

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

## AUGUST 2022

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### **Carters Fall Charity & Not-for-Profit Law Webinar™**

**Thursday, November 10, 2022**

Hosted by Carters Professional Corporation

[Brochure](#) and [Online Registration](#) available at [www.carters.ca](http://www.carters.ca)

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **1. Draft Budget Implementation Legislation Will Increase DQ and Affect Trust Reporting**

By [Terrance S. Carter](#), [Theresa L.M. Man](#) & [Jacqueline M. Demczur](#)

The disbursement quota is expected to soon be increased, as first announced in Budget 2022. Two pieces of draft legislation – one to make technical amendments to the *Income Tax Act* (“ITA”) and Income Tax Regulations (“Regulations”), and one to implement parts of Budget 2022, among other proposals, by amending the ITA and Regulations – has been released. In particular, the draft legislation proposes changes to the disbursement quota (“DQ”), trust reporting, technical updates regarding filing returns, as well as listing of prescribed donees. The draft legislation was [released](#) by the Department of Finance on August 9, 2022, together with explanatory notes. It is expected that the proposed changes will appear in budget implementation legislation to be introduced in the House of Commons when Parliament resumes in September 2022.

For full details on the draft legislation and its impact on charities, please see [Charity & NFP Law Bulletin No. 515](#)

### **2. CRA News**

By [Jacqueline M. Demczur](#)

#### **CRA Encourages Electronic Filing of T2**

In a [news release](#) published on August 11, 2022, the Canada Revenue Agency (CRA) is encouraging resident corporations, including non-profit organizations, tax-exempt corporations and inactive corporations, to file their T2, Corporation Income Tax Return, electronically. According to the CRA, electronic filing is more efficient. Corporations will receive immediate confirmation that their return has been received, have faster processing and refunds, save on mailing costs and help the environment by reducing paper usage.

Corporations preparing their T2 through tax preparation software must use [CRA certified software](#) in order to be sure that their software meets the CRA’s specifications. Additionally, corporations may file their T2 electronically via the federal government’s [Corporation Internet Filing](#) service, [My Business Account](#) (for business owners), or [Represent a Client](#) (for authorized representatives or employees). Those filing

electronically may also be able to take advantage of certain services, including T2 Auto-fill, T2 Attach-a-doc, and T2 Pre-Filing Validation, all described in greater detail in the CRA's news release.

Of note, all corporations with an annual gross revenue of greater than \$1 million are now required to file their T2 electronically, though certain corporations are exempt from this requirement, including those exempt from tax payable under section 149 of the *Income Tax Act*. Corporations that are unable to file electronically may print the T2 Bar Code Return and mail it to the CRA. Faxed T2 filings are not accepted.

### 3. BC Foundation Administering Government Funding Subject to Judicial Review

By [Ryan M. Prendergast](#)

Foundations are not exempt from judicial review or from having to act in a procedurally fair manner when acting as contractors for government bodies and administering government programs, according to the Court of Appeal for British Columbia in [Nova-BioRubber Green Technologies Inc. v Investment Agriculture Foundation British Columbia](#), released on July 13, 2022.

The respondent foundation, Investment Agricultural Foundation British Columbia (the "Foundation") is a society incorporated under the British Columbia *Societies Act*, and administers provincial and federal government grants, including the Canadian-BC Agri-Innovation Program (the "Program"). The appellant, Nova-BioRubber Green Technologies Inc. ("Nova"), had filed two applications with the Foundation for funding under the Program, and both were rejected by the Foundation because the applications did not meet Program eligibility requirements.

Nova filed a petition for judicial review of the Foundation's decisions to reject its applications (the "Decisions") on the grounds that the Decisions were procedurally unfair and substantively unreasonable.

After the Supreme Court of British Columbia dismissed Nova's petition, Nova appealed the decision, arguing in part that the trial judge did not consider issues raised about "a lack of transparency, fairness, and intelligibility in the Foundation's decision-making process."

