

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

## MAY 2020

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- ◆ BC Court of Appeal Reverses Decision Ordering Return of Charitable Gift
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### [Carters/Fasken Check-Up 2020: Healthcare Philanthropy in a COVID-19 World](#)

A complimentary webinar hosted by Carters Professional Corporation and Fasken Martineau  
Friday, June 19, 2020 from 9:00 to 11:00 am ET

### [Carters Spring 2020 Charity & NFP Webinar Series](#)

Hosted by Carters Professional Corporation continues on Wednesdays in June, 2020  
Click here for [online registration](#) for one or more sessions.

### **27th Annual Church & Charity Law Seminar™**

**SAVE THE DATE – Thursday, November 5, 2020**

Hosted by Carters Professional Corporation in Greater Toronto, Ontario.  
Details will be posted soon at [www.carters.ca](http://www.carters.ca)

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **Ontario Court of Appeal Overturns Finding of Charitable Purpose Trust**

By [Jennifer M. Leddy](#), [Terrance S. Carter](#) and [Adriel N. Clayton](#)

On May 5, 2020, the Court of Appeal for Ontario (the “Court”) released its decision in [Friends of Toronto Public Cemeteries Inc v Public Guardian and Trustee](#). The Court allowed the appeal of Mount Pleasant Group of Cemeteries (“MPGC”), a special act corporation, and held that the application judge had erroneously interpreted a statute from 1871 that amended the trust and governance models of MPGC, making the appointment of its current trustees invalid. In addition, the Court overturned the application judge’s findings that (i) MPGC’s visitation centre and funeral home businesses exceeded its objects, and (ii) MPGC was a charitable purpose trust subject to the provisions of the *Charities Accounting Act*. In doing so, the Court denied the cross-appeal made by the applicants, Friends of Toronto Public Cemeteries Inc. and Kristyn Wong-Tam, affirming that an investigation by the Public Guardian and Trustee (“PGT”) into MPGC, which the PGT was never willing to partake in, was not required because the matter had become moot due to the Court’s findings, and also because it would not benefit the public. This *Bulletin* provides an overview of the Court’s decision, which is relevant to charities and not-for-profits (“NFPs”), as it clarifies the distinction between statutory trusts and charitable purpose trusts, in addition to reviewing the concepts of statutory interpretation, especially as they apply to archaic statutes dating back to the 1800s.

For the balance of this *Bulletin*, please see [Charity & NFP Law Bulletin No. 473](#).

## **COVID-19 UPDATE**

### **New Details on COVID-19 Federal Response Programs**

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

#### **New Details on the Canada Emergency Commercial Rent Assistance Program (“CECRA”)**

On May 20, 2020, Prime Minister Justin Trudeau [announced](#) that application documents and updated criteria for the Canada Emergency Commercial Rent Assistance (“CECRA”) for small businesses and charities and not-for-profits are now available. Further to the preliminary details provided on April 24,

2020, as discussed in [Charity & NFP Law Bulletin No. 471](#), new details have been made available on the Canada Mortgage and Housing Corporation (“CMHC”) [website](#).

Of particular note, although it was previously unclear whether property owners would be eligible where their leased property was not subject to a mortgage, the CMHC has now clarified that CECRA is available to property owners regardless of whether their property is subject to a mortgage. Further, the CMHC has also indicated that although CECRA will not apply to any federal-, provincial-, or municipal-owned properties, or where the government is the landlord, relief under CECRA will be available where the property owner is a post-secondary institution, hospital, or pension funds.

Similarly, while the Government of Ontario’s [Backgrounder](#), dated April 24, 2020, had previously indicated that property owners applying to OCECRA must agree to “forego profit for a three-month period”, this requirement was removed from the Backgrounder when it was updated on May 8, 2020 to be more clearly aligned with the requirements outlined by CMHC.

