

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

APRIL 2023

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[CBA Charity Law Symposium](#)

hosted by the Canadian Bar Association on **Friday, May 12, 2023**
at the Toronto Region Board of Trade.

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PUBLICATIONS & NEWS RELEASES

1. Legislation Update

By [Terrance S. Carter](#), [Adriel N. Clayton](#) and [Lynne Westerhof](#)

Bill C-41 Amending the Criminal Code Being Considered in House of Commons

[Bill C-41: An Act to amend the Criminal Code and to make consequential amendments to other Acts](#) is at the time of writing being reviewed by the House of Commons Standing Committee on Justice and Human Rights after having completed second reading on March 27, 2023. Previously discussed in detail in [AML/ATF and Charity Law Alert No. 51](#), Bill C-41 seeks to amend Canada's anti-terrorist financing ("ATF") regime to allow for the delivery of aid, immigration activities and other assistance to areas of the world under the control of terrorist groups. Under the current iteration of the *Criminal Code*, charities cannot provide assistance to people in these areas without being in violation of the *Criminal Code* by making available property knowing that it will be used by or will benefit a terrorist group contrary to section 83.03(b) of the *Code*.

For example, with the current situation in Afghanistan, which has been controlled by the Taliban since 2021, Canadians have not been able to provide aid to those in that country, as this would inevitably be taxed by the Taliban and constitute funding a terrorist organization. The new proposals will amend the *Criminal Code* to allow for life saving aid to be rendered by adding an exception to the legislation so that section 83.03(b) will not apply to a person who has been granted an authorization under the proposed new section 83.032 of the *Code*.

Bill C-41 comes after much lobbying by the charity and not-for-profit sectors. If passed, this will allow organizations to deliver much needed aid to Afghanistan and other geographic areas under the control of terrorist organizations. The government has stated it will provide a guidance to potential applicants if the Bill becomes law, and that it will prioritize processing applications in a timely manner to ensure aid is delivered to assist those who need it most. However, concerns about Bill C-41 have been articulated in our [AML/ATF and Charity Law Alert No. 51](#), linked to above. Hopefully those concerns will be addressed during the House of Commons Committee study of Bill C-41, or if not, then in the Senate.

Bill C-47, Budget Implementation Act Completes First Reading in House of Commons

[Bill C-47, Budget Implementation Act, 2023, No. 1](#) (the "BIA") was in second reading in the House of Commons at the time of writing on April 27, 2023. The BIA will implement certain provisions of the 2023

Federal Budget tabled on March 28, 2023 and other provisions previously put forward in draft legislation. For example, the BIA includes the following changes that were proposed in draft legislation released by the Department of Finance on August 9, 2022 (as described in more detail in [Charity & NFP Law Bulletin No. 515](#)):

- Amendments to paragraph 149.1(15)(a) of the *Income Tax Act* (“ITA”), which will allow the Canada Revenue Agency (CRA) to share the filing status of information returns filed by registered charities, registered Canadian amateur athletic associations, and registered journalism organizations. The paragraph already allows the CRA to share with the public prescribed information from these entities that is required to be contained in public information returns. These amendments will be deemed to apply for information returns required to be filed for taxation years that end after August 9, 2022.
- Amendments to subparagraph 149.1(15)(b) of the ITA to allow the CRA to provide information to the public about the effective date of the suspension of any qualified donee (other than His Majesty in right of Canada or a province, the United Nations or an agency of the United Nations). The CRA may already provide the effective date of the revocation, annulment, or termination of these entities. These amendments will be deemed to have come into force on August 9, 2022.
- Amendments to subsection 189(6.1) of the ITA so that a registered charity will be required to file a return when its charitable registration is revoked (instead of when the revoked charity is liable for revocation tax under subsection 188(1.1), as is currently required). A revoked charity will not have to file a return if it is notified that the intention to revoke has been abandoned under subsection 188(2.1). These amendments will be deemed to apply in respect of taxation years that end after August 9, 2022.

The BIA also includes proposed changes to the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* announced in Budget 2023 that will “strengthen the investigative, enforcement, and information sharing tools of Canada’s AML/ATF Regime.”

