

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

MAY 2022

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RECENT PUBLICATIONS AND NEWS RELEASES

1. **Bill C-19 Budget Implementation Act, 2022, No. 1 Proposes Major Changes to Legislative Framework Governing Charities**

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

The federal budget released on April 7, 2022 (“[Budget 2022](#)”) promised changes to the legislative framework governing charities in the “spirit of Bill S-216,” a bill which proposes to replace the “own activities” requirement in the *Income Tax Act* (“ITA”) with a legislative regime of resource accountability. This new regime would effectively equip charities to work with organizations that are not Canadian registered charities or other type of qualified donees (“QDs”). When [Bill C-19, Budget Implementation Act, 2022, No. 1](#) (“Bill C-19”) was introduced in the House of Commons on April 28, 2022, there was and continues to be considerable interest in the charitable sector concerning how proposed changes to the ITA will impact the ability of registered charities to work with such organizations. As of the date of writing, Bill C-19 is going through second reading in the House of Commons. As mentioned in [Charity & NFP Law Bulletin No. 510](#), and the [April 2022 Charity & NFP Law Update](#), Bill C-19 sets the stage for significant changes concerning how charities may disburse funds to organizations that are not QDs. Bill C-19 also pre-emptively repeals [Bill S-216, An Act to amend the Income Tax Act \(use of resources of a registered charity\)](#) (“Bill S-216”) if Bill S-216 was to receive royal assent prior to Bill C-19.

This *Bulletin* reviews the background of Canada’s current legislative framework for charities, with regard to the ITA’s own activities test and the corresponding “direction and control” regime administered by the Canada Revenue Agency (“CRA”). It also reviews the development and proposed solutions of Bill S-216 as a response to the current legal framework. Lastly, this *Bulletin* outlines the new provisions introduced by Bill C-19, the response by the charitable sector to date, and the authors’ thoughts about possible amendments to Bill C-19.

For the balance of this *Bulletin*, please see [Charity & NFP Law Bulletin No 511](#).

2. CRA News

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

New Director General of the CRA Charities Directorate Appointed

Sharmila Khare was recently appointed as the new Director General of the Canada Revenue Agency, Charities Directorate replacing Tony Manconi who retired on May 17, 2022 having served as Director General since July 25, 2016. Ms. Khare was formerly the Director of Policy, Planning and Legislation for the Charities Directorate.

Call for Applications to Join Advisory Committee on the Charitable Sector Now Open for 2022

The CRA has launched an open [Call for Applications for the Advisory Committee on the Charitable Sector](#) (ACCS), which broadly has a mandate of engaging in meaningful dialogue with the charitable sector, as explained in greater detail in [Charity & NFP Law Bulletin No. 502](#). The ACCS also provides recommendations to the Minister of National Revenue on emerging issues relevant to registered charities and other qualified donees.

In its announcement, the CRA has advised that it is seeking applicants with experience grounded in the issues facing the charitable sector, including representatives of registered charities, national umbrella organizations, and professional associations, and charity researchers/academics, and those with legal expertise.

The qualification requirements and process to apply to the ACCS can be found on the CRA's website outlining the Call for Applications, linked above

3. Legislation Update

By [Terrance S. Carter](#)

Bill C-19, *Budget Implementation Act 2022, No. 1*

Following the introduction of Budget 2022, draft legislation for the *Budget Implementation Act, 2022, No.1* was tabled in the House of Commons on April 26, 2022, as reported in the [April 2022 Charity & NFP Law Update](#). The draft legislation was subsequently introduced in the House of Commons as [Bill C-19](#) on April 28, 2022, where it has most recently completed Second Reading as of May 10, 2022.

Notably, Bill C-19 contains proposed legislative changes to the ITA that will impact registered charities' ability to work with organizations that are not Canadian registered charities or other types of qualified

donees. According to Budget 2022, the provisions are intended to embody “the spirit” of Bill S-216, as discussed in [Charity & NFP Law Bulletin No. 510](#).

For a more detailed discussion on Bill C-19, please see [Bill C-19 Budget Implementation Act, 2022, No. 1 Proposes Major Changes to Legislative Framework Governing Charities](#), above.

