

Updating Charities and Not-For-Profits on Recent Legal Developments and Risk Management Considerations

February 2025

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Publications & News Releases

1. Reminder: February 28, 2025 Donation Receipt Deadline Extension is Imminent

By [Jacqueline M. Demczur](#)

As earlier reported in our [article](#) published on January 30, 2025, the Department of Finance announced an extension to February 28, 2025, for making charitable donations eligible for tax support in the 2024 tax year. Under [draft legislation](#) released on January 23, 2025, individuals, corporations, and graduated rate estates (GREs) can make eligible donations of cash and cash equivalents (but not gifts in kind) up to and including February 28, 2025, and still claim them on their 2024 tax return. For details, please see our January 30, 2025 article available [here](#).

This extension, introduced in response to the Canada Post mail stoppage in late 2024, provides donors with an opportunity to ensure their charitable donations for 2024 are received and processed by recipient charities. The Canada Revenue Agency (“CRA”) has earlier [confirmed](#) that it will administer the extension.

Charities are not required to issue separate receipts for gifts received from January 1, 2025, to February 28, 2025, but may choose to do so. The CRA confirmed that this extension will not impact how charities and other qualified donees report tax-receipted revenue on their T3010.

2. U.S. Executive Orders May Impact Charities and Not-for-Profits Directly or Indirectly Receiving U.S. Funding

By [Terrance S. Carter](#) and [Urshita Grover](#)

A U.S. [Executive Order](#) issued on February 6, 2025 by the White House signals a shift in how the U.S. government funds nongovernmental organizations (“NGOs”), with potential implications for Canadian charities and not-for-profits that either receive direct funding from the U.S. government, such as universities receiving grants for research projects, or partner with U.S. NGOs that depend upon U.S. funding. The Order directs federal agencies to reassess grants and other forms of financial assistance, citing concerns that some NGOs engage in activities perceived as contrary to U.S. security and economic interests.

Under this Executive Order, U.S. agencies must review existing funding arrangements and ensure that future grants align with the administration’s policy priorities. These priorities include eliminating funding for diversity, equity, and inclusion (“DEI”) and environmental justice initiatives, restricting assistance to individuals without legal immigration status, and reducing foreign aid. While the Order does not identify specific organizations that may be affected, it grants broad discretion to agencies in determining funding eligibility.

As well, on January 20, 2025, the White House issued an Executive Order titled [Reevaluating and Realigning United States Foreign Aid](#), signaling significant policy changes that will impact U.S. NGOs involved in international development and humanitarian efforts.

This Executive Order expresses concerns that current U.S. foreign aid practices may not align with American interests or values, potentially destabilizing international relations. To address this, the Executive Order mandates a 90-day pause on all new foreign development assistance obligations and disbursements. During this period, U.S. government departments and agencies responsible for foreign assistance must review their programs to ensure consistency with the President’s foreign policy objectives and evaluate their efficiency.

[Reporting by the Globe and Mail](#) indicates that Canadian universities stand to lose tens of millions of dollars in research funding which they were previously receiving from the National Institutes of Health, a U.S. agency which is now experiencing cuts under the new directives from the White House.

In alignment with the *Reevaluating and Realigning United States Foreign Aid Order*, on January 26, 2025, Washington paused all foreign assistance provided by or through the State Department and the U.S. Agency for International Development (“USAID”). The accompanying [press release](#) indicated that the pause was intended to facilitate a comprehensive review of all foreign assistance programs to ensure they are efficient, strategically aligned with U.S. foreign policy objectives, and serve the “America First” agenda.

Following the January 26th announcement, on February 23, 2025, USAID placed most of its direct hire personnel worldwide on administrative leave, excluding essential staff required for mission-critical functions. USAID announced the initiation of a reduction-in-force affecting approximately 1,600 employees based in the United States. Essential personnel required to continue working were separately notified.

As explained by [Cooperation Canada in a statement](#) dated February 10, 2025, the recent suspension of most USAID programs are “costing lives” and “undermining the global rules-based order that Canada has long championed.”

Canadian charities and not-for-profits that receive funding from the U.S. government or work alongside U.S. NGOs involved in international humanitarian projects will want to carefully monitor ongoing developments in the U.S. from the new Trump administration.

3. Post-ONCA Transition Deadline: Some Ontario Not-for-Profit Corporations Have Not Yet Transitioned to the ONCA

By [Jacqueline M. Demczur](#) and [Theresa L.M. Man](#)

It is now just over four months since the deadline for Ontario not-for-profit (“NFP”) corporations to transition under the Ontario *Not-for-Profit Corporations Act, 2010* (“ONCA”) ended on October 18, 2024. Many corporations submitted their articles of amendment to the Province of Ontario on or before this transition deadline, although there have been considerable delays in the issuance of certificates of amendment by the Province in recent months.

In speaking with various organizations in the charitable/NFP sector, we have found that there are still many Ontario corporations that have not started their ONCA transition process. We are also aware of some Ontario not-for-profit corporations which believe that they have completed the ONCA transition process but, in fact, have missed key aspects of the transition process, such as adopting a new ONCA-compliant by-law but omitting to address key compliance issues through the filing of articles of amendment.