Ontario Proposes Amendments to *Trustee Act* that will Impact Investments Made by Charities

Pursuant to a proposal [announced](#) on April 3, 2023, [Bill 91, *Less Red Tape, Stronger Economy Act, 2023*](#) was introduced to the Legislative Assembly of Ontario, and has been ordered referred to the Standing Committee on Justice Policy as of April 6, 2023. Bill 91 seeks to amend section 27.2 the *Trustee Act* (the

“Act”). As it currently stands, the Act allows trustees (which would include directors of charities) to invest in mutual funds, pooled funds and segregated funds under variable insurance contracts. Trustees can also delegate investment decision making to an investment manager, but these responsibilities cannot be further sub-delegated. However, there is a lack of clarity in the current wording of the Act, as it does not explicitly allow delegated investment managers to invest in mutual funds, pooled funds and segregated funds under variable insurance contracts.

The proposal to the Act seeks to clarify that such investments are permitted by delegated investment managers. The purpose is to ensure that this position is expressly stated to facilitate easier investing under the *Trustee Act*. Ontario is currently accepting comments on this proposal.

This amendment is aligned with a [proposal](#) submitted by the Ontario Bar Association on May 1, 2017, which was drafted with input from Carters lawyers. It is hoped that the amendment, if passed, will help charities to have confidence in knowing that if they delegate investment power to investment managers those investment managers will have the ability to make investments as a prudent investor would in comparable circumstances as required by the *Trustee Act*, including the ability to invest in mutual funds, segregated funds as well as segregated funds under variable insurance contracts.

Saskatchewan Government Strengthens Oversight of Independent Schools with New Regulations

The Government of Saskatchewan [announced](#) amendments on March 9, 2023 to The Registered Independent Schools Regulations and The Education Funding Regulations, 2018 (“School Regulations”), aimed at strengthening oversight of all registered independent schools in the province. The School Regulations were amended by [SR 13/2023](#), published on March 10 in the Saskatchewan Gazette, and will include requirements for mandatory administrative policies for independent schools similar to those for Saskatchewan’s public school divisions as well as financial reporting and corporate organization obligations.

Examples of administrative policies that will be required include attendance, extracurricular activities, and a parent complaints and grievances policy.

Registered independent schools will also have to comply with enhanced financial reporting requirements and ensure there is a defined separation of duties among the school board, director, and principal. Further, all qualified independent schools and certified independent schools must be registered as a separate non-profit organization from any parent organization.

Registered independent schools operating in Saskatchewan must comply with the requirements in the amended School Regulations not later than September 1, 2024.

2. Corporate Update

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

Ontario Bill 91 Proposes Permanent Amendments for Corporations to Hold Virtual Meetings

The Ontario government introduced [Bill 91, *Less Red Tape, Stronger Economy Act, 2023*](#) (“Bill 91”) on April 3, 2023. Bill 91 amends 37 statutes which, if passed, would pave the way for better services, help Ontario businesses grow, and save people time, according to a [news release](#).

Some of the most notable changes brought by Bill 91 affecting the not-for-profit sector are proposed permanent amendments to the *Not-for-Profit Corporations Act, 2010*, the *Corporations Act*, and six other statutes, to generally eliminate barriers or hurdles which preclude or make it burdensome for businesses and corporations to implement certain virtual processes. In particular, these proposed changes would in part replace the temporary legislative framework for virtual processes (including virtual meetings), which was enacted in response to the COVID-19 pandemic and expires on September 30, 2023.

In this regard, the proposed changes would establish that certain corporations can hold virtual or hybrid meetings, and that voting (including elections) may be conducted virtually or in hybrid form unless the corporation’s governing documents provide otherwise. The proposed changes would also better facilitate the sending of notices or other documents by electronic means; as well as permit (but not require) affected corporations, businesses, and partnerships to store records electronically and facilitate the electronic examination of records remotely. If Bill 91 receives Royal Assent, these proposed amendments will come into force on October 1, 2023.

The government welcomes feedback on the draft proposed amendments by contacting the Ministry of Public and Business Service Delivery. The deadline to provide comments is May 3, 2023. A link to the comment form is on the [Ontario Regulatory Registry webpage](#).

