

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

FEBRUARY 2024

SECTIONS

Publications & News Releases	2
In the Press	13
Recent Events & Presentations	13
Upcoming Events	14
Legal Team	15

HIGHLIGHTS

1. Reminder of Possible T3 Trust Reporting for Charities and NPOs Due April 2, 2024
2. Legislation Update
3. Ins and Outs of the Increased Disbursement Quota
4. The New Qualifying Disbursement Regime
5. Court Finds “Public Interest” In Allegations of Impropriety Against Religious Organization
6. British Columbia Court Finds Proprietary Estoppel in Not-for-Profit Leasing Dispute
7. Privacy Update
8. Donor Advised Funds Update
9. International Standardization of Document Authentication Now in Effect in Canada
10. Statistics Canada Releases Report on NPOs in Rural and Small Town Canada
11. New Nonprofit and Charity Law Resource Now Available
12. Career Opportunities at Carters

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PUBLICATIONS & NEWS RELEASES

1. Reminder of Possible T3 Trust Reporting for Charities and NPOs Due April 2, 2024

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

A new [T3 Trust Income Tax and Information Return](#) (“T3”) was released by the Canada Revenue Agency (CRA) in December 2023. The updated T3 reflects the expanded trust reporting requirements under the *Income Tax Act*, introduced as a result of Bill C-32, the *Fall Economic Statement Implementation Act, 2022* (“Bill C-32”), and earlier reported on in [Charity & NFP Law Bulletin No. 522](#). Under the amended trust reporting rules, certain express trusts and bare trusts that were previously exempt from filing T3s must now file T3s for taxation years ending on December 31, 2023. Further to this, the CRA has provided further details on the new trust reporting requirements on its webpage, [New trust reporting requirements for T3 returns filed for tax years ending after December 30, 2023](#).

In response to uncertainty about the applicability of the new trust reporting requirements to charities that hold internal trusts set up as express trusts (*e.g.* endowments and scholarships), the CRA announced on November 10, 2023 that it *would not be requiring* registered charities to file T3s for their internal trusts, as reported in [Charity & NFP Law Bulletin No. 523](#).

Notwithstanding the CRA’s announcement regarding charities holding internal trusts, charities and non-profit organizations (NPOs) may still be required to file T3s in certain other situations. As referred to in our [November 2023 Charity & NFP Law Update](#), these situations could include:

- internal express trusts held by NPOs;
- express trusts or bare trusts held by charities or NPOs for beneficiaries other than the charity or NPO itself; and
- express trusts or bare trusts held by third parties for the benefit of a charity or an NPO.

T3s must be filed within 90 days of the trust’s year-end. For trusts whose year-end is December 31, 2023, the filing deadline of March 30, 2024 has been extended by the CRA to **April 2, 2024**, which is the first business day following that deadline. Where T3s for bare trusts are filed after this deadline, the CRA has [indicated](#) that it will waive the late filing penalty for the 2023 tax year where “the trustee can reasonably be considered to act as agent for all the beneficiaries under the trust with respect to all dealings with all of the trust’s property.” However, if the failure to file the T3 for the 2023 tax year was made either “knowingly or due to gross negligence”, then “a different penalty may apply [being] equal to the greater

of \$2,500 and 5% of the highest amount at any time in the year of the fair market value of all the property held by the trust.”

Given the looming deadline and the fact that it is not always clear whether a trust is a bare trust (and therefore whether or not the CRA’s relief for late filing will apply), it would be prudent for charities and NPOs that have trust arrangements with year-ends on or after December 31, 2023, to consult with their legal and accounting professionals to determine whether they may now be required to file T3 trust returns.

2. Legislation Update

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

Senate Bill Seeks to Address Governance Data Gap in the Charitable Sector

Senate Bill S-279, *An Act to amend the Income Tax Act (data on registered charities)*, was introduced by the Honourable Senator Ratna Omidvar on October 4, 2023. Bill S-279’s stated purpose is to “[amend] the *Income Tax Act* to require that registered charities provide certain demographic data concerning their officers to the Minister of National Revenue, who must compile that information for reporting purposes.”

