

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

MARCH 2021

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RECENT PUBLICATIONS AND NEWS RELEASES

CHARITY AND NFP MATTERS

Advisory Committee on the Charitable Sector Releases its First Report

By [Theresa L.M. Man](#) and [Jacqueline M. Demczur](#)

The Advisory Committee on the Charitable Sector (“ACCS”) released its “Report #1 of the Advisory Committee on the Charitable Sector” on March 12, 2021, subtitled “Towards a federal regulatory environment that enables and strengthens the charitable and nonprofit sector” (“ACCS Report #1”). This is the first of a series of three reports to be released by the ACCS. In this ACCS Report #1, the ACCS made three very important recommendations: (i) amending the *Income Tax Act* (“ITA”) to remove the “own activities” test and allow for “resource accountability”; (ii) amending the ITA to allow all appeals to go to the Tax Court of Canada; and (iii) creating a permanent “home in government” for the charitable and non-profit sector.

For the balance of this *Bulletin*, please see [Charity & NFP Law Bulletin No. 489](#).

Legislation Update

By [Terrance S. Carter](#)

Bill S-222, *the Effective and Accountable Charities Act* at Second Reading

The Honourable Ratna Omidvar, Senator for Ontario, and former co-chair of the Special Senate Committee on the Charitable Sector, moved second reading of Bill S-222, the Effective and Accountable Charities Act (“Bill S-222”) in the Senate on March 16, 2021. If passed, and there is still a long way to go, Bill S-222 would provide registered charities in Canada with much needed and long awaited reform concerning the “own activities” requirement. For additional information and resources concerning Bill S-222 and the “own activities” test, see [Charity & NFP Law Bulletin No. 488](#).

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

[Bill C-7, *An Act to amend the Criminal Code \(medical assistance in dying\)*](#), received Royal Assent on March 17, 2021 (“Bill C-7”). Bill C-7 extends the provision of Medical Assistance in Dying (MAiD) for people whose natural death is not “reasonably foreseeable” if “additional safeguards” are complied with. As discussed in the [October 2020 Charity & NFP Law Update](#), Bill C-7 amends the Criminal Code to

repeal the requirement that a person’s natural death be reasonably foreseeable in order for that person to be eligible for medical assistance in dying, specify that persons whose sole underlying medical condition is a mental illness are not eligible for medical assistance in dying — subject to a two-year sunset clause, create safeguards before medical assistance in dying may be provided, permit medical assistance in dying to a person who has lost the capacity to consent as long as it is on the basis of a prior agreement entered into with the medical practitioner or nurse practitioner providing medical assistance in dying, among other amendments.

Prior to receiving Royal Assent, Bill C-7 received a number of changes as it passed through Parliament. A sunset clause was added, which comes into force on the day two years after the date of Royal Assent, to repeal the added exclusion of mental illness from the eligibility criteria in the Criminal Code and require an independent review respecting requests for MAiD “by persons who have a mental illness,” as well as a report provided to the Minister of Justice and Minister of Health within one year and tabled in each house of Parliament. Provisions were also added for the collection of information respecting “race or indigenous identity of any person who requests medical assistance in dying” if the person consents, as well as information respecting any disability, if the person consents. A further added provision includes “the use, analysis and interpretation of that information [...] for the purposes of determining the presence of any inequality — including systemic inequality — or disadvantage based on race, Indigenous identity, disability or other characteristics” in MAiD.

Ministry of Colleges and Universities Proposes New Requirements for Sexual Violence Policies

Consultations ended earlier this month regarding proposals to include new requirements for sexual violence policies in Ontario colleges and universities. The Ministry of Colleges and Universities held consultations from January 27 to March 15, 2021 for possible amendments to regulations under the Ministry of Training, Colleges and Universities Act, 1990 (“MTCU Act”) and the Private Career Colleges Act, 2005 (“PCC Act”). The proposed requirements are intended to strengthen sexual violence policies and to “help ensure that the institutions respond appropriately to students affected by sexual violence.”