Bill S-216, *Effective and Accountable Charities Act*

After being placed on the order of precedence on February 9, 2022, [Bill S-216, *Effective and Accountable Charities Act*](#) commenced Second Reading in the House of Commons on May 16, 2022. As discussed in the [November 2021 Charity & NFP Law Update](#), Bill S-216 proposes amendments to the ITA to eliminate the own activities test and the direction and control regime, in order to permit charities to provide their resources to non-qualified donees, provided that charities take reasonable steps to ensure those resources are used exclusively for a charitable purpose.

Of note, Bill C-19, discussed above, which contains provisions that are intended to embody “the spirit” of Bill S-216, currently provides that it will pre-emptively repeal Bill S-216 if it receives royal assent prior to Bill C-19. Notwithstanding the concurrent bills, Mr. Philip Lawrence (Northumberland—Peterborough South, CPC) indicated at the Second Reading debates that “there is nearly unanimous support for this legislation across the charitable sectors”.

Alberta Bill 12, *Trustee Act*

As reported in the [April 2022 Charity & NFP Law Update](#), draft legislation to replace Alberta’s *Trustee Act* was introduced by way of [Bill 12, *Trustee Act*](#) on March 29, 2022. As of April 29, 2022, Bill 12 received Royal Assent, and will come into force on Proclamation. Once in force, Bill 12 will replace the *Trustee Act* currently in force in Alberta. Bill 12 is based on the Uniform Law Conference of Canada’s Uniform Trustee Act, and modernizes and clarifies provisions to support the day-to-day function of trusts for Albertans, including charities.

Among the changes, Bill 12 clarifies the powers of trustees and the rules around trust property investment, and proposes a new standard of care for professional and institutional trustees. Part 7 of the new Act contains provisions related to charitable trusts and non-charitable purpose trusts, and sets out provisions, for example, regarding the court’s power to vary charitable trusts and to order the sale of property of charitable trusts.

4. Corporate Update

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

Corporations Canada Announces Resumption of Administrative Dissolutions

In an [announcement](#) released on April 29, 2022, Corporations Canada stated that in spring 2022, it would be resuming administrative dissolutions of corporations that are in default of filing their annual returns for at least two years.

Federally incorporated corporations, including those under the *Canada Not-for-profit Corporations Act*, are required to file annual returns with Corporations Canada each year within the 60-day period following its incorporation anniversary date. This annual return is a separate return from the CRA's return filing obligations, such as the T3010, *Registered Charity Information Return* for federal corporations that are registered charities. Where a corporation has failed to file its annual return, Corporations Canada may assume that it is no longer operating and may dissolve the corporation.

Corporations Canada had previously paused these administrative dissolutions in March 2020 as a means of easing regulatory requirements in response to challenges for corporations resulting from the COVID-19 pandemic. Once the program has been resumed, Corporations Canada has indicated that it will send final notices to warn corporations in default of filing annual returns for at least two years of its intention to dissolve. Corporations that receive such notices will have 120 days to file their annual returns, or will face administrative dissolution. Notices will be sent by mail to all valid addresses on file with Corporations Canada, including current directors' addresses, as well as by email where corporations are subscribed to the annual return reminder notices. Annual returns may be filed online via the [Online Filing Centre](#).

5. BC Court Sets Asides Doctor's Suspension of Membership in NFP

By [Ryan M. Prendergast](#)

The Supreme Court of British Columbia set aside a doctor's one-year suspension of membership in a not-for-profit corporation after it determined that he was not given sufficient notice of the allegations against him that were the reason for his suspension. In the decision of [Webb v Canadian Medical Association](#), decided on April 22, 2022, the court considered a petition from Dr. Charles Webb which sought an order quashing the suspension of his membership in the Canadian Medical Association ("CMA"). Dr. Webb

alleged that the CMA had not followed its own rules or the rules of natural justice when it made the decision to suspend his membership.

The CMA was incorporated as a not-for-profit corporation under *An Act to Incorporate the Canadian Medical Association*, S.C. 1909, c. 62. Mr. Webb had been a member since 1989 and served as a director from 2017-2020. On November 4, 2021, the CMA Board Chair sent a letter to Dr. Webb which stated that the Board of Directors was proposing to suspend his membership for a one-year term because of serious allegations about his conduct both during and following his time as a director of CMA. This letter stated that there were allegations from several residents that Dr. Webb made “unwelcome comments of a sexual nature”. Further, it quoted allegations of inappropriate comments amounting to sexual harassment made by Dr. Webb at a CMA meeting, without naming the persons to whom the comments were directed. There were also four specific examples of bullying behaviours exhibited by Dr. Webb and directed to CMA board members and staff over a 10-month period in 2021.