The ONCA was proclaimed into force on October 19, 2021. As of its proclamation, the ONCA automatically applies to all non-share capital corporations under Part III of the Ontario *Corporations Act* (“OCA”). For the first three years after proclamation (*i.e.*, until October 18, 2024), any provisions in their letters patent, supplementary letters patent, by-laws or special resolutions that are inconsistent with the ONCA would continue to apply and take precedence over any inconsistent ONCA requirements. Many Ontario NFP corporations completed an optional transition process during this three-year period to amend their letters patent (by adopting articles of amendment) and to adopt ONCA-compliant by-laws to bring them into compliance with the rules in the ONCA.

However, for those Ontario NFP corporations which have not completed the ONCA transition process during this three-year period, then as of October 19, 2024, any provisions in their letters patent, supplementary letters patent, by-laws, or special resolutions that are inconsistent with the ONCA will be deemed (subject to a few exceptions listed in subsection 207(3) of the ONCA) to be amended to comply with the ONCA. The problem with this deeming approach is that it will be difficult and confusing to determine which provisions are deemed to be amended and in what way they are to be deemed to have been amended to comply with ONCA.

While it is good news that failure to undertake or complete the transition process by the October 18, 2024 date does not result in the dissolution of these Ontario NFP corporations, it will likely be difficult to live with the automatic deeming mechanism going forward, particularly in the event of any governance challenges or other types of corporate disputes taking place. Consistent with our past commentary, it would be best for these corporations to speak with their legal counsel concerning the appropriate action to be taken to ensure compliance with the ONCA by completing the transition process as soon as possible, as well as obtaining advice on how best to operate under the ONCA during the intervening period.

It is also important to note that the October 18, 2024 deadline does not apply to share capital social club corporations under Part II of the OCA. These corporations have 5 years (*i.e.*, until October 18, 2026) to continue out of the OCA and be continued under 3 options: (i) a non-share capital corporation under the ONCA, (ii) a co-operative under the Ontario *Co-operative Corporations Act*, or (iii) a share capital corporation under the Ontario *Business Corporations Act*. Although some social clubs have already completed their continuance, there are still many that have yet to do so. This continuance process is much more complicated than the transition process for Ontario NFP corporations explained above. With less than two years left, it would be prudent for these share capital social club corporations to seek legal assistance to commence this process in the near future.

4. Legislation Update

By [Ryan Prendergast](#)

4.1. Government of Canada Launches Pre-Budget Consultations for 2025

The Government of Canada has launched pre-budget consultations, inviting Canadians to contribute their views on priorities for Budget 2025. The consultation period runs from the day of the announcement, February 14, to March 10, 2025, and is open to all Canadians who wish to share their perspectives on economic policy and fiscal priorities.

- The government has stated that Budget 2025 will focus on key economic priorities, including:
- Addressing the evolving Canada-U.S. economic landscape;
- Enhancing affordability measures for Canadians;
- Strengthening economic security;
- Boosting competitiveness and productivity to unlock growth.
- Canadians can submit their input through the [government's online platform](#).

Finance Minister Dominic LeBlanc emphasized the importance of public engagement in shaping fiscal policy, noting that consultations help ensure the budget aligns with the priorities of Canadians.

Businesses, organizations, and individuals are encouraged to participate in the consultations to influence fiscal and economic strategies. Following the consultation period, the government will analyze the feedback received and incorporate relevant insights into the final version of Budget 2025. Further details on the budget's proposals and legislative measures are expected in the coming months.

Canadians interested in contributing to the discussion can visit the consultation website before the March 10 deadline.

Canadians should recognize the critical importance of actively participating in the pre-budget consultation process. Recent proposals emerging from parliamentary committees underscore why public engagement matters. As outlined in our [Charity & NFP Law Bulletin No. 531](#), a concerning recommendation (Recommendation 430) was presented by the House of Commons Standing Committee on Finance, suggesting the removal of "advancement of religion" as a charitable purpose

under the *Income Tax Act*. Such a change, if adopted, could significantly impact numerous charitable organizations and the vital social services they provide across Canada.

Although Parliament has been prorogued, creating uncertainty around the fate of this recommendation, its inclusion highlights the necessity of stakeholders expressing their views proactively. Contributions made during pre-budget consultations can directly influence whether problematic proposals, like Recommendation 430, gain traction or are set aside due to public concern.

Therefore, it is essential for charities, non-profits, and individuals alike to submit their feedback through the government's online platform by the March 10 deadline. Engaging now ensures that economic and fiscal policies remain supportive of Canada's charitable and non-profit sectors.

4.2. Ontario Proposes Shelter Standards for Animal Welfare Services Providers

The Government of Ontario is proposing [new shelter standards](#) for service providers that house animals in the care of Animal Welfare Services (AWS) - an enforcement body within the Ministry of the Solicitor General. These standards aim to establish a consistent approach to animal care across facilities contracted by AWS, including shelters, non-profit sanctuaries, and private boarding facilities.

Under the Provincial *Animal Welfare Services Act* (PAWS Act), AWS is responsible for enforcing regulations related to animal welfare, including provisions against distress and setting basic care standards. AWS contracts various facilities to temporarily house animals that have been removed from their owners due to distress or welfare concerns. To ensure consistency and quality in care, AWS has developed new sheltering standards that outline expectations for service providers.

The proposed standards apply to service providers housing animals on behalf of AWS and are categorized into three distinct groups:

- Companion Animals & Zoological Companion Animals
- Equine & Farm Animals
- Zoo Animals & Captive Wildlife

Facilities would only be required to comply with the specific standards relevant to the species they house. For example, a boarding facility that provides temporary housing for horses would be expected to comply with the Equine & Farm Animal Standards.