Property owners may apply for the program from May 25, 2020 until August 31, 2020 if they can prove eligibility during the three-month period of April, May and June 2020. The CMHC website also includes answers to frequently asked questions, such as how to calculate the 70% reduction in revenue requirement, which in the case of registered charities and non-profit organizations the calculation would include most forms of revenue, including revenue from government sources, but excluding revenue from non-arm’s length persons.

### **New Details on the Canada Emergency Business Account (“CEBA”)**

On May 19, 2020, Prime Minister Justin Trudeau [announced](#) an expansion to the eligibility criteria for the Canada Emergency Business Account (“CEBA”), which provides interest-free loans to help small businesses and certain charities and not-for-profits whose revenues have been impacted by the COVID-19 pandemic to cover their operating costs. CEBA will now be available to applicants with payrolls lower than \$20,000 who have an operating account at a participating financial institution, have a CRA business number and have filed a 2018 or 2019 tax return, and have eligible non-deferrable expenses, such as rent, property tax, utilities and insurance, between \$40,000 and \$1.5 million. As well, CEBA will be available to sole proprietors receiving income directly from their businesses, businesses that rely on contractors, and family-owned corporations that pay employees through dividends rather than payroll.

CEBA was previously discussed in [Charity & NFP Law Bulletin No. 471](#).

## **New Details on the Emergency Community Support Fund**

Employment and Social Development Canada has [released](#) additional details on the \$350 million Emergency Community Support Fund, previously discussed in [Charity & NFP Law Bulletin No. 471](#).

The application process was opened on May 19, 2020 for community organizations, including qualified donees and non-profit organizations, serving vulnerable populations affected by the COVID-19 pandemic. The applications can be submitted through the [Canadian Red Cross](#), [Community Foundation Canada](#) or [United Way Centraide Canada](#), subject to specific selection criteria as follows: i) the project addresses a pressing social inclusion or well-being need caused by COVID-19 by supplying the necessities of life and supporting activities of daily living; ii) the project serves one or more vulnerable populations during the COVID-19 crisis; iii) the project can be carried out in a short timeframe with a reasonable budget; and iv) the applicant community organization must attest to not having secured funds to cover the costs of the activities for which they have applied from another intermediary, another federal COVID-19 response program or a different source.

## **New Details on Emergency Support Fund for Cultural, Heritage and Sport Organizations**

On May 8, 2020, the federal Minister of Canadian Heritage [announced](#) additional details regarding the COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations, previously discussed in [Charity & NFP Law Bulletin No. 471](#). As such, Canadian Heritage has made funds available to partner organizations, including the Canada Council for the Arts, the Canada Media Fund, FACTOR, Musicaction, and Telefilm Canada, to start distributing funds to organizations affected by the COVID-19 pandemic in the cultural, heritage and sport sectors.

## **CRA Statement Regarding Charity Registration Applications**

By [Ryan M. Prendergast](#)

On May 13, 2020, the Canada Revenue Agency (“CRA”) [announced](#) that the Charities Directorate has now resumed its review of digital and paper-based applications for charitable registration after the interruption to the CRA’s operations caused by the COVID-19 pandemic. The Charities Directorate also advised that it will not close applications without prior contact and that applicants who have been required to submit more information or documents in support of their applications will now have until July 31, 2020 to respond.

In order to process applications for charitable registration in the most expedient manner, the Charities Directorate also stated that a preliminary review of all applications is under way to identify applicants providing charitable programs to those impacted by the COVID-19 pandemic.

## **COVID-19 Corporate Update**

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

### **Annual Members' Meetings of Federal Corporations During the COVID-19 Outbreak**

The Department of Justice Canada released [Draft Legislative Proposals Regarding Time Limits and Other Periods in Circumstances Due to COVID-19](#) (“Draft Legislation”) on May 19, 2020. As indicated in the [Explanatory Note](#), the Draft Legislation will extend limitation periods on civil proceedings before the courts, and introduce measures to address pressing regulatory time limits in a number of federal legislation, including the *Canada Cooperatives Act* and *Canada Not-for-profit Corporations Act* (“CNCA”).

