CARTERS
BARRISTERS
SOLICITORS
TRADEMARK AGENTS

CHARITY & NFP LAW UPDATE

MAY 2021

EDITOR: TERRANCE S. CARTER
ASSISTANT EDITORS: NANCY E. CLARIDGE,
RYAN M. PRENDERGAST AND ADRIEL N. CLAYTON

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

MAY 2021

SECTIONS

HIGHLIGHTS

CHARITY AND NFP MATTERS

- SCC: Voluntary Association Membership Not Automatically Contractual
- Advisory Committee on the Charitable Sector Releases Report #2
- Legislation Update
- CRA News
- Corporate Update
- Bill S-222 Passes Second Reading at Senate with Support at Senate Debate
- British Columbia Court of Appeal Restores Expelled Members in Sikh Organization
- Ontario Human Rights Tribunal Upholds 'Full and Final' Release
- Dispute Over the Delivery of Foreign Aid in Colombia Can Continue in Ontario
- Recent Reports on Diversity, Equity, and Inclusion on Boards of Directors
- Alberta OIPC Finds Anglican Diocese in Contravention of Privacy Legislation
- Muttart Foundation Publishes Comprehensive Resource Book for Charities and Not-for-profits

COVID-19 UPDATE

- Ontario COVID-19 Update
- Churches and Their Leaders in Ontario Fined for Breaches to Religious Gathering Limits
- 3 Days of Paid COVID-19 Leave in Ontario, with Reimbursement Available to Employers

28th Annual *Church & Charity Law Webinar*™

SAVE THE DATE – Thursday, November 4, 2021

Hosted by Carters Professional Corporation

Details will be posted soon at www.carters.ca

Get on Our Mailing List:

To automatically receive the free monthly *Charity Law Update*,
Click here or send an email to info@carters.ca with "Subscribe" in the subject line.

RECENT PUBLICATIONS AND NEWS RELEASES

CHARITY AND NFP MATTERS

SCC: Voluntary Association Membership Not Automatically Contractual

By Jacqueline M. Demczur, Esther S.J. Oh and Sean S. Carter

In a long-anticipated decision concerning the expulsion of five former members of a Toronto church, the Supreme Court of Canada ("SCC") unanimously affirmed previous case law, stating that a court's jurisdiction to intervene in the affairs of a voluntary association depends on the issues and particular facts of a case. With respect to membership in a voluntary association, the SCC confirmed that legal or contractual rights do not arise simply on the basis of membership in an organization that has a by-law, constitution or other rules that apply to members. The SCC also confirmed that natural justice, itself, does not give rise to legal rights in this situation and, as a result, the ability of a court to review membership decisions in voluntary associations is subject to an analysis of the facts.

The SCC's judgment in *Ethiopian Orthodox Tewahedo Church of Canada St. Mary Cathedral v Aga*, released on May 21, 2021, considered a dispute concerning the expulsion of five former members of the congregation of the Ethiopian Orthodox Tewahedo Church of Canada St. Mary Cathedral by the Ethiopian Orthodox Tewahedo Church of Canada St. Mary Cathedral and various church leaders.

For the balance of this *Bulletin*, please see *Charity & NFP Law Bulletin* No. 494.

Advisory Committee on the Charitable Sector Releases Report #2

By Theresa L.M. Man and Jacqueline M. Demczur

The Advisory Committee on the Charitable Sector ("ACCS") released its "Report #2 of the Advisory Committee on the Charitable Sector" on April 28, 2021, subtitled "Towards a federal regulatory environment that enables and strengthens the charitable and non-profit sector" ("ACCS Report #2"). This is the second of a series of ongoing reports by the ACCS. In this ACCS Report #2, the ACCS adds eight more recommendations concerning the regulatory system of charities, data collection, and legislation revisions to the *Income Tax Act* ("ITA"). This *Bulletin* provides an overview of the ACCS Report #2.

For the balance of this *Bulletin*, please see *Charity & NFP Law Bulletin* No. 495.

Legislation Update

By Terrance S. Carter

Bill C-30, *Budget Implementation Act, 2021, No. 1*

On April 30, 2020, the Honourable Chrystia Freeland, Deputy Prime Minister and Minister of Finance, introduced Bill C-30, *An Act to implement certain provisions of the budget tabled in Parliament on April 19, 2021 and other measures* ("Bill C-30") in the House of Commons for first reading. At the time of writing, Bill C-30 is in second reading in the House of Commons, but is also being studied by the Standing Senate Committee on National Finance and other Senate Committees. Bill C-30 includes a number of amendments to the *Income Tax Act* that will impact charities and not-for-profits, as outlined in *Charity & NFP Law Bulletin* No. 492, with certain amendments specifically geared towards Journalism Organizations as qualified donees, as described in the *June 2020 Charity & NFP Law Update*.

CRA News

By Ryan M. Prendergast

CRA No Longer Accepting Ontario Annual Information Returns

Ontario corporations that usually submit Form RC232, *Corporations Information Act Annual Return for Ontario Not-for-Profit Corporations* to the Canada Revenue Agency ("CRA") when filing the T2 *Corporation Income Tax Return* or the T3010 *Registered Charity Information Return* will no longer be able to do so. According to an announcement published by the CRA on April 30, 2021, the Ontario *Corporations Information Act* annual returns, including Form RC232, will no longer be filed through the CRA as of May 15, 2021. While the CRA will continue to process T2 and T3010 annual returns, Service Ontario has indicated that corporations will be temporarily exempted from the *Corporations Information Act* annual return filing requirement as of May 15, 2021, if the return is due during this period until further notice is given.