The standards were developed by AWS technical experts, including veterinarians and animal welfare inspectors, using established guidelines from recognized organizations. The goal is to ensure a standardized, fair, and transparent approach to animal care while maintaining operational flexibility for service providers.

Once approved, the standards will apply to all new AWS service contracts signed after the enforcement date, which will be determined following consultation with stakeholders. The Ministry of the Solicitor General is currently seeking feedback from service providers and other stakeholders on the anticipated costs and operational impacts of implementing these standards.

The proposal acknowledges that some service providers may face compliance costs, both one-time and ongoing, to meet the new requirements. To assess these impacts, the Ministry is inviting stakeholders to submit comments and provide input on potential financial implications. The feedback gathered will help shape the final version of the shelter standards before they are formally enacted.

Organizations or individuals interested in providing feedback can submit their comments via the Ministry's [consultation process](#).

5. Corporate Update – Alberta Non-Profit Listing Dashboard: A New Tool for Sector Insights

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

The [Alberta Non-Profit Listing Dashboard](#), launched on December 23, 2024, is a new tool that provides access to data, information and analytics on Alberta’s non-profit sector using official records from the Alberta Corporate Registry. Designed with interactive, searchable, sortable fields, charts, and graphs, the dashboard allows users to access key details about registered non-profits, including their name, type of organization, current status and registration date, and registered office location and postal code.

The dashboard includes a comprehensive data table that can be exported for further analysis. The table includes datasets from Alberta Non-Profit Listing on the Open Government Portal (which is updated monthly), which provides a point-in-time view of all incorporated or registered non-profits in Alberta.

The dashboard provides information on non-profit organization by registration year and current status. This includes active-new incorporated non-profit organizations and registered non-profits that filed their annual returns by year. It also includes data on amalgamated, cancelled, con out, deleted, dissolved, liquid, start, struck and temporary restored status of registered non-profits by year.

Additional insights, such as datasets from Electoral Constituency developed by Elections Alberta, as well as Population Centre vs Rural Classification developed by Statistics Canada, are also available, helping users better understand the distribution and characteristics of non-profits across the province.

For more information about this tool, click [here](#).

6. Ontario Court of Appeal Finds Tai Chi Insufficient for Place of Worship Tax Exemption

By [Adriel N. Clayton](#) and [Esther S.J. Oh](#)

In [Fung Loy Kok Institute of Taoism v Municipal Property Assessment Corporation](#), released on May 24, 2024, the Court of Appeal for Ontario considered whether various “satellite site” properties owned by the Fung Loy Kok Institute of Taoism (“FLK”) across Ontario qualified for a property tax exemption as “places of worship” under paragraph 3(1)3 of the Ontario *Assessment Act*. Under the *Assessment Act*, land owned by a “religious organization” that is “a place of worship and the land used in connection with it” is exempt from property tax. However, the Act does not define what is meant by “worship” or “place of worship”. An application for leave to appeal the case to the Supreme Court of Canada was brought, but was subsequently [dismissed](#) on January 16, 2025, bringing closure to the case.

The case centered on whether FLK’s tai chi classes held at its various “satellite sites” rendered each of these properties “a place of worship” for the purposes of the *Assessment Act*. FLK is a Taoist religious organization that owns several properties across Ontario, including a main temple (which is already recognized as a “place of worship” and therefore exempt from property taxes), an international center that serves as FLK’s headquarters and retreat center, and nineteen satellite sites across Ontario, where FLK members practice tai chi and carry out related activities.

FLK had sought property tax exemptions for the international center and satellite sites, arguing that these locations were also “places of worship” on the basis that Taoist tai chi is a form of worship integral to Taoist beliefs. The Municipal Property Assessment Corporation (MPAC) challenged this claim, asserting that tai chi at these locations resembled secular exercise classes rather than worship.

When the matter was initially brought to court in January 2022, the Ontario Divisional Court held that the satellite sites did not qualify as places of worship, because the tai chi sessions lacked key indicators of worship, such as prayer, chanting, or ritualistic elements, participants were not required to hold Taoist beliefs to participate, volunteers who taught the classes were not religious leaders or teachers and were not required to be Taoists or have any level of Taoist knowledge. There was also a perception by the general public that the classes as fitness-oriented rather than religious in nature.

In summary, the application judge concluded that the evidence supported MPAC's position that the persons engaged in the Tai Chi classes at these locations were not worshipping through Tai Chi.

On appeal, the Court of Appeal again considered the interpretation of "place of worship" under the *Assessment Act*, noting that there is no definition of "place of worship" in the Act. The court therefore had to assess whether FLK's use of its properties fit within the ordinary and legal meaning of the term.

FLK argued that Taoist Tai Chi is a form of worship for its members, akin to prayer or meditation, and that the sincere religious beliefs of its members should be the determining factor in whether an activity constitutes worship. As well, it asserted that courts should defer to a religious organization's characterization of its own practices.

Of note, the Municipal Property Assessment Corporation ("MPAC") accepted that "[i]t is a sincere belief of the FLK religion that the practice of FLK Taoist Tai Chi at all of its consecrated properties is worship done in places of worship", and MPAC accepted that the satellite sites are "consecrated properties". In addition, MPAC acknowledged that some of the activities FLK conducts at the satellite sites (notably, Taoist chanting) were religious in nature. Also of note, FLK did not dispute that tai chi can also be performed in a secular manner that does not constitute "worship". The evidence before the court showed that the satellite sites were predominantly used to hold classes, including tai chi classes.