On Thursday, February 8, 2024, Senator Omidvar addressed the objectives of Bill S-279 in its second reading in the Senate by stating that the legislation aims to foster transparency and inclusivity within the charitable sector. The proposed legislation seeks to mandate the annual collection and public disclosure of diversity data concerning charity governance, providing tangible evidence to assess progress and address any disparities.

Acknowledging the significant economic and employment contributions of the charitable sector to Canada, Senator Omidvar highlighted the challenge of inconsistent governance data collection, hindering effective decision-making and policy development.

Bill S-279 proposes to authorize the collection of diversity data under the *Income Tax Act*, based upon a recommendation from the Special Senate Committee on the Charitable Sector and similar requirements in the corporate sector.

Senator Omidvar underscored the dearth of comprehensive data on charity board compositions, citing findings from a 2020 Statistics Canada survey revealing representational disparities, especially along racial lines. Advocating for regular data collection to track progress, Senator Omidvar drew parallels with employment equity policies, suggesting federally regulated charities should adhere to similar guidelines.

In her request for support for Bill S-279, Senator Omidvar stressed the importance of amplifying the voices of Indigenous peoples, marginalized communities, and racialized groups in charity decision-making. Bill S-279 presents itself as a holistic approach to addressing governance deficiencies in the sector, aligning with the call for governance equity. Bill S-279 is currently still in its second reading in the Senate, and if it passes third reading, it will then go to the House of Commons for consideration if it is to become law.

3. Ins and Outs of the Increased Disbursement Quota

The Disbursement Quota (“DQ”) is the minimum amount that a charity must spend on its charitable activities or qualifying disbursements (including gifts to qualified donees and grants to non-qualified donees). The DQ only applies to the average value of property that is not used directly in charitable activities or administration held by charities that exceeds \$25,000 for charitable foundations or \$100,000 for charitable organizations. Before January 1, 2023, the DQ obligation was set at 3.5% on the said property. Effective January 1, 2023, the DQ obligation was increased to 5% for assets in excess of \$1 million. There are new reporting requirements in version 24 of T3010, *Registered Charity Information Return* released by Canada Revenue Agency and applies to charities with fiscal periods ending on or after December 31, 2023.

The presentation given by Theresa Man on February 13, 2024, at the Carters/ Fasken Healthcare Philanthropy Webinar explains the ins and outs of DQ and related issues, including how the DQ obligation is calculated, what disbursements would meet the DQ obligation, new reporting requirements on DQ in version 24 of T3010, and other challenging issues in meeting the increased DQ rate. The PowerPoint presentation can be viewed on the Carters website [here](#).

4. The New Qualifying Disbursement Regime

The new Qualifying Disbursement Regime has become a viable option for registered charities to consider when working with non-qualified donees in achieving their charitable purposes as a result of the release by Canada Revenue Agency (“CRA”) on December 19, 2024 of its final version of guidance [CG-032, Registered charities making grants to non-qualified donees](#) (“Final Guidance”). The Final Guidance was summarized and commented on in [Charity & NFP Law Bulletin No. 524](#).

In a presentation given at the Carters/Fasken Healthcare Philanthropy Webinar on February 13, 2024, Terrance Carter explains what the Qualifying Disbursement Regime consists of, some of the key aspects from the CRA Final Guidance, issues to consider when making qualifying disbursements, what is involved

in reporting qualifying disbursements to the CRA, together with a table comparing the Qualifying Disbursement Regime to the pre-existing and continuing Own Activities Regime. Although the PowerPoint presentation was directed at healthcare charities, the comments in the presentation have general application to all registered charities. Please see the detailed PowerPoint presentation, hosted on the Carters website [here](#).

5. Court Finds “Public Interest” In Allegations of Impropriety Against Religious Organization

By [Ryan M. Prendergast](#)

Disputes between members and leadership of religious organizations can sometimes turn quite heated, and may lead to members making public statements which are highly critical of the organization. Religious organizations looking to protect their reputation may consider suing for defamation. This is what happened in the case of [Sri Ayyappa Samajam of Ontario v. Nathakumar](#), decided on January 29, 2024.