3. CRA News

By [Jacqueline M. Demczur](#)

CRA Releases Tax Tips on Cryptocurrency Transactions

With the rise of cryptocurrency donations, it is important for charities and not-for-profits to understand their tax obligations and the importance of keeping accurate records. This is consistent with the general requirement imposed on charities to keep adequate books and records at all times.

The Canada Revenue Agency (CRA) has released a [Tax Tip article](#), “Keeping records of your cryptocurrency transaction,” published March 27, 2023. The article emphasizes the importance of keeping detailed records of all cryptocurrency transactions.

To ensure accurate financial information, the CRA states that records should be kept for each cryptocurrency transaction, including, but not limited to, the following:

- date of the transaction
- the cryptocurrency addresses
- the transaction ID
- receipts for the purchase or transfer of cryptocurrency
- value of the cryptocurrency in Canadian dollars when you made the transaction
- a description of the transaction and the other party (such as their cryptocurrency address)
- exchange records
- wallet records
- accounting and legal costs
- software costs related to managing your tax affairs

More information on tax obligations relating to cryptocurrency activities can be found in the CRA’s [Guide for cryptocurrency users and tax professionals](#). However, please note that the CRA is currently updating this Guide.

It is important to seek professional tax and legal advice to understand the implications of accepting and holding cryptocurrency.

4. Employment Update

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

Doctor CEO Entitled to 5 Years' Salary for Wrongful Dismissal

A verbal agreement between an employer and employee can still be contractually enforceable, even when it conflicts with a written contract that is signed afterwards. On February 15, 2023, the New Brunswick Labour and Employment Board (the “Board”) released its decision in the case of [Dornan v New Brunswick \(Health\)](#). The Board considered a verbal agreement (the “Verbal Agreement”) between an employee and employer, and a later written contract that changed the terms regarding termination (the “Written Contract”) by adding a termination clause. The Board found that the termination clause was unenforceable, as it amended the Verbal Agreement without providing fresh consideration to the employee. This case is of interest for charities and not-for-profits as an example of the importance of ensuring that amendments to employment contracts provide employees with adequate consideration, and to treat all employees with respect in the termination process to avoid additional claims for aggravated damages.

In March of 2022, Dr. John Dornan was brought on as the interim CEO and President of Horizon Health Network, a network of hospitals in New Brunswick, for a fixed term of five years. In effect, the employer was the provincial Minister of Health (the “Minister” or the “Employer”). Specifics of this Verbal Agreement were parsed out verbally and via text message, including \$360,000 salary plus benefits. Two weeks after he began working in his new role, Dr. Dornan was provided with a Written Contract, back dated to before his employment began. It included a termination clause which limited severance pay upon termination to 12 months during the first year of employment, something that was not discussed during initial negotiations. Dr. Dornan was not happy about the addition of the termination clause, but felt he was in a precarious position as an interim CEO, so he accepted and signed.

In July of 2022, a patient died in the waiting room of a hospital within the Horizon Health Network, which resulted in intense criticism of the organization by the public and media. This resulted in Dr. Dornan being terminated from his position, via a phone call from the Minister, which was then announced later that day at a press conference by the New Brunswick Premier. Dr. Dornan then filed a grievance relating to the termination under New Brunswick’s *Public Service Labour Relations Act*.

The Board found the Written Contract was an amendment of the Verbal Agreement between Dr. Dornan and the Minister. Dr. Dornan had begun working under the conditions stipulated in the Verbal Agreement, and was therefore already working under a valid employment contract. By having the employee sign a

Written Contract with a termination clause that was not included in the Verbal Agreement, the Employer added an amendment. As required by basic contract law principles, the Board noted, the amendment required further consideration, and as there was no change to Dr. Dornan's compensation or other forms of consideration, the amendment was invalid. The Board found that he was entitled to the entire amount of his benefits and compensation for the remaining five-year term of employment according to the Verbal Agreement.

The Board then found that Dr. Dornan did not fail to mitigate his damages, as the Minister did not bring any evidence to demonstrate that he had failed his duty to mitigate. Dr. Dornan argued that he did not have a duty to mitigate, as he was under a fixed term contract. This standard has been used in a number of Ontario cases (*e.g. Bowes v. Goss Power Products Ltd.*, *Howard v. Benson Group Inc.* and *Mohamed v. Information Systems Architects Inc.*), and the Board declared that this line of reasoning was compelling, but it was unnecessary to rule on the matter because of the Employer's lack of evidence.

Finally, the Board concluded that because of the lack of good faith from the Minister, Dr. Dornan was owed aggravated damages. He was fired via a phone call, which was then announced to the public, all without a chance to discuss the matter with the Employer. The Board noted that the public was left with the incorrect impression that Dr. Dornan was in some way responsible for the hospital death, which caused harm to his professional reputation. This resulted in \$200,000 in aggravated damages atop the five years of pay and benefits to which he was entitled.

5. IP Update

By [Sepal Bonni](#)

Copyright Board Establishes Formal Rules of Practice and Procedure

On March 1, 2023, the Copyright Board (the "Board") published its new [Rules of Practice and Procedure](#) (the "Rules"). The intention behind formalizing the Rules is "to provide more efficient tariff approval processes" and "to offer parties and the public reliable direction on how to participate in such Board proceedings, and what to expect when they do", as per a publication on the regulatory body's [website](#). This formalization follows a public consultation period where stakeholders and the general public were invited to comment on the topic. According to the Board, the majority of comments were worked into the new Rules. Charities and not-for-profits often use licensed works, like music and visual art, for

promotional material and publicity campaigns. As users of licensed media, these organizations are stakeholders who have an inherent interest in the Board's process.

The Board has a great deal of leeway in modifying the Rules as the principle of fairness may require. Barring such a modification, parties must follow the rules as stated. However, a failure to follow the rules by a party does not invalidate a proceeding or document.

The Rules outline what specific information must be submitted along with a proposed tariff or related objection. Collective societies are organizations which allocate permission to use works for various copyright owners. For example, a collective society will grant permission to use a set of songs to a radio station for a fee. Collective societies will be required to provide notice of grounds for a tariff proposal which will describe uses under the proposal and the basis of the proposed royalty rate. This will allow interested parties to have substantial information with which to file objections, which will also be required to meet a level of informational detail. The intention of this is to streamline the proceedings by allowing the parties to make the best possible case for their arguments, as well as providing the Board with adequate information to make decisions.

A joint statement will be mandatory before proceedings begin, which will allow the parties to agree on any specific issues which are not contentious. Anything not agreed upon will be documented in a Statement of Issues. Principles of case management will be used when appropriate, so that an assigned case manager can issue orders, convenience case management conferences and consider/resolve issues of procedure. If the parties agree on royalty rates and conditions, a joint request can be submitted to the Board, along with supporting evidence for the proposal. Appropriate measures for the discovery process, including interrogatories, can be determined by the case manager. The content of case records and the processes dealing with them are formalized by the Rules. The procedure of oral hearings before the board are also formalized.

The treatment of evidence in hearings has been formalized, including the treatment of confidential information. Unless something is designated as confidential or highly confidential, it will be placed in the public record. Standards to ensure the relevancy of expert witness and their reports are included in the Rules.

The Rules allow an individual (but not collective societies) to request to be added to a proceeding as an intervener. The Board will evaluate the relevant interest the person has in the proceeding and whether they

stand to provide relevant or new information. This is balanced against a consideration of prejudice against the parties, or any potential interference with the proceedings. The Board will also decide the degree to which the intervener is allowed to participate. Any person may also submit a letter of comment regarding any proceeding, which will be provided to the parties and the public. Parties may respond to a letter of comment.

The Rules will apply to proceedings commenced both before and after the Rules come into effect, but proceedings commenced before the coming into force of these rules are not invalid for noncompliance. The Rules came into force on the day they were registered.

The formalization of the Rules is significant for any stakeholder in the Canadian media industry. The Board approves tariffs for content managed by collective societies, grants licenses for use of works with unknown owners, and arbitrates disputes between collective societies and users. For media producers and collective societies, the Board can determine the compensation they receive from the works they own rights to. For media users, the Board can determine the price they pay for using such works. As charities and not-for-profits may wish to use artistic works for promotional or advertising initiatives, the new Rules set out the procedure they will have to go through should they ever become a party to a dispute regarding the licensing.

IN THE PRESS

[Charity & NFP Law Update – March 2023 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges.

[Federal Budget 2023: Slim Pickings for the Charitable and the NFP Sector](#), Charity & NFP Law Bulletin No. 521, was featured in the Ontario Non-profit Network e-newsletter on March 31, 2023.

RECENT EVENTS & PRESENTATIONS

[Challenging Situations in Gift Receipting](#) was presented by Terrance S. Carter and Theresa L.M. Man at The Canadian Association of Gift Planners' 29th National Conference held in Vancouver, BC on April 20, 2023.

UPCOMING EVENTS & PRESENTATIONS

[The CBA Charity Law Symposium](#) will be hosted by the CBA on May 12, 2023. Jacqueline M. Demczur will be speaking during the afternoon session on Donor Advised Funds and Related Topics. Terrance S. Carter will be moderating a morning session on Legal Approaches to Remediating Bias.

Saint Paul University, Faculty of Canon Law will host a Legal Education Seminar on June 13, 2023. Terrance S. Carter will present on the topic of Interaction Between Civil Law and Canon Law with Sister Bonnie MacLellan.

[STEP Canada's 25th National Conference](#) will be held in Toronto on June 19 to 20, 2023. Terrance S. Carter will moderate and speak during a panel discussion entitled The Modernization of Charitable Planning: Bringing Old Supports into a New World. Malcolm Burrows, Head of Philanthropic Advisory Services, Scotia Wealth Management, and Karen Cooper, KPMG Law are the panelists for this event.

LEGAL TEAM

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, 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 *The 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.



[Jennifer M. Leddy](#), B.A., LL.B. – Ms. Leddy joined Carters’ Ottawa office in 2009, becoming a partner in 2014, to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.” Ms. Leddy is recognized as a leading expert by *Lexpert*.



[Theresa L.M. Man](#), B.Sc., M.Mus., LL.B., LL.M. – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law, is ranked by *Lexpert*, *Best Lawyers in Canada*, and *Chambers and Partners*, and received the 2022 OBA AMS/John Hodgson Award of Excellence in Charity and Not-For-Profit Law. She is a co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Thomson Reuters. She is a former member of the Technical Issues Working Group of the CRA Charities Directorate, a member and former chair of the CBA Charities and Not-for-Profit Law Section and 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.carters.ca and the *Charity & NFP Law Bulletin*. Ms. Oh is a regular speaker at the annual *Church & Charity Law Seminar*TM 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.carters.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. She has been ranked by *Chambers and Partners*. 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 U. 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.



[Lynne Westerhof](#), B.A., J.D. – Lynne is a charity and not-for-profit law associate whose practice focusses on tax law, charitable status applications, corporate governance matters, legal risk management, and counter-terrorism financing law as it applies to the provision of humanitarian aid. She articulated with Carters from 2021 to 2022 and joined the firm as an associate following her call to the Ontario Bar in June 2022. In addition to her work assisting charities and not-for-profits, Lynne assists with Carter’s knowledge management, research, and publications division.



[Cameron A. Axford](#), B.A., J.D., Student at Law - Cameron graduated from the University of Western Ontario in 2022 with a Juris Doctor. While studying at law school, he was involved with Pro Bono Students Canada in the Radio Pro Bono program and participated in the BLG/Cavalluzzo Labour Law Moot. Prior to law school, Cameron studied journalism at the University of Toronto and Centennial College, receiving a BA with High Distinction from the former. He has worked for a major Canadian daily newspaper as a writer. Cameron has experience doing volunteer work for social development programs in Nicaragua and in leadership roles in domestic philanthropic initiatives.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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CARTERS PROFESSIONAL CORPORATION SOCIÉTÉ PROFESSIONNELLE CARTERS

PARTNERS:

Terrance S. Carter B.A., LL.B.

tcarter@carters.ca

(Counsel to Fasken)

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

Heidi N. LeBlanc J.D.

hleblanc@carters.ca

Lynne Westerhof, B.A., J.D.

lwesterhof@carters.ca

Martin U. Wissmath B.A., J.D.

mwissmath@carters.ca

STUDENT-AT-LAW

Cameron A. Axford, B.A., J.D.

caxford@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