CRA Warns Canadians About Tax Shelter Gifting Schemes

The CRA published a warning to Canadians on May 5, 2021, about involvement in tax shelter gifting arrangement schemes. The CRA provided a brief synopsis of tax schemes and tax shelter gifting arrangements, which promise to reduce the tax owed by a taxpayer and attempt to have tax benefits and deductions from a donation equal to or greater than their donation. Although some tax shelters offer legal

ways to reduce taxes or increase tax credits, the CRA warned that simply having a CRA tax shelter identification number does not guarantee that their operation is legitimate.

The CRA warned that it is "keenly aware of, and routinely audits, gifting arrangements and tax shelters", and where it finds an illegitimate or inflated amount on a donation receipt, a taxpayer's claim for that amount on their tax return will not be allowed. Further, the CRA has generally reduced donation amounts from gifting arrangements to any legitimate cash donation amount; where a true gift has not been made, the donation claim is then reduced to zero. Finally, the CRA indicated that both participants in and promoters of illegitimate tax shelters and tax schemes may face serious consequences, including penalties, fines and imprisonment.

Corporate Update

By Theresa L.M. Man

Bill C-25 Amending Regulations Delayed

Corporations Canada announced on May 6, 2021 that the Regulations Amending Certain Regulations Administered by the Department of Industry ("Amending Regulations"), containing proposed amendments to the *Canada Not-for-profit Corporations Regulations* ("CNCR"), will not come into force on July 1, 2021, as originally planned. As reported in the April 2021 *Corporate Update*, the Amending Regulations were published in the *Canada Gazette* on March 27, 2021, and are related to Bill C-25, *An Act to amend the Canada Business Corporations Act, the Canada Cooperatives Act, the Canada Not-for-profit Corporations Act and the Competition Act* ("Bill C-25"). The Amending Regulations were introduced to enable certain Bill C-25 provisions to become operational, including amendments to the CNCR concerning the time periods for which the Director must keep and produce certain corporate documents, as well as technical regulatory amendments to the CNCR, such as fixing time periods, changes to the name granting rules, and fixing typographical errors.

Corporations Canada has indicated that further details regarding a new date will follow. They anticipate that the new date will be outside of the proxy season in order to ensure minimum disruption to the election of directors at annual meetings.

Bill S-222 Passes Second Reading at Senate with Support at Senate Debate

By Terrance S. Carter and Theresa L.M. Man

After nearly two months without any movement, debate on the second reading of Bill S-222, the *Effective and Accountable Charities Act* ("Bill S-222") resumed in the Senate on May 6, 2021. Following additional debate on May 25, 2021, Bill S-222 passed Second Reading at the Senate and was referred to the Standing Senate Committee on National Finance.

Bill S-222 was introduced in the Senate for First Reading on February 8, 2021, and began debate on Second Reading on March 16, 2021, as discussed in *Charity & NFP Law Bulletin* No. 488. As outlined in greater detail in *Charity & NFP Law Bulletin* No. 486, Bill S-222 proposes significant changes to several provisions in the ITA governing charities to permit charities to provide their resources to a person who is not a qualified donee, provided that they take reasonable steps to ensure those resources are used exclusively for a charitable purpose. This is proposed to be achieved by removing the fictitious and problematic "own activities" test, by amending the ITA to require charities to carry on "charitable activities" rather than to carry on charitable activities by themselves, and by providing for a "resource accountability" test requiring charities to take reasonable steps to ensure the use of their resources are exclusively for a charitable purpose.

At the May 6, 2021 debate, the Honourable Senator Terry Mercer expressed his support of Bill S-222, stating that "[t]he introduction of this bill clearly demonstrates the outdated, complex and costly rules and regulations that prevent great works of charity on behalf of Canadians, not only in Canada but around the world," and further indicating that the direction and control mechanism of the own activities test has now become untenable for many small charities to comply with and limits the work that many charities aim to accomplish. Senator Mercer added that, "[i]f a charity can take 'reasonable steps' to ensure that their resources are being put to good use, and as long as the charitable purpose of the charity is in turn being followed, this legislative change would allow charities to expand their reach and help them do what they do so well: accomplish the greater good across Canada and around the world."

The Honourable Senator Mary Coyle also expressed support for Bill S-222 at the May 6, 2021 debate, noting the Bill as being "an important bill affecting Canada's charitable sector." Quoting from the open letter signed by 37 charity lawyers across Canada, Senator Coyle indicated that the current rules are inefficient, make it difficult to carry out legitimate charitable work, and impede collaborative partnerships between Canadian charities and their international allies. She also highlighted critical issues regarding the

relationship between the charitable sector and the Indigenous community in Canada, indicating that the current ITA regime is based on and perpetuates a paternalistic view of Indigenous Canadians and "not only ties their hands as they look at creative ways of community advancement through philanthropy, but it also causes harm." She added that the regime requires organizations abroad to surrender control to partnering Canadian charities if they wish to receive funding which, similar to Indigenous partnerships, creates a paternalistic and colonial approach to charitable work abroad. Finally, she noted Bill S-222 as a welcome change that would, among other benefits, "result in less poverty, better health and education, greater economic opportunities, less economic disparity, stronger democracies, improved gender equity, less violence and a healthier planet for all."