In relation to the CNCA, once the Draft Legislation is passed, it would allow the Minister to make an order to extend or suspend time limits retroactive to March 13, 2020, for: (1) calling meetings of members; (2) providing notice of such meetings; (3) placing annual financial statements before members at annual meetings; and (4) providing copies of annual financial statements to members and directors. The Minister may also further extend a suspension or extension. However, the powers of the Minister cannot be exercised after September 30, 2020.

In the meantime, until the Draft Legislation is passed and the applicable orders are made by the Minister, CNCA corporations that wish to delay calling an annual general meeting (“AGM”) (especially on the grounds of being unable to hold AGMs during the COVID-19 pandemic) will need to continue to apply to Corporations Canada and obtain permission to delay calling the AGM.

Corporations Canada has a long-standing policy to permit CNCA corporations to apply for permission to extend the time for calling an AGM if members will not be prejudiced. Requests for permission are determined on a case by case basis. In light of the COVID-19 pandemic, on May 12, 2020, Corporations Canada began offering a streamlined [online process](#). The policy for the streamlined application was updated on May 26, 2020. At the time of writing, applications must be made at least 30 business days before the date the corporation would send the notice calling its AGM under normal circumstances. Once

approved, the corporation must call its AGM and hold it before December 31, 2020. Further, if permission is granted, members must be informed of the extension as soon as possible and no later than 60 days after the date of the exemption order. Corporations Canada also issued a guidance, [Annual meetings of federal corporations during the COVID-19 outbreak](#) that explains the options of how to hold an AGM during the COVID-19 pandemic where in-person meeting are not possible – holding virtual AGMs, signing unanimous members’ resolutions in lieu of holding a meeting, or applying to Corporations Canada to delay calling the AGM.

### **Ontario Bill 190, COVID-19 Response and Reforms to Modernize Ontario Act, 2020**

To provide certain relief in response to the COVID-19 pandemic, Ontario’s [Bill 190, COVID-19 Response and Reforms to Modernize Ontario Act, 2020](#) was introduced and passed on May 12, 2020. Bill 190 amends various legislation in Ontario to provide relief to certain Ontario corporations struggling to comply with a number of legal requirements under those statutes. This is achieved by enacting a new statute, *Alternative Filing Methods for Business Act, 2020* (the “New Act”), and amending 14 statutes, including the *Ontario Corporations Act* (“OCA”) and *Ontario Not-for-profit Corporations Act, 2010* (“ONCA”). The following highlights key changes brought by Bill 190 affecting the not-for-profit sector.

The purpose of the New Act is to address public health and safety concerns in respect of an emergency declared under the *Emergency Management and Civil Protection Act* by (a) permitting documents required or permitted to be filed by in-person delivery or mail under certain “business statutes” to be filed by alternative methods, and (b) permitting electronic signatures and electronic copies in respect of certain documents. Examples of business statutes for which relief is provided include the *Ontario Corporations Act* (“OCA”), the *Co-operative Corporations Act* (“Co-op Act”), the *Extra-Provincial Corporations Act* (“EPCA”), and the *Business Names Act*.

Specifically, where a business statute requires or permits certain documents to be filed by in-person delivery or mail, the New Act allows the Minister, Director or Registrar under each business statute to permit filing by “alternative filing methods.” In this regard, the Ontario Ministry of Government and Consumer Services has set out in [Notice MR-001, “Notice – Filing Methods and Requirements”](#) that filing under the OCA, Co-Op Act and EPCA may be done by email or fax. The Act and Notice MR-001 also permit electronic signatures of these documents. Documents that may be filed by alternative filing methods include articles, notices, declarations, applications and accompanying documents under the OCA,

Co-op Act, or EPCA. Bill 190 also makes coordinating amendments to the OCA, Co-op Act, EPCA, and the Ontario *Not-for-Profit Corporations Act, 2010* to temporarily permit electronic signatures and alternative methods of filing under the New Act.

