

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

June 2025

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Carters Annual Charity & Not-for-Profit Law Webinar
SAVE THE DATE – Thursday, November 13, 2025

Hosted by Carters Professional Corporation

Special Guest Speakers

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Mr. Kenneth Hall, President, Robertson Hall Insurance

Details will be posted soon at www.carters.ca

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Publications & News Releases

1. Bill C-2 Proposes Prohibition on Cash Gifts Above \$10,000

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

The Canadian government recently introduced Bill C-2, titled "[An Act respecting certain measures relating to the security of the border between Canada and the United States and respecting other related security measures](#)". This proposed legislation, introduced on June 3, 2025, by the Minister of Public Safety, is an "omnibus bill," meaning it proposes amendments to a wide array of existing Acts. While its broad scope touches on various security measures, its provisions have raised specific questions and concerns for the charitable and not-for-profit sector, with a primary focus on new restrictions concerning cash donations.

For charities, the most direct and impactful change proposed by Bill C-2 is found in Part 11, which introduces a prohibition on large cash donations. This part of the bill would amend the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (PCMLTFA).

Specifically, a new subsection 77.5(1) would make it an offence for any "person or entity engaged in a business, a profession, or explicitly the solicitation of charitable financial donations from the public", to accept a cash payment, donation, or deposit of \$10,000 or more. This prohibition applies to a single transaction or a prescribed series of related transactions that total this amount. The definition of "cash" refers to Canadian coins and bank notes as per the *Currency Act*, or coins and bank-notes from countries other than Canada. Should a donation be made in a foreign currency, its equivalent value in Canadian dollars must be calculated either in accordance with the exchange rate published by the Bank of Canada for the date of acceptance, or, if not available, the exchange rate the entity would normally use in its ordinary course of business at the time of the transaction.

The penalties for violating this prohibition are significant. On summary conviction, an offender is liable to a fine. However, on conviction on indictment, the fine can be much higher, not exceeding three times the amount of the accepted payment, donation, or deposit. Furthermore, for prosecution of an offence under this section, it is sufficient to prove the offence was committed by an employee or agent of the accused, whether or not that individual was identified or prosecuted. Proceedings related to a conviction for this offence can be instituted within eight years after the time when the subject-matter of the proceedings arose.

It is important to note that the prohibition in subsection 77.5(1) does not apply to certain specific persons or entities referenced in the PCMLTFA, such as banks and other financial institutions. For charities, a straightforward solution to comply with this potential change would be to encourage donors to use alternative methods, such as cheques, e-transfers, or wire transfers instead of cash for large donations.

Beyond cash donations, Bill C-2 contains other provisions that could indirectly or directly affect the operations and beneficiaries of charities and not-for-profits. These include broadened government authority for collecting, analyzing, and disclosing information, including personal information, for security and law enforcement purposes, and significant changes to Canada's immigration and refugee system, which could impact charities offering support to individuals in these categories. Further comments in this regard will be given in future Charity & NFP Law Updates.

As Bill C-2 progresses, it will be important for charities and not-for-profits to stay informed about its various provisions and their potential consequences for their operations and the communities they work with.

2. Ontario Legislation Update

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

2.1. Ontario Bill 10, *Protect Ontario Through Safer Streets and Stronger Communities Act, 2025*

Charities and not-for-profits (NFPs) that provide supportive, transitional, or other affordable housing services may soon be impacted by new legislation in Ontario. The new legislation, the *Measures Respecting Premises with Illegal Drug Activity Act, 2025* (the “Act”), which is contained in Schedule 8 of [Bill 10, *Protect Ontario Through Safer Streets and Stronger Communities Act, 2025*](#), received Royal Assent on June 5, 2025, and will be brought into force on a day to be named by order of the Lieutenant Governor in Council.

The Act permits the Lieutenant Governor in Council to make regulations prescribing offences relating to the production or trafficking of a controlled substance or precursor, or of cannabis. However, of note, the Act also prohibits landlords, which would include charities and NFPs, from knowingly permitting their premises to be used for any such prescribed drug offences. It further prohibits knowingly possessing proceeds of such offences which, for landlords, could potentially include rent. Enforcement mechanisms include, among other things, property closure.

Critically for charities and NFPs, the Act defines “landlord” broadly as including any person leasing or subleasing premises, whether for residential or commercial purposes. Of note, the Act explicitly extends liability to directors and officers of corporations that permit prescribed offences, with fines of up to \$250,000 or imprisonment for individuals who contravene the Act, and up to \$1,000,000 for corporations that contravene the Act. The Act will be of serious concern for charities that work in providing shelter and residential accommodation for homeless and other vulnerable individuals.

2.2. Ontario Bill 25, *Emergency Management Modernization Act, 2025*

The Government of Ontario is proposing amendments to the province’s emergency management framework to allow the government to, among other things, issue certain enforceable directives to certain prescribed entities, including some that receive government funding for community and social services. [Bill 25, *Emergency Management Modernization Act, 2025*](#) was introduced and passed First Reading on May 26, 2025, and proposes to amend both the *Emergency Management and Civil Protection Act* and the *Ministry of Community and Social Services Act*. Given the majority position of the Ontario Government, it is presumed that this Bill will become law during the fall sittings of the Ontario Legislature, subject to any amendments that might occur at committee stage.