At the May 25, 2021 debate, the Honourable Senator Donald Plett also expressed his support of Bill S-222, citing the Bill as "long overdue." Like Senators Mercer and Coyle, Senator Plett also indicated that direction and control was "extremely problematic for charitable organizations" and "has been a significant hindrance to the efforts of charities to carry out their work." The Senator further pointed out seven difficulties and challenges faced by the charitable sector, quoting from *Direction and Control: Current Regime and Alternatives*, a paper prepared for the Pemsel Case Foundation by Terrance Carter and Theresa Man, which calls for "a thorough revamp of the income tax regime governing registered charities" in the long-term and proposes more minor legislative amendments in the interim. "By amending the *Income Tax Act*, we will ensure that a better framework is provided, which will be similar to the regulatory requirements in other countries and provides an opportunity for greater efficiency, effectiveness and coherence in our charitable sector, while maintaining accountability and protecting public safety," Senator Plett added. Following Senator Plett's discussion on Bill S-222, the Bill was referred to the Standing Senate Committee on National Finance.

Bill S-222 is expected to receive broad support from the charitable sector, as evidenced by the open letter referenced above, which explains the need for reform and to eliminate the "own activities" requirement. It is hoped that Bill S-222 will provide Canadian registered charities with much-needed reform to the ITA concerning how they can work with organizations that are not qualified donees.

British Columbia Court of Appeal Restores Expelled Members in Sikh Organization

By Ryan M. Prendergast

Bains v Khalsa Diwan Society of Abbotsford is an appeal to the British Columbia Court of Appeal ("BCCA") by the Khalsa Diwan Society of Abbotsford (the "Society"), incorporated under the B.C. *Societies Act* (the "Act"), and its directors, concerning a lower court order setting aside a decision by the Society's board to expel 11 members of the organization and ban six of them from its premises (the "Petitioners"). The lower court decision, discussed in the April 2020 *Charity & NFP Law Update*, set aside their expulsions and ordered their reinstatement as members (the "Decision"). The Society appealed the Decision to the BCCA, which published its judgment on April 19, 2021.

The case involves the actions of 13 individuals who are directors and members of the executive committee of the Society (the "Executive"). The BCCA allowed the Society's appeal in part, restoring its decision to expel the Petitioners. However, the ban by the Society of six Petitioners from the Society's premises was found to have failed a duty of procedural fairness and did not follow the bylaws of the Society.

By way of background, on April 23, 2018, the Executive issued a written notice to Society members stating that because of "unruly behaviour" an election of directors had to be rescheduled. The Executive then decided, by special resolution, to expel the Petitioners and another member who subsequently received a year-long suspension, due to their conduct at the AGM. The notices sent directed the Petitioners to explain why they should not be expelled. A meeting was held on May 20, 2018 between the Executive and each Petitioner. On June 11, 2018, the Society posted on its Facebook page that 11 individuals had been expelled. The 12th individual, who had apologized, was suspended for one year instead. Of the 11, six were later also banned from the Society's premises as a result of an altercation with certain board members at a separate incident.

The lower court in the Decision found the Executive had failed to provide the Petitioners with adequate notice of the particulars of the allegations and that there was a reasonable apprehension of bias.

The BCCA stated that the lower court judge in the Decision did not address the "necessary content of the specific aspects of procedural fairness that she identified — namely, the respondents' entitlement to notice, an opportunity to be heard, and an unbiased decision maker — in light of the circumstances of the case and of the Society and its Bylaws." As well, the BCCA considered that the lower court erred in its Decision that that there was a reasonable apprehension of bias. The BCCA reversed the Decision and restored the Executive's expulsion of the Petitioners. However, where the Decision judge concluded that the Society

failed to abide by its own bylaws concerning the six Petitioners who were banned from the premises, that part of the Decision setting aside the ban was affirmed. The BCCA left open that the Society could revisit the question of whether six of the Petitioners should be banned from the Society's premises by following its bylaws.

This case provides an example for charities and not-for-profits of the importance of clearly articulating the expectations of members and following their own procedures in their bylaws. It is important to note that the BCCA ruling in this matter was released prior to the SCC's judgment in *Ethiopian Orthodox Tewahedo Church of Canada St. Mary Cathedral v Aga*, released on May 21, 2021 and discussed in *Church Law Bulletin* No. 59, which also considers issues related to the removal of members in a not-for-profit. Given the SCC judgment, it will take precedence over the BCCA by courts in other jurisdictions, but the BCCA ruling remains helpful in addressing the content of notice in matters of removing members of a not-for-profit corporation.

Ontario Human Rights Tribunal Upholds 'Full and Final' Release

By Barry W. Kwasniewski

An Ontario Human Rights Tribunal case highlights the significance of using plain and clear wording in employment termination agreements. In *Sterling v Dollarama LP*, dated March 5, 2021, the applicant, who identifies as "Black and from Jamaica", alleged racial discrimination by the employer in contravention of the *Human Rights Code.* However, the applicant signed a separation agreement that expressly released the employer from any claims under human rights legislation. The Ontario Human Rights Tribunal (the "Tribunal") did not accept the applicant's arguments that the separation agreement should be set aside. This decision stresses the importance of properly drafted full and final releases in employment termination documents, which include releases from human rights claims. This *Bulletin* summarizes the factual background and highlights some of the Tribunal's analysis.

For the balance of this *Bulletin*, please see *Charity & NFP Law Bulletin* No. 496.