The Defendant (“Mr. Nathakumar”) was a congregant of the plaintiff Hindu temple (the “Temple”). The Temple was diverse in that it had congregants with national origins from Sri Lanka, India, and other countries. The dispute centered around a disagreement between members relating to the Sri Lankan civil war. This disagreement escalated when Mr. Nathakumar aired his concerns on Facebook, leading to protests outside the temple and allegations of financial impropriety against the Temple. Consequently, the Temple sued for defamation, primarily focusing on allegations of financial misconduct while also alleging defamation related to the defendant’s comments on the temple’s cultural direction, which were critical of its actions relating to the political dispute.

The court heard the defendant’s motion under s. 137.1 of the *Courts of Justice Act* to dismiss the plaintiff’s action on the grounds that it was a strategic lawsuit against public participation (“SLAPP”). As a part of this analysis, the court considered whether the statements made by Mr. Nathakumar were of public interest.

The Temple was not able to successfully argue that there was no public interest in Mr. Nathakumar’s statements. The comments made about the Temple’s financial dealings were of interest to the community because of the seriousness of the allegations: money laundering, membership irregularities, human rights violations in membership, and fraud. The cultural comments were of public interest because they had the potential to raise concern among membership regarding the Temple’s relationship to its Tamil members and their social/political concerns. Therefore, there was satisfactory public interest in all of Mr.

Nathakumar’s statements. The court went on to say that “[s]uch expression touches on the core values of truth-seeking, participation in institutional decision-making and accountability.”

Sri Ayyappa Samajam serves as a reminder that statements regarding religious organizations made among members will not always be seen as matters of private affairs. In the interest of liberal principles, such as freedom of information, public participation of civil life and democracy, the court will often treat public criticism of a religious organization as a matter of public interest. This may limit the ability of these organizations to use civil litigation to protect their interests.

6. British Columbia Court Finds Proprietary Estoppel in Not-for-Profit Leasing Dispute

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

The Supreme Court of British Columbia considered a pair of petitions by not-for-profits concerning a dispute over the use of a meeting hall in the decision, [Royal Canadian Legion \(Shalom Branch No. 178\) v Maple Crest Housing Society](#), released on February 9, 2024. In the early 1970s, the Royal Canadian Legion, Shalom Branch #178 (the “Shalom Branch”) purchased property and constructed an apartment building for low-income seniors, including Jewish war veterans. It then incorporated the Maple Crest Housing Society (the “Society”) to hold title to the property, obtain financing, oversee construction, and manage the apartment building. A meeting hall was later constructed by the Society on its lands adjacent to the apartment building, and the Shalom Branch began to use the meeting hall for its functions without any written agreement.

Relations between the two parties began to deteriorate in early 2018, largely as a result of the Society’s increased rent demands and Shalom Branch’s cessation of payments to the Society, resulting in the Society sending two notices of termination to the Shalom Branch.

At court, the Society sought a declaration that the Shalom Branch was a licensee or tenant of the meeting hall. Conversely, the Shalom Branch sought a declaration that the it was a trustee that held a beneficial interest in the meeting hall, which was held in trust by the Society for the Shalom Branch.

The court found that the Shalom Branch had historically paid a modest fee, which the court held to be “payments towards the cost of utilities rather than occupational rent underlying some form of tenancy.” The Shalom Branch also donated money to the Society from time to time, and maintained insurance on the meeting hall and paid for repairs and upkeep. On this basis, the court determined that the parties had a “handshake deal” for the Shalom Branch to use the meeting hall for a low, recurring rent. However, the

Society could not prove on a balance of probabilities that its relationship with the Shalom Branch was one of a landlord and tenant.

The court next considered whether a trust existed to support the Shalom Branch against eviction, ultimately concluding that there was no trust, but the doctrine of proprietary estoppel (explained below) was found to be a more flexible equitable remedy for the Shalom Branch.