Of note, Bill 25 proposes to amend the *Ministry of Community and Social Services Act* to allow the Minister to “issue directives to entities prescribed by the regulations made under this Act that receive funding from the Minister to provide community and social services with respect to any extraordinary matters prescribed by those regulations and the provision of those community and social services.”

Simply put, the Minister would be able to issue directives directly to certain provincially funded organizations (which would include charities and not-for-profits) regarding specific “extraordinary matters”, as prescribed in future regulations. Non-compliance with these directives potentially leading to the issuance of compliance orders and/or reductions or elimination of funding. As well, entities, as well as their directors and officers, who knowingly contravene a compliance order can be held personally liable and subject to monetary fines.

2.3. Ontario Bill 33, *Supporting Children and Students Act, 2025*

On May 29, 2025, the Ontario government tabled [Bill 33, *Supporting Children and Students Act, 2025*](#). The Bill has progressed to Second Reading as of June 5, 2025. Schedule 1 focuses on the *Child, Youth and Family Services Act, 2017* (CYFSA), introducing new transparency and accountability

measures for children's aid societies. Key amendments under Schedule 1 of the Bill include enhanced and expanded obligations for children's aid societies and licensees licensed under Part IX of the CYFSA to provide clear and accessible information about the Ombudsman to children and young persons, including situations where persons are entering into a continued care and support agreement under section 124 of the Act. Bill 33 would also require disclosure to be made using language that is suitable to the child or young person's understanding.

Additionally, children's aid societies will be required to regularly review their by-laws, update them based on these reviews, and publicly disclose the results. Specific standards for these reviews and disclosure procedures will be detailed through future regulations. Moreover, children's aid societies must seek Ministerial approval before engaging in financial transactions or arrangements deemed by regulation "to impact on a society's ability to operate within its approved budget allocation."

Finally, maternity homes would also be included within the definition of "institution," expanding oversight and regulation to these entities.

Schedule 2 proposes amendments to the *Education Act* to expand ministerial oversight of school boards regarding "matters of public interest", which is defined to include "whether boards, board members and directors of education are carrying out their duties under this Act in an appropriate manner". Bill 33 identifies these "duties" as including, among other things, the delivery of education programs, student achievement and wellbeing, financial management, board governance, and parent and stakeholder engagement. It authorizes the Minister of Education to initiate investigations if concerns arise about such matters, to issue binding directions to boards to address specific public interest concerns, and to assume direct control over a school board's administration if it fails to comply with directives.

Schedule 3 proposes amendments to the *Ministry of Training, Colleges and Universities Act*, mandating publicly assisted universities and colleges to assess applicants primarily based on merit. Institutions would also be required to publish and make publicly accessible clear and transparent admission criteria and procedures. This proposed amendment will affect college and university admissions practices, and could potentially influence policies previously aimed at promoting diversity, equity, and inclusion (DEI) within Ontario's post-secondary institutions.

3. CRA News

By [Jennifer M. Leddy](#)

3.1. Canada Revenue Agency Announces New Online Option for Filing a T3010 Registered Charity Information Return

On June 10, 2025, the Canada Revenue Agency ("CRA") [announced](#) a new online option for filing a charity's T3010, Registered Charity Information Return ("T3010") using CRA-certified software. Charities registered in Canada and their authorized representatives will no longer need to print, mail or fax their T3010 as they can use any software on the [list of CRA-certified software](#) to fill out their T3010 and upload it directly through their CRA business account.

The CRA lists the following 9 certified software products which can generate all the forms contained in a T3010:

- [Cantax FormMaster](#) by Wolters Kluwer Canada limited
- [CCH iFirm Taxprep](#) by Wolters Kluwer Canada limited
- [DT Max T2](#) by Thomson Reuters DT Tax and Accounting Inc
- [Fill T3010 Online](#) by Canadian Centre for Christian Charities
- [ProFile](#) by Intuit

- [QuickBooks Online Accountant Pro Tax](#) by Intuit
- [Taxcycle](#) by Xero Software Limited
- [Taxprep Forms](#) by Wolters Kluwer Canada limited - For tax professionals
- [VisualTax T3010](#) by Microsophic Inc

According to the CRA announcement, this new online filing option is secure and allows charities and their authorized representatives to avoid mail delays and the errors that sometime happen in paper copies. Moreover, charities receive confirmation of filing immediately, the T3010s are processed instantly, and it is possible to view the public portion of the T3010 on the CRA's list of charities webpage the next day. For more details, please visit the CRA's [News and events for charities](#) webpage.

3.2. Insights from the Client Service Team of the CRA on Filing a T3010

With over 50,000 registered charities facing the same June 30 filing deadline (for those with December 31 as their fiscal year end), the CRA provided some [best practices](#) from its Client Service team on June 12, 2025, to help ensure a smooth and accurate filing process.

The CRA encourages charities to use its [online services](#) to fill out and file their T3010 as it is the safest, fastest, and easiest way to do so. The CRA states it has made signing into a CRA account easier by creating a single sign-in for My Business Account ("MyBA"), Represent a Client ("RAC") and My Account. As noted above, charities can also use CRA-certified software to complete their T3010 and upload it online through their MyBA or RAC.

For charities concerned about potential mail delays caused by possible Canada Post job action, the CRA recommends contacting the CRA directly to explore alternative filing methods and determine the best option to meet their obligations.