The CMA Board of Directors engaged an independent third-party reviewer from a law firm to review Dr. Webb’s alleged breaches of CMA’s Code of Ethics and Professionalism. Dr. Webb was given the opportunity to participate in the review and to provide a written submission to the board. However, Dr. Webb was also informed that he would not receive a copy of the reviewer’s report or any other documents submitted to the committee who would make the final recommendation to the Board regarding his membership. Dr. Webb declined to participate in the review and instead provided a written response denying the allegations and claiming that the process did not comply with CMA’s bylaws or natural justice.

The court’s analysis noted that courts “will not generally interfere with the operation of the society and will not interfere with its discretionary decisions.” Nevertheless, a court may consider whether a not-for-profit corporation has followed its own rules, whether anything has been done contrary to the rules of natural justice, or whether anything was done in bad faith. In this instance, the court largely focused on whether the rules of natural justice had been followed, noting that some of the most basic requirements of natural justice are those of “notice, opportunity to make representations, and an unbiased tribunal”.

The suspension of Dr. Webb’s membership in the CMA was sufficiently serious to merit the court’s review, because the suspension affected “his reputation within the profession and his ability to participate in and benefit from an important professional organization.” While the court did not think Dr. Webb was

entitled to an oral hearing before the board, with the examination and cross-examination of witnesses, it concluded that there should have been detailed reasons for the intended suspension to which he could meaningfully respond.

In conclusion, the court found that certain portions of the letter sent from CMA to Dr. Webb did contain sufficient information for him to understand and respond to the complaints against him. For example, there were descriptions of specific instances, with dates, of the alleged bullying behaviours and communications Dr. Webb exhibited. But other allegations, such as the unwelcome comments of a sexual nature made to medical residents at some point during Dr. Webb's tenure as a CMA director were not specific enough for him to respond to in any meaningful way. Further, Dr. Webb had never had the opportunity to confirm whether the contents of the independent third-party reviewer's report were a fair depiction of what happened. Therefore, "Dr. Webb was not given sufficient notice of the allegations he had to respond to and was given no opportunity to respond to the document that formed the primary basis for the board's ultimate conclusion." As a result, Dr. Webb's one-year membership suspension was ordered to be set aside, and he was entitled to costs.

Charities and not-for-profits faced with allegations of a member's inappropriate behaviour must deal with such allegations carefully. As the court noted, sometimes it is a preferable first step to engage professional assistance for the fact-finding process. However, when allegations are brought against a member, it is important for organizations to both follow their own rules as well as any rules of natural justice which may apply. This will include allowing a person to respond to the allegations against them.

6. Employment Update

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

Divisional Court Dismisses Students' Appeal for COVID-19 Vaccine Religious Exemptions

Four students of McMaster University did not succeed in appealing the rejection of their claims for COVID-19 vaccine exemptions on religious grounds in the Ontario Divisional Court. Rather, the proper forum for their appeal is the Human Rights Tribunal of Ontario, as decided by the Divisional Court in [Michalski v McMaster University](#), a unanimous judgment published on April 29, 2022. Although the students initially sought declarations that McMaster University's ("McMaster") vaccination policy violated the *Canadian Charter of Rights and Freedoms* as well as the *Ontario Human Rights Code*, they later amended their application and narrowed it down to an appeal for judicial review of McMaster's

decisions not to grant exemption requests, claiming that McMaster breached a duty of fairness owed to the students, and that McMaster's decisions were unreasonable. Charities and not-for-profits will find this case of interest, particularly in the area of employment law, because of the issues surrounding COVID-19 mandatory vaccination policies and the procedure for claiming religious exemptions. This *Charity & NFP Law Bulletin* summarizes the background and provides commentary on the Divisional Court judgment.

For the balance of this *Bulletin*, please see [Charity & NFP Law Bulletin No. 512](#).