In determining proprietary estoppel, the court applied the three-part test set out in *Cowper-Smith v Morgan*, requiring:

- (1) a representation or assurance is made to the claimant, on the basis of which the claimant expects that he will enjoy some right or benefit over property;
- (2) the claimant relies on that expectation by doing or refraining from doing something, and his reliance is reasonable in all the circumstances; and
- (3) the claimant suffers a detriment as a result of his reasonable reliance, such that it would be unfair or unjust for the party responsible for the representation or assurance to go back on her word.

The court was satisfied that the three-part test had been met in this case – (1) the Society assured the Shalom Branch that it could use the meeting hall for a low recurring rent; (2) Shalom Branch relied on the Society’s assurance by paying low rent; and (3) the Shalom Branch suffered detriment by paying for repairs and upkeep on the belief that it could use the space and was responsible for its upkeep. It therefore held that the Shalom Branch was entitled to obtain an equitable remedy on this basis, and ordered, among other things, that the Shalom Branch be allowed to continue using meeting hall for an annual rent of \$1,200, and that the Society could adjust the rent annually in line with inflation.

This case is an example to charities and not-for-profits of the courts’ willingness to search for equitable remedies to properly reflect the intended arrangements between parties. As well, as this dispute could have potentially been avoided in light of an agreement, this case is also a helpful reminder to ensure that the relationship and arrangements between parties are clearly documented in writing.

7. Privacy Update

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

European Commission Finds Canada’s PIPEDA Adequate for GDPR Requirements

Canada’s federal commercial privacy laws currently “maintain sufficient data protection levels for personal data transferred from the [European Union],” according to the European Commission (the “Commission”). A [January 15, 2024 report](#) (the “Report”) from the Commission to the European

Parliament and European Council presents findings from its first review of adequacy decisions made under Directive 95/46/EC, enacted in 1995, and later continued by the General Data Protection Regulations (the “GDPR”), which entered into force in 2018. These adequacy decisions ensure that privacy laws in 11 countries, including Canada’s federal *Personal Information Protection and Electronic Documents Act (PIPEDA)*, are sufficient to facilitate data flows from the EU without additional requirements. The review, initiated as part of a broader GDPR evaluation, considers ongoing developments in data protection, necessitating periodic reassessment every four years. Charities and not-for-profits that process personal information from residents of the EU would be required to comply with the GDPR, even though *PIPEDA* may not directly apply to them.

In this Report, the Commission states the initial assessment reveals that the data protection framework in Canada has “converged with the framework of the EU.” The Commission acknowledges the advancements within Canada’s legal framework since the adequacy decision adoption, citing legislative amendments, case law, and oversight bodies’ activities, all contributing to enhanced data protection. Particularly, the Report notes a strengthening of *PIPEDA* through various amendments and clarifications of key data protection requirements. The Commission suggests incorporating these developments into legislation to ensure legal certainty and consolidate requirements. Ongoing legislative reforms of *PIPEDA* offer an opportunity for such codification, according to the Report, potentially fortifying Canada’s privacy framework. In terms of government access to personal data, Canada maintains clear and accessible rules under its constitutional framework, legislation, and data protection rules, with effective oversight and redress mechanisms in place, the Report states. The Commission concludes that Canada continues to ensure an adequate level of data protection, with ongoing legislative reforms poised to further strengthen privacy protections. Although not referred to directly by the Report, federal Bill C-27, currently in Second Reading in the House of Commons, would enact the *Consumer Privacy Protection Act* and replace *PIPEDA* with significant reforms to the federal privacy law regime as discussed in our [June 2022 Charity & NFP Law Update](#).

New Bill C-63 Would Require Social Media Operators to Submit Safety Plans

On February 26, 2024, the federal government introduced [Bill C-63, the Online Harms Act](#) (the “Act”), designed to reduce the harms caused by harmful online content and ensure that social media operators are accountable and transparent regarding new duties that would be enacted. Among other things, Bill C-63 would establish a number of offices, including the Digital Safety Commission of Canada, whose mandate would be to administer and enforce the Act; the Digital Safety Ombudsperson of Canada, whose mandate