Ontario Regulation 415/06 supports requirements under section 32.1 of the PCC Act respecting the content of sexual violence policies of private career colleges, and Ontario Regulation 131/16 supports requirements under section 17 of the MTCU Act for sexual violence policies at publicly-assisted colleges and universities. These regulations establish common standards and minimum requirements for college and university sexual violence policies and include provisions for postsecondary education institutions to

“meet the unique needs of their community (i.e., students, staff and faculty) and the physical layout of their campuses.” The Ministry of Colleges and Universities proposed the following two requirements to that would be reflected in sexual violence policies under the regulations:

- A complainant acting in good faith, who discloses or reports sexual violence, would not be subject to actions for violations of the institution's policies related to drug and alcohol use at the time the alleged sexual violence took place.
- During the institution's investigative process, students who share their experience of sexual violence through disclosing, accessing support, and/or reporting to the institution, would not be asked irrelevant questions by the institution's staff or investigators. Examples of such irrelevant questions would include those relating to past sexual history or sexual expression.

According to the Analysis of Regulatory Impact, the regulation amendments would have “no additional costs or burdens” on students and “no impacts on administrative costs or fiscal implications within the government.” However, the new requirements “may result in a minor increase to the administrative costs” of colleges and universities to update their sexual violence policies.

Supreme Court of Canada Will Not Hear Constitutional Challenges to CASL

By [Ryan M. Prendergast](#)

On March 4, 2021, the Supreme Court of Canada [dismissed](#) the application for leave to appeal from the judgments of the Federal Court of Appeal dated June 5, 2020, in [3510395 Canada Inc. v. Canada \(Attorney General\)](#) (the “CompuFinder decision”), and will, therefore, not hear CompuFinder's constitutional challenge to Canada’s Anti-Spam Legislation (“CASL”).

The appellant, operating as CompuFinder, was a small business that offered professional training courses in areas that used e-mail marketing as its primary means of business development. Between July and September 2014, the appellant sent 317 commercial electronic messages (“CEMs”) to various recipients primarily in the province of Quebec. On March 5, 2015, following an investigation by the Canadian Radio-Television and Telecommunications Commission (the “CRTC”), the appellant was issued a Notice of Violation (“NOV”) pursuant to section 22 of CASL because the appellant had not obtained the recipients’ consent prior to sending the CEMs, contrary to paragraph 6(1)(a) of CASL, and some of the CEMs did not contain a functioning “unsubscribe” link, contrary to paragraph 6(2)(c) of CASL. The NOV also imposed a \$1,100,000.00 administrative monetary penalty.

CompuFinder challenged the NOV and CRTC ruled in two separate decisions. In the first CRTC decision, the appellant's constitutional challenge to CASL's "messaging portions", which the appellant claimed were within provincial jurisdiction and not Parliament's, was dismissed; and the challenge that CASL infringes on freedom of expression, protected under section 2(b) of the Canadian Charter of Rights and Freedoms (the "Charter"), was found to be justified under section 1 as a reasonable limit permitted under the Charter. In the second CRTC decision, the appellant was found to have committed four violations of CASL, but imposed a reduced administrative monetary penalty of \$200,000.00

Of note, the CompuFinder decision which the Supreme Court of Canada refused to revisit, provides guidance with regard to the "business-to-business" exemption, CASL's implied consent requirements regarding conspicuous publication, and CASL's requirements regarding unsubscribe mechanisms.

Regarding the "business-to-business" exemption, CompuFinder argued that the CRTC had erred in finding that none of the 317 CEMs qualified for the exemption by refusing to recognize that it had a "relationship" with each recipient organization that had previously purchased the appellant's courses. The appellant alleged that this type of contractual relationship would be sufficient to establish an "existing business relationship" for the purposes of implying an individual's consent pursuant to paragraph 10(9)(a) of CASL. The Federal Court found no error in the CRTC ruling and held that an "existing business relationship" in the present case would permit the appellant to send CEMs to an individual who had paid the appellant for a course within the preceding two years, but a relationship for the purposes of the "business-to-business exemption" would allow the appellant to send CEMs to not only the individual who paid for or took the course, but to every other employee of the organization to which that individuals belongs, which is the type of harmful conduct that CASL regulates.