While the court acknowledged that FLK members sincerely believe that Taoist tai chi is a form of worship, it emphasized that the perception of participants and the broader public is relevant in determining whether the primary function of a site is worship. To this point, it noted that tai chi, including FLK's version of tai chi, is widely practiced in secular settings. The lack of formal religious instruction, prayers, or rituals in FLK's classes weakened the claim that they were inherently acts of worship. As well, based on evidence before it, the court found that the satellite sites operated primarily as tai chi studios rather than dedicated places of worship. On this basis, the court found that the class format, open participation, and lack of religious obligations supported MPAC's position that the satellite sites were not primarily used as places of worship.

FLK also sought property tax exemptions for a contemplative garden and a sales area at its international center. However, the court found that the garden was primarily used for private reflection rather than communal worship. As well, the court took the position that FLK failed to provide sufficient evidence that a sales area in the international centre was used in direct connection with worship.

In light of the above findings, the Court of Appeal dismissed FLK's appeal (with leave of appeal to the SCC being denied), affirming the lower court's decision that the satellite sites and the contemplative garden and sales area of the international center were not tax-exempt places of worship pursuant to the *Assessment Act*.

This case serves as a reminder that a successful application for a property tax exemption under the *Assessment Act* requires clear evidence that the property owned by a "religious organization" is "a place of worship and the land used in connection with it." Municipal property tax exemptions are narrowly construed, particularly when an organization's programs integrate both religious and secular elements.

7. Ontario Superior Court Upholds Liability Waiver in Cycling Event Injury Case

By [Barry W. Kwasniewski](#) and [Cameron Axford](#)

Liability waivers are a critical tool for organizers of sporting and recreational events, protecting them from claims arising from participant injuries. In a recent decision by the Ontario Superior Court of Justice the court upheld the enforceability of a waiver signed by an adult volunteer participant. This case highlights the significance of clear and comprehensive waivers, as the court found that the waiver effectively barred the plaintiff's negligence claims and demonstrated the volunteer's assumption of both physical and legal risks associated with the event.

Bernier v Ottawa (Ville), decided on December 12, 2024, involved a legal action initiated by Sandra Bernier (“Ms. Bernier”) on behalf of herself and her two minor children. Ms. Bernier sought compensation for injuries she sustained while participating in a cycling event in 2018, organized by the defendant, GranFondo, a corporation owned and operated by Greg Capello (“Mr. Capello”). She also sued Ville d’Ottawa for negligence, alleging it had failed to maintain the roadways where the cycling event took place.

Ms. Bernier, a volunteer “ride ambassador” for the July 21, 2018, GranFondo Ottawa cycling event, was injured when she fell from her bicycle at the intersection of Loggers Way and railway tracks, where her friend also fell. She argued that the waiver she signed before the event was unenforceable, but the Ontario Superior Court held that it applied, barring her personal injury claims. The court found that by signing the waiver and participating, Ms. Bernier voluntarily assumed both the physical and legal risks.

Before the event, Ms. Bernier received an email from Mr. Capello with a link to a registration form and a liability waiver. She completed and returned both. Ms. Bernier signed the waiver titled “Release and Waiver of Liability and Assumption of Risk and Indemnity Agreement”. The waiver stated that it had legal consequences and would affect the legal rights of the signatory. The waiver included an acknowledgement that the person signing it was assuming all risks of participating in the event. The waiver included specific acknowledgements about the potential for death, serious injury, and property loss, and that these risks were also present for volunteers.

The waiver stated that the person signing it released the organizers from liability, even in cases of negligence. It also stated that it was the signor’s responsibility to be familiar with the event course and route. The waiver concluded with an acknowledgement, in capital letters, that the person signing the waiver read it, understood its content, understood the nature of the event and was signing the waiver intentionally and voluntarily.

The main issues were whether Ms. Bernier’s action is barred either by the waiver she signed or because she voluntarily assumed the risk of injury; whether the waiver is enforceable since Ms. Bernier was a volunteer participant and not a paying participant, and she received the waiver by email without any explanation; as well as, whether the waiver bars Ms. Bernier’s claims for negligence.

The court held that as the wording of the waiver clearly includes references to volunteers and the potential risks, it applied to Ms. Bernier. A person who signs a waiver is presumed to be bound by it and there is no obligation for the organizers to ensure the participant read the agreement they voluntarily signed. Further, the waiver contained clear language that it had legal consequences, Ms. Bernier had sufficient time to read it, and she had previously signed the same waiver at a previous event by the same organizer.

The court also concluded that the waiver barred the claims of Ms. Bernier’s two children, as under s.61(1) of the *Family Law Act*, dependents do not have the right to sue unless the injured party has the right to sue.

The court concluded that the waiver was specific enough in its description of the risks to include dangers of the route and negligence of the event organizers and specifically included municipal agencies in its release from liability. As such, the waiver released the defendants from any liability due to negligence. According to the court, Ms. Bernier voluntarily assumed the physical and legal risks when she signed the waiver and participated in the event.

This case serves as a reminder for charities and not-for-profits, particularly those that organize sports and recreational events, to ensure their liability waivers are robust and explicitly detail the risks participants are assuming. For participants, the ruling highlights the need to carefully read and understand the legal implications of waivers before signing. Charities and not-for-profits hosting such events should consult with legal counsel to ensure their waivers adequately protect against potential

claims, as demonstrated by this case's affirmation of the enforceability of comprehensive liability waivers.