In considering its jurisdiction for judicial review, the Court of Appeal asked whether the Decisions were of a "sufficiently public character" and referred to the Supreme Court of Canada's decision in *Highwood Congregation of Jehovah's Witnesses (Judicial Committee) v Wall*, discussed in greater detail in [Church Law Bulletin No. 54](#). In this regard, the court examined whether the Decisions "involve[d] questions about the rule of law and the limits of an administrative decision maker's exercise of power". It found that the

Program is directed at achieving certain government objectives, and that the Foundation derives its authority to administer the Program pursuant to a shared cost arrangement that requires the submission of quarterly reports to the province and compliance with provincial instructions. It therefore held that the government cannot “immunize the administration of a public program from the scope of the court’s supervisory review by assigning adjudicative duties to a contractor”, and that the Program was “of sufficiently public character to render their adjudicative decisions subject to judicial review.” The court also found that the Decisions were not non-justiciable matters.

The court further found that the trial judge had erred when it dismissed the petition without first reviewing the Foundation’s reasons in its Decisions or considering Nova’s complaints of procedural unfairness. In this regard, the Court of Appeal found that it was true that Nova had no right to Program funding, but also found that the Foundation owed a duty of fairness. Rather than rejecting the applications and failing to disclose its reasons to Nova, and providing Nova with no opportunity to respond, the Foundation should have reviewed applications in a fair and open manner. The Court of Appeal therefore found that the Foundation’s decision-making process was procedurally unfair, and allowed Nova’s appeal, setting aside the trial judge’s order and remitting Nova’s applications to the Foundation for reconsideration.

This decision serves as a helpful reminder to charities and not-for-profits of the fact that their decisions may be subject to judicial review where their decisions are of a sufficiently public character, such as administering government funding. Further, when making decisions in such circumstances, it is important that the decision-making process remains fair and open where such decisions may affect third parties.

## 4. Employment Update

By [Barry W. Kwasniewski](#)

### **Court Rules Employer Cannot be Vicariously Liable for Sexual Harassment**

Since the Supreme Court of Canada decision in *Bazley v Curry* in 1999, Canadian employers may be held vicariously liable when a worker’s sexually violent behavior is closely tied to the undertakings of their employment. This vicarious liability does not however extend to sexual harassment, as the Ontario Superior Court of Justice (“Court”) confirmed on March 22, 2022 in [\*Incognito v Skyservice Business Aviation Inc.\*](#)

Skyservice Business Aviation Inc. (“Skyservice”) is a company which operates private charter flights along with other airline-related services. Ms. Incognito, (the “Plaintiff”) was a long-time employee of

Skyservice, who allegedly endured years of sexual harassment and assault by company employees and management, including Vice-President Peter Bromby. She sued Mr. Bromby for sexual assault and sexual harassment, and Skyservice for vicarious liability for these two torts. Skyservice brought a motion under Rule 21.01(1)(b) of the *Rules of Civil Procedure* for an order striking out the Amended Statement of Claim with respect to vicarious liability for sexual harassment on the basis that the allegation disclosed no reasonable cause of action against Skyservice.

Skyservice did not move to strike the claims against it for vicarious liability for sexual assault. Mr. Bromby did not bring a motion to strike the claims against him. Therefore, those allegations remain before the court for future adjudication on the merits.

What the Plaintiff and Skyservice contested was the allegation of vicarious liability for sexual harassment, a claim that Skyservice argued was not a recognized tort in Ontario, based on binding legal precedents established by the Supreme Court of Canada decision of *Seneca College v Bhadauria* (“*Bhadauria*”), and Ontario cases which followed, including *K.L. v 1163957799 Quebec Inc.*, *Desjardins v The Society of Obstetricians and Gynecologists of Canada*, *Rivers v Waterloo Regional Police Services Board*, and *Chapman v 3M Canada Inc.* In *Bhadauria*, the Supreme Court of Canada ruled that violations of Ontario’s *Human Rights Code* (the “*Code*”) must be dealt with in the appropriate tribunal and not in civil court. The position of the Plaintiff was that under section 46.1 of the *Code*, a claim of sexual harassment can be used to seek additional damages in relation to another civil claim. The Plaintiff also relied on *Merrifield v Canada (Attorney General)*, discussed in [Charity & NFP Law Bulletin No. 402](#), where the Court of Appeal left open the possibility of harassment being recognized as a tort in the future. The Plaintiff contested that a lack of vicarious liability for sexual harassment claims is contrary to current ongoing social dialogues regarding power and gender discrimination in the workplace.