The CompuFinder decision also held that CompuFinder had not met the requirements of paragraph 10(9)(b) of CASL for implied consent for failing to meet the requirement of conspicuous publication. Although some of the recipients had conspicuously published their electronic addresses online, many of the electronic addresses had been obtained from third-party directory websites that did not indicate whether the information was submitted by the users or which contained disclaimers stating that unsolicited CEMs were not to be sent to the listed addresses.

With regard to CASL's requirements regarding unsubscribe mechanisms, the CRTC had found that by sending 87 CEMs containing two unsubscribe links or mechanisms, only one of which worked properly,

with the other one producing an error message, CompuFinder’s CEMs violated subsection 6(2) of CASL. Specifically, the CRTC found that CEMs containing a second non-functioning or faulty unsubscribe mechanism was confusing and that, as per CRTC’s “Guidelines on the interpretation of the Electronic Commerce Protection Regulations” (Compliance and Enforcement Information Bulletin (CRTC 2012-548)) “for an unsubscribe mechanism to be ‘readily performed,’ it must be accessed without difficulty or delay, and should be simple, quick, and easy for the consumer to use.”

Court Considers Impact of Covid-19, CERB, for Employee Pay-in-lieu Entitlements

By [Barry W. Kwasniewski](#)

Calculating the impact of COVID-19 on an employee’s reasonable notice period or pay-in-lieu of notice must consider the outlook that was available at the time employment was terminated, according to a recent ruling of the Ontario Superior Court. *Iriotakis v Peninsula Employment Services Limited* (“*Iriotakis*”), a February 9, 2021 judgment, offers some of the first commentary by an Ontario court concerning the effect of the ongoing pandemic on the legal principles of common law reasonable notice which can result from wrongful dismissal suits by employees. *Iriotakis* does not provide a bright-line rule on the issue, but the judgment does offer some guidelines as a precedent for future decisions to consider. Employers of registered charities and not-for-profit organizations will want to follow the development of the law in this matter, as pay-in-lieu of notice can become expensive where lengthy reasonable notice periods are awarded. *Iriotakis* also involves the calculation of damages for pay-in-lieu, with reasons given concerning how the Canada Emergency Response Benefit (CERB) might affect what an employee is entitled to receive.

For the balance of this *Bulletin*, please see [Charity & NFP Law Bulletin No. 490](#).

Physician Cautioned by Complaints Committee for ‘Unprofessional’ COVID Tweets

By [Esther Shainblum](#)

An Ontario physician received disciplinary cautions for posting tweets from a personal account challenging public health advice and regulations for the COVID-19 pandemic. The College of Physicians and Surgeons of Ontario published the February 3, 2021 [decisions](#) last month from its Inquiries, Complaints and Reports Committee (“ICRC”), finding that a physician’s comments on Twitter presented a “possible risk to public health.” The ICRC oversees investigations into physicians’ “care and conduct”

in Ontario, and “inquiries into a physician’s capacity to practise” in the province. This situation demonstrates the importance for registered charities and not-for-profit organizations of having a comprehensive social media policy in place. A well drafted social media policy allows registered charities and not-for-profit organizations to protect themselves from liability and reputational damage by outlining guidelines and expectations for the online conduct of their employees and volunteers, whether at or outside the workplace, and subject them to disciplinary action if they fail to comply.