8. Employment Update – Court Highlights Importance of Enforceable Termination Provisions in Contracts

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

Charities and not-for-profits in Ontario need to be aware of the implications of [Baker v Van Dolders Home Team Inc., 2025 ONSC 952](#), and the enforceability of termination provisions within employment contracts. In the employment relationship, clarity and legal compliance are paramount, and *Baker* serves as a reminder of the stringent standards to which employers are now held when drafting employment agreements. The Ontario Superior Court of Justice's decision, released on February 11, 2025, addressed a summary judgment application stemming from a wrongful dismissal claim. Both the "with cause" and "without cause" termination clauses in the employment contract were found to be unenforceable. This ruling emphasizes the necessity for Ontario employers, including charities and not-for-profits, to carefully craft their employment contracts to ensure alignment with Ontario's *Employment Standards Act, 2000* (ESA) and relevant case law in recent years. The consequences of non-compliance can be significant, potentially leading to costly litigation, and damages for pay-in-lieu of reasonable notice at common law in amounts far higher than the ESA minimums.

The defendant employer, Van Dolders Home Team Inc. (the "Employer"), terminated its employment relationship with the plaintiff employee, Frederick Baker (the "Employee"), on May 24, 2023. The matter was presented to the court through affidavit evidence and written submissions, though the court sought further clarification through oral submissions on specific points of contention. The employment contract contained a "without cause" termination provision limiting the Employer's obligations to the ESA minimums. The contract's "with cause" provision permitted termination without notice or compensation for certain types of misconduct, including poor performance and dishonesty. The central issue according to the court was whether the "with cause" provision was enforceable. If not, the entire termination provision — including the "without cause" clause — would be invalidated following the precedent set in the Ontario Court of Appeal's 2020 ruling in *Waksdale v. Swegon North America*.

The Employee also contested the validity of the "without cause" clause, referencing last year's *Dufault v. The Corporation of the Township of Ignace* decision, which held that a without cause termination provision is invalid if it inaccurately represents the ESA, irrespective of any general statements affirming compliance with the ESA within the contract. The Employee argued that the clause improperly granted the Employer the right to terminate employment "at any time," which misstates the ESA, as it prohibits termination in specific circumstances, such as after a statutory leave or in reprisal for asserting ESA rights. The court found that such language renders the provision invalid, even if the contract later states that ESA minimums will be met. The court ruled that it was bound to adhere to *Dufault*, as there were no applicable reasons to depart from the precedent.

Turning to the "with cause" provision, the court examined whether it improperly disentitled the Employee to ESA termination and severance pay in situations that did not meet the ESA's "wilful misconduct" standard as described in ESA Regulation 288/01. The provision listed several forms of "just cause" termination, including poor performance and breach of company policy, that fall short of the ESA's threshold. Citing *Perretta v. Rand A Technology Corporation*, the court held that an employee unfamiliar with the ESA might wrongly assume they had no statutory entitlements upon termination for these reasons. Consequently, the "with cause" provision was found to be unenforceable.

The court found the Employer's attempts to distinguish the case from *Perretta* unconvincing. In its ruling, the court highlighted the potential for unfairness when an employer specifies a contractual standard for just cause without adequately explaining its divergence from the ESA's "wilful misconduct"

threshold. This lack of clarity can lead to confusion, as many employees might mistakenly believe they are not entitled to ESA requirements if they breach the contractual standards.

Applying the decision in *Waksdale*, the court ruled that the unenforceability of the "with cause" provision rendered the entire termination clause void. As a result, the Employer could not rely on the contract's purported limitations to ESA minimums and was instead liable for common law reasonable notice. The court dismissed the Employer's summary judgment motion and scheduled a further hearing to determine damages to be awarded to the Employee.

Charities and not-for-profits should review their employment contracts to eliminate language that could be interpreted as contradicting the ESA's termination provisions. Given the potential liability for common law notice periods, organizations should consult employment counsel to ensure their contracts withstand judicial scrutiny. As this case illustrates, a single flawed provision can have significant financial consequences.

9. IP Update – Use it or Lose It: New Government Pilot Project Could Result in Loss of Registered Trademarks

By [Sepal Bonni](#) and [Cameron A. Axford](#)

On January 1, 2025, the Trademarks Opposition Board ("TMOB") launched a [pilot project](#) pursuant to section 45 of the *Trademarks Act* (the "Act"), whereby the Registrar of Trademarks (the "Registrar") will randomly issue section 45 notices against registered trademarks (as further explained below). This initiative aims to promote fair market competition by clearing "deadwood" or unused trademarks and maintain the integrity of the Canadian trademark registration system by ensuring the Register of Trademarks (the "Register") reflects trademarks that are in use.

Section 45 of the Act provides a mechanism that allows any third party to request that a trademark be expunged (removed) from the Register if the owner cannot evidence use of the trademark in association with the goods and services in Canada during the three-year period immediately preceding the date of the section 45 notice, and there are no special circumstances excusing the non-use. These proceedings are typically initiated by third parties whose trademark applications have received a confusion objection due to an existing registration they suspect is not in use. Initiating the proceeding can lead to the removal of the registration from the Register, thereby allowing their application to proceed. However, section 45 does also provide authority for the Registrar to initiate proceedings on its own. Until now, the Registrar has rarely (if ever) exercised this power.

