. Click here for [online registration](#) for one or more individual sessions. Topics to be covered are as follows:

- [New Trademarks Act Now in Force: What it Means for Your Charity or NFP](#) was presented by Sepal Bonni on Wednesday, April 15, 2020, and is available for [On Demand Replay](#).
- [You Can't Fire Me for That: I'm Off Duty!](#) was presented by Barry W. Kwasniewski on Wednesday, April 29, 2020, and is available for [On Demand Replay](#).

UPCOMING EVENTS AND PRESENTATIONS

[Carters Spring 2020 Charity & NFP Webinar Series](#) will be hosted by Carters Professional Corporation on Wednesdays starting April 15, 2020. Click here for [online registration](#) for one or more individual sessions. Topics to be covered are as follows:

- **Governance 101 for Charities & NFPs: Back to the Basics** by Theresa L.M. Man on Wednesday, May 6th - 1:00 - 2:00 pm ET
- **Evolving Trends in Philanthropy: More Than Just Charitable Donations** by Terrance S. Carter on Wednesday, May 20th - 1:00 - 2:00 pm ET
- **Navigating Privacy Breaches for Charities and NFPs** by Esther Shainblum on Wednesday, June 3rd - 1:00 - 2:00 pm ET
- **Managing Sexual Abuse Claims: The New Reality for Churches & Charities** by Esther S.J. Oh and Sean S. Carter on Wednesday, June 17th - 1:00 - 2:00 pm ET

- **Registered Journalism Organization: New Entry for Qualified Donees** by Ryan M. Prendergast on Wednesday, June 24th- 1:00 - 2:00 pm ET

[Privacy Law Summit](#) hosted by the Ontario Bar Association has been postponed. More details will follow when this event is rescheduled.

CONTRIBUTORS

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Sepal Bonni, B.Sc., M.Sc., J.D., Trademark 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 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. 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, 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 articulated 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 the firm's research lawyer and 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.



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



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



Barry W. Kwasniewski, B.B.A., LL.B. – Mr. Kwasniewski 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 (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*, *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 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 past chair of the OBA Charities and Not-for-Profit Law Section. Ms. Man has also written on charity and taxation issues for various publications.



Esther S.J. Oh, B.A., LL.B. – A partner with Carters, Ms. Oh practices in charity and not-for-profit law, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh has written numerous articles on charity and not-for-profit legal issues, including incorporation and risk management for www.charitylaw.ca and the *Charity & NFP Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law Seminar™*, and has been an invited speaker to the Canadian Bar Association, Imagine Canada and various other organizations.



Ryan M. Prendergast, B.A., LL.B. - Mr. Prendergast joined Carters in 2010, becoming a partner in 2018, with a practice focus of providing corporate and tax advice to charities and non-profit organizations. Ryan has co-authored papers for the Law Society of Ontario, and has written articles for *The Lawyers Weekly*, *Hilborn:ECS*, Ontario Bar Association *Charity & Not-for-Profit Law Section Newsletter*, *Charity & NFP Law Bulletins* and publications on www.charitylaw.ca. Ryan has been a regular presenter at the annual *Church & Charity Law Seminar™*, Healthcare Philanthropy: Check-Up, Ontario Bar Association and Imagine Canada Sector Source.



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



Urshita Grover, H.B.Sc., J.D. – Ms. Grover graduated from the University of Toronto, Faculty of Law in 2019 and is a Student-at-Law at Carters. While attending law school, Urshita worked at a technology law firm, Limpert & Associates, assisting on client matters and conducting research in IT law, and also worked as a research intern for a diversity and inclusion firm, Bhasin Consulting Inc. She has volunteered with Pro Bono Students Canada, and was an Executive Member of the U of T Law First Generation Network. Prior to attending law school, Urshita obtained her Honours Bachelor of Science degree from the University of Toronto, with majors in Neuroscience and Psychology.

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