Complaints to the ICRC described tweets and re-tweets by the physician with concerns that she was “willfully spreading false and misleading information regarding COVID-19 that goes directly against the advice and recommendations of local, provincial and federal medical/science and public health authorities.” Some of the physician’s social media comments cast doubts on the seriousness of the pandemic, the effectiveness of vaccines or personal protection such as masks compared with other possible treatments, as well as the necessity of lockdown regulations. These comments by a licensed physician, which undermined the official public health message, were “inappropriate and unprofessional” according to the ICRC.

The ICRC rejected the physician’s argument that her tweets were from a personal account that had no affiliation with her practice. Her Twitter biography “makes it very clear that she is a physician and also identifies her as the leader of a group of physicians,” the ICRC noted, adding that her tweets were accessible by the public, and that “members of the public who are not healthcare professionals are likely to attribute significant weight and authority” to her messages, because of her profession. Further, posting re-tweets are no different from authoring tweets, the ICRC found, because “both indicate an endorsement of the information.” Physicians are required to use social media responsibly in either context, the ICRC stated. The physician has appealed to the Health Professions Appeal and Review Board, as well as commenced an application for judicial review in the Divisional Court.

Canada Progresses on UN 2030 Agenda for Sustainable Development Goals

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

On February 17, 2021, the Minister of Families, Children and Social Development and the Minister of International Development published “[Moving forward together: Canada’s 2030 Agenda National Strategy](#)” (the “Update”), which provides an update on Canada’s progress in implementing the United Nations’ 2030 Agenda for Sustainable Development (“UN 2030 Agenda”). The UN 2030 Agenda is a

call to action outlining 17 sustainable development goals (“SDGs”) aiming to end poverty, protect the planet and promote peace and prosperity for all people, through co-operation between governments, civil society and the private sector.

In this regard, the Update provides an update on Canada’s progress in implementing the federal government’s 30 actions to advance the UN 2030 Agenda that were previously outlined in “Towards Canada’s 2030 Agenda National Strategy” released by the Federal Government in June 2019 (“National Strategy”) to meet Canada’s commitment to the UN 2030 Agenda. The National Strategy describes a “whole-of-society approach to achieving the SDGs” built on core principles of inclusiveness, diversity, dignity, respect, fairness and opportunity for everyone.

The Update recognizes that the not-for-profit and voluntary sector is “central to achieving the SDGs at home and abroad [and] community-based and philanthropic groups are at the centre of much of that work across Canada.” The Update also states that local, national and international non-profit work helps to meet the UN 2030 Agenda by improving environmental health, reducing marginalization to achieve greater equity, and allying with partners for peace and justice. Innovation by community-based and non-profit groups “generate benefits in Canada and in other countries, particularly developing ones.” Local not-for-profit organizations help foster partnerships together with businesses and research institutions to “move the needle on issues no one actor could address alone.”

The Update reports that Canada is “On track” to meet 23 of the 30 actions set out in the National Strategy and the other 7 require additional time and attention due to the complexity of the challenges involved. Action #26 has the objective of enhancing collaboration between the non-profit sector, government, business and research communities to “support the development of new and innovative partnerships, approaches and breakthroughs to advance multiple SDGs.” Progress is aided by the SDG Funding Program, which includes \$11.3 million for 32 organizations in 2020–21, including not-for-profit organizations, to help develop “new and innovative partnerships.”

COVID-19 UPDATE

House Committee on Foreign Affairs Recommendations in Response to COVID-19

By [Jennifer M. Leddy](#)

The House of Commons Standing Committee on Foreign Affairs and International Development (the “Committee”) released its report, “[Part 1 of A Study on the Aftershocks of the COVID-19 Pandemic—The Humanitarian Burden: Ensuring A Global Response and Reaching the Most Vulnerable](#)”, in February 2021 (the “Report”).

Prior to preparing the Report, the Committee heard from a number of individuals and organizations, including representatives from the Office of the United Nations High Commissioner for Human Rights, the Office of the United Nations High Commissioner for Refugees, World Vision Canada and UNICEF Canada, among others.