7. Court of Appeal Finds Transitional Housing Program Exempt from *Residential Tenancies Act*

By [Adriel N. Clayton](#) and [Nancy E. Claridge](#)

Transitional housing programs may be exempt from the requirements under Ontario's *Residential Tenancies Act, 2006* (the "RTA"), according to the Court of Appeal for Ontario's April 25, 2022 decision, [Smith v Youthlink Youth Services](#). In this case, the court considered an appeal of a Landlord and Tenant Board ("LTB") and Divisional Court decision that found that s 5(k) of the RTA exempted a transitional housing program (the "Program") operated by a registered charity, YouthLink Youth Services ("YouthLink"), from its application.

By way of background, the appellant had been admitted to the Program for a one-year period, but was discharged by YouthLink after approximately one month. To participate in the Program, residents first sign an intake agreement, which requires them to abide by all rules, including YouthLink's COVID-19 protocol. After the appellant had failed to comply with the COVID-19 protocol, YouthLink determined that she "posed a risk to the health and safety of other residents, as well as YouthLink staff", and was asked not to return until she completed a period of self-isolation. When the appellant returned early, YouthLink staff called the police and she was removed from the premises. YouthLink subsequently formally discharged the appellant from the Program with no notice or mechanism for her to contest the discharge. The appellant brought the matter before the LTB, and subsequently before the court, to determine whether her residence pursuant to the Program was subject to the RTA and the protection it affords tenants.

The court considered two sections of the RTA – subsection 5(k) and section 5.1. Subsection 5(k) provides that the RTA does not apply to:

living accommodation occupied by a person for the purpose of receiving rehabilitative or therapeutic services agreed upon by the person and the provider of the living accommodation, where,

(i) the parties have agreed that,

(A) the period of occupancy will be of a specified duration, or

(B) the occupancy will terminate when the objectives of the services have been met or will not be met, and

(ii) the living accommodation is intended to be provided for no more than a one-year period.

Section 5.1 similarly exempts from the RTA's application living accommodations provided through a program for rehabilitative and therapeutic services, among other purposes, but includes programs longer than one year in duration.

Both the LTB and the two courts found that the appellant's occupancy was "intended for therapeutic and rehabilitative purposes and was not to exceed one year". Further, citing a previous LTB decision, it was found that "rehabilitative services" under s 5(k) "do not have to be related to healthcare or specifically rehabilitative but may include other supports such as counseling or case management".

While the Court of Appeal found that "transitional housing" was not defined in the RTA, it held that it "is concerned with the provision of short-term accommodation for the purpose of receiving rehabilitative or therapeutic services". On this basis, the s 5(k) exemption applied to accommodation provided under the Program. It further added that a narrow interpretation of the subsection "risks undermining the social programs it is intended to protect" and that "the requirement that social programs comply with tenancy protections intended to regulate traditional housing relationships might frustrate or even preclude the achievement of a program's goals." Although the section 5.1 exemption did not apply, as it is intended for longer-term accommodation, the court stated that exemption under one section did not preclude exemption under the other section, despite some overlap between the provisions.

8. Privacy Law Update

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

Federal Privacy Commissioner Publishes Interpretation Bulletin on Sensitive Information

Some types of personal information are inherently more sensitive than others because of the specific risks posed to individuals by their collection, use and disclosure, and require a greater level of security protection, according to a new bulletin published by the Office of the Privacy Commissioner of Canada (OPC). Published May 16, 2022, the OPC's [Interpretation Bulletin: Sensitive Information](#) (the "Bulletin") interprets several provisions of the federal *Personal Information Protection and Electronic Documents Act (PIPEDA)* in light of case law decisions and OPC findings. The OPC is careful to note that this new Bulletin on sensitive information, as with other Interpretation Bulletins published previously, "are not binding legal interpretations, but rather are intended as a guide for compliance with PIPEDA." Interpretations may be updated by the OPC over time to reflect further developments in law and policy. While *PIPEDA* usually does not apply to charities and not-for-profits unless they collect, use or disclose personal information in the course of commercial activities, charities and not-for-profits should comply with the principles set out in Schedule 1 to *PIPEDA*, being the [Principles Set out in the National Standard of Canada Entitled Model Code for the Protection of Personal Information](#) (the "Principles"), as privacy best practices. The Bulletin includes a selection of excerpts from case law and OPC reports.