Dispute Over the Delivery of Foreign Aid in Colombia Can Continue in Ontario

By Sean S. Carter and Heidi LeBlanc

The Ontario Superior Court of Justice recently released a decision in *CUSO International v Pan American Development Foundation* on April 27, 2021, (the "Ruling") with respect to the important preliminary issue

of whether the Ontario courts have the requisite jurisdiction to adjudicate a matter, especially given a pre-existing agreement to this effect in the "forum selection" clause of the Agreement (explained below). The central dispute in these proceedings involved a dispute between a Canadian charity ("CUSO") and a US charity ("PADF") concerning the delivery of charitable anti-poverty and capacity building programs in Colombia through the Colombian office of PADF ("FUPAD").

CUSO had an agreement with Global Affairs Canada to create local training centres and provide employment opportunities for poor and vulnerable youth in cooperation in Colombia. CUSO subsequently entered into an agreement with FUPAD (the "Agreement"), according to which FUPAD would be responsible for the implementation of training and other employment initiatives in Colombia.

A dispute, however, had since arisen between CUSO, PADF, and FUPAD, involving the types of expenses for which CUSO would reimburse FUPAD. With respect to the Agreement, reimbursement required documentation from FUPAD. The Agreement included a clear jurisdiction or forum selection clause (the "Forum Selection Clause") which expressly provided that the "construction, interpretation, and performance of the Agreement" were to be governed by the laws of Ontario and Canada, and that all disputes arising therefrom were to be submitted to the jurisdiction of an Ontario court. Despite the Forum Selection Clause in the Agreement, FUPAD took initial steps to commence litigation in Colombia with respect to its own ongoing dispute with CUSO (the "Colombian Litigation"). Shortly thereafter, CUSO commenced an action in Ontario against both PADF and FUPAD, relying on the Forum Selection Clause (the "Ontario Action").

PADF and FUPAD subsequently brought a motion in the Ontario Action seeking a stay of the same until the Colombian courts determined whether they would hear the merits of the Colombian Litigation in light of the Forum Selection Clause. In bringing this motion, PADF and FUPAD argued that the Forum Selection Clause should not be enforced because the Agreement was part of a larger network of agreements between CUSO, FUPAD, and the Government of Colombia, which were predominantly in Spanish and subject to the jurisdiction of Colombian courts, and that, the Colombian Litigation was already underway and should be permitted to proceed following a stay of the Ontario Action. Conversely, CUSO argued that its obligations to FUPAD were only governed by the Agreement between the two parties, which was drafted in English, in Ontario, and contained a clear and enforceable Forum Selection Clause.

In reaching his decision, Justice MacLeod looked to the established case law here in Ontario regarding *forum non conveniens* principles when analyzing the proper forum of the proceeding (even without the benefit of the Forum Selection Clause) and stated that a trial of this matter in Ontario would not be impossible or impracticable, despite the fact that the work under the Agreement was performed in Colombia and much of the documentary evidence was expected to be in Spanish. The Ruling noted that decisions are often rendered by Ontario courts using translated documents, evidence received through interpreters and with witnesses testifying remotely, and this was not necessarily an impediment. Further, the Colombia Litigation had not yet progressed beyond any initial stage, and as such, the Colombian court had not yet reached a decision as to whether it would hear the merits of the dispute.

As a result, in the Ruling the court held that it would not be fundamentally unfair to FUPAD to hold it to its bargain and permit the litigation to proceed in Ontario, and declined to stay the Ontario Action to await the decision in Colombia, declaring that CUSO could proceed with the Ontario Action.

In closing the Ruling, Justice MacLeod made specific note on "how unfortunate it is that two charitable organizations with similar objectives are now locked in expensive litigation in two countries", and reminded the parties of their obligation under the Ontario *Rules of Civil Procedure* to make good faith efforts to resolve or narrow the issues, urging them to find a mediated solution and focus on their charitable objectives in the public interest. This is consistent with a long line of jurisprudence in Ontario: the courts do not enjoy seeing charitable assets used on expensive and time-consuming litigation unless there are absolutely no other options. The Ruling is a good reminder of why getting legal counsel to assist in understanding the law on forum or jurisdiction law in international contracts can be essential and proactively save the organization significant resources.

Recent Reports on Diversity, Equity, and Inclusion on Boards of Directors

By Luis R. Chacin

In February 2021, Statistics Canada released the results of a crowdsourcing survey conducted between December 4, 2020 and January 18, 2021 on the diversity of charity and non-profit boards of directors (the "NFP Survey"). The NFP Survey found that women make up almost 60% of the board members in the not-for-profit sector, 11% identified as members of a visible minority group, 8% identified as LGBTQ2+ individuals, 6% identified as persons with a disability, and 3% identified as First Nations, Métis or Inuit. The NFP Survey also found that while over 30% of participants said organizations have a written policy

to promote diversity in their board of directors, 47% said their organization did not have such a policy and the remaining 23% did not know.

More recently, on April 7, 2021, Corporations Canada released its first report on the representation of women, visible minorities, Indigenous peoples and persons with disabilities on the boards of directors and senior management roles of publicly traded companies (the "Report"). Amendments to the *Canada Business Corporations Act* in 2018 introduced a new requirement for publicly traded companies to disclose to Corporations Canada information on the diversity on their boards and senior management teams. The Report states that 17% of all board seats are held by women, 4% by members of visible minorities, 0.3% by persons with disabilities and 0.3% by Indigenous peoples. With regard to senior management positions, women hold 25%, visible minorities hold 9%, persons with disabilities hold 0.6% and Indigenous peoples hold 0.2%. The Report concludes that these results are "in contrast to the diversity of the Canadian population available to work."

The differences between the Report and the NFP Survey may be due to the different methodologies and sampling. However, it is important to note that there is increased interest in more diverse perspectives in decision making and ensuring that the boards of directors of not-for-profits reflect the diverse communities they serve.

The *Canadian Charter of Rights and Freedoms* (the "Charter") specifically permits positive discrimination and states that the equality rights of every individual "does not preclude any law, program or activity that has as its object the amelioration of conditions of disadvantaged individuals or groups including those that are disadvantaged because of race, national or ethnic origin, colour, religion, sex, age or mental or physical disability." However, the Charter only applies to state action, not to the conduct of private persons. Private persons, including individuals and corporations, are generally subject to provincial human rights legislation. In Ontario, for example, the *Human Rights Code* provides that every person has a right to equal treatment with respect to services, accommodation, and employment, without discrimination based on prohibited grounds such as race, creed, gender identity, or disability.

However, there is much more beyond the framework of our legal system that provides legitimacy to our social order, and conversations on diversity, equity, and inclusion are more about legitimacy and fairness and less about legal requirements. In particular, when people talk about diversity, equity and inclusion they are referring to how perception and human error in the process of hiring and promoting often leads

us to unconsciously give preference to candidates who look or sound like *us* from among otherwise similarly competent candidates.

Like other statistical reports, the NFP Survey and the Report must be reviewed in the context of their specific methodology and sampling. As well, the reports are not prescriptive and do not state what the minimum representation of designated groups should be. Instead, the reports provide only a snapshot of data gathered that may be used as a reference point when considering written policies on diversity, equity and inclusion for the boards and senior management of charities and not-for-profits.

Alberta OIPC Finds Anglican Diocese in Contravention of Privacy Legislation

By Esther Shainblum

The Anglican Diocese of Calgary ("Diocese") was ordered to review its privacy policies by the Alberta Office of the Information and Privacy Commissioner ("OIPC"). An order published March 26, 2021 (the "OIPC Order") describes the case of a minister of the Diocese, who complained to the OIPC (the "Complainant"). He alleged that his personal information was mishandled when it was sent to over 100 other clergy and employees of the Diocese in contravention of the Alberta *Personal Information Protection Act* ("PIPA").

The Complainant participated in a blessing of a same-sex couple's civil marriage along with several other Anglican ministers in September 2016. The Complainant and the other participating ministers sent a memo to the Archbishop, Anglican Synod, and parishioners with information about the blessing and their reasons for participating in it (the "Memo"). In a meeting on September 30, 2016, the Complainant received a letter, signed by the Archbishop, warning him that further participation in blessing same-sex unions would result in disciplinary measures (the "Response Letter"). On November 24, 2016, the Archbishop sent an e-mail to "the entire Clergy of Calgary," according to the OIPC Order, with attachments including a letter ("Clergy Letter"), a copy of the Memo and the Response Letter (collectively, the "Attachments"). The Complainant stated that the Memo included his personal information and was sent to approximately 65 parishes, each with clergy, curates and associates, in addition to retired clergy and employees of the Diocese. An investigation by the OIPC was requested.

The OIPC found that the Diocese is an "organization" for the purposes of PIPA. Although some "non-profit organizations", as defined in s 56(1)(b) of PIPA, are not subject to PIPA, in this case, the OIPC found that the Diocese did not fall within that definition and that therefore PIPA applies to the Diocese

"in full." The OIPC considered whether the information released about the Complainant constituted "personal employee information". Finding that the Complainant was an employee of the Diocese, the OIPC concluded that the release of the information concerning the Complainant was not provided for the purpose of managing the Complainant's employment, as required to permit disclosure of personal employee information without consent under PIPA. Although the Diocese took the position that the Response Letter was not a formal disciplinary letter, the OIPC found it to be the "type of communication that would be filed on an employee's personnel file, as a written warning preceding formal disciplinary action." As the Response Letter clearly had disciplinary or corrective implications, it had a personal dimension and was therefore the Complainant's personal information for the purposes of PIPA. Therefore, the Diocese "used or disclosed the Complainant's personal information" when the Archbishop sent the Attachments.

On the issue of consent, the OIPC stated that it was clear that the Complainant had not explicitly consented to the use or disclosure of the Response Letter under section 8(1) of PIPA and rejected the Diocese's argument that he could be deemed to have consented to the circulation of the Response Letter. The OIPC concluded that the Response Letter did not fall within any of the categories of "publicly available information" under PIPA and that therefore the Diocese did not have authorization to disclose the Complainant's personal information on that basis, nor was there any information to demonstrate that the use of disclosure was for the purposes of an "investigation" into the Complainant's activities. The OIPC found no other statutory authorization and concluded that the Diocese did not meet its burden to show that the use and disclosure of the Complainant's personal information was authorized.

According to the OIPC Order, "all organizations must follow the same rules." As Section 6(1) of PIPA requires an organization "to develop and follow policies and practices that are reasonable" to meet obligations under PIPA, the OIPC ordered the Diocese to "review its current policies, or create policies, regarding how it handles the personal information of clergy." The OIPC also ordered the Diocese to train its staff regarding its privacy obligations under PIPA.

This order demonstrates the potential pitfalls of disclosing personal information. Charities and not-for-profits should ensure that they understand their obligations with respect to the use and disclosure of personal information, that they have appropriate policies and procedures in place with respect to these obligations and that their staff and volunteers receive ongoing privacy training.

Muttart Foundation Publishes Comprehensive Resource Book for Charities and Not-for-profits

By Terrance S. Carter

The Muttart Foundation has provided the charitable and non-profit sector in Canada with a tome of valuable information. Published on May 12, 2021, *Intersections and Innovations: Change for Canada's Voluntary and Nonprofit Sector* (the "Book") is a loose-leaf textbook edited by Prof. Susan D. Phillips of Carleton University and Bob Wyatt, Executive Director of The Muttart Foundation. The Book is composed of 36 chapters — each a separate essay — by 52 respected academic and sector authors on a variety of topics of interest to the charitable and non-profit sector. Topics as diverse as "The Regulation of Charities in Canada", "The Evolution of the Legal Meaning of Charity", "New Technologies and Fundraising", "Human Resource Management in the Canadian Nonprofit Sector", "Indigenous Peoples, Communities and the Canadian Charitable Sector", and "Impact Investing in Canada" are just a handful of the chapters available in the Book's more than 600 pages. The entire Book is published under a Creative Commons licence and has been made available for free, non-commercial use by The Muttart Foundation.

The publication of the Book is another effort to "build the capacity of charities" in Canada, according to mission statement of The Muttart Foundation, which was incorporated in Alberta in 1953 as a private charitable foundation, and has been focusing on research and support for the charitable sector for decades. The authors of the 36 essays in the Book "bring different perspectives on the role and inner workings of Canada's charities," The Muttart Foundation states. The Book is dedicated to "all of those in, or interested in, Canada's charitable sector." Organizations within the charitable sector have lauded the Book as the "first, comprehensive book about our country's sector," according to Carleton University, and "an unprecedented insight into the work of organizations whose diversity is exceeded only by their desire to serve," according to Charity Village. The Ontario Nonprofit Network has similarly reported that the Book "is a comprehensive resource examining Canada's nonprofit and charitable sector." The Book is clearly a major milestone for academic research of, and practical application for, the charitable and non-profit sector in Canada for years to come.

COVID-19 UPDATE

Ontario COVID-19 Update

By Terrance S. Carter and Luis R. Chacin

On May 20, 2021, the Ontario government released its Roadmap to Reopen (the "Roadmap"), a three-step plan to gradually ease public health measures and reopen the province. The steps of the Roadmap are based on the vaccination rate of adults in the province and other key indicators.

In this regard, the Roadmap outlines the following three steps:

- **Step One** will begin after 60 percent of Ontario's adults have received at least the first dose of a COVID-19 vaccine, subject to certain key public health indicators. Step One will permit outdoor activities and gatherings of up to 10 people as well as non-essential retail at 15 percent capacity. Outdoor gatherings for purposes of a religious service, rite and ceremony will be permitted provided 2 metres' physical distancing can be maintained.
- **Step Two** will begin after 70 percent of adults in the province have received at least the first dose of a COVID-19 vaccine, 20 percent of adults have received two doses, and other key public health indicators have been met. Step Two will allow outdoor sports and outdoor gatherings of up to 25 people, as well as limited indoor services subject to capacity limits and provided face coverings are worn. Indoor gatherings for purposes of a religious service, rite or ceremony will be permitted at 15 percent capacity.
- **Step Three** will begin after 70 to 80 percent of adults in Ontario have received at least one dose and 25 percent of adults have received two doses of a COVID-19 vaccine, subject to certain key public health indicators. Step Three will allow access to indoor settings, such as indoor sports and recreational fitness as well as indoor dining, museums, art galleries and libraries, and casinos and bingo halls, subject to capacity limits. Indoor and outdoor gatherings for purposes of a religious service, rite or ceremony will be permitted with capacity limited to permit 2 metres' physical distancing.

The Roadmap states that Step One and Step Two will each last no less than 21 days. The government has stated that it expects Ontario to enter Step One of the Roadmap the week of June 14, 2021, but will confirm closer to the expected start of Step One. Amending regulations under the *Reopening Ontario (A Flexible*

Response to COVID-19) Act, 2020 have introduced new rules applicable to areas in Stages 1, 2 and 3 of the Province's reopening framework. However, it is unclear how the Roadmap will fit within that framework.

Until Ontario is ready to start Step One of the Roadmap, the orders issued under the *Emergency Management and Civil Protection Act*, including Ontario Regulation 265/21: *Stay at Home Order*, currently set to expire on June 2, 2021, are expected to remain in effect. As well, because the government's powers under the *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020* were limited to an initial period of 1 year, the government has stated that it plans to table a bill in the Legislature to extend these powers to December 1, 2021.

Churches and Their Leaders in Ontario Fined for Breaches to Religious Gathering Limits

By Jennifer M. Leddy

Over the last several months, and since the decision reported on January 2021 *Charity & NFP Law Update*, the Ontario Superior Court of Justice has issued at least two restraining orders, followed by findings of contempt of the orders and the imposition of fines against religious organizations and their leaders in Ontario, for continued defiance of the restrictions in Regulation 82/20 under the *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020* ("ROA"), in *R v The Church of God (Restoration) Aylmer* ("*Aylmer*") and *AG of Ontario v Trinity Bible Chapel et al* ("*Trinity*").