would be to provide support to users of social media services; and the Digital Safety Office of Canada, whose mandate would be to support the Digital Safety Commission of Canada and the Digital Safety Ombudsperson of Canada in the fulfillment of their mandates. Bill C-63 would also impose a duty on social media operators to act responsibly by, among other things, submitting digital safety plans to the Digital Safety Commission of Canada, protect children by integrating prescribed design features into their services, making certain content inaccessible in certain circumstances and keeping records to demonstrate their compliance with the Act. Among other things, Bill C-63 also amends the *Canadian Human Rights Act* to make it a discriminatory practice to communicate or permit the communication of hate speech online and amends the *Criminal Code* to make committing an offence under the Act a hate crime, creating a new definition of “hatred” and increasing the maximum sentences for hate propaganda offences. The Act follows hard on the heels of the B.C. *Intimate Images Protection Act* and Regulation, which came into force on January 29, 2024 and creates new civil remedies for complainants whose intimate images have been published or shared without their consent.

8. Donor Advised Funds Update

Donor advised funds (DAFs) continue to generate considerable interest throughout the charitable sector and many charities are considering adding DAFs to their “arsenal” of fundraising vehicles to utilize with donors. Where DAFs are of interest to a charity, then it is important that they be properly set up and managed from the outset, with there being a clear understanding of what DAFs are at law and their current legal issues.

During a presentation given on February 13, 2024, at the Carters/Fasken Healthcare Philanthropy Webinar, Jacqueline Demczur provided an overview of DAFs and in so doing reviewed why they are so popular, explained what a DAF is at law, including recent case law in the area, surveyed current legal issues related to DAFs, as well as outlined practical considerations for charities working with DAFs. This presentation built on and updated Mrs. Demczur’s most recent paper on DAFs, “[Primer on Donor Advised Funds and Current Issues – Revisited](#)“, May 15, 2023. The PowerPoint presentation itself can also be viewed on the Carters website [here](#).

9. International Standardization of Document Authentication Now in Effect in Canada

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

The Apostille Convention, an international treaty intended to simplify the certification of foreign documents, came into effect in Canada on January 11, 2024, and introduced into Canada for the first time a standardized certificate known as an apostille for authenticated documents. An apostille demonstrates the authenticity of a public document, such as a birth certificate or other document issued by a government authority. The Apostille Convention has already been in effect in other countries for many years since the convention was first signed in 1965.

The introduction of the Convention in Canada will be of interest to charities and not-for-profit organizations which may need to have Canadian-issued documents for their volunteers or employees authenticated in other countries where the convention is in effect, as the process is now much simpler. Global Affairs Canada will issue apostilles for documents issued by the Government of Canada, as well as documents issued or notarized in Manitoba, New Brunswick, Newfoundland and Labrador, the Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island and the Yukon. In this regard, if a document was notarized in the provinces and territories listed above, it will still need to be sent to Global Affairs Canada no matter where it was originally issued. Some documents (including some documents issued by the Government of Canada) may need to be notarized (by a lawyer or a notary public) before a “competent authority” can authenticate them. The province or territory where the document was notarized will determine the competent authority where the document must be sent for further authentication for an apostille.

In the provinces of Alberta, British Columbia, Ontario, Quebec, and Saskatchewan, competent authorities are responsible for issuing apostilles for documents issued or notarized in their respective provinces. In Ontario, the competent authority is the Ministry of Public and Business Service Delivery of Ontario. Global Affairs Canada will issue apostilles for documents from the Canadian government and all other provinces and territories. Canadian offices abroad now offer apostille services as well. As the responsible competent authorities for issuing apostilles vary by province, and specific guidelines apply based on where the document was issued or notarized, it is essential for charities and not-for-profits to verify requirements before submitting documents for authentication.

Documents that received authentication before the implementation of the Apostille Convention on January 11, 2024, might require legalization from the foreign representative office of the destination country for use in countries that are signatories to the Apostille Convention. To ascertain if a country necessitates

legalization of documents, charities and not-for-profits should reach out to the country's consular office. Refer to the directory "[Foreign representatives in Canada: Consular offices' addresses](#)" for contact details.

Regarding foreign documents used in Canada, Canadian law typically does not require authentication or legalization. However, some entities in Canada may prefer authenticated or apostilled foreign documents. Authentication procedures for foreign documents vary based on the issuing country's status regarding the Apostille Convention. Charities and not-for-profits should note that neither the Federal nor provincial governments will authenticate foreign documents, even ones notarized in Canada.

Verification of apostilles can be done by contacting relevant authorities based on the certificate number. Future plans include offering electronic apostilles. For further inquiries, charities and not-for-profits can contact apostille@international.gc.ca or visit the Global Affairs Canada website, though they have indicated that they are unable to answer questions about provincial authentication services.

10. Statistics Canada Releases Report on NPOs in Rural and Small Town Canada

By [Urshita Grover](#)

Statistics Canada released its [report](#) on data relating to non-profit organizations ("NPOs"), which for purposes of its report include both not-for-profits and charities, located in rural and small town ("RST") areas in Canada on February 12, 2024 (the "Report"). The findings in the Report are sourced from the [Rural Canada Non-Profits, 2021](#) database (the "Database"), which provides information on the counts, revenue, employment and activities of active NPOs in RST areas in Canada in 2021. The Database considers RST areas as those outside census metropolitan areas ("CMAs") and census agglomerations ("CAs"), with those within CMAs and CAs are considered urban. Active NPOs in the Database are defined as organizations that operate for a purpose other than profit and report revenues or employment for the reference year.

The Report showed that there was an overall increase in total revenues and employment by active NPOs in RST areas despite a decline in numbers. Canada had over 135,000 active NPOs in 2021, with relatively stable numbers and witnessing only an increase of 0.9% from 2020 to 2021, which contributed to an overall increase of revenue generated by active NPOs by 8.2%. However, there was a notable decline of 2.6% in the NPOs operating within RST areas. Despite this decline, RST areas still accommodated over one-fifth of active NPOs, employing over 444,000 individuals and generating \$27.0 billion in total revenue which represented a 15.6% increase from the previous year. In contrast, NPOs in urban areas across Canada grew by 1.9% and experienced a 7.6% revenue increase, reaching \$300.9 billion.

The territories, Newfoundland and Labrador, and Alberta saw the most significant reductions in active NPOs, while Ontario experienced a modest increase over this period. In terms of distribution, active NPOs in RST areas of Quebec, Ontario, Alberta, and British Columbia constituted the majority of RST NPOs, while those in urban areas of Ontario, Quebec, British Columbia, and Alberta dominated the urban NPO landscape.

Employment in RST NPOs rose by 3.8%, contrasting with a decline of 1.4% in urban NPOs from 2020 to 2021.

The Report also examined common activities by NPOs in RST areas. The primary activities for RST NPOs included primarily religious activities, sports, recreation, and social clubs, which remained consistent since 2019, mirroring the trends observed in urban NPOs. Of note, nearly one in four active NPOs in RST areas of Canada (23.4%) were engaged in religious activities in 2021, whereas the predominant activities for urban NPOs were in sports, recreation and social clubs (25.8%).

11. New Nonprofit and Charity Law Resource Now Available

[*Management of Nonprofit and Charitable Organizations in Canada, 5th Edition*](#), edited by Dr. Keith Seel was recently released by LexisNexis. **Chapter 5: The Legal Context of Nonprofit Management** is co-authored by Terrance S. Carter, along with Karen J. Cooper of KPMG Law. This publication addresses the challenges faced by Canadian charitable and nonprofit organizations as they adapt to modern challenges, and integrates evidence-based best practices, risk management strategies, and strategic insights across critical management areas.

12. Career Opportunities at Carters

Carters is currently looking for a Charity Lawyer with a minimum of two-three years experience in charity and not-for-profit law with a focus in corporate and tax law to join our team of charity and not-for-profit lawyers. The successful candidate will work on a wide variety of files including those dealing with incorporations, applications for charitable status, gift planning and providing advice on complex corporate and tax structuring. The successful candidate will be able to work remotely with in person connection being available at either our Ottawa or Orangeville office locations. All interested applicants are invited to view our [Career Opportunities page](#) for more details.

IN THE PRESS

[Charity & NFP Law Update – January 2024 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges. Recent Events & Presentations

[Standing Senate Committee on Human Rights Releases Report on Islamophobia](#) written by Terrance S. Carter was published by Mondaq Canada on February 14, 2024

RECENT EVENTS & PRESENTATIONS

Terrance S. Carter and Robert Hayhoe presented an “Update from Canada” at the American Bar Association (ABA) Tax Exempt Organizations Committee meeting held on January 18, 2024.

[Regulatory Policy Files on our Radar in 2024](#) was the topic of a podcast hosted by Imagine Canada that featured Terrance S. Carter on February 8, 2024.

[Carters/Fasken: Healthcare Philanthropy Webinar 2024](#) was a complimentary webinar hosted by Carters Professional Corporation and Fasken on February 13, 2024. The following topics were covered:

- ONCA Transitioning - Lessons Learned for Healthcare Charities and Foundations presented by Lynne Golding, Fasken
- The Ins and Outs of the Increased Disbursement Quota presented by Theresa Man, Carters
- Receipting Challenges for Healthcare Charities presented by Corina Weigl, Fasken, and Emily Hubling, Fasken
- The New Qualifying Disbursement Regime and Healthcare Charities presented by Terrance S. Carter, Carters
- Gift Acceptance Policies for Healthcare Charities presented by Sophie MacRae, Fasken
- Donor Advised Funds for Healthcare Charities presented by Jacqueline Demczur, Carters

UPCOMING EVENTS

[The Advanced Canadian Gift Planning Summit](#) will be held by the CAGP Foundation on April 2, 2024 in Ottawa, Ontario at the Westin Ottawa. Theresa L.M. Man will be presenting on the topic of the T3010, A Deep Dive into the T3010 – Why the T3010 Matters to Gift Planners from 11:30 am – 12:30 pm.

[The Canadian Association of Gift Planners \(CAGP\) Conference 2024](#) will be held April 3-5, 2024 in Ottawa, Ontario at the Westin Ottawa. Terrance S. Carter will be a guest speaker, presenting on Qualifying Disbursements and Disbursement Quota Rules (A Deeper Dive into QDs and DQs), on April 3, 2024 from 11:15 am - 12:15 pm.

[CBA Charity Law Symposium](#) will be hosted by the Canadian Bar Association on Thursday, May 9, 2024. Terrance S. Carter from Carters and Heather Keachie from Gardiner Roberts LLP will present on the topic of Ideas and Perspectives on Qualifying Disbursements.

LEGAL TEAM

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[Cameron A. Axford](#), B.A. (Hons), J.D. - Cameron is an associate whose practice focuses on Carter's knowledge management, research, and publications division. He articulated with Carters from 2022 to 2023 and joined the firm as an associate following his call to the Ontario Bar in June 2023. Cameron graduated from the University of Western Ontario in 2022 with a Juris Doctor, where he was involved with Pro Bono Students Canada and participated in the BLG/Cavalluzzo Labour Law Moot. Prior to law school, Cameron studied journalism at the University of Toronto, receiving an Honours BA with High Distinction. He has worked for a major Canadian daily newspaper as a writer.



[Sepal Bonni](#), B.Sc., M.Sc., J.D., Trademark Agent - Sepal Bonni is a partner at Carters Professional Corporation, 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 & Commentary* (LexisNexis), a contributing author to *The Management of Nonprofit and Charitable Organizations in Canada*, 5th Edition (LexisNexis), co-author of *Branding and Copyright for Charities and Non-Profit Organizations*, 3rd Edition (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 is a partner at Carters Professional Corporation, 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*.



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[Urshita Grover](#), H.B.Sc., J.D. – Urshita was called to the Ontario Bar in June 2020 after completing her articles with Carters. Urshita worked as a research intern for a diversity and inclusion firm. Urshita has volunteered with Pro Bono Students Canada, and was an Executive Member of the U of T Law First Generation Network. Urshita was able to gain considerable experience in both corporate commercial law as well as civil litigation. Building on this background, Urshita is able to integrate her wide range of experience into a diverse and practical approach to the practice of charity and not-for-profit law for her clients.



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