As noted by the Court, subsections 7(2) and (3) of the *Code* deal with sexual harassment in the workplace. They respectively guarantee that workplaces will be free of sexual harassment and specifically protect against sexual solicitation to confer benefit as a form of harassment. Subsection 46.3(1) of the *Code* states that any act or omission done by an officer, employee or agent of a corporation will be considered an act or omission of the corporation. However, section 46.3 of the *Code* explicitly excludes the finding of vicarious liability in the case of sexual harassment, as confirmed in case law. As found by the Divisional Court in *Ontario Human Rights Commission v Farris*, claims of sexual harassment can only be brought against the individual accused harassers, not the organization itself.

The Court did not agree with the Plaintiff's assertion that Skyservice could be found vicariously liable for sexual harassment because of the alleged actions of Mr. Bromby. The Court cited *Honda Canada Inc. v Keays* ("Honda Canada"), wherein the Supreme Court of Canada reaffirmed the principles established in *Bhadauria*, "this Court clearly articulated that a plaintiff is precluded from pursuing a common law remedy when human rights legislation contains a comprehensive enforcement scheme for violations of its substantive terms."

In the result, the Court granted Skyservice's motion to strike the allegations in the Amended Statement of Claim pleading vicarious liability for sexual harassment and the claims for damages relating to these allegations. Given that the Court held no cause of action based upon vicarious liability for sexual harassment exists at law, no leave to further amend on that legal basis was granted to the Plaintiff. However, the Court did not preclude the possibility of the Plaintiff seeking to further amend her Amended Statement of Claim on other grounds, as permitted under section 46.1 of the *Code*.

In light of the precedents in *Bhadauria* and *Honda Canada*, the Court has reaffirmed that employers cannot be held vicariously liable in civil court for workplace sexual harassment. As the motion before the Court related to the pleadings, it is important to note there has been no finding of liability as against any named defendant in the action.

## 5. Privacy Law Update

By [Esther Shainblum](#) and [Martin U. Wissmath](#)

### **Court of Appeal Finds Public Teachers' Written Log About Colleagues Protected Under *Charter***

The Court of Appeal for Ontario (the "Court of Appeal") has found that school teachers have a reasonable expectation of privacy with regard to their private and personal written communications among each other. In [\*Elementary Teachers Federation of Ontario v York Region District School Board\*](#), the Court of Appeal overturned a Divisional Court decision and found that two Ontario elementary school teachers' right to privacy was violated when their school principal read and took photographs of a personal log they kept about colleagues at the school. The principal had sent the photographs to the school board, which used them as evidence to discipline the teachers. The Court of Appeal held that the principal's actions breached the teachers' right to protection against unreasonable search and seizure under section 8 of the *Canadian Charter of Rights and Freedoms* ("Charter").

Ms. R and Ms. S (the “grievors” [names redacted]) were Grade 2 teachers at an Ontario public elementary school who were having difficulties with another Grade 2 teacher and with their principal, Mr. Pettigrew (the “principal”). The arbitrator later described the workplace at the school as a “toxic” environment. After Ms. S contacted the union, she was advised to keep notes and records of her concerns. She did this over the course of the first few months of the 2014–15 school year using her personal Gmail account in a written log, which was password protected and saved on the Google internet cloud service (the “Log”), but accessed through a workplace laptop provided to her by the school. Ms. S gave Ms. R authorization to access the Log. Mr. Pettigrew learned about the existence of the Log by three other concerned people at the school and on December 15, 2014, he entered Ms. S’s classroom after hours, finding her workplace laptop open. The principal touched the mousepad to turn the screen on, and saw the Log. He then scrolled through the Log of about 100 entries to read it and took screenshots using his smartphone.

Mr. Pettigrew obtained authorization to confiscate the laptops from the school board superintendent, although nothing was found on the laptops themselves. The principal then forwarded the screenshots he had to the school board, which issued letters of discipline to the grievors in January 2015 with written reprimands on their files for three years, “for failing to conduct themselves in accordance with the Ontario College of Teachers’ Standards of Practice,” referring to their use of “Board technology” — the workplace laptops — “to access and maintain a log during Board time and had made approximately 100 entries about the principal and another teacher.” The teachers’ union grieved the discipline, seeking to have the reprimands rescinded and \$15,000 in damages for each of the two teachers. By the time the lengthy arbitration had ended, three years had already elapsed, and the written reprimands expired, so the grievors decided to proceed on the basis that their right to privacy had been breached.

According to the Court of Appeal, both the arbitrator and the Divisional Court, to which the grievors appealed the arbitrator’s decision, had erred in finding that the grievors did not have a section 8 right to be safe from unreasonable search and seizure in their workplace. The Court of Appeal stated that the *Charter* does apply to school boards and that therefore section 8 applies to the actions of the principal and the school board. The Court of Appeal did not determine whether the *Charter* applies to school boards because they are inherently governmental in nature or because they perform a governmental authority of maintaining order and discipline in schools pursuant to the *Education Act*, but stated that this determination was not necessary for the purposes of the appeal and that it is enough to say that section 8 applies.

The Court of Appeal also held that the grievors had a subjective expectation of privacy in the contents of their personal conversations, which were password protected and were in “the cloud”, not stored in the Board’s computer. This expectation of privacy was objectively reasonable and deserving of protection, and was not eliminated by the grievors’ use of the Board’s computer to access the log or by their failure to shut the laptop. Although section 265 of the *Education Act* provides that it is a principal’s duty to maintain order and discipline at the school, the core of this provision is to ensure student safety and therefore the power to authorize search and seizures should seldom be exercised with respect to teachers and, if exercised, should be limited in nature. The Court of Appeal further stated that concerns arising out of employment relationships in the workplace are unlikely to justify a broad and flexible search and seizure authority. The Court of Appeal stated the principal was not entitled to read the grievors’ private thoughts to address his employment relations concerns, and emphasized that a persons’ thoughts about others constitute personal information. The Court of Appeal also found the Divisional Court erred by being overly deferential to the arbitrator, and by reviewing the decision on a reasonableness standard, when it should have been reviewed for correctness concerning a question of law and a *Charter* right.

Charities and not-for-profits should be mindful of the fact that searching employee’s personal electronic documents, even if they are accessed through a workplace computer, may be a breach of their privacy rights. Such a search may also be a violation of the *Charter* if the employer exercises governmental or statutory authority.

## 6. CRA Provides View on Funds Raised Through Crowdfunding

By [Lynne Westerhof](#)

Do individuals who set up crowdfunding pages owe tax on the amounts they receive? According to the CRA in CRA View 2020-0838061E5 (the “Letter”), the answer to this question will depend on the particular facts of the situation, though the CRA may consider whether the funds received are a windfall or a gift.

In the Letter, the taxpayer had asked the CRA whether the \$22,085 that was raised through a Go Fund Me page was taxable income or if it could be regarded as a gift and not subject to tax. The money had been raised to provide treatment for the taxpayer’s dependent step-daughter who had a rare type of cancer.

The CRA’s response states that it does not consider there to be a difference for tax purposes between funds received directly from a contributor versus funds received online through a crowdfunding platform.



Instead, what matters are the facts and circumstances in which the funds were given. For example, where a particular payment has the characteristics of a gift as set out in paragraphs 1.2 through 1.4 of [Income Tax Folio S3-F9-C1](#), the amount may not be taxable.

In the particular circumstances of the Letter, where funds were intended to help a girl recover from cancer, the CRA concluded that the funds would likely be considered to be a gift. The circumstances showed that all of the factors for a gift as set out in paragraph 1.3 of Income Tax Folio S3-F9-C1 were met: there was a voluntary transfer of property, the contributors freely disposed of their property to the taxpayer, and the taxpayer was not conferring any rights, privileges, material benefits or advantages to the contributors.

The Letter from the CRA serves as helpful information for anyone who engages with crowdfunding platforms, whether they be a charity, non-profit organization, or family member wishing to support a loved one. While the CRA was clear that the tax treatment of funds received through crowdfunding platforms will depend on the facts, its reference to the characterization of gifts and windfalls in Income Tax Folio S3-F9-C1 may help taxpayers determine whether funds raised through fundraising are subject to tax or not.