In *Aylmer*, the Ontario Superior Court of Justice released its reasons for sentence on May 14, 2021, imposing fines against the Church of God (Restoration) Aylmer, a pastor and an assistant pastor, for contravening the restrictions in Regulation 82/20 with regard to indoor gatherings for religious services. The first breaches of the restrictions were reported on January 24 and January 31, 2021, when Regulation 82/20 provided that indoor gatherings for the purpose of a religious service were limited to 10 people and required all attendees to wear masks or face coverings. As a result of these breaches, the court issued a restraining order on February 11, 2021 ordering the church and the pastors, as well as their employees, agents, officers, directors and anyone else acting on their behalf, to comply with Regulation 82/20 in respect of gatherings for the purpose of a religious service, rite or ceremony at, inside, or in conjunction with the operations of the Church of God (Restoration) Aylmer. However, the breaches continued after the restraining order and, on April 25, 2021, Pastor Henry Hildebrandt "openly and flagrantly conducted a live-streamed service […] which included in excess of 100 unmasked congregants […] inside the

Church's John Street place of worship". On April 30, 2021, the court found the respondents in contempt of the restraining order. The church and the pastors continued to hold large indoor services on May 2 and May 9, 2021, in breach of Regulation 82/20. The court found that, at these gatherings, pastor Hildebrandt was "not so much conducting a service of worship as he [was] promoting his role as leader of the resistance to these public health restrictions".

In *Trinity*, the Judge found that the senior pastor and the church leadership made their own determination as to the healthcare risks and related concerns of COVID-19 during the province-wide lockdown in effect from December 26, 2020, and concluded that the problem was in long-term care homes and not churches. The church held services on December 26, 2020, and January 3, 2021, with more than 10 persons in attendance. The court issued a restraining order on January 22, 2021, but the church held two indoor services for 225 people with full knowledge of the order on January 24, 2021. In its reasons for sentence released on February 23, 2021, the court found that the senior Pastor Jacob Reaume "encouraged 'civil disobedience' and encouraged others to attend the service in breach of the Order." In the court's opinion, "this is a case of a public, notorious and intentional breach of a court order" in the context of a public health risk that the Ontario regulation was intended to address.

In *Aylmer,* the court acknowledged that the respondent church had brought an application challenging the constitutionality of the restrictions under the ROA for infringing on the fundamental freedoms protected in section 2 of the *Canadian Charter of Rights and Freedoms.* However, it stated that "as long as the law remains in effect, the Court has a right to enforce its terms and any orders made pursuant thereto". The court made the same statement in *Trinity* but also noted that the respondent church and its leaders did not take steps that were available and known to them to challenge the legislation under the Charter before the contempt. For that reason, they could not assert that freedom of religion justified their breach of the restraining order.

In both cases, the court ordered the doors of the church to be locked to deter further breaches of the regulations. The court recognized the church building as the centre of community for the congregation but also stated that the restrictions and state of emergency were put in place to protect the health of the community and save lives.

3 Days of Paid COVID-19 Leave in Ontario, with Reimbursement Available to Employers

By Barry W. Kwasniewski

Ontario's government has now passed into law three days of paid leave for employees affected by COVID-19. Bill 284, *COVID-19 Putting Workers First Act, 2021* (the "Act") received Royal Assent on April 29, 2021. The new legislation introduces "infectious disease emergency leave pay" into the *Employment Standards Act, 2000* ("ESA") allowing workers up to $200 a day and three paid days off for reasons of an infectious disease, such as COVID-19. This is now retroactive to April 19, 2021 and will be effective until September 25, 2021, when the Canada Recovery Sickness Benefit program expires; however a later date may be prescribed. The provincial government will reimburse employers, including charities and not-for-profits, for the allowable amount. The provincial government will partner with the Workplace Safety and Insurance Board to deliver the new infectious disease emergency leave pay ("IDELP") program. According to an April 28, 2021 announcement, "Employers and their workers can call a dedicated COVID-19 Sick Days Information Centre hotline at 1-888-999-2248 or visit Ontario.ca/COVIDworkerbenefit to get more information and updates" about the paid leave days.

The Act enables IDELP when there is a "designated infectious disease" under the ESA regulations, which currently only applies to COVID-19. Among the new provisions added to the ESA by the Act are the following:

> Leave of absence with pay
>
> 50.1(1.2) In addition to any entitlement under subsection (1.1), an employee is entitled to a paid leave of absence if the employee will not be performing the duties of the employee's position because of one or more of the following reasons related to a designated infectious disease:
>
> 1. The employee is under individual medical investigation, supervision or treatment related to the designated infectious disease.
>
> 2. The employee is acting in accordance with an order under section 22 or 35 of the *Health Protection and Promotion Act* that relates to the designated infectious disease.
>
> 3. The employee is in quarantine or isolation or is subject to a control measure (which may include, but is not limited to, self-isolation), and the quarantine, isolation or control measure was implemented as a result of information or directions related to the designated infectious disease issued to the public, in whole or in part, or to one or more individuals, by a public health official, a qualified health practitioner, Telehealth Ontario, the Government of Ontario, the Government of Canada, a municipal council or a board of health, whether through print, electronic, broadcast or other means.

> 4. The employee is under a direction given by his or her employer in response to a concern of the employer that the employee may expose other individuals in the workplace to the designated infectious disease.
>
> 5. The employee is providing care or support to an individual referred to in subsection (8) because,
>
> i. the individual is under individual medical investigation, supervision or treatment related to the designated infectious disease, or
>
> ii. the individual is in quarantine or isolation or is subject to a control measure (which may include, but is not limited to, self-isolation), and the quarantine, isolation or control measure was implemented as a result of information or directions related to the designated infectious disease issued to the public, in whole or in part, or to one or more individuals, by a public health official, a qualified health practitioner, Telehealth Ontario, the Government of Ontario, the Government of Canada, a municipal council or a board of health, whether through print, electronic, broadcast or other means.

"Treatment" related to the designated infectious disease "includes receiving a vaccine for the designated infectious disease and recovery from associated side effects." An employee would receive the lesser of $200 and their regular wages for a day of IDELP, and a partial day taken is deemed to be a full day. The Act includes technical provisions governing an employee who is entitled to paid time off in their employment contract, on a paid public holiday, or interactions with other sections of the ESA that affect the allowable amount and whether or how much an employer can be reimbursed up to a maximum of $200 per day.