As part of this pilot initiative, the Registrar will randomly issue section 45 notices to registered trademark owners, prompting a three-month deadline for the owner to submit evidence of use, in the form of an affidavit or statutory declaration. Under section 45, the same evidentiary requirements apply regardless of whether the proceeding is initiated by a third party or through the new randomized process. This evidence must demonstrate that the trademark has been used in association with the registered goods and services in the three-year period immediately preceding the date of the notice. If the trademark has not been used in association with the goods and services at any time during the relevant period, the affidavit or statutory declaration must indicate the date the trademark was last in use and the reason(s) for the absence of use since that date. In order for the registration not to be expunged, the Registrar must be satisfied that there were "special circumstances" excusing the absence of use during the relevant period. "Special circumstances" means circumstances or reasons that are unusual, uncommon, or exceptional which are beyond the control of the owner. This is an incredibly difficult hurdle to overcome. As a result, most usually, when evidence of use of the trademark in association with relevant goods and services cannot be adduced, the trademark is expunged from the Register or amended to remove the unused goods or services, potentially weakening the scope of protection of the trademark.

The TMOB's pilot project is a timely reminder to charities and not-for-profits ("NFPs") to ensure proper usage of their trademarks. Given that charities and NFPs have begun receiving these Registrar

initiated section 45 proceeding notices, it is important that charities and NFPs with registered trademarks ensure they take proactive actions, including consistent and correct trademark usage. This involves using trademarks in association with all of the registered goods and services. Consulting with legal counsel is necessary to ensure compliance with trademark law's nuanced criteria for sufficient use and minimizing the risk of losing trademarks due to insufficient use. Additionally, maintaining accurate and organized records of trademark usage is essential for meeting evidentiary requirements. Charities and NFPs should also periodically review their trademark portfolios to ensure trademarks are actively used, and assess continued relevance to their missions.

10. Privacy Update – Importance of Records Retention & Destruction Policies for Charities & NFPs

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

A well-structured Records Retention and Destruction Policy helps charities and not-for-profits manage personal and organizational data responsibly. A clear policy supports compliance with best practices, facilitates operational efficiency, and mitigates risks. In the digital age, with electronic records and cloud computing, the prospect and problem of “forever” records brings the issue of retention and destruction to the forefront of privacy law. The following offers a brief outline of key aspects to consider for Records Retention and Destruction policies.

In Canada there is a patchwork of federal and provincial legislation concerning privacy, all of which are based on 10 fair information principles. Which law applies is determined by reference to a number of factors, including the nature of the organization that holds the personal information, what kinds of activities it is engaged in, whether it is federally or provincially regulated, where it is based and whether the personal information will cross national or provincial borders. The federal *Personal Information Protection and Electronic Documents Act* (PIPEDA) applies to private-sector organizations that collect, use, or disclose personal information in the course of “commercial activities”, and is therefore not normally directly applicable to charities and not for profits operating in Ontario. However, its Schedule 1, entitled “Principles Set Out in the National Standard of Canada Entitled Model Code for the Protection of Personal Information” (“Schedule 1”) offers a best-practice standard for handling personal information and privacy protection.

Other statutes that may be applicable include Ontario's *Personal Health Information Protection Act* (PHIPA) for handling personal health information for organizations that fit the statutory definition of a Health Information Custodian, Ontario's *Freedom of Information and Protection of Privacy Act* R.S.O. 1990 (FIPPA) and Ontario's *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990 (MFIPPA) for entities that fall within the scope of those statutes, the *Income Tax Act* (Canada) for financial record-keeping, corporate statutes such as the Ontario *Not-for-Profit Corporations Act* (ONCA) or the *Canada Not-for-Profit Corporations Act* (CNCA), as well as employment standards in the *Employment Standards Act, 2000*.

Some of the principles set out in Schedule 1 that are most relevant to the issues of record management include identifying the purposes for which information is being collected at or before the time of collection, limiting the collection of personal information to that which is necessary for the purposes identified, retaining the personal information only as long as necessary for the fulfillment of those purposes and developing guidelines and procedures for the retention of personal information and its secure destruction.

A Records Retention and Destruction Policy serves multiple functions: compliance with privacy laws and regulatory requirements; mitigation of risks associated with privacy breaches by limiting the amount of personal information retained, the length of time for which it is retained and ensuring that it is securely destroyed at the appropriate time; providing for secure retention and handling of personal information; facilitating operational efficiency; preparedness for audits and disputes, and maintaining stakeholder trust.

Key elements of a Records Retention and Destruction Policy include:

- **Scope and Purpose:** Defines which records and stakeholders the policy applies to, as well as the objectives of the policy.
- **Categories of Records and Retention Periods:** The policy should specify the retention period for each type of record. Examples include financial records such as donation records and tax filings, human resources records such as payroll and employee files, program and service records, and board governance documents. Certain types of documents may require indefinite retention in accordance with regulatory or insurance requirements.
- **Secure Storage and Access Control:** Sets out the location and manner in which physical and electronic records are to be retained and requiring access to be limited to authorized personnel.
- **Record Destruction Protocols:** Outlines appropriate and secure disposal methods for different types of media, such as crosscut shredding, pulverization or incineration for paper records, and secure destruction of electronic records utilizing the various methods applicable to the nature of the storage media, such as physical destruction of devices, drives or discs, degaussing and sanitization using specialized software so that the records are permanently deleted.
- **Connection to Privacy Policy:** Aligns retention and destruction practices with the organization's Privacy Policy.
- **Implementation and Training:** Assigns responsibility for implementation and overseeing policy enforcement, staff training, and periodic policy review.

Best practices include regularly reviewing retention schedules, limiting access to sensitive information, using secure cloud storage, and conducting annual data audits.

A Records Retention and Destruction Policy is a key governance component for charities and not-for-profits. Implementing a clear policy supports responsible data management, protects personal information from unauthorized access or disclosure, aligns with best practices for security and compliance and protects the reputation of a charity or not for profit.

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

By [Urshita Grover](#)

Statistics Canada released its [report](#) on February 17, 2025 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 (the "Report"). The findings in the Report are sourced from the [Rural Canada Non-Profits, 2022](#) database (the "Database"), which provides "information on the counts, revenue, employment and activities" of active NPOs in RST areas in Canada in 2022. The Database considers RST areas as those outside census metropolitan areas ("CMAs") and census agglomerations ("CAs"), whereas those within CMAs and CAs are functional urban areas. Active NPOs in the Database are entities that operate for a purpose other than generating profit, were active for the full or partial duration of 2022, and reported revenues and/or employment for the 2022 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 their numbers.

Canada had nearly 136,000 active NPOs in 2022, with over 29,000 of them based in RST areas, which accounted for just over one-fifth (21.3%) of the total NPOs nationwide. However, the number of NPOs in RST areas in Canada decreased by 1.9% from the previous year, with regions like British Columbia, Nova Scotia, and Manitoba experiencing the largest decreases. In contrast, the territories and Newfoundland and Labrador saw modest increases in the number of active NPOs in RST areas.

The distribution of these organizations varied across Canada, with Quebec, Ontario, Alberta, Saskatchewan, and British Columbia accounting for over three-quarters of all NPOs in RST areas. Meanwhile, functional urban areas saw a small increase in the number of active NPOs, growing by 0.9% in 2022. Alberta, Ontario, Quebec, Nova Scotia, and British Columbia were the main drivers of this growth in urban NPOs.

In terms of revenue, NPOs across Canada generated a total of \$339 billion in 2022, with RST NPOs contributing nearly \$28 billion, which represented 8.3% of the total revenue in 2022. This marked a 3.1% increase from the previous year. Quebec, Ontario, Manitoba, Alberta, and British Columbia accounted for the bulk of the revenue generated by rural NPOs. In functional urban areas, NPOs collectively generated \$311 billion in revenue, with Ontario, Quebec, British Columbia, and Alberta contributing the majority of this total revenue of urban NPOs in 2022.

Employment within NPOs across Canada saw an overall increase of 6.1% in 2022, with the RST NPOs employing over 453,000 individuals. This sector experienced employment growth of 2.1%, with the most notable increases in Prince Edward Island, followed by Quebec and New Brunswick. Functional urban NPOs saw more substantial employment growth, with a 6.7% increase, and were particularly prominent in Quebec and New Brunswick.

The Report also examined common activities by NPOs, which have overall remained stable since 2019. The largest proportion of RST NPOs focused on religious activities (23.1%), followed by sports, recreation, and social clubs (17.7%) and social services (13.4%). In functional urban areas, sports and recreation groups took the lead at 25.8%, with religion (16.6%) and social services (14.4%) following closely behind.

12. AML/ATF Update – Changes Coming to Anti-Money Laundering Regulations

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

Amendments to the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*, published in the *Canada Gazette*, Part II, Volume 159, Number 1 ([SOR/2024-266](#) and [SOR/2024-267](#)) on January 1, 2025, introduce substantial changes to address money laundering and terrorist financing risks through five separate measures, addressing international obligations. The proposed regulations were previously discussed in the January 2025 Charity & NFP Law Update. Highlights of the amendments are outlined below.

Sanctioned Property Reporting: The sanctioned property regime was announced in Budget 2023 obligating the financial sector to report sanctioned property-related information to FINTRAC. Pursuant to Recommendation 6 on financial sanctions related to terrorism and terrorist financing and Recommendation 7 on targeted financial sanctions related to proliferation, the FATF requires that all member countries have legislation or regulations in place to ensure that financial institutions and certain professions are implementing United Nations (UN) mandated lists. As Canada does not have a standardized process for sanctioned property reporting, these regulatory amendments are introduced to fill the gap. Reporting entities must provide detailed information on property ownership, transaction histories, and parties with interests or control over such property.

MSB Registration Framework: MSBs must register with FINTRAC, submitting corporate documents, ownership structures, and criminal record checks biennially for CEOs, presidents, directors, and owners with 20% or more control. Agents or mandataries must also undergo these checks

Real Estate – Title Insurance: Noting that fraud is on the rise in the real estate sector, title insurers now fall under AML reporting requirements, necessitating compliance programs, identity verification, transaction reporting to FINTRAC, and maintaining records related to title insurance sales.

Real Estate – Unrepresented Parties: Real estate brokers and sales representatives must now identify all unrepresented parties in transactions, replacing the previous requirement to take “reasonable measures.”

White-Label ATMs: White-Label ATM service providers must register as MSBs, establish AML compliance programs, and maintain comprehensive records, including details on machine ownership, cash sources, settlement accounts, and cash transportation methods.

Effective Date: Many of these regulatory changes take effect only when corresponding provisions of related statutes, such as the *Budget Implementation Act, 2023* and the *Fall Economic Statement Implementation Act, 2023*, come into force. Given the staggered implementation timelines, readers should consult the regulations directly for details on when specific provisions will take effect. FINTRAC will release guidance ahead of this date to assist entities in understand and implement their new obligations. Those these regulations are not specific to charities and not-for-profits, these types of organizations should remain aware of Canada's ever-changing AML/ATF regime.

13. Replay of the Carters 2024 Annual Charity & Not-for-Profit Law Webinar Now Available

A Replay of the November 14, 2024 Carters Annual *Charity & Not-for-Profit Law Webinar* is now available on the Carters [YouTube channel](#). This annual event provides charities, not-for-profits, and their advisors with critical legal updates and insights into emerging trends affecting the sector. The 2024 webinar featured insightful presentations on key legal developments, governance considerations, and regulatory changes, along with special guest speakers, The Honourable Ratna Omidvar and Bruce MacDonald, who shared their perspectives on the challenges and opportunities ahead for the sector. The various sessions of the webinar are listed below. To view a particular session, please click the corresponding timestamp.

- Intro ([00:00](#))
- Gift Acceptance Policies and Donor Agreements: An Integrated Approach ([6:01](#))
- IT and Data Management: Board Governance Issues to Consider ([26:57](#))
- Protecting Communication in Anticipation of Lawsuits and CRA Audits ([47:55](#))
- Essential Employment Law Update For Charities and NFPs ([1:09:49](#))
- Fireside Chat with Bruce MacDonald: Challenges and Opportunities for the Charitable & NFP Sector: What to Get Ready for ([1:29:50](#))
- Understanding New Changes to the T3010 Charity Return ([2:02:20](#))
- Remuneration of Directors of Charities in Ontario: What is Allowed and What's Not ([2:22:22](#))
- Charities Working with Non-Charities: What are the Options? ([2:41:54](#))
- Fireside chat: Looking Back, Looking Forward: A Conversation with The Retired Senator about the Charitable Sector ([3:03:38](#))
- Q&A Session with the Speakers ([3:32:07](#))
- Conclusion ([3:47:40](#))

14. Chambers and Partners Rankings 2025

Carters has been ranked as one of three *Band One* Canadian law firms under Charities/Non-profits law by [Chambers and Partners](#), an international lawyer ranking service. In addition, [Terrance S. Carter](#), [Theresa L.M. Man](#), [Esther Shainblum](#), [Jacqueline M. Demczur](#) and [Ryan M. Prendergast](#) have been ranked, reviewed and listed on the Chambers and Partners website.

In the Press

[Charity & NFP Law Update – January 2025 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges.

Recent Events & Presentations

[Esther Shainblum](#), a Partner at Carters Professional Corporation was a speaker a webinar hosted by the Ontario Bar Association on the topic of [Navigating Conflicts of Interest for Charities and Not-for-Profits](#) on February 26, 2025.

Terrance S. Carter presented an “Update from Canada” at the American Bar Association (ABA) Tax Exempt Organizations Committee meeting held February 18-21st, 2025 in Los Angeles.

Upcoming Events

[The Canadian Association of Gift Planners \(CAGP\) Conference 2025](#) will be held April 9-11, 2025 in Edmonton Alberta at the Westin Edmonton. Mr. Terrance Carter will be a speaker as part of a panel discussion on “Sector Priorities for Engaging Government: Improving Data, Granting to Non-Qualified Donees, and a Secretariat for the Charitable Sector” on Wednesday April 9th from 2:15 pm to 3:15 pm.

The Canadian Bar Association is hosting the [CBA Charity Law Conference](#) on Friday April 25th, 2025 at the OBA Conference Centre located at 20 Toronto St., Toronto. [Terrance Carter](#), Managing Partner at Carters, will be speaking along with [Jacqueline Demczur](#), Partner at Carters, as part of a panel discussion on the topic of “The Spectrum of Investment Powers of Charities Across Canada, Including Impact Investing”. [Ryan Prendergast](#), Partner at Carters, will be part of a panel discussion on the topic of “Canadian Charities Abroad”, and [Theresa Man](#), Partner at Carters, will be speaking as part of a panel discussion on the topic of “The Disbursement Quota: The Regime and Working Within it”.

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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 and Commentary* (LexisNexis), a contributing author to *The Management of Nonprofit and Charitable Organizations in Canada, 5th Edition* (LexisNexis), and co-author of *Branding and Copyright for Charities and Non-Profit Organizations 3rd Edition* (LexisNexis) and a Primer for Directors of Not-for-Profit Corporations (Industry Canada). 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.



[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*.



[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*, *The Best Lawyers in Canada* and *Chambers and Partners*. 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*.



[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.



[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."



[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™* 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*, *The Best Lawyers in Canada*, and *Chambers and Partners*.



[Esther Shainblum](#), B.A., LL.B., LL.M., CRM – Ms. Shainblum is a partner with Carters, and practices 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.



[Jefe \("Jay-Fay"\) Olagunju](#), Student-at-Law (LPP), Jefe is a Law Practice Program (LPP) Candidate at Carters, bringing some experience in charity law and legal research. She has previously led a volunteer network of young professionals, where she delivered presentations, organized events, and collaborated with senior management. Called to the Nigerian Bar in 2008, Jefe is currently pursuing her call to the Canadian Bar. She holds an LL.B from the University of Benin, an MBA specializing in Human Resources Management (MBA HRM) from Edinburgh Business School, and the Certified Human Resources Practitioner (CHRP) designation from the Human Resources Professionals Association (HRPA).

Acknowledgements, Errata and other Miscellaneous Items

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