## 7. COVID-19 Employment Update

By [Barry W. Kwasniewski](#) and [Martin U. Wissmath](#)

### **‘Deemed’ Infectious Disease Emergency Leave Ends, but Paid and Unpaid Leave Extended**

Ontario employers will be affected by recent changes to employee entitlements to Infectious Disease Emergency Leave (IDEL) under the *Employment Standards Act, 2000 (ESA)* in response to the COVID-19 pandemic. Employers remain obligated to provide their employees with up to three days of paid IDEL due to COVID-19 up to March 31, 2023. For paid IDEL, employers can be reimbursed up to \$200 per day per employee from the provincial government’s COVID-19 Worker Income Protection Benefit (the “Benefit”), which has also been extended until March 31, 2023. The changes do not impact unpaid IDEL prescribed under [s.50.1\(1.1\) of the ESA](#), which will continue to be available to employees for as long as COVID-19 is designated as an “infectious disease” under Ontario Regulation 228/20. Unpaid IDEL is available if an employee is not performing their work for one or more of the reasons set out in that *ESA* section.

“Deemed” IDEL, which gave temporary relief to employers under the *ESA* from termination and severance provisions, ended on July 30, 2022, which is the end of the “COVID-19 period” under O Reg

228/20. This means that a temporary reduction or elimination of an employee's hours of work by the employer for reasons related to COVID-19 may trigger *ESA* termination and severance pay requirements.

Under subsection 50.1(1.2) of the *ESA*, employees are entitled to paid IDEL "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."

Employers may find more information for the Benefit to reimburse paid IDEL on the [Ontario government website](#).

## 8. ATF/AML Update

By [Terrance S. Carter](#), [Nancy E. Claridge](#) and [Sean S. Carter](#)

### **FINTRAC Reminds Crowdfunding Platforms to Register as MSBs or FMSBs**

In the [May 2022 Charity & NFP Law Update](#), charities and not-for-profits that engage in crowdfunding were advised to take notice of new regulations, which meant that personal identifying information regarding donations via emerging funding and payment services would be provided to the Financial Transaction and Reports Analysis Centre of Canada (“FINTRAC”), just as if the donation had occurred through the traditional banking system. In a follow up [notice](#) on July 21, 2022 regarding these regulations, FINTRAC reminded crowdfunding platforms and certain payment service providers that they have registration and reporting obligations under the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (“*Proceeds of Crime Act*”) and related regulations, by virtue of their status as money services businesses (“MSBs”) or foreign money services businesses (“FMSBs”).

### **Leading NGOs & CBA Advocate for Changes to Laws Preventing Humanitarian Aid to Afghanistan**

Canada’s largest humanitarian aid agencies are [calling on Canadians](#) to advocate for governments to change AML/ATF laws so that humanitarian aid may legally be sent to Afghanistan, a country “in the midst of a deepening humanitarian crisis”. Currently, Canada’s AML/ATF laws make it difficult, if not impossible, for Canadian charities to send humanitarian aid to Afghanistan without risk of breaching criminal and anti-terrorism laws, as described in some detail in a July 22, 2022 [letter](#) from lawyers in the Canadian Bar Association’s Charities & Not-for-Profit Law Section (“CBA letter”). The CBA letter, in particular, also endorses the recommendations from the House of Commons Special Committee on Afghanistan’s report (which was reported on in the [June 2022 Charity & NFP Law Update](#)).

Readers are encouraged to review the links above and to email their Member of Parliament about this issue through the [aidforafghanistan.ca](#) website created by these charities.

### **CRA Resources on Anti-Terrorist Financing**

Charities are encouraged to reference the Canada Revenue Agency’s (“CRA”) resources and guidances on anti-terrorism financing and anti-money laundering, particularly when operating outside of Canada in conflict zones, such as Afghanistan. In this regard, Canadian charities operating internationally should reference the CRA’s [Checklist](#) for charities on avoiding terrorist abuse last updated on May 28, 2021. This checklist now references a separate resource page, [Charities in the International Context](#), which addresses terrorist financing concerns, gives an overview of the *Charities Registration (Security Information) Act*

and explains how Canada's participation in the Financial Action Task Force is relevant for non-profit organizations, including charities. In addition, the page includes links to international anti-terrorist financing resources from Australia, England and Wales, New Zealand, and the United States.