IN THE PRESS

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

Federal Budget 2021: Impact on Charities and Not-for-Profits by Terrance S. Carter, Theresa L.M. Man, Ryan M. Prendergast, Esther Shainblum, Luis R. Chacin and Sean S. Carter was featured in the Ontario Bar Association Charity and Not-for-Profit Law Section newsletter on May 3, 2021.

Government Response to Recommendations of Senate Report on Charities & NFP Sector written by Terrance S. Carter and Esther S.J. Oh was featured in the Ontario Bar Association Charity and Not-for-Profit Law Section newsletter on May 3, 2021.

Federal Budget: Impact on Charities and Not-For-Profits written by Terrance S. Carter and Theresa L.M. Man was featured in The Lawyers Daily on May 4, 2021.

RECENT EVENTS AND PRESENTATIONS

As part of the Carters Spring 2021 Charity & NFP Law Webinar Series, the following webinar materials are available at our website:

- **Donor Advised Funds: An Overview and Legal Implications** presented by Jacqueline M. Demczur on Tuesday, May 4, 2021.
- **Getting Ready for the Ontario Not-for-Profit Corporations Act (ONCA)** presented by Theresa L.M. Man on Tuesday, May 18, 2021.
- **Outsourcing and Transfers of Personal Information for Charities and NFPs** presented by Esther Shainblum on Tuesday, May 25, 2021.

CBA Charity Law Symposium was held virtually on May 14, 2021. Terrance S. Carter participated in a panel discussion with Susan Manwaring, providing an update on the work of the ACCS Committee with the CRA.

Not-For-Profit Law & Governance in the Creative Industries was hosted by GeneratorTO and Artists' Legal Advice Services (ALAS) on May 11, 2021. The Moderator was Catherine Lovrics, and the panelists included Terrance S. Carter and Jane Marsland.

UPCOMING EVENTS AND PRESENTATIONS

YWCA Canada is hosting a webinar on June 10, 2021 entitled *Governance 101 for Charities: Back to the Basics, Including Governance Issues and Directors' Fiduciary Duties*, presented by Theresa L.M. Man.

STEP Canada 23rd National Conference will be 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, speaking on the topic of "Impact Investing by Charities". Other panelists include Troy McEachren (Moderator), Kathy Hawkesworth, and Malcolm Burrows.

CONTRIBUTORS

Editor: Terrance S. Carter
Assistant Editors: Nancy E. Claridge, Ryan M. Prendergast, and Adriel N. Clayton

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 articled 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 *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 (CCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed "Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose." 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 mooting 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

Links not Working: If the above links do not work from your mail program, simply copy the link text and paste it into the address field of your internet browser.

Get on Our E-Mailing List: If you would like to be added to our electronic mailing list and receive regular updates when new materials are added to our site, click here or send an email to info@carters.ca with "Subscribe" in the subject line. Feel free to forward this email to anyone (internal or external to your organization) who might be interested.

Privacy: We at Carters know how important your privacy is to you. Our relationship with you is founded on trust and we are committed to maintaining that trust. Personal information is collected solely for the purposes of: establishing and maintaining client lists; representing our clients; and to establish and maintain mailing lists for the distribution of publications as an information service. Your personal information will never be sold to or shared with another party or organization. For more information, please refer to our Privacy Policy.

Disclaimer: This is a summary of current legal issues provided as an information service by Carters Professional Corporation. It is current only as of the date of the summary and does not reflect subsequent changes in the law. The summary is distributed with the understanding that it does not constitute legal advice or establish the solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation.

CARTERS PROFESSIONAL CORPORATION
SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:

Terrance S. Carter B.A., LL.B. (Counsel to Fasken)	tcarter@carters.ca
Jane Burke-Robertson B.Soc.Sci., LL.B. (1960-2013)	
Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.	tman@carters.ca
Jacqueline M. Demczur B.A., LL.B.	jdemczur@carters.ca
Esther S.J. Oh B.A., LL.B.	estheroh@carters.ca
Nancy E. Claridge B.A., M.A., LL.B.	nclaridge@carters.ca
Jennifer M. Leddy B.A., LL.B.	jleddy@carters.ca
Barry W. Kwasniewski B.B.A., LL.B.	bwk@carters.ca
Sean S. Carter B.A., LL.B.	scarter@carters.ca
Ryan M. Prendergast B.A., LL.B.	rprendergast@carters.ca
Sepal Bonni B.Sc., M.Sc., J.D.	sbonni@carters.ca

ASSOCIATES:

Esther Shainblum B.A., LL.B., LL.M., CRM	eshainblum@carters.ca
Adriel N. Clayton B.A. (Hons), J.D.	aclayton2@carters.ca
Luis R. Chacin LL.B., M.B.A., LL.M.	lchacin@carters.ca
Heidi N. LeBlanc J.D.	hleblanc@carters.ca

STUDENT-AT-LAW

Martin Wissmath B.A., J.D.	mwissmath@carters.ca

Toronto Office
67 Yonge Street, Suite 1402
Toronto, Ontario, Canada
M5E 1J8
Tel: (416) 594-1616
Fax: (416) 594-1209

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

Ottawa Office
117 Centrepointe Drive, Suite 350
Nepean, Ontario, Canada
K2G 5X3
Tel: (613) 235-4774
Fax: (613) 235-9838