The CRA reminds charities that the T3010 or T1235, Directors/Trustees and Like Officials Worksheet should not be used to update recently changed director or address information. Instead, charities should send a separate request to the CRA, to update such information, by following the appropriate steps on the CRA's [make a change to your organization](#) webpage.

Charities can get help with setting up their CRA account or completing their T3010 by using the various resources offered by the CRA including, [guide T4033](#), [Access our online services for charities](#), and [T3010 checklist – how to avoid common mistakes when filing your return](#). For additional information, please visit the CRA's [News and events for charities](#) webpage.

4. Court of Appeal for Ontario Affirms By-law is Invalid without Proper Membership Approval

By [Jacqueline M. Demczur](#) and [Esther S.J. Oh](#)

A recent decision by the Court of Appeal for Ontario, [Islamic Food and Nutrition Council of Canada v. Islamic Food and Nutrition Council of America](#), released on June 11, 2025, involved two not-for-profit corporations, the Islamic Food and Nutrition Council of Canada (the "Canadian Corporation") and the Islamic Food and Nutrition Council of America (the "U.S. Corporation"), both of which provide Halal certification services.

The core dispute revolved around competing applications for declaratory relief concerning who are the members of the Canadian Corporation and what are the voting rights of the said members.

In this regard, the Canadian Corporation sought a declaration that it had one class of voting members (composed of two individuals and the U.S. Corporation) in accordance with a by-law amendment which was carried out in 2021, without any evidence that the sole member at the time (being the U.S. Corporation) had approved the by-law amendment in accordance with the provisions of the *Canada Not-for-Profit Corporations Act* ("CNCA").

By contrast, the U.S. Corporation sought a declaration that a 2015 by-law remained in force, which had established two classes of members – specifically, non-voting “Director Members” and voting “Corporate Members” (with the U.S. Corporation becoming the sole Corporate Member with voting rights) (“2015 By-law”).

The Canadian Corporation was originally incorporated in 2007 under the Ontario *Corporations Act* with one class of voting members, being composed of the incorporating directors as stipulated by section 125 of that Act. However, in 2015, when the 2015 By-law was passed at a meeting in Chicago, it introduced a two-tier membership structure: Corporate Members and Director Members, with voting rights exclusively granted to Corporate Members. The practical effect was that the U.S. Corporation became the sole voting member, while the other members of the Canadian Corporation lost their voting rights.

The application judge, whose findings were upheld on appeal, found that the signatories of the 2015 By-law were not “duped”, as they asserted, and that the changes concerning membership and voting rights were “clear and not buried”.

Subsequently, in 2021, the Canadian Corporation filed Articles of Continuance with Corporations Canada, in order to continue under the federal CNCA. The said Articles of Continuance purported to establish one class of members, with each member being entitled to vote, which was effectively intended to restore voting rights to individual members that had been earlier removed by the 2015 By-law. However, in this decision, the court noted there was no evidence that Mr. Chaudry, President of the U.S. Corporation, either saw or received notice of these Articles of Continuance on behalf of the sole Corporate Member of the Canadian Corporation.

As the 2021 amendments were not approved by a special resolution of the members in accordance with the CNCA, the application judge determined that the amendment in the Articles of Continuance was *ultra vires* – beyond the authority of the company or any director – and, therefore, invalid. Consequently, the application judge declared that the two classes of membership remained in force, with the U.S. Corporation as the sole voting member.

The Court of Appeal for Ontario ultimately dismissed both the Canadian Corporation’s appeal of the decision and the U.S. Corporation’s cross-appeal for ancillary relief (which the court found to be unnecessary given the main declaratory relief decision). The Court of Appeal affirmed the application judge’s key findings, confirming the valid approval of the 2015 By-law and agreeing that the amendments purported to have been made by the 2021 Articles of Continuance were *ultra vires*.

This case underscores the importance of complying with the basic requirements of corporate legislation and the then operative by-laws of a not-for-profit corporation whenever taking steps to change corporate documents. Failure to meet basic requirements to obtain membership approval in relation to a by-law amendment, in accordance with the definitions of membership reflected in the then current by-law, will leave the said by-law amendment vulnerable to a successful legal challenge if ever reviewed by a court.

5. Federal Court of Appeal Examines the CRA’s Disclosure Obligations in Charity Revocation Proceedings

By [Ryan M. Prendergast](#)

In a recent decision dated June 10, 2025, the Federal Court of Appeal (“Court”) addressed the obligation of the Canada Revenue Agency (“CRA”) to produce material relevant to an application for judicial review or to an appeal under Rules 317 and 318 of the Federal Court Rules (“Rules”). The case highlights the CRA’s disclosure obligations when a charity’s registration is revoked, particularly where allegations of bias and procedural fairness are raised.

The Court in [Jewish National Fund of Canada Inc. v. Canada \(National Revenue\)](#), considered a motion brought by the Jewish National Fund of Canada Inc. (“JNF”) against the Minister of National Revenue

("Minister"), seeking the production of additional documents as part of JNF's ongoing appeal challenging the Minister's decision to revoke its registration as a charity.

The Minister issued a notice of intention to revoke ("NITR") JNF's charitable status on August 20, 2019, and a notice of confirmation ("Confirmation") revoking JNF's charitable status on June 26, 2024. JNF argued in its Notice of Appeal that:

- 1) there was a reasonable apprehension of bias on the part of the Minister in issuing the Confirmation;
- 2) the Minister erred in fact and law in issuing the NITR and Confirmation; and
- 3) the process followed by the Minister was procedurally unfair.

