



Linda J. Godel

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Linda is a partner at Torkin Manes and chairs the firm's Not-for-Profit & Charities Law Group. She counsels a wide range of not-for-profit organizations and charities (including charitable organizations and private and public foundations). Her clients include professional and industry associations, self-regulated bodies and organizations in such fields as religion, health, education, social services, poverty abatement, childcare, athletics and recreation.

Linda acts as external general counsel to numerous not-for-profit organizations, both charitable and non-charitable. She has advised organizations in the third sector on structuring and restructuring matters, corporate governance, by-law interpretation, directors' and officers' liability, compliance issues, cross-border and international relationships and gifting, endowment and fundraising issues. She also provides general commercial advice to not-for-profits and charities.

Expertise

- ▶ Not-for-Profit & Charities
- ▶ Wills, Trusts & Estates

Awards & Recognition

- ▶ *The Canadian Legal Lexpert Directory* - Not-for-Profit & Charities
- ▶ Recipient of the OBA's 2020 AMS/John Hodgson Award of Excellence in Charity and Not-for-Profit Law
- ▶ Recognized by *Lexology* as a Legal Influencer for Private clients - Canada (2020 & 2021)
- ▶ Named Lawyer of the Year by *The Best Lawyers in Canada*® in the area of Charities/Non-Profit Law, Toronto, 2019 & 2021
- ▶ *Chambers Canada Guide* – Charities/Non-Profit
- ▶ *The Best Lawyers in Canada*® - Charities/Non-Profit Law
- ▶ Integra Foundation Volunteer Award, 2006
- ▶ Awarded the Vera L. Parsons and Joseph Sedgwick, QC prizes for criminal procedure, Bar Admission Course 1989

Publications & Presentations

- ▶ Jul 20, 2022 | Article
New option for Canadian charities working with non-qualified donees
The Lawyers' Daily
- ▶ Jun 29, 2022 | Article
The New Qualifying Disbursements Rules for Charities
- ▶ Apr 13, 2022 | [Torkin Manes LegalPoint](#)
Important Changes for Charities Arising from the 2022 Federal Budget
- ▶ Dec 16, 2021 | [Torkin Manes LegalPoint](#)
Updates for Ontario and Federal Not-for-Profits and Charities
- ▶ Dec 02, 2021 | Article
Oversight of Charities and Protection of Charitable Property in Canada
Estates Trusts and Pensions Journal
- ▶ Nov 25, 2021 | Presentation
Understanding the New Ontario Not-For-Profit Corporations Act (2 Part Program)
Ontario Bar Association
- ▶ Oct 19, 2021 | [Torkin Manes LegalPoint](#)
The ONCA Is Finally Here!
- ▶ Sep 01, 2021 | Article
New Ontario not-for-profit legislation, business registry
The Lawyer's Daily
- ▶ Aug 24, 2021 | [Torkin Manes LegalPoint](#)
Ontario *Not-for-Profit Corporations Act*- Transition and Next Steps
- ▶ Aug 17, 2021 | [Torkin Manes LegalPoint](#)
Ontario *Not-For-Profit Corporations Act* is Finally Coming into Force!
- ▶ Apr 23, 2021 | [Torkin Manes LegalPoint](#)
The 2021 Federal Budget: Impact on the Charitable and Non-Profit Sector
- ▶ Jan 19, 2021 | [Torkin Manes LegalPoint](#)
Meeting Updates for Not-for-Profit Corporations
- ▶ Oct 09, 2020 | [Torkin Manes LegalPoint](#)
Updates of Interest to Ontario Not-for-Profits and Canadian Registered Charities
- ▶ Aug 10, 2020 | [Torkin Manes LegalPoint](#)
COVID-19: Extensions Granted for Federal Not-for-Profit Corporations
- ▶ May 26, 2020 | [Novel Coronavirus \(COVID-19\)](#)
COVID-19: More News for Charities and Not-For-Profit Corporations
- ▶ Apr 21, 2020 | [Novel Coronavirus \(COVID-19\)](#)
COVID-19: Announcement from Federal Government for Community-Based Organizations and Updates from Charities Regulators
- ▶ Apr 06, 2020 | [Novel Coronavirus \(COVID-19\)](#)
COVID-19 Update For Non-Profits
- ▶ Apr 03, 2020 | [Novel Coronavirus \(COVID-19\)](#)
Extensions Granted to Federal Not-For-Profit Corporations to File Their Annual Corporate Returns - Ontario Aligned with Canada Revenue Agency
- ▶ Apr 01, 2020 | [Novel Coronavirus \(COVID-19\)](#)
Meetings of Federal and Ontario Not-For-Profit Corporations During the COVID-19 Pandemic

- ▶ [Mar 31, 2020 | Novel Coronavirus \(COVID-19\)](#)
COVID-19: Public Guardian and Trustee Provides Relief for Charities in Ontario
- ▶ [Mar 23, 2020 | Novel Coronavirus \(COVID-19\)](#)
COVID-19: Update From the Charities Directorate of the Canada Revenue Agency (CRA)
- ▶ [Mar 20, 2020 | Novel Coronavirus \(COVID-19\)](#)
COVID-19: Regulatory Considerations for Charities and Non-Profits
- ▶ [Jan 14, 2020 | Torkin Manes LegalPoint](#)
Ontario's *Not-For-Profit Corporations Act*- Further Delay
- ▶ [Sep 17, 2019 | Presentation](#)
Key Aspects of Lobbying and Political Activity for Charitable and Not-For-Profit Organizations
Ontario Bar Association Charity and Not-for-Profit Law Program, Speaker
- ▶ [Mar 29, 2019 | Torkin Manes LegalPoint](#)
Reflections on the 2019 Federal Budget from the Perspective of Charities and Non-Profits
Torkin Manes LegalPoint
- ▶ [Mar 18, 2019 | Torkin Manes LegalPoint](#)
Public Policy Advocacy Activities of Charities: New Developments in 2019
Torkin Manes LegalPoint
- ▶ [Mar 08, 2019 | Presentation](#)
Social Enterprise
Schulich School of Business, York University
- ▶ [Feb 05, 2019 | Presentation](#)
Navigating Board Disputes
Ontario Bar Association's Institute – Privacy, Land Development, and Other Key Updates in Charity and Not-for-Profit Law
- ▶ [Dec 18, 2018 | Torkin Manes LegalPoint](#)
Charities and Political Activities: Changes to the Law are Now in Effect
Torkin Manes LegalPoint
- ▶ [Nov 26, 2018 | Torkin Manes LegalPoint](#)
Important News for Canadian Charities, Non-Profits and News Organizations
Torkin Manes LegalPoint
- ▶ [Nov 08, 2018 | Torkin Manes LegalPoint](#)
More News for Registered Charities on Political Activities
Torkin Manes LegalPoint
- ▶ [Oct 03, 2018 | Torkin Manes LegalPoint](#)
Charities and Political Activities Part III
Torkin Manes LegalPoint
- ▶ [Sep 21, 2018 | Torkin Manes LegalPoint](#)
Charities and Political Activities Part II
Torkin Manes LegalPoint
- ▶ [Aug 28, 2018 | Torkin Manes LegalPoint](#)
Changing Landscape for Charities and Political Activities
Torkin Manes LegalPoint
- ▶ [Jun 12, 2018 | Torkin Manes LegalPoint](#)
Directors of Ontario-Based Charities - Can They Be Compensated?
- ▶ [May 16, 2018 | Presentation](#)
What You Missed During Tax Season 2018
Torkin Manes Webinar

- ▶ [Apr 11, 2018 | Torikin Manes LegalPoint](#)
2018 Federal Budget: Update on Status of Foreign Universities
- ▶ [Mar 02, 2018 | Torikin Manes LegalPoint](#)
What's New: Official Donation Receipts
- ▶ [Feb 28, 2018 | Torikin Manes LegalPoint](#)
2018 Federal Budget: What Does It Mean For Charities and Non-Profits?
- ▶ [Feb 22, 2018 | Presentation](#)
Legal Considerations for AMCs
AMC Institute
- ▶ [Feb 14, 2018 | Presentation](#)
Looking at the Incorporating Legislation Choices available to Ontario Charities and Not-for-Profits
Ontario Bar Association's Institute 2018, Critical Developments in Charity Law and Not-for-profit Law

- ▶ [Nov 17, 2017 | Torikin Manes LegalPoint](#)
Changes to Laws Affecting Ontario Not-For-Profits and Charities Now in Effect
- ▶ [Nov 15, 2017 | Presentation](#)
Social Enterprise
Schulich School of Business, York University
- ▶ [Sep 15, 2017 | Torikin Manes LegalPoint](#)
Proposed Changes to Laws Affecting Ontario Not-For-Profits and Charities
- ▶ [May 12, 2017 | Presentation](#)
2017 Case Law Update
The Canadian Bar Association's Charity Law Symposium, Toronto Board of Trade
- ▶ [Apr 04, 2017 | Presentation](#)
Effecting Fundamental Changes: Unification, Separation, and Dissolution of Charities and Not-For-Profit Corporations In Ontario
Speaker, OBA Charity and Not-for-Profit Law Program
- ▶ [Feb 16, 2017 | Torikin Manes LegalPoint](#)
Final Deadline for Federal Not-for-Profit Corporations: Do You Have Your Certificate of Continuance under the Canada Not-for-profit Corporations Act?
- ▶ [Dec 15, 2016 | Torikin Manes LegalPoint](#)
Important Change to Recordkeeping Requirements for Ontario Not-for-Profit Corporations That Own an Interest in Land in Ontario
- ▶ [Nov 23, 2016 | Presentation](#)
Social Enterprise
Schulich School of Business, York University
- ▶ [May 13, 2016 | Presentation](#)
Canada Not-for-profit Corporations Act: Lessons Learned
Law Society of Upper Canada, 6th Annual Business Law Summit
- ▶ [Mar 29, 2016 | Torikin Manes LegalPoint](#)
Pre-Meeting Fundamentals for Federal Not-For-Profit Corporations
Torkin Manes LegalPoint
- ▶ [Mar 28, 2016 | Torikin Manes LegalPoint](#)
Pre-Meeting Fundamentals for Ontario Not-For-Profit Corporations
Torkin Manes LegalPoint

- ▶ [Mar 24, 2016 | Torkin Manes LegalPoint](#)
2016 Federal Budget Confirms Tax Measures with Respect to Holdings of Charities in Limited Partnerships
Torkin Manes LegalPoint
- ▶ [Feb 09, 2016 | Torkin Manes LegalPoint](#)
Does Being a Federal Not-For-Profit Corporation Mandate Audited Financial Statements?
Torkin Manes LegalPoint
- ▶ [Feb 09, 2016 | Torkin Manes LegalPoint](#)
Does Being an Ontario Not-For-Profit Corporation Mandate Audited Financial Statements?
Torkin Manes LegalPoint
- ▶ [Jan 25, 2016 | Torkin Manes LegalPoint](#)
New Reporting Requirement For Charities' Limited Partnership Holdings
Torkin Manes LegalPoint
- ▶ [Jan 08, 2016 | Torkin Manes LegalPoint](#)
New Year's Resolution For Federal Not-For-Profit Corporations: Know Your Corporate Reporting Obligations
Torkin Manes LegalPoint
- ▶ [Nov 12, 2015 | Presentation](#)
Social Enterprise
Schulich School of Business, York University
- ▶ [Sep 22, 2015 | Article](#)
Update: Ontario's Not-for-Profit Corporations Act Delayed
Torkin Manes LegalPoint
- ▶ [May 20, 2015 | Presentation](#)
Setting the Record Straight - Recordkeeping Requirements of Charities
2015 National Charity Law Symposium
- ▶ [Mar 10, 2015 | Presentation](#)
Corporate Procedures and Compliance with the Corporate Legislation
UJA Federation of Greater Toronto's 4th Charity Law Seminar
- ▶ [Nov 17, 2014 | Presentation](#)
Social Enterprise
Schulich School of Business, York University
- ▶ [May 11, 2014 | Presentation](#)
Canada's Anti-Spam Legislation (CASL)
UJA Charity Law Seminar
- ▶ [Mar 25, 2014 | Presentation](#)
Canada's Anti-Spam Legislation (CASL)
KPMG's Annual Seminar for Not-for-Profit Organizations
- ▶ [Feb 07, 2014 | Presentation](#)
The ONCA is Coming into Force - What Now?
Ontario Bar Association's Institute 2014, The Latest Developments in Charity Law
- ▶ [Jan 01, 2014 | Article](#)
CASL Update: Coming into Force July 1, 2014
Torkin Manes Not-for-Profit and Charity Law Bulletin
- ▶ [Oct 28, 2013 | Presentation](#)
Social Enterprise
Schulich School of Business, York University

- ▶ Jun 01, 2013 | Article
The New Ontario *Not-for-Profit Corporations Act* - questions for directors to ask
- ▶ May 10, 2013 | Presentation
Corporate Conundrums (including Continuance)
Panel discussion with Donald J. Bourgeois and David P. Stevens, 2013 National Charity Law Symposium
- ▶ Feb 01, 2013 | Presentation
How to Run a Meeting
The 2013 OBA Institute, The Nuts and Bolts of Non-Share Capital Corporate Law
- ▶ Jan 24, 2013 | Presentation
The Impact of the New *Canada Not-for-profit Corporations Act* and the Impending Ontario *Not-for-Profit Corporations Act*
Torkin Manes and Stern Cohen Seminar, Current Issues of Interest to the Not-For-Profit Sector
- ▶ Nov 01, 2012 | Article
Canada's New Anti-Spam Legislation
Torkin Manes Not-for-Profit & Charity Law Bulletin
- ▶ Oct 23, 2012 | Presentation
How Will the New *Canada Not-for-profit Corporations Act* Affect your Governance?
Torkin Manes and Base Consulting and Management Inc. Seminar
- ▶ Sep 27, 2012 | Presentation
Ontario *Not-for-Profit Corporations Act* - Ask a Lawyer
Policy to Practice - Ontario Nonprofit Network Conference 2012
- ▶ Apr 24, 2012 | Article
The New Not-for-Profit Corporations Acts
The Philanthropist, North America (No. 24)
- ▶ Feb 01, 2012 | Article
The New *Canada Not-for-profit Corporations Act* - questions for directors to ask
The Canadian Institute of Chartered Accountants, Not-for-Profit Organizations Director Alert
- ▶ Jan 17, 2012 | Presentation
Governance Issues: Best Practices and New Legislation
3rd Annual Charity Law Seminar for Jewish Communal Organizations
- ▶ Dec 01, 2011 | Article
The New *Canada Not-for-profit Corporations Act* - questions for directors to ask
The Canadian Institute of Chartered Accountants, Not-for-Profit Organizations Director Alert
- ▶ Oct 05, 2011 | Presentation
The Practical Impact of the *Not-for-Profit Corporations Act, 2010* Ontario (ONCA)
Osgoode Professional Development, The Intensive Short Course on Legal and Risk Management for Charities and Not-for-Profit Organizations
- ▶ Sep 01, 2011 | Article
Broader Public Sector Accountability Act, 2010: The Impact of Increasing Financial Accountability
Journal of Parliamentary and Political Law
- ▶ May 06, 2011 | Presentation
Here Comes the CNCA: Are You Ready to Advise Your Clients?
Co-presented with Jane Burke-Robinson, 2011 National Charity Law Symposium
- ▶ Feb 02, 2011 | Presentation
The Perils and Pitfalls of Board Governance: What Happens When Governance Goes Wrong
Management Advisory Service Governance Forum: Connecting Boards, Staff and Volunteers

- ▶ Dec 01, 2010 | Article
The Landscape is Changing for Charities & Other Not-for-Profit Organizations
Collins Barrow NPO Alert
- ▶ Nov 23, 2010 | Presentation
Highlights of the New Ontario *Not-for-Profit Corporations Act*
Ontario Bar Association, Charity and Not-for-Profit Law Section Program
- ▶ Oct 01, 2010 | Article
An Update on Bill 65, the Ontario *Not-for-Profit Corporations Act*
Charitable Thoughts, Ontario Bar Association, Charity and Not-for-Profit Law Section
- ▶ Apr 30, 2010 | Presentation
The New *Canada Not-for-profit Corporations Act*. What will it Mean to your Practice?
Moderator for panel discussion, 2010 National Charity Law Symposium
- ▶ Apr 16, 2010 | Presentation
Probate Planning & Use of Testamentary Trusts / Strategies to Preserve Wealth & Leave a Legacy
Investors Group T.A.D. Education Session
- ▶ Feb 10, 2010 | Presentation
Keeping Pace with the Responsibilities of Association Leadership: Governance in a Changing World
Base Consulting and Management Inc. and RBC Royal Bank Seminar
- ▶ Jan 01, 2010 | Article
The New *Canada Not-for-profit Corporations Act*
Charity Talk, Canadian Bar Association, Charities and Not-for-Profit Law Section
- ▶ Oct 06, 2009 | Presentation
Strategies to Preserve Wealth and Leave a Legacy
Investment Advisors
- ▶ Mar 01, 2009 | Article
The How, Why, and When of Using Multiple Corporate Structures
The Philanthropist, North America (No. 21)
- ▶ Apr 14, 2008 | Presentation
Legal Issues Update for Charitable & Non-Profit Organizations
Long-Term Care and Retirement Communities Convention and Trade Show
- ▶ Mar 15, 2008 | Article
Completion of T3010A and Related Business Guidelines
Charitable Thoughts, Ontario Bar Association, Charity and Not-for-Profit Law Section
- ▶ Oct 15, 2007 | Presentation
Organizational Issues for Not-for-Profit Corporations
Ontario Bar Association, Fairs, Festivals and Fundraisers: Planning and Risk Management Issues for Special Event Organizers
- ▶ Aug 01, 2007 | Article
Federal Government Stiffens Penalties to Increase Transparency in Lobbying
Biofuels Canada Magazine
- ▶ Apr 16, 2007 | Presentation
Governance Challenges for Non-Profit Boards: Circa 2007
Long-Term Care and Retirement Communities Convention and Trade Show
- ▶ Nov 30, 2005 | Presentation
Raising the Bar on Corporate Governance
Torkin Manes' Seminar

- ▶ Jul 01, 2005 | Article
Avoiding Hot Water: Simple tips to keep charities out of legal trouble
Forefront Magazine
- ▶ Feb 25, 2005 | Presentation
Responsibilities and Liabilities of Directors of Not-for-Profit Organizations
Base Consulting Inc. Seminar
- ▶ Apr 14, 2004 | Article
Precis of *Investment Powers for Charities Across Canada*
Charitable Thoughts, Ontario Bar Association, Charity and Not-for-Profit Law Section
- ▶ Apr 13, 2004 | Article
What's New and What's Coming
Charitable Thoughts, Ontario Bar Association, Charