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CHARITY & NFP LAW UPDATE

FEBRUARY 2023

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

FEBRUARY 2023

SECTIONS

HIGHLIGHTS

PUBLICATIONS & NEWS RELEASES

1. CRA News

By Jennifer M. Leddy

CRA Publishes Rules Regarding Disbursement Quota

On February 21, 2023, the CRA published an update regarding the new rules for the disbursement quota for charities. These rules came into force on January 1, 2023 as a result of Bill C-32, *Fall Economic Statement Implementation Act, 2022*, which received Royal Assent on December 15, 2022. The new rules are as follows:

> On the portion of property exceeding $1 million, the DQ rate increased from 3.5% to 5%. For property equal to or less than $1 million, the DQ rate remains at 3.5%.
>
> The Canada Revenue Agency (CRA) has discretion to grant a reduction in a charity's DQ obligation for any particular tax year, and the CRA can also publicly disclose information related to such a decision.
>
> The CRA is no longer accepting requests to accumulate property. Previously approved property accumulation agreements are still valid until the expiry of the approved period.

Carters has previously written regarding Bill C-32 and the disbursement quota, most recently in *Charity & NFP Law Bulletin No. 517*.

CRA Releases Updated Tax Return Form for Revoked Charities

On January 25, 2023, the CRA released an updated version of the T2046. This form is to be used by a registered charity which has had its status revoked by CRA, either voluntarily or involuntarily.

The only significant addition to the updated T2046 is found in the following note in schedule 5 to the form on transfer of property to an eligible donee:

> Note: When an eligible charity cannot be found, a municipality may be considered as an eligible donee. In these cases, the transfer of property must be authorized by the Minister. If this is your situation, you must contact the Charities Directorate at 1-800-267-2384.

2. CRA Publishes View on Charitable Remainder Trusts Made by Will After 2015

By Theresa L.M. Man

In Canada Revenue Agency ("CRA") document 2022-0940951C6-T, from the October 7, 2022 Taxation of Financial Strategies and Instruments Roundtable, the CRA gave insight into its position of gifts of

capital interest in a charitable remainder trust ("CRT") created by a will of an individual who died after 2015.

By way of background, the tax rules for estate gifts and testamentary trusts of individuals were changed in 2016 and the graduated rate estate ("GRE") was created. In order to qualify as a GRE, the estate must be a testamentary trust resident in Canada, it must designate itself as such on the T3 return of its first taxation year and there must be no other GRE for that testator. The GRE will last no more than 36 months after the person's death.

The CRA considered three questions: (1) whether a testamentary gift of an interest in a CRT from an individual who died after 2015 is eligible for a donation tax credit; (2) whether the capital interest in the CRT was acquired by the GRE on and as a consequence of the death of the individual; and; (3) when the GRE makes the gift.

In response to questions (1) and (2), the CRA indicated that the individual who died after 2015 could not claim the tax credit for gifts with respect to the gift to a qualified donee of a capital interest in a CRT created by will; and that the capital interest in the CRT was not acquired by the GRE on and as a consequence of the death of the individual. This is because the subject of the gift is the equitable interest in the CRT, which has not been acquired by the GRE on and as a consequence of the death of the deceased taxpayer as required under paragraph 118.1(5.1)(b) of the *Income Tax Act*. The interest is not a property substituted for such property.

Clause 118.1(1)(c)(i)(C) of the *Income Tax Act* provides that, in the case of a gift from an individual's estate, the tax credit for the gift can only be claimed by the deceased person if subsection 118.1(5.1) *Income Tax Act* applies to the gift. Subsection 118.1(5.1) applies to a gift made by the GRE of an individual whose death occurs after 2015, provided that the gift is made within 60 months after the death, including where the subject matter of the gift is donated property that was acquired by the estate at the time of, and as a consequence of, the individual's death, or property that was substituted for the donated property.

In the case of a gift of a capital interest in a CRT, the subject matter of the gift is the capital interest in the CRT and not the property transferred to the CRT by the GRE. This capital interest in the CRT cannot have been acquired by the GRE at or as a consequence of the individual's death or be a substituted property for a property so acquired by the GRE. Therefore, subsection 118.1(5.1) does not apply to such a gift and the requirement in clause 118.1(1)(c)(i)(C) is not met. Thus, it is not possible to add the amount of such a gift

in calculating the deceased individual's total charitable gifts, either for the taxation year of death or for the preceding taxation year.

A capital interest in a CRT under a will is created subsequent to the person's death, after the GRE acquires the deceased's property as a result of his or her death. The CRT acquires property from the GRE, while the gift to the qualified donee is a capital interest in the CRT. The capital interest in the CRT is not property acquired by the GRE, nor is it property substituted for one or more properties acquired by the GRE.

In response to questions (3) the CRA indicated that the GRE could be considered to have made a gift of the capital interest in the CRT to the qualified donee at the time when the CRT is created by the GRE and the capital interest vests in the qualified donee, provided that all of the conditions set out in paragraph 2 of Interpretation Bulletin IT-226R (Gift to a Charity of a Residual Interest in Real Property or an Equitable Interest in a Trust) are met.

3. Supreme Court of Canada Dismisses Charity's Leave for Appeal After CRA Imposes Receipting Penalty

By Ryan M. Prendergast

The Supreme Court of Canada, in a one sentence judgment dated February 2, 2023, dismissed Human Concern International's ("HCI") application for leave to appeal from the March 2, 2022 judgment of the Federal Court of Appeal. As reported in the *March 2022 Charity & NFP Law Update*, the CRA initiated an audit of HCI in 2014, concluded that HCI was involved in making false charitable tax receipts, and therefore imposed a one-year suspension of HCI's ability to issue charitable receipts. HCI objected to the conclusions that the CRA reached and applied to the Tax Court of Canada for a postponement of the suspension. The Tax Court of Canada dismissed this application. Upon appeal to the Federal Court of Appeal, that court concluded that HCI had not raised any error that warranted its intervention.

With the dismissal of the application for leave to appeal by the Supreme Court of Canada, the courts have again demonstrated that charities may face an uphill battle in requesting a court to postpone the application of a penalty imposed by the CRA.

4. Court Finds Board Acted Reasonably When Excluding Director from *In Camera* Meeting

By Terrance S. Carter and Lynne M. Westerhof

Where charities and not-for-profits follow their own by-laws and the applicable governing legislation, the courts may afford them a wider range of discretion concerning how, in particular, they carry out their meetings, even where some directors may find themselves excluded from *in camera* meetings. *Howley v. Cape Breton University Board of Governors* is a February 6, 2023 decision from the Supreme Court of Nova Scotia where Mr. Howley, a member of the Board of Governors (the "Board") of Cape Breton University, sought judicial review of two decisions that excluded him from an *in camera* portion of the Board's meeting on October 22, 2021. Ultimately, the court dismissed Mr. Howley's motion for judicial review, concluding that the two decisions were reasonable and that Mr. Howley had been afforded the required extent of procedural fairness and natural justice that he was owed.

Cape Breton University was established by the *Cape Breton University Act*, with the Board of the university serving as the incorporated entity governing the university. The Act provides the Board with several powers, including the power to make by-laws, rules and ordinances for "the regulation of the Board's own meetings and the procedure and order of business to be followed thereat". Further the Board's by-laws state that certain topics will be treated *in camera* (such as personnel issues) and that certain portions of each meeting will be *in camera*. This *in camera* process was subsequently modified by a policy adopted by the Board in March 2021, which stated that after a regular *in camera* session with the entire Board, there should be a modified *in camera* session where only the President and "external board members" (being those board members that were not faculty, staff, or students at the university) could be present. Meeting notes would reflect the general topics discussed at such sessions, but further details would not be provided.

Mr. Howley, as a board member and the President of the Cape Breton University Faculty Association was not an "external board member" and was told by the Board's executive committee and the Board itself in two separate decisions that he would not be permitted to attend a portion of the October 22, 2021 board meeting that was a modified *in camera* session that would deal with human resources, personnel and labour issues. Mr. Howley brought a motion to the court challenging these decisions to exclude him from a portion of the meeting as unreasonable and not procedurally fair, in part because he believed he should be provided with more information as to the topics of discussion so that he could determine for himself if he had a conflict of interest. However, in its analysis, the court noted that there was a distinction to be made between being asked to review these decisions of the Board to exclude Mr. Howley and reviewing

the earlier decision of the Board to adopt a policy where modified *in camera* sessions that excluded some board members could be held. In this case, the court was only reviewing whether the decision to exclude Mr. Howley from a portion of the Board meeting was reasonable and procedurally fair. It was not possible to review the earlier decision to adopt a modified *in camera* policy since the time limit to bring a motion for judicial review had already passed.

Since the Board was acting in accordance with the board policy which it had passed to allow modified *in camera* sessions, and since the Act gave the Board the power to regulate its own meetings and meeting procedures, the court found that the Board's decision to follow its own policy was reasonable. The court stated that "[i]t is not for this Court to impose its views on the Ethics Committee, or the Board for that matter, in terms of what is a 'best practice' around *in camera* sessions involving topics such as human resources and labour and personnel issues." As the Board did not violate the Act or any of its by-laws when it made its decisions, the court found its decisions to be reasonable. Further, in applying the tests from the Supreme Court of Canada's decisions in *Vavilov* and *Baker* with regard to the duty of procedural fairness owed to Mr. Howley in this circumstance, the court concluded that while Mr. Howley was owed a duty of fairness, this duty was met when he was given the opportunity to voice his concerns at the October 21, 2021 Board meeting.

This case is a reminder to charities and not-for-profits that acting in accordance with the governing legislation and the corporation's own by-laws is essential as a prerequisite if a court is going to be asked to find that the corporation was acting reasonably and fairly when disputes over procedural matters arise, including the protocol to be followed for *in camera* meetings.

5. Ontario Court Finds Non-Charitable Trust for the Promotion of Rugby

By Jacqueline M. Demczur and Esther S.J. Oh

On January 16, 2023, the Ontario Superior Court of Justice provided reasons for an application, *Fletcher's Fields Limited v. The Ontario Rugger Union*, heard in July 2022. This case dealt with the sale of property by the plaintiff, Fletcher's Field Limited ("FFL"). While FFL had been incorporated under the *Corporations Act* (Ontario) in 1970 as a private for-profit company, it operated as a not-for-profit dedicated to the promotion and development of the sport of rugby in the Greater Toronto Area.

FFL owned six rugby playing fields in Markham, Ontario ("Fields"), but decided to sell them to the City of Markham in September 2021 due to financial difficulties. FFL brought an application seeking the

opinion, advice or direction of the court regarding the sale and distribution of the proceeds of the sale of the Fields.

As background, the Fields were originally purchased by the Ontario Rugger Union ("ORU") in the early 1960s. At the time of the purchase there were six rugby clubs in the ORU ("Clubs"). In a subsequent 1966 agreement between the ORU and the Clubs, it was agreed that the ORU would own the Fields in trust for the Clubs and each Club would have the right to use its assigned pitch to play rugby without payment to the ORU.

FFL was later incorporated in 1970 with corporate objects that included operating athletic facilities and promoting interest in athletic games, recreation and sports and related objects that involved the promotion of sports. ORU and the five remaining Clubs are the current shareholders of FFL and the respondents in this application.

In March 1971, FFL, the ORU and the Clubs entered into an agreement to convey the Fields from the ORU to FFL. This agreement acknowledged that the ORU held title to the Fields in trust for the Clubs for the purpose of playing rugby and that the Fields should continue to be used for the playing of rugby and for social events connected with rugby. A declaration of trust to this effect was also registered by FFL on title to the Fields in 1972.

In 1979, FFL filed articles of amendment providing that its affairs would be carried on without the purpose of gain for its shareholders, there should be no distributions among the shareholders by way of dividend or bonus, and any property, profits or other accretions to FFL must be used to promote its objects. There was no dissolution clause, though, in either FFL's letters patent or articles of amendment.

Given its financial difficulties, FFL explored the option of selling the Fields as the best means of continuing to serve the rugby community in Toronto. The Fields were sold by FFL to the City of Markham in September 2021 for $21,500,000. In November 2021, FFL and the Clubs donated $11,650,000 of the sale proceeds to the Canadian Rugby Foundation to establish endowment funds related to rugby. FFL brought this application to seek the court's opinion, advice or direction on questions related to the Fields' sale and distribution of the remaining sale proceeds. The first question raised by FFL in the application was: were the fields held in trust? The court noted that, in order to establish a trust, three elements must be present: (1) certainty of intention, (2) certainty of subject matter, and (3) certainty of objects based on well established case law principles.

The court found that FFL held the Fields as trustee for a specific, non-charitable purpose trust, with the trust's purpose being the promotion and playing of the sport of rugby in accordance with the 1971 conveyance agreement and the 1972 declaration of trust. In so doing, the court noted that a purpose trust can be charitable or non-charitable, with the common feature of the two being the advancement of a purpose, as opposed to directly benefitting specific people.

While noting that the promotion of sport itself (*i.e.* rugby) is not a charitable purpose, the court found that FFL held the Fields as trustee because the three-part trust test had been met, there was no violation of the rules against perpetuities and at least one person had standing to enforce the trust. On the last point, the court found that while the ORU and the remaining Clubs were not the trust's direct beneficiaries, they had sufficient interest to enforce the trust's purpose.

The court then examined the distribution of the remaining sale proceeds, noting that FFL's reason for existence has now come to an end given the Fields' sale. While FFL's articles of amendment prohibit distribution of funds by dividend, the court found there was no language in its constating documents addressing asset distribution on dissolution. Accordingly, the court stated that, upon dissolution, FFL is required to equally distribute the remaining net proceeds from the Fields' sale to its shareholders, namely ORU and the five remaining Clubs, in accordance with the Ontario *Business Corporations Act*.

This case shows the willingness of the courts to protect the spirit and intent of the intended purpose of a trust, including one which is non-charitable in nature and has been established for the purpose of promoting the game of rugby as in this situation. Although not explicitly addressed by the court, it is reasonable to assume, although not known, that the trust's purpose will "attach to" all of the proceeds FFL received from the sale of the Fields and as such, the trust's purpose will be furthered through the expenditure of the said proceeds. This would include the above-mentioned donation made by FFL to the Canadian Rugby Foundation, as well as the sale proceeds that will be distributed to the ORU and the Clubs upon FFL's dissolution.

6. Presentation Before the Standing Senate Committee on Human Rights in its Study of Islamophobia in Canada

In response to a request from the Senate to appear as a witness, Terrance Carter made a presentation on Monday, February 13, 2023 to the Standing Senate Committee on Human Rights in its study of Islamophobia in Canada. Mr. Carter explained his experience in dealing with Islamic charities, with the extraordinarily difficult challenges and unwarranted scrutiny they often can face in responding to lengthy,

detailed and complex charity audits. For the transcript of Mr. Carter's presentation and the Q and A session before the Standing Senate Committee, please click here.

7. Employment Update

By Barry W. Kwasniewski

New Exceptions to the Ontario Employment Standards Act for Business and IT Consultants

On January 1, 2023, an amendment to the *Employment Standards Act, 2000* ("ESA") came into effect that removes rights for minimum employment standards provided under the ESA from individuals who meet the definition of a business consultant or an information technology ("IT") consultant. When hiring business or IT consultants, charities and not-for-profits should be aware of this change.

The amendment only applies to those who would be previously covered by the ESA. This means that independent contractors and other self-employed business and IT consultants are not affected by this change.

The ESA defines a "business consultant" as "someone who provides advice or services to a business or organization on its performance," including:

- operations
- profitability
- management
- structure
- processes
- finances
- accounting
- procurements
- human resources
- environmental impacts
- marketing
- risk management
- compliance
- strategy

Similarly, the ESA defines an "IT consultant" as "someone who provides advice or services to a business or organization on its information technology systems," including:

- planning
- designing
- analyzing

- documenting
- configuring
- developing
- testing
- installing

For determining if an individual qualifies under these categories, the amendment states that, "It does not matter whether the business or organization the consultant provides advice or services to is the consultant's employer, or a client of the consultant's employer."

There are four requirements which must be met for a business or IT consultant to be excluded from the ESA.

Firstly, the individual needs to meet the statutory definition of an IT or business consultant.

Secondly, the individual must be providing their services through one of two business structures. One manner is a sole proprietorship, registered under the *Business Names Act*, which offers service under that name. The second manner is through a corporation in which the individual is the director or "a shareholder party to a unanimous shareholder agreement".

The third requirement is that there must be an agreement between the employer and the consultant which stipulates the terms of compensation. The terms must have the consultant being paid an hourly wage, with a minimum rate of $60 an hour. This rate cannot include bonuses, commissions, expenses, travelling allowances or benefits. The agreement must also stipulate when the consultant is to be paid by the employer.

Finally, the employer must strictly follow the stipulations of the agreement in requirement three.

If these four exceptions are met, the consultant no longer has rights to the minimum standards under the ESA. However, if the conditions are not met or stop being met, the consultant may have rights under the ESA. This puts the burden on employers to ensure that, despite not being covered by the ESA, business and IT consultants who work for them are afforded the minimum wage of $60 an hour stipulated in exception three of the amendment.

The amendments are a result of the engagement with both management and labour by the Ontario Workforce Recovery Advisory Committee. A number of workers expressed a desire to be treated as independent consultants rather than employees covered by the ESA. Likewise, businesses expressed

concerns with hiring consultants and wanted assurance that they would not be found to be employers under that legislation.

8. Privacy Law Update

By Esther Shainblum and Martin U. Wissmath

Home Depot Stops Sharing Customer Purchase Data with Facebook After OPC Investigation

Home Depot of Canada Inc. ("Home Depot") discontinued its participation in an advertising program with Meta Platforms Inc. ("Meta"), the company that owns and operates Facebook, following a federal privacy commissioner investigation that found that Home Depot had failed to obtain valid consent from its customers in contravention of Canada's privacy legislation. The Office of the Privacy Commissioner of Canada (OPC) published its findings from the investigation on January 26, 2023 (the "Findings"), along with a statement from the privacy commissioner and a news release. According to the Findings, a complainant alerted the OPC that "while he was deleting his Facebook account, he learned that Meta had a record of most of his in-store purchases made at Home Depot" (the "Complainant"). Home Depot then confirmed to the OPC that it shared customers' encoded email addresses and in-store purchase information obtained from e-receipts with Meta as a means of measuring the effectiveness of online advertisements since at least 2018. The OPC found that the lack of meaningful customer consent was not compliant with Principle 4.3 in Schedule 1 of the federal *Personal Information and Electronic Documents Act* (*PIPEDA*).

As stated in the Findings, "Principle 4.3 of Schedule 1 of *PIPEDA* requires knowledge and consent for the collection, use and disclosure of personal information, except where inappropriate.". As the OPC investigated, it learned that Home Depot had been using a business tool provided by Meta, known as "Offline Conversions" which measured "the extent to which Facebook ads lead to real-world outcomes such as purchases in stores." Meta could also use the customer data from Home Depot to "create lookalike audiences to deliver ads across Meta technologies to people with a similar profile to existing offline customers." In signing up for an e-receipt, Home Depot customers were presented with an on-screen option they could click "yes" to, and provide their e-mail address, but at no point in the process was the customer informed that Home Depot shared their data with Meta. The two companies had been sharing customer data as part of a business agreement since May 2018.

The Findings note that Principle 4.3.5 of Schedule 1 "states that on obtaining consent, the reasonable expectations of the individual are also relevant." Referring to the Guidelines for Obtaining Meaningful Consent, the Findings also note that organizations must generally obtain express consent when, among

other factors, "the collection, use or disclosure is outside of the reasonable expectations of the individual" (paragraph 20).

Paragraph 30 of the Findings states:

> While the information in question may not have been sensitive in the circumstances of this case, we find that when requesting an e-receipt in-store, Home Depot customers would not reasonably expect, or have any reason to suspect, that their email address and off-line purchase details would be shared with Meta for the purpose of measuring the impact of Home Depot's online advertising campaigns. Nor would they reasonably expect that this same information be disclosed to Meta, the world's largest social media company and one of the world's largest online advertising platforms, to be used for Meta's own business purposes, including targeted advertising, unrelated to Home Depot[.]

Home Depot submitted that it obtained implied consent through both its own privacy statement and the Meta privacy policy. The OPC found that Home Depot did not obtain customers' implied consent for the practice because most customers were completely unaware of the practice and would not reasonably expect it. Further, the OPC found that Home Depot could not have relied on implied consent for this program.

Ultimately the OPC found that Home Depot should have obtained express consent, at or before the time of collection, for these purposes (paragraph 31).

The OPC was not persuaded that Home Depot's privacy statement and Meta's privacy policy were sufficient to support meaningful consent to the disclosure of in-store customer information to Meta. To comply with Principle 4.3.2 of Schedule 1, "an organization must make a reasonable effort to ensure that the individual is advised of the purposes for which the information will be used. To make the consent meaningful, the purposes must be stated in such a manner that the individual can reasonably understand how the information will be used or disclosed." The OPC found that customers would have had no reason to refer to those privacy policies to obtain further information on a practice they were unaware of. It also found that Home Depot did not provide any explanations at the point of sale regarding how it would use or disclose customer information, other than to provide an e-receipt.

The OPC therefore found that Home Depot had failed to obtain valid, meaningful consent for its disclosure of customer information to Meta to be used for Meta's own purposes.

The OPC recommended that Home Depot obtain "express, prior opt-in consent" and include a more detailed explanation in its privacy statement about the practice of sharing customers' personal information

with Meta. In response, Home Depot discontinued the use of Meta's "Offline Conversions" tool and confirmed that it would implement the OPC's recommendations if it decided to resume the practice.

This case is instructive for all organizations, including charities and not-for-profits, regarding what constitutes valid, meaningful consent. As we have previously advised, charities and not-for-profits should look to *PIPEDA*, and the rulings of the OPC as best-practices for the handling of personal information, including donor and membership information.

IN THE PRESS

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

RECENT EVENTS & PRESENTATIONS

A panel discussion entitled **Making Grants and the New Rules for Charities** was hosted by **Canadian Centre for Christian Charities** (CCCC) on February 8, 2023. Terrance S. Carter participated on the panel discussion with Rhys Volkenant, Associate, De Jager Volkenant, and John Clayton, Director of Programs and Projects, Samaritan's Purse Canada.

A study on Islamophobia in Canada was hosted by the **Standing Senate Committee on Human Rights (RIDR)** and witnesses appeared via Zoom on February 13, 2023. Terrance S. Carter participated in the discussion.

UPCOMING EVENTS & PRESENTATIONS

2023 Carters Spring Charity & Not-for-Profit Law Webinar, hosted by Carters Professional Corporation, will be held on **Thursday, March 2, 2023** from 9:00 am to 12:45 pm ET. Brochure and Online Registration available at www.carters.ca

The Canadian Association of Gift Planners' 29th National Conference will be held in Vancouver, BC from April 19 to 21, 2023. Theresa L.M. Man and Terrance S. Carter will be speaking on the topic of Challenging Situations in Gift Receipting on Thursday, April 20, 2023.

LEGAL TEAM

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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 articled 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™*.

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

Theresa L.M. Man, B.Sc., M.Mus., LL.B., LL.M. – A partner with Carters, Ms. Man practices in the area of charity and not-for-profit law, 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.

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