In preparing for the appeal, JNF requested unredacted certified copies of a broad range of materials prepared or considered by the CRA or by the Minister, in reaching the decision to revoke JNF's charitable status, including:

- documents received from or sent to third parties by CRA in respect of JNF before the NITR was issued,
- materials related to CRA's audit of JNF, and
- records of communications from CRA offices to the head of the Charities Directorate and other individuals.

The Minister provided a Certified Tribunal Record (CTR) and an affidavit sworn by a Manager of the Charities Section, Tax and Charities Appeals Directorate of CRA, asserting that the CTR was complete, but JNF argued that key categories of documents remained missing from the CTR, and the Minister did not provide sufficient reasons for redactions in certain documents contained.

The Court stated that the principles governing a tribunal's obligation to produce material relevant to an appeal under Rules 317 and 318 of the Rules, are well established. Material relevant to an appeal must be produced and, in an appeal, relevance is defined by the grounds of appeal in the Notice of Appeal. Where there is an allegation of breach of procedural fairness, reasonable apprehension of bias, or bias, in a notice of appeal, the scope of disclosure broadens to include documents "in the possession, control or power of a tribunal that are relevant to the allegations of bias or breach of procedural fairness". However, requests for disclosure cannot become a "fishing expedition" and assertions of privilege must be properly supported.

On the issue of disclosure of materials relating to allegation of bias, the Court held that JNF had raised a credible allegation of bias, which triggered a broader disclosure obligation. The Minister was ordered to conduct a supplementary search for additional documents related to bias allegations, including communications from and to the public, even if such communications involved CRA personnel outside the Charities Directorate or Appeals Branch. The Court also required the Minister to serve and file an updated affidavit detailing the nature and scope of this supplementary search.

Regarding JNF's argument that the CTR did not include all the materials considered by the Charities Directorate in issuing the NITR, the Court found that JNF had not established the existence of additional relevant materials considered by the Charities Directorate. The only additional production ordered by the Court was the inclusion of draft media lines intended for use by CRA spokespersons.

The Court upheld JNF's argument that certain relevant documents, referenced in materials already contained within the proposed CTR, had not been included. As a result, the Court ordered the Minister to produce the identified documents. In response to JNF's submission that the Minister failed to conduct a proper search of his records, the Court ordered a supplementary search of CRA's records, including records of the Charities Directorate, to be conducted by senior representatives of CRA to ensure the required disclosure has been made.

On the issue of redactions, the Court found that while taxpayer confidentiality must be protected, the Minister had not provided sufficient justification for redactions made on the basis of privilege.

Consequently, the Court ordered a process where contested redactions would be reviewed by the Court in unredacted form, to assess the validity of the privilege claim. The Minister's separate motion to substitute a corrected CTR was deferred pending the completion of the additional steps ordered by the Court.

This decision clarifies that registered charities in Canada in appealing revocation decisions may be entitled to broader disclosure of internal communications, third-party correspondence, and materials not directly before the decision-maker, if such documents are relevant to claims of bias. The decision also highlights the CRA's obligation to conduct a proper search of its records, disclose/produce all relevant documents and justify any redactions made on the basis of privilege.

6. Precatory Gifts and Testamentary Intent: Ontario Court Upholds Charitable Bequest

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

In [Gruber v. Hebrew University of Jerusalem](#), the Ontario Superior Court of Justice ruled that the gift of the residue of the deceased's estate to the Hebrew University of Jerusalem (the "University") was not void for uncertainty or for any other reasons. In doing so, the court addressed the legal status of the testamentary gift, which the court found was accompanied by precatory language because of the use of the word "assumptions" to "guide" the allocation of funds to the University, which expressed the deceased's wish concerning how the funds would be used as opposed to an obligation. Citing Justice Abella and Justice Feldman of the Ontario Court of Appeal in the case of *Christian Brothers of Ireland in Canada*, the court distinguished between a "precatory gift" and a "charitable purpose trust", as follows:

a "precatory gift" to charity is not to be interpreted as a charitable purpose trust but rather a bequest in which the donor merely imposes some moral obligation on the receiving charitable corporation to use the property in a certain way with words of expectation, desire, or purpose rather than mandatory language to create a legal obligation.

For context, the deceased, Yaacov Glickman, left a will naming his close friend, Moshe Gruber, as executor and trustee. The will provided that, upon the death of Glickman's wife, the residue of his estate was to be used to establish an "endowment" or "foundation" at the University "for the sole support of an academic project that shall be judged as instrumental in 'educating Jews and Arabs to live in peaceful coexistence.'" The will also included a detailed list of ten "basic assumptions that must guide the allocation of funds for the purposes of this project".

Gruber brought an application seeking the court's interpretation of the will, expressing concern that the language of the bequest may be internally inconsistent, ambiguous and vague. In the court's decision, Justice Papageorgiou reiterated that the court's task is to give effect to the testator's intentions using both the plain language of the will and, where necessary, surrounding circumstances. Further, the decision reinforced the courts' general reluctance to allow charitable gifts to fail and their preference to interpret wills in a manner that avoids intestacy, particularly when the charitable object of the testator can be clearly ascertained.