Depending on the specific context, any personal information can be sensitive, or become sensitive when combined with other types of personal information. However, certain types of personal information are generally considered sensitive because of "specific risks to individuals associated with the collection, use or disclosure of these categories of information," the OPC stated in the Bulletin. Categories of inherently sensitive personal information include: health and financial data, ethnic and racial origins, political opinions, genetic and biometric data, an individual's sex life or sexual orientation, and religious or philosophical beliefs. Whether or not personal information is considered "sensitive" under *PIPEDA* is fact-specific and depends on the circumstances of each case. **Principle 4.3.4** states:

The form of the consent sought by the organization may vary, depending upon the circumstances and the type of information. In determining the form of consent to use, organizations shall take into account the sensitivity of the information. Although some information (for example, medical records and income records) is almost always considered to be sensitive, any information can be sensitive, depending on the context. For example, the names and addresses of subscribers to a newsmagazine would generally not be considered sensitive information.

However, the names and addresses of subscribers to some special-interest magazines might be considered sensitive.

The Bulletin makes it clear that health information is “of the utmost sensitivity and should receive the highest degree of protection”. Financial information is also generally “extremely sensitive”, “falling at the heart of person’s biographical core”, although the degree of sensitivity of financial information will depend on the context of the situation.

The Bulletin states that it is crucial for organizations that hold personal information electronically to adopt clear and appropriate processes, procedures and systems to handle information security risks, supported by adequate expertise, especially where the personal information held includes information of a sensitive nature that, if compromised, could cause significant reputational or other harms to the individuals affected.

According to the Bulletin, any organization “that holds large amounts of personal information of a sensitive nature must have an adequate and coherent governance framework in order to properly address information security” including in the areas of organizational policies and procedures, employee training, access controls and data segregation, and oversight and monitoring.

Privacy breaches, especially those involving sensitive personal information, can present a significant risk to charities, not-for-profits and their boards of directors. Charities and not-for-profits should be complying with the Principles and mindful of the OPC’s guidance, as set out in the Bulletin, in order to mitigate the risks of collecting, using and disclosing sensitive personal information.

9. Crowdfunded Donations to Result in Information being Reported to Federal Government

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

The federal government has introduced regulatory amendments which extend Canada’s anti-money laundering and anti-terrorist financing (AML/ATF) legislative framework to crowd-funding platforms and certain payment service providers (“Emerging Funding and Payment Services”) that had previously not been covered by the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and its regulations, in a fulfillment of one of the proposed AML/ATF measures mentioned in [Budget 2022](#). [Regulations Amending the Proceeds of Crime \(Money Laundering\) and Terrorist Financing Regulations and the Proceeds of Crime \(Money Laundering\) and Terrorist Financing Administrative Monetary Penalties Regulations SOR/2022-76](#), (the “Regulations”) were published in the Canada Gazette on April

27, 2022, but came into force on April 5, 2022. Charities and not-for-profits that receive donations from or otherwise engage with Emerging Funding and Payment Services should be aware that personal identifying information about the sender and recipient, and even intended purposes of the crowdfunded donations (“Personal Identifying Information”), will be recorded and transmitted to FINTRAC if it meets certain monetary thresholds.

The Regulations in the Canada Gazette were accompanied by a Regulatory Impact Analysis Statement (the Statement), which referred to a need for Canada’s AML/ATF regime to adapt and address issues that had been raised in February 2022 when protests occurred in Ottawa and throughout Canada, funded, in part, through crowdfunding platforms. As reported in greater detail in the [February 2022 Charity & NFP Law Update](#), on February 15, 2022 the federal government filed an *Emergency Economic Measures Order* (the Order) which – for the period of just over a week – temporarily extended Canada’s AML/ATF regime to apply to crowdfunding platforms, as well as payment processors. In its Statement, the federal government highlighted its concerns that “[a]llowing these gaps [in the AML/ATF regime] to continue represents a risk to the integrity and stability of the financial sector and the broader economy, as well as a reputational risk for Canada.” The amendments introduced by the Regulations are therefore intended to “help prevent the financing of illegal activities through these types of financial services.”

The Statement further noted that Canada is obligated to implement the standards set by the Financial Action Task Force (FATF), an intergovernmental body that promotes the effective implementation of measures to combat money laundering and terrorist activity financing. FATF Recommendation 15 requires countries to identify and assess the money laundering and terrorist financing risks that may arise in relation to new products and practices. As an example, crowdfunding platforms had been identified by the FATF as “an emerging area of risk for terrorist financing”.