In relation to the OCA, Bill 190 also amends the OCA by inserting a new Part VIII on “special rules during emergency.” Part VIII provides that certain provisions of the OCA are temporarily suspended and that replacement provisions apply during the temporary suspension period. The replacement provisions are set out in new Schedule 2 to the OCA. Those provisions were previously set out in an order made under subsection 7.1(2) of the *Emergency Management and Civil Protection Act* and filed as Ontario Regulation 107/20. The replacement provisions provide relief of a number of matters during the pandemic, including information that must be laid before an annual members’ meeting; extending the time period in which a corporation must hold annual members’ meetings in specified circumstances; the holding of meetings of members and directors by telephonic or electronic means regardless of contrary provisions in the corporation’s letters patent, supplementary letters patent or by-laws; and notification requirements for meetings. This relief is explained in the [April 2020 Charity & NFP Law Update](#). As such, Bill 190 also revokes Ontario Regulation 107/20, made under the *Emergency Management and Civil Protection Act*. Ontario Regulation 107/20 previously provided temporary relief under the OCA and Co-op Act by permitting electronic meetings, voting, as well as providing time extensions for meetings. These temporary measures are retroactive to March 17, 2020, and will end on the 120<sup>th</sup> day after Ontario’s state of emergency is terminated, though this can be extended by regulations. Similar amendments are made to the Co-op Act.

## **Ontario Allows Gatherings for Religious Services as “Drive-ins”**

By [Jacqueline M. Demczur](#)

On May 16, 2020, the Ontario government amended its regulation regarding restrictions on social gatherings and organized public events. [Ontario Regulation 52/20](#) was issued in accordance with subsection 7.02(4) of the *Emergency and Civil Protection Act* (the “Emergency Order”). The amended Emergency Order exempts persons who gather for the purposes of a religious service, rite or ceremony if the prescribed precautions are followed.

These precautions require, generally, that: i) the persons attending the service remain inside their motor vehicle; ii) only members of the same household may be in a motor vehicle together; iii) each motor vehicle must be positioned at least two meters away from other motor vehicles; iv) no more than five persons, each remaining at least two meters apart from others, may conduct the service from outside a motor vehicle; v) any building located at the place where the gathering is taking place must remain closed except as reasonably required for access to the persons conducting the service; vi) no materials may be exchanged between the persons conducting the service or the attendees; vii) persons who ordinarily use a non-motorized vehicle because of their religious belief may attend the service provided they remain within their non-motorized vehicle and follow these rules with necessary modifications.

The Emergency Order is currently in force until June 9, 2020, although it may be extended, as has been done in the past. Other provinces also have similar special measures and/or guidelines in place for gatherings being held for the purposes of religious services, rites or ceremonies.

## **OPC Provides Privacy Tips for Using Videoconferencing Services**

By [Esther Shainblum](#)

In light of the surge of Canadians using videoconferencing services to maintain social distancing during the COVID-19 pandemic, the Office of the Privacy Commissioner of Canada (“OPC”) published a [blog post](#) on May 1, 2020 providing privacy tips to consider while using videoconferencing services. The OPC warns that videoconferencing services “present personal and collective challenges for protecting privacy online,” particularly as one person’s choices may affect the privacy of everyone on the video call.

To safeguard all participants’ privacy, the OPC suggests that anybody using videoconferencing services should:

1. Follow the news about videoconferencing to be aware of the various privacy and security vulnerabilities that certain videoconferencing services face;
2. Review the privacy policies and terms of use of the videoconferencing service;
3. Use a unique password for videoconferencing service accounts, and avoid using an existing social media account to sign in to a new service;

4. Ensure that meetings are private or accessed only by invited participants where possible, including not posting video conference details publicly, and disabling features such as “join before host”, screen sharing, or file transfers where the meeting is public in order to prevent unwanted activities, such as “Zoombombing” and gate crashing;
5. Protect video conferencing calls with a password, if possible, especially if anybody intends to discuss sensitive personal information such as health information. Each call should have its own password to prevent an unwanted participant from joining;
6. Refrain from disclosing personal information where unnecessary, or disable call and video-recording features if personal or private information is to be discussed;
7. Be conscious of where participants sit during the call, as items in the background can reveal personal information and reflective objects may reveal people who do not want to be in the video;
8. Be aware of others in the vicinity who may be able to overhear the call, and wear headphones or find an isolated spot if necessary;
9. Review the permissions and maintain an up-to-date version of any videoconferencing apps installed on phones, tablets, and computers;
10. Open a new window with no other browser tabs if a web browser is used for call, and close other applications to prevent notification pop-ups, such as new email alerts, from being inadvertently shown to other participants; and
11. Turn off smart speakers and personal home assistants to prevent the call from accidentally being recorded by the assistant.

With the current widespread use of videoconferencing services, charities and not-for-profits should be aware of the potential privacy risks involved with using these services, particularly where private information is discussed. Precautions, such as those outlined by the OPC, can and should be taken to best protect private information held by a charity or not-for-profit, as well as the privacy of its employees who participate in videoconferencing calls.

## **New Changes to the Canada Emergency Wage Subsidy (“CEWS”)**

By [Terrance S. Carter](#), [Barry W. Kwasniewski](#) and [Luis R. Chacin](#)

On May 15, 2020, Finance Minister Morneau announced that the Canada Emergency Wage Subsidy (“CEWS”), which was introduced on April 11, 2020 in Bill C-14, *COVID-19 Emergency Response Act, No. 2* for a 12-week period ending on June 6, 2020, will be extended by an additional 12 weeks to August 29, 2020. Minister Morneau also announced the approval of regulations to extend the eligibility for the CEWS to include groups such as Registered Canadian Amateur Athletic Associations, Registered Journalism Organizations, private colleges, and private schools.

For additional information, see [COVID-19 Resource for Charities & NFPs: New Changes to the Canada Emergency Wage Subsidy \(“CEWS”\)](#).

## **OTHER CHARITY AND NFP MATTERS**

### **BCFSA Clarifies Position on Gifts of Life Insurance**

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

As previously reported in the [February 2020 Charity & NFP Law Update](#), the British Columbia Financial Institutions Commission (“FICOM”), now the BC Financial Services Authority (the “BCFSA”), had taken the position in November 2019 that charities soliciting or accepting donations of life insurance policies from BC residents was considered “trafficking” in contravention of s. 152 of BC’s *Insurance Act*. However, the BCFSA has since clarified its position on the matter through the release of [Bulletin INS-20-003, Charitable Donation of Life Insurance Policies in British Columbia](#) (the “Bulletin”) on May 1, 2020.

The Bulletin indicates that s. 152 of the *Insurance Act* prohibits (1) advertisement, or holding out, as a purchaser of life insurance policies or of the benefits under life insurance policies; and (2) trafficking or trading in life insurance policies for the purpose of procuring the sale, surrender, transfer, assignment, pledge or hypothecation of life insurance policies to that person or any person. It further indicates that purpose of the s. 152 trafficking prohibition is to protect vulnerable British Columbians.

In clarifying the BCFSA’s position, the Bulletin states that BCFSA is of the view that s. 152 does not prohibit *bona fide* charities from soliciting donations of life insurance policies or benefits. Further, where an insured donates directly to a *bona fide* charitable organization, s. 152 does not prohibit the donation

where (1) the insured has taken out a new policy in the charity's name and receives a tax receipt for the premiums paid by the donor; (2) the charity is named as the beneficiary of an existing policy, receives the benefits at time of the insured's death, and the insured's estate receives a tax receipt; or (3) the insured transfers ownership of an existing policy to the charity and receives a tax receipt for the policy's cash value.

Despite the above, the Bulletin further states that the BCFSAs' interpretation and application of the *Insurance Act* is fact- and case-specific. In this regard, the BCFSAs will review and investigate matters that may involve vulnerable British Columbians, as well as other actions that may be harmful to the public. As such, the Bulletin encourages the charitable community to adopt best practices that support charitable giving and protect donors' interests.

With the release of the Bulletin, the BCFSAs have provided greater clarity to the charitable sector in BC about the legality of soliciting and accepting gifts of life insurance. However, as pointed out in a letter from the Canadian Association of Gift Planners ("CAGP") to BCFSAs on May 14, 2020, there remains a number of technical issues that still require clarification: what is meant by a "*bona fide*" charity, is the term "charitable organization" merely a general reference to registered charities rather than the technical designation of "charitable organization" under the *Income Tax Act*, is the donation by an owner of a policy (who is not the insurer) acceptable, are donation receipts restricted to "cash surrender value", as opposed to fair market value required by the *Income Tax Act*, and whether any due diligence is required to "protect vulnerable British Columbians."

## **BC Court of Appeal Reverses Decision Ordering Return of Charitable Gift**

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

The British Columbia Court of Appeal ("BCCA") released its decision in [Doukhobor Heritage Retreat Society #1999 v Vancouver Foundation](#) on March 10, 2020, in which it considered an appeal from a lower court decision concerning the return of a gift from one charity to another. As discussed in the [February 2019 Charity & NFP Law Update](#), Doukhobor Heritage Retreat Society #1999 (the "Society") had transferred \$175,000 to the Vancouver Foundation (the "Foundation") in 2001. The letter enclosing the cheque ("Transfer Letter") stipulated that the capital was to be "held permanently by Vancouver Foundation and invested in accordance with the provisions of the *Vancouver Foundation Act*", the

incorporating statute for the Foundation (“VFA”). The Transfer Letter also required that the income of the Fund was to be disbursed to the Society in quarterly installments in order to support the Society’s charitable programs as described in the Transfer Letter.

The Society requested the return of the Fund when, as a result of an economic downturn, it became apparent that the return on investment from the Fund (and other funds intended to support the same charitable programs) would be insufficient to cover the cost of operating the Society’s charitable program. The Foundation refused on the basis that it was unable to do so, given the Society’s earlier direction in the Transfer Letter that the Foundation was to hold the Funds “permanently.” The lower court found that the Fund was not a gift made to the Foundation, but instead was a transfer that reflected a situation described in s.17 of the VFA, which provides that a charity may “entrust” funds to the Foundation so that the Foundation may manage and invest the said charity’s fund. The lower court had also indicated that s. 11(1) of VFA states that “[f]or the purpose of giving effect to the objects of the foundation, the board must carry out the directions of donors if definite directions in writing are given,” and that this required the Foundation to return the Fund in accordance with the latest written direction received from the Society.

On appeal, the Foundation argued that the lower court erred in its interpretation of the VFA by failing to give effect to the language of s. 11 in the context of the statute as a whole, as well as the terms of the Fund, and principles of the law of trusts and gifts. The Society argued that since the capital and accrued interest in the Fund had already been returned to the Society and the Fund was closed, the appeal was moot. The Society also argued that the lower court did not err in its interpretation of the VFA.

On the issue of mootness, the BCCA found that a tangible and concrete dispute remained between the Society and the Foundation, and therefore the issues in the case were not moot.

In addressing the lower court’s finding that the Fund was not a gift or donation, the BCCA found that the donation of the capital to the Foundation was a gift that created a charitable purpose trust. In reviewing s. 11(1) of the VFA concerning the Foundation’s obligation to follow directions of donors, the BCCA found that “directions from donors” required to be followed by the Foundation were those made at the time that the gift was transferred. The BCCA stated that properly construed, s. 11(1) of the VFA did not oblige the Foundation to follow directions to alter or revoke the terms of a donation after the gift is complete.

Finally, in considering the principles of the law of trusts, the BCCA stated that a donor “can only retain the power to change the terms of a gift or trust, or to give directions as to the further use of the funds that

are gifted ...by reserving the right to do so at the time the gift is made”. As the Society had not done this, the BCCA found that a gift had been made, and set aside the lower court’s order requiring that the Foundation return the Fund to the Society.

This decision underscores the importance of clearly documenting the terms intended to apply to transfers of charitable property in an appropriate agreement, in order to avoid potential misunderstandings and disputes between the parties. In this regard, it is interesting to note that the BCCA reminded readers that “the general principle is that a person who has made a gift cannot retract it, nor dictate to the trustee how the property is to be used. A donor who has made a gift cannot qualify, retract or alter the terms of the gift after it is complete.”

## **Lexpert Ranking**

The following lawyers at Carters have been ranked by Lexpert as leading practitioners in their areas of practice:

- Terrance S. Carter, Toronto - Charities; Estate & Tax Planning
- Nancy E. Claridge, Orangeville - Estate & Tax Planning
- Jennifer M. Leddy, Ottawa - Charities
- Theresa L.M. Man, Orangeville - Charities; Estate & Tax Planning
- Esther S.J. Oh, Orangeville - Charities
- Ryan M. Prendergast, Orangeville - Charities

## **IN THE PRESS**

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

## RECENT EVENTS AND PRESENTATIONS

[Carters Spring 2020 Charity & NFP Webinar Series](#) is an ongoing webinar series hosted by Carters Professional Corporation on Wednesdays starting April 15, 2020. Topics covered are available for [on demand/replay](#) as follows:

- **New Trademarks Act Now in Force: What it Means for Your Charity of NFP** by Sepal Bonni
  - **You Can't Fire Me for That: I'm Off Duty!** by Barry W. Kwasniewski
  - **Governance 101 for Charities & NFPs: Back to the Basics** by Theresa L.M. Man
  - **Evolving Trends in Philanthropy: More Than Just Charitable Donations** by Terrance S. Carter
- CNCA 10 Years In: Lessons Learned and Pitfalls to Avoid** was presented by Theresa L.M. Man at the CBA Charity Law Online Presentation on Friday, May 22, 2020, as part of Corporate Law Issues.

## UPCOMING EVENTS AND PRESENTATIONS

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

- **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

[Carters/Fasken Check-Up 2020: Healthcare Philanthropy in a COVID-19 World](#) is a complimentary webinar hosted by Carters Professional Corporation and Fasken Martineau to be held on Friday, June 19, 2020 from 9:00 to 11:00 am ET. Topics to be covered are as follows:

- 2020 Update - Charity Law in the Pandemic - Jacqueline M. Demczur
- The Impact of COVID-19 on Donor Agreements - Corina Weigl
- Due Diligence and Crisis Management During a Pandemic - Terrance S. Carter
- Advancing Your Health Mission During COVID-19 - Laurie Turner

[CSAE Trillium 15th Annual Summer Summit - Virtual Event](#) will be held on various dates by webinar at which Theresa L.M. Man will present on the topic of CNCA 10 Years In.

## 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 an assistant editor of *Charity & NFP Law Update*. After obtaining a Master's degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean's Gold Key Award and Student Honour Award. Nancy is recognized as a leading expert by *Lexpert*.



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



**Theresa L.M. Man, B.Sc., M.Mus., LL.B., LL.M.** – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law and is recognized as a leading expert by *Lexpert*, *Best Lawyers in Canada*, and *Chambers and Partners*. In addition to being a frequent speaker, Ms. Man is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Thomson Reuters. She is chair of the CBA Charities and Not-for-Profit Law Section, a member of the Technical Issues Working Group of Canada Revenue Agency's (CRA) Charities Directorate, and a member and former chair of the OBA Charities and Not-for-Profit Law Section. Ms. Man has also written on charity and taxation issues for various publications.



**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](http://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](http://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. Ryan is recognized as a leading expert by *Lexpert*.



**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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