The court addressed each of Gruber's concerns, as follows:

- 1) With regard to whether there was any meaningful difference between the use of the word "residue" and "bequeathing" his "entire estate" to the University, the court found that since there were no specific gifts in the will, regardless of whether this was a specific bequest or residue, it made no difference as the entire net estate would be received by the University.
- 2) Gruber questioned the difference in referring to "establishing an endowment" and "bequeathing my entire estate to create a foundation". In this case, the court found that the will provided an outright gift to the University rather than the establishment of a foundation that

would be a formal trust or “nonprofit corporation” based on the intention inferred from the language of the will. The court stated as follows:

In Black’s Law Dictionary, an endowment is defined as a “transfer, generally as a gift, of money or property to an institution for a particular purpose; [...] the act of establishing a fund, or permanent pecuniary provision, for the maintenance of a public institution, charity, college, etc.” It defines a “foundation” as a fund established for charitable, educational, religious, research or other benevolent purposes. The Income Tax Act defines a charitable foundation as a “corporation or trust that is constituted and operated exclusively for charitable purposes.”

In this regard, the court reaffirmed the “armchair rule” for interpreting wills from *Dice Estate* and *Robinson Estate*, in looking to the plain meaning of the will and surrounding circumstances. The deceased’s intention to support peaceful coexistence between Jews and Arabs through an academic initiative was clear. The court held that the “assumptions” or criteria in the will to “guide” the allocation of funds were not binding conditions. The gift lacked the three certainties required for a trust, namely, certainty of intention, certainty of subject matter and certainty of object, of which, the certainty of intention was particularly lacking. “The list of assumptions specifically sets out that there may be peace in the Middle East and that the terms of the Will remain unchanged even after the signing of a peace treaty. Therefore, there is recognition that there must be flexibility because of potential changes in the Middle East and the State of Israel.” The use of terms like “foundation” and “endowment” was seen as colloquial and interchangeable, not technical. Also, the court found that the legal requirements to create a “nonprofit corporation” under the *Income Tax Act* were not addressed in the will.

- 3) Gruber was concerned about his own designation as a “trustee”, as it was unclear to him whether he was to act as a formal trustee administering the funds or in some other capacity, for example as an academic advisor. The court found that the purpose of “trustee” with reference to the endowment was intended to be academic rather than financial administration.
- 4) Finally, there was no explanation of what happens if the “assumptions” could not be met or whether they could be interpreted as conditions. Here, the court agreed with the University’s submissions that there was no use of the word “conditions” in the will and as such, an outright gift accompanied by the precatory wishes was made as opposed to legally binding conditions or restrictions.

Ultimately, the court ruled that the gift was not void for uncertainty and that the language used in the will did not establish a binding charitable purpose trust. Instead, the court found that the bequest constituted an outright gift to the University, with the accompanying “assumptions” interpreted as precatory in nature, reflecting the deceased’s wishes and moral guidance rather than imposing legal obligations. Of importance, the University also confirmed its willingness and ability to accept and administer the gift in a manner consistent with the deceased’s stated intention.

7. Ontario Court of Appeal Overrules Restrictive Tax Exemption Test in Charitable Housing Decision

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

For charities and not-for-profits dedicated to alleviating poverty through affordable housing, a significant ruling by the Ontario Court of Appeal has provided much-needed clarity and a more expansive interpretation of tax exemption eligibility. In [Stamford Kiwanis Non-Profit Homes Inc. v. Municipal Property Assessment Corporation](#), released on June 20, 2025, the Court of Appeal

overturned a long-standing and restrictive precedent, potentially easing the path for similar organizations to gain property tax exemptions. This decision is vital for organizations providing housing for low-income individuals, allowing them to focus more resources directly on their charitable missions.

The case involved Stamford Kiwanis Non-Profit Homes Inc. (the “Appellant”), a charitable, non-profit philanthropic corporation, supported in part by public funds, that provides affordable housing to low-income residents in the City of Niagara Falls. Since the 1980s, providing affordable housing has been the Appellant’s sole activity. Stamford Kiwanis sought a declaration that three properties it owns were exempt from municipal taxation under paragraph 3(1)12(iii) of the *Assessment Act* (the “Act”). This section exempts “Land owned, used and occupied by [...] any charitable, non-profit philanthropic corporation organized for the relief of the poor if the corporation is supported in part by public funds.”

While the Municipal Property Assessment Corporation (MPAC) and the City of Niagara Falls conceded that Stamford Kiwanis met most criteria, the central dispute was whether the Appellant was “organized for the relief of the poor.” Both the application judge and the Divisional Court had dismissed the Appellant’s application, feeling bound by the restrictive interpretation set out in the 1998 Court of Appeal decision, *Religious Hospitallers of St. Joseph Housing Corp. v. Regional Assessment Commissioner* (“*Religious Hospitallers*”).

In *Religious Hospitallers*, the court had interpreted “organized for the relief of the poor” to require that the institution itself, “by some form of endeavour,” would provide the relief. This interpretation required organizations to actively undertake efforts beyond mere property ownership, such as fundraising or managing property, creating restrictive conditions for exemption eligibility.

In the case at hand, the Court of Appeal concluded that *Religious Hospitallers* was wrongly decided, identifying several flaws. *Religious Hospitallers* failed to apply the “dual-purpose” interpretive approach mandated by the Supreme Court of Canada, which recognizes that tax legislation serves both to raise funds and achieve social and economic objectives. It was also inconsistent with the Supreme Court’s broader view in *Stouffville (Village) (Assessment Commissioner) v. Mennonite Home Assn. of York County*, which did not impose an “endeavour” requirement for exemptions.

After concluding *Religious Hospitallers* was wrongly decided, the Court of Appeal undertook a weighing exercise to determine if it should be overruled, considering the advantages and disadvantages of correcting the error. The Court of Appeal found that *Religious Hospitallers* rested on an “unstable foundation.” The Court of Appeal explicitly rejected arguments by MPAC and the City that the exemption would merely shift financial burdens from the province to municipalities or negatively impact tenant tax credits, deeming these insufficient grounds to deny an exemption to a deserving applicant.

With *Religious Hospitallers* overruled, the Court of Appeal clarified the test for exemption under paragraph 3(1)12(iii) of the Act. An applicant must: (i) own, use, and occupy the land; (ii) be a charitable, non-profit philanthropic corporation; (iii) be organized for the relief of the poor (meaning the primary purpose or use of the subject property is relief of the poor, and the corporation operates at least in part for the relief of the poor, with an element of economic deprivation or need on the part of its intended beneficiaries); and (iv) be supported in part by public funds.

Applying this clarified test, the Court of Appeal found that the Appellant met all the requirements for exemption. The Appellant’s sole activity since its inception has been providing affordable housing to low-income residents, fulfilling the legislative purpose of providing relief to the poor. Its ownership, operation, and management of the properties, coupled with public funding and a focus on economically deprived tenants, squarely met the criteria.

It is crucial to note that Court of Appeal’s clarification of “organized for the relief of the poor” specifically pertains to paragraph 3(1)12(iii) of the *Assessment Act* and its application to property tax exemptions. It does not alter the broader understanding of “relief of poverty” as a recognized charitable purpose under the common law for the purposes of registration under the *Income Tax Act*.

The Court of Appeal's decision to allow the appeal and grant the exemption marks a significant victory for non-profit housing providers in Ontario. It provides a clearer, more equitable framework for assessing property tax exemptions, aligning the *Assessment Act*'s interpretation with the broader social purposes of charitable work. This should encourage other similarly organised and operated charitable and non-profit housing corporation in seeking an exemption under the *Assessment Act*.

8. Employment Update

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

8.1. Rights for Gig Workers: Ontario's Digital Platform Workers' Rights Act in Force July 1

Digital platform workers in Ontario will soon benefit from a new, stand-alone statute that establishes minimum rights tailored to the gig economy. The [Digital Platform Workers' Rights Act, 2022](#) ("DPWRA" or the "Act"), enacted by the *Working for Workers Act, 2022*, was proclaimed on September 5, 2024 and is set to come into force on July 1, 2025. We previously discussed the Act in the "Legislation Update" of our [September 2024 Charity & NFP Law Update](#).

DPWRA applies to individuals who perform "digital platform work", such as ride-share, courier, and delivery services accessed through apps or websites. Although charities and not-for-profits may not directly engage such workers, they use digital platforms to support operations, including delivering outreach materials, coordinating supplies, or arranging event logistics. Charities and not-for-profits may wish to review service relationships in light of new regulatory obligations and pricing structures introduced under DPWRA.

Notably, under Section 15 of DPWRA, the provisions concerning the liability of directors for amounts owing to workers generally do not apply with respect to directors of corporations to which the Ontario *Not-for-Profit Corporations Act, 2010* or the *Co-operative Corporations Act* applies. This non-application also extends to directors of foreign-incorporated corporations with similar not-for-profit objects that are carried on without the purpose of gain. This non-application is specific to the "directors' liability for amounts owing" section of the Act.

Currently, many digital platform workers are treated as independent contractors, and as a result, do not benefit from protections under Ontario's *Employment Standards Act, 2000*, which generally applies only to employees. DPWRA responds to this gap by establishing a separate set of rights that apply regardless of working relationship classification.

Once in force, the DPWRA will entitle covered workers to:

- Minimum wage;
- A recurring pay period and pay day;
- Required information about pay calculations and assignments;
- Notice of removal from a platform;
- A right to dispute resolution; and
- Protection from reprisal.

The Act will be administered by the Ministry of Labour and supported by Ontario Regulation 344/24.

Charities and not-for-profits that contract with digital platforms should consider reviewing procurement practices for compliance with the Act.

8.2. More Expansion of Worker Protections: Introduction of *Working for Workers Seven Act, 2025*

The Ontario government is preparing another round of workplace reforms aimed at expanding protections for employees, enhancing transparency in hiring practices, and modernizing enforcement across employment and health and safety laws. The proposed legislation, titled the [Working for Workers Seven Act, 2025](#) (“Bill 30”), introduces new measures and continues the government’s now-annual effort to reshape Ontario’s employment landscape.

[Announced on May 28, 2025](#), Bill 30 proposes amendments to key statutes, including the *Employment Standards Act, 2000* (ESA), the *Occupational Health and Safety Act* (OHSA), and the *Workplace Safety and Insurance Act, 1997* (WSIA). If passed, the changes would affect a broad range of sectors and employment relationships, including some that intersect with the operations of charities and not-for-profits.

For example, Bill 30 would allow employees affected by mass terminations (involving 50 or more employees) to take up to three unpaid days of job-search leave. The ESA would also be amended to require job-posting platforms to implement tools for reporting suspected fraud and to maintain written anti-fraud policies. Employers would be permitted to extend temporary layoffs to a full 52 weeks (within a 78-week window), subject to employee consent and Ministry approval.

In the occupational health and safety context, the bill would introduce administrative monetary penalties for OHSA violations and require defibrillators (AEDs) on large construction sites. WSIB enforcement would be strengthened with new penalties for fraud and the spread of false information, with fines reaching up to \$750,000 per conviction for multiple offences.

Charities and not-for-profits should assess whether any of these changes could apply to them directly or through third-party relationships. This includes organizations involved in construction projects, those posting employment opportunities through online platforms, or those working with external service providers that may undergo significant staffing changes. Bill 30 is currently at Second Reading and may be subject to further amendments before passage.

9. G7 Statement Sets Out Privacy-by-Design Standards for Innovation and Child Protection

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

A new statement from the G7 Data Protection and Privacy Authorities sets out coordinated expectations for embedding privacy into the design and deployment of digital technologies, with a particular emphasis on safeguarding children’s personal data. The statement, “[Promoting Responsible Innovation and Protecting Children by Prioritizing Privacy](#),” was adopted on June 19, 2025, at the G7 Data Protection and Privacy Authorities’ (the “G7 DPA”) annual Roundtable, hosted in Ottawa by the Office of the Privacy Commissioner of Canada.

The Statement affirms that privacy is not only a matter of legal compliance but a foundational element of responsible innovation. It encourages organizations to adopt privacy-by-design approaches throughout the lifecycle of new technologies, including data minimization, deployment of technical safeguards, facilitation of individual rights, and continuous risk assessment and mitigation.

In addressing the digital experiences of children, the Statement highlights their particular susceptibility to harm in online environments and calls for protective measures that reflect their evolving capacities. It references the Recommendation of the Council on Children in the Digital Environment adopted by the Organisation for Economic Co-operation and Development, and the Convention on the Rights of the Child adopted by the United Nations General Assembly. These instruments are cited in support of requiring that the best interests of the child be a primary consideration in technological design and deployment decisions.

Recommended practices include limiting or disabling tracking for users identified as children, providing privacy communications in age-appropriate formats, avoiding manipulative interface design, and obtaining verifiable parental consent where appropriate. The Statement also addresses the role of age assurance technologies, which should be used only when necessary and proportionate, and designed in compliance with data protection principles.

Although the Statement is non-binding, it reflects a convergence of regulatory expectations that may influence domestic policy and enforcement activity. Charities and not-for-profit corporations in Canada that offer digital services, especially those directed at or accessible to children, should review existing privacy practices and consider alignment with these emerging standards.

10. Don't Take the Bait: Recognizing AI-Driven Misinformation

By [Cameron A. Axford](#) and [Martin U. Wissmath](#)

Generative AI is reshaping the information landscape, offering powerful tools but also exposing new vulnerabilities. Organizations must now contend with AI-driven misinformation from external sources, posing substantial risks to charities and not-for-profits. In [last month's AI Update](#), we examined the risks of "AI slop" — low-quality, error-prone content that can emerge when charities and not-for-profits rely too heavily on generative AI systems ("GenAI"). As GenAI reshapes information flows, organizations must also confront the growing risk of externally generated misinformation.

From [deepfakes](#) and [fabricated news stories](#) to [bots impersonating supporters or experts](#), GenAI tools are increasingly being used to confuse, provoke, and exploit. For directors and officers of charities and not-for-profits, the challenge is not just how to use AI responsibly, but how to defend against misinformation — including deliberate disinformation — from external sources.

Unlike internal "AI slop", i.e. content generated carelessly by staff or volunteers, external threats include disinformation campaigns, inaccurate legal commentary, and deceptive online interactions. Directors and officers of organizations are particularly vulnerable, given their visibility, responsibility for public-facing responses, and governance roles. Allowing an organization to rely on misinformation, even in good faith, can cause significant reputational, financial, and even regulatory harm.

One concerning development is AI-generated or manipulated media falsely attributed to charities and not-for-profits or their leadership. In one example from the for-profit sector, [reported on by the Guardian](#), scammers used a voice-cloning tool to impersonate the CEO of WPP, a global PR firm, during a virtual meeting, nearly convincing executives to transfer funds and disclose sensitive information. Similar techniques could be used to create deepfakes depicting executives making controversial endorsements or announcements. These fakes can be highly convincing and may spread widely before being debunked, sowing confusion among donors and stakeholders. Advocacy organizations are particularly at risk, as malicious actors may seek to distort their messaging or discredit their leadership.

Fabricated news stories are another emerging concern. Fictitious headlines may lead to organizations publicly commenting on "fake news" as though it were genuine, tarnishing their reputation and credibility. These reports often spread through bots, email newsletters, or clickbait blogs, forming a false web of confirmation that is hard to untangle. Even a brief reliance on a misinformation campaign can erode public trust. Directors and officers should avoid acting on third-party content unless it is verified through trusted sources, such as multiple reputable news sources, government websites, or verified social media accounts.

Social media presents another layer of risk. AI bots are now used by bad actors — including hackers, political agents, and fraudsters — to infiltrate conversations and manipulate discourse. Charities and not-for-profits are not immune to this threat, and have likely engaged with such actors unknowingly. These bots may provoke arguments, or amplify misleading content to simulate consensus or controversy. This manipulation can influence decisions if organizations rely too heavily on online

feedback. Executives managing organizational accounts must remain vigilant when interpreting engagement or responding to unfamiliar profiles.