The Report makes [ten recommendations](#) to the Federal Government. The Report recommends, among others, that Canada play a lead role in the global response to COVID-19, increase its contribution to international humanitarian appeals in line with growing demands on the humanitarian system, and to “take immediate steps to ensure that a diverse range of Canadian civil society organizations, including small and medium-sized organizations and those that are new and long-established partners, can apply for and receive federal funding to deliver international assistance as part of the global response to COVID-19 and related humanitarian appeals, and that the associated application and approval processes reflect the principles of timeliness, flexibility, partnership, efficiency, cost-effectiveness, innovation, and accountability”.

As well, Recommendation 7 of the Report, joins the increasing calls for reform of the administrative requirements around direction and control, calling for the Government of Canada to “take immediate steps to fix the serious problems with the current direction and control regime as it pertains to international development, recognizing that this regime impedes important international development work and perpetuates colonial structures of donor control”. For more on the issues with and increasing calls for reform to the direction and control regime, see [Charity & NFP Law Bulletin No. 488](#).

New Changes to Ontario's COVID-19 Framework

By [Luis R. Chacin](#)

On March 19, 2021, the Ontario government [announced](#) that it was moving eight regions to new levels in the province's [COVID-19 Response Framework: Keeping Ontario Safe and Open](#) (the "Framework"), and extended all orders in force under the *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020* until April 20, 2021.

Of note, for regions in the Gray Zone, Ontario Regulation 82/20: *Rules for Areas in Stage 1* was amended so that the 10 people limit for gatherings for purposes of a wedding, a funeral or a religious service, rite or ceremony itself is now substituted with a limit of 15% of the capacity of the room if the gathering is held indoors, or 50 people if the gathering is held outdoors. This change applies only to the religious service itself and not an associated social gathering, such as a wedding reception. Also, a person attending an organized public event, social gathering or a gathering for the purposes of a wedding, a funeral or a religious service, rite or ceremony must continue to comply with public health guidance on physical distancing and wear a mask or face covering during any period in which they are in an indoor area of the premises. The rules for areas in Stages 2 and 3 remain unchanged in this regard. For additional information, see the [February 2021 Charity & NFP Law Update](#).

As well, emergency orders Ontario Regulation 55/21: *Compliance Orders for Retirement Homes*, and Ontario Regulation 8/21: *Enforcement of COVID-19 Measures* under the *Emergency Management and Civil Protection Act*, have been extended until April 5, 2021.

The provincial government stated that local medical officers of health continue to have the ability to issue Section 22 orders under the *Health Protection and Promotion Act*, and municipalities may enact by-laws, to target specific transmission risks in the community. As well, the government stated that "everyone is strongly urged to continue staying at home and limit trips outside their household and to other regions for essential purposes only, and not to gather with individuals outside of their household."

IN THE PRESS

[Charity & NFP Law Update – February 2021 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges.

[Bill S-222: Eliminating the ‘Own Activities’ Requirement for Charities](#), is an article written by Terrance S. Carter and Theresa L.M. Man, that as originally published by The Lawyer’s Daily (www.thelawyersdaily.ca), part of LexisNexis Canada Inc., on March 16, 2021.

RECENT EVENTS AND PRESENTATIONS

[Critical Aspects of Financial Statements and T3010s that Charity Lawyers Need To Know](#) was presented by Terrance S. Carter. This session was part of a webinar entitled *Understanding Charities’ and Non-Profits’ Financial Statements and Tax Returns* with Tim Galvin, CPA, hosted by the OBA Charity and Not-for-Profit Law Section on Thursday, March 4, 2021.

[The New Ontario Not-for-Profit Corporations Act \(ONCA\) and What You Need to Get Ready](#) was presented by Theresa L.M. Man at the CSAE Trillium Winter Summit on March 4, 2021.

How Charities and NFPs Can Prepare for the ONCA was presented by Jacqueline M. Demczur at a CLE webinar hosted by ILCO (Institute of Law Clerks of Ontario) on March 10, 2021.

UPCOMING EVENTS AND PRESENTATIONS

[Christian Legal Fellowship Webinar](#) is being held virtual on Thursday, April 1, 2021. Terrance S. Carter will present on the topic of Essential Charity Law Update from 12:00 to 1:00 pm ET.

CBA Charity Law Symposium is being held virtually on May 14, 2021. Terrance S. Carter will participate in a panel discussion with Susan Manwaring, providing an update on the work of the ACCS Committee with CRA. Additional details are expected soon.

[STEP Canada 23rd National Conference](#) is being held virtually on June 14 and 15, 2021. Terrance S. Carter will participate in a panel discussion entitled Philosophical Philanthropy on June 15, 2021 from 1:45 to 2:30 pm ET. Other panelists include Troy McEachren (Moderator), Kathy Hawkesworth, and Malcolm Burrows

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[Sepal Bonni](#), B.Sc., M.Sc., J.D., Trademark Agent – Sepal Bonni is a registered trademark agent and practices in all aspects of brand protection. Her trademark practice includes domestic and foreign trademark prosecution, providing registrability opinions, assisting clients with the acquisition, management, protection, and enforcement of their domestic and international trademark portfolios, and representing clients in infringement, opposition, expungement, and domain name dispute proceedings. She also assists clients with trademark licensing, sponsorship, and co-branding agreements. Sepal also advises clients on copyright and technology law related 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 Chacin 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, Privacy 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 corporate and commercial law, anti-terrorism, charity, real estate, 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. 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 manages Carters’ knowledge management and research division, and practices in commercial leasing and real estate. Before joining Carters, Adriel practiced real estate, corporate/commercial and charity law in the GTA, where he focused on commercial leasing and refinancing transactions. Adriel worked for the City of Toronto negotiating, drafting and interpreting commercial leases and enforcing compliance. Adriel has provided in-depth research and writing for the *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations*.



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



[Barry W. Kwasniewski](#), B.B.A., LL.B. – Mr. Kwasniewski is a partner with the firm and joined Carters’ Ottawa office in 2008 to practice in the areas of employment law, charity related litigation, and risk management. After practicing for many years as a litigation lawyer in Ottawa, Barry’s focus is now on providing advice to charities and not-for-profits with respect to their employment and legal risk management issues. Barry has developed an expertise in insurance law, and been retained by charities, not-for-profits and law firms to provide legal advice pertaining to insurance coverage matters.



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



[Jennifer M. Leddy](#), B.A., LL.B. – Ms. Leddy joined Carters’ Ottawa office in 2009, becoming a partner in 2014, to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (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 past chair of the CBA Charities and Not-for-Profit Law Section, a member of the Technical Issues Working Group of Canada Revenue Agency’s (CRA) Charities Directorate, and a member and former chair of the OBA Charities and Not-for-Profit Law Section. Ms. Man has also written on charity and taxation issues for various publications.



[Esther S.J. Oh](#), B.A., LL.B. – A partner with Carters, Ms. Oh practices in charity and not-for-profit law, and is recognized as a leading expert in charity and not-for-profit law by *Lexpert* and *The Best Lawyers in Canada*. Ms. Oh has written numerous articles on charity and not-for-profit legal issues, including incorporation and risk management. Ms. Oh has written articles for *The Lawyer's Daily*, 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. Ryan is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*.



[Esther Shainblum](#), B.A., LL.B., LL.M., CRM – Ms. Shainblum practices at Carters Professional Corporation in the areas of charity and not for profit law, privacy law and health law. From 2005 to 2017 Ms. Shainblum was General Counsel and Chief Privacy Officer for Victorian Order of Nurses for Canada, a national, not-for-profit, charitable home and community care organization. Before joining VON Canada, Ms. Shainblum was the Senior Policy Advisor to the Ontario Minister of Health. Earlier in her career, Ms Shainblum practiced health law and corporate/commercial law at McMillan Binch and spent a number of years working in policy development at Queen's Park.



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

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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