## 9. Lexpert Rankings

Seven lawyers of Carters Professional Corporation have been ranked as leaders in their respective practice areas by The Canadian Legal Lexpert® Directory 2022. Terrance S. Carter, Theresa L.M. Man, Jacqueline M. Demczur, Esther S.J. Oh, Jennifer M. Leddy, and Ryan M. Prendergast have been ranked as leaders in the area of Charities. Nancy E. Claridge has been ranked as a leader in the area of Estate and Personal Tax Planning.

## 10. Best Lawyers in Canada Rankings

Six lawyers of Carters Professional Corporation have been ranked as leaders in their practice areas by The Best Lawyers in Canada for 2023. Theresa L.M. Man, Jacqueline M. Demczur, Esther S.J. Oh, Ryan M. Prendergast, and Terrance S. Carter have been ranked as leaders in the area of Charity and Non-Profit Law. Sean S. Carter has been ranked as a leader in the area of Corporate and Commercial Litigation.

## 11. Update on Carters Webinars/Seminars

[Carters Fall Charity & Not-for-Profit Law Webinar™](#), hosted by Carters Professional Corporation will be held on **Thursday, November 10, 2022** from 9:00 am to 12:45 pm EDT. [Brochure](#) and [Online Registration](#) available at [www.carters.ca](http://www.carters.ca)

**Save the Date** – Thursday, March 2, 2023, the **Carters Winter Charity & Not-for-Profit Law Webinar**, and will contain different topics from those in the Fall webinar. Our Winter webinar will also include matters of interest to charities, not-for-profits, as well as faith-based organizations.

## **IN THE PRESS**

[Charity & NFP Law Update – June 2022 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges.

## **RECENT EVENTS AND PRESENTATIONS**

**[Top Ten Risk Management Tips for Charities and NFPs](#)** was presented by Terrance S. Carter at the 2022 CSAE Trillium Annual Summer Summit hosted by the Canadian Society of Association Executives (CSAE) July 14, 2022.

## **UPCOMING EVENTS AND PRESENTATIONS**

**American Bar Association (ABA) Tax Exempt Organizations Committee** meeting will be held on Thursday, September 8, 2022. Terrance S. Carter will be presenting an update on changes in the law in Canada.

**[Employment Law 101 for Charities](#)** hosted by the Canadian Centre for Christian Charities (CCCC) will be held on Wednesday, September 21, 2022 at noon. Barry W. Kwasniewski will participate in this panel discussion. Details will be available soon on the CCCC website.

**[Volunteer Ottawa Workshop](#)** hosted by Volunteer Ottawa will be held on Wednesday, September 28, 2022. Esther Shainblum will present on the topic Not-for-Profit Legal Check-Up.

**[Philanthropic Foundations of Canada Annual Conference](#)** hosted by PFC will be held on Monday, October 3, 2022, in Montreal, Quebec. Terrance S. Carter will participate as part of a panel on Impact Investing.

**[CSAE National Conference – Reunite](#)** hosted by the Canadian Society of Association Executives (CSAE) will be held October 19 to 21, 2022 in Halifax, Nova Scotia. Sepal Bonni and Terrance S. Carter will present on the topic of Essential Elements of an Effective Brand Strategy on Thursday, October 20, 2022.

**[Carters Fall Charity & Not-for-Profit Law Webinar™](#)**, hosted by Carters Professional Corporation will be held on **Thursday, November 10, 2022** from 9:00 am to 12:45 pm EDT. [Brochure](#) and [Online Registration](#) available at [www.carters.ca](http://www.carters.ca)

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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, 2022), 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 former 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. He is ranked as a leading expert by *Best Lawyers in Canada*. 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.



[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 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*™.



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[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.



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[Martin Wissmath](#), B.A., J.D. – Called to the Ontario Bar in 2021, Martin joined Carters after finishing his articling year with the firm. In addition to his legal practice, he assists the firm's knowledge management and research division, providing in-depth support for informative publications and client files, covering a range of legal issues in charity and not-for-profit law. His practice focuses on employment law, privacy law, corporate and information technology law, as well as the developing fields of social enterprise and social finance. Martin provides clients with legal advice and services for their social-purpose business needs, including for-profit and not-for-profit organizations, online or off-line risk and compliance issues.

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