In our next article, we will outline practical steps charities and not-for-profits can take to guard against these emerging threats, focusing on proactive measures and safeguards to support informed and confident decision-making.

11. Carters is Pleased to Welcome Jefe Olagunju as a New Associate

Carters is pleased to welcome [Jefe Olagunju](#), LL.B., BL, MBA HRM, as a new associate. Jefe will be practicing as a charity and not-for-profit lawyer as well as a research lawyer with the firm. Jefe was called to the Ontario Bar in 2025 after completing her articling with Carters, and to the Nigerian Bar in 2008. She holds an LL.B. from the University of Benin, a BL from the Nigerian Law School, and an MBA with a specialization in Human Resources Management from Edinburgh Business School. Her background in regulatory compliance, combined with volunteer and leadership experience across Nigeria, Scotland, and Canada, provides her with a practical understanding of the governance and operational challenges facing the charitable sector.

In the Press

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

Recent Events & Presentations

Carters hosted its first Spring Webinar since 2021, on May 7th, titled [Copyrights and Trademarks in a Virtual Universe: What Charities and NFPs Need to Know](#). An on-demand video replay is available [here](#), and the Webinar Handout can be accessed and printed from [here](#).

Carters hosted its second Spring webinar on Tuesday June 3rd, titled [Key Legal and Operational Issues for Donor Advised Funds](#). An on-demand video replay is available [here](#) and the Webinar Handout can be accessed and printed from [here](#).

The Ontario Bar Association's Charity & Not-for-Profits Law Program hosted a webinar on the topic of [Understanding Member Rights & Remedies Under ONCA: A Practical Guide](#) on Wednesday May 14th and Ryan Prendergast, a partner at Carters, participated as a program speaker.

Upcoming Events

Carters Annual Charity & Not-for-Profit Law Webinar 2025 will be hosted by Carters Professional Corporation and held on Thursday November 13, 2025. Special Guest Speakers will be Mr. Bruce MacDonald, President and CEO of IMAGINE Canada and Mr. Kenneth Hall, President of Robertson Hall Insurance. Details will be posted soon at [carters.ca](https://www.carters.ca)

Legal Team

Editor: Terrance S. Carter

Assistant Editors: Nancy E. Claridge, Ryan M. Prendergast, and Adriel N. Clayton



[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. Sean has been recognized as a leading expert in corporate and commercial litigation by *The Best Lawyers in Canada* since 2021, and by *Lexpert*. 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 has been recognized as a leading expert in charity and not-for-profit law in Canada by *Lexpert*. 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* and by *Lexpert*. 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](#), LL.B., BL, MBA HRM, is an associate at Carters with a practice focused on charity and not-for-profit law and legal research. She was called to the Ontario Bar in 2025 and to the Nigerian Bar in 2008. Jefe holds an LL.B. from the University of Benin, a BL from the Nigerian Law School, and an MBA with a specialization in Human Resources Management from Edinburgh Business School. Her background in regulatory compliance, combined with volunteer and leadership experience across Nigeria, Scotland, and Canada, provides her with a practical understanding of the governance and operational challenges facing the charitable sector.

Acknowledgements, Errata and other Miscellaneous Items

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Carters Professional Corporation

PARTNERS:

Terrance S. Carter B.A., LL.B.
(Counsel to Fasken)

tcarter@carters.ca

Jane Burke-Robertson B.Soc.Sci., LL.B. (1960-2013)

Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.

Jacqueline M. Demczur B.A., LL.B.

tman@carters.ca

Esther S.J. Oh B.A., LL.B.

jdemczur@carters.ca

Nancy E. Claridge B.A., M.A., LL.B.

estheroh@carters.ca

Jennifer M. Leddy B.A., LL.B.

nclaridge@carters.ca

Barry W. Kwasniewski B.B.A., LL.B.

jleddy@carters.ca

Sean S. Carter B.A., LL.B.

bwk@carters.ca

Ryan M. Prendergast B.A., LL.B.

scarter@carters.ca

Sepal Bonni B.Sc., M.Sc., J.D.

rprendergast@carters.ca

Esther Shainblum B.A., LL.B., LL.M., CRM

sbonni@carters.ca

Adriel N. Clayton B.A. (Hons), J.D.

eshainblum@carters.ca

aclayton2@carters.ca

ASSOCIATES:

Heidi N. LeBlanc J.D.

hleblanc@carters.ca

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

mwissmath@carters.ca

Cameron A. Axford, B.A. (Hons.), J.D.

caxford@carters.ca

Urshita Grover, H.B.Sc., J.D.

ugrover@carters.ca

Jefe Olagunju, LL.B., BL, MBA HRM

jolagunju@carters.ca

Orangeville Office

211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada
L9W 1K4

Tel: (519) 942-0001

Fax: (519) 942-0300

Ottawa Office

117 CentrepoinTE Drive, Suite 350
Nepean, Ontario, Canada
K2G 5X3

Tel: (613) 235-4774

Fax: (613) 235-9838

Toronto Office

67 Yonge Street, Suite 1402
Toronto, Ontario, Canada
M5E 1J8

Tel: (416) 594-1616

Fax: (416) 594-1209