Under the Regulations, a crowdfunding platform is defined broadly as “a website or an application or other software that is used to raise funds or virtual currency through donations”, while crowdfunding platform services are defined as “the provision and maintenance of a crowdfunding platform for use by other persons or entities to raise funds or virtual currency for themselves or for persons or entities specified by them.”

The Regulations now characterize any person or entity providing crowdfunding platform services as a money services business (MSB).

As FINTRAC sets out on its [website](#), MSBs have the following obligations:

- register with FINTRAC,
- develop and maintain a compliance program,
- verify the identity of persons and entities for certain activities and transactions,
- keep certain records, including records related to transactions and client identification, and
- report certain transactions to FINTRAC.

In addition to the obligations imposed on MSBs generally, the Regulations require crowdfunding platforms:

- to keep records of the person / entity to which they provide crowdfunding platform services,
- to keep records of the purpose for which the funds or virtual currency are being raised, and
- if the ultimate intended beneficiary is different than the person / entity receiving funds,
 - to keep records of the name of the beneficiary, and
 - to take reasonable measures to obtain the beneficiary's address, the nature of their principal business / occupation, and (if a person) their date of birth and to keep records of such information.

Further, the Regulations require MSBs to verify the identity of any person, corporation, or entity other than a corporation which donates more than \$1000 in funds or virtual currency using a crowdfunding platform maintained by the MSB (subject to exceptions found in subsections 95(2) and (5) of *Proceeds of Crime (Money Laundering) and Terrorist Financing Regulations* SOR/2002-184).

FINTRAC has [indicated](#) that it understands there will be challenges in meeting certain obligations and that it “will be reasonable in its assessment and enforcement approach”. Nevertheless, the Regulations mark a significant change in Canada's AML/ATF regime.

Charities and not-for-profits in particular should take note of the fact that Personal Identifying Information regarding donations via Emerging Funding and Payment Services will now be provided to FINTRAC just as if the donation had occurred through the traditional banking system. In addition, due to the ever-expanding information sharing regime in Canada, it needs to be understood that Personal Identifying

Information that is provided to FINTRAC (including transaction via the Emerging Funding and Payments Services) may be shared with different agencies within the federal government, including CRA, along with other nations and their law enforcement agencies.

IN THE PRESS

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

[**Court Considers if Donors can Bring Class Action Against Charity**](#) written by Terrance S. Carter and Jacqueline M. Demczur was featured in the Lawyers Daily published on May 17, 2022.

RECENT EVENTS AND PRESENTATIONS

[**Bill S-216: End of the ‘Own Activities’ Requirement?**](#) was presented by Terrance S. Carter and Theresa L.M. Man at the CBA Charity Law Symposium on May 5, 2022.

[**ONCA Transition Challenges**](#) was presented by Theresa L.M. Man at a CSAE Webinar hosted by the Canadian Society of Association Executives on May 18, 2022.

UPCOMING EVENTS AND PRESENTATIONS

[**CAGP 28th National Conference**](#) hosted by the Canadian Association of Gift Planners is being held from June 14 to 16, 2022 in Halifax, NS. Theresa L.M. Man will speak on the topic of Foreign/Non-Resident Donors on Tuesday, June 14, 2022. Terrance S. Carter will speak on the topic of Impact Investing by Charities: The New Frontier in Philanthropy on Wednesday, June 15, 2022.

[**2022 CSAE Trillium Annual Summer Summit**](#) hosted by the Canadian Society of Association Executives (CSAE) will be held on Thursday, July 14, 2022. Terrance S. Carter will speak on the topic of Top Ten Risk Management Tips for Charities and NFPs.

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[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*TM.



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



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[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.



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[Lynne Westerhof](#), B.A., J.D., Student-at-law – Lynne graduated from the University of Toronto, Faculty of Law in June 2021. During law school she was a participant in the Donald G. H. Bowman National Tax Moot, President of the U of T chapter of the Christian Legal Fellowship, and a Division Leader and Caseworker in family law at Downtown Legal Services. Lynne worked as a summer student for Social Capital Partners where she researched the legal context of employee ownership trusts and did additional research for a tax professor about non-profit social enterprises. Prior to law school, Lynne received a Bachelor of Arts with a major in English from the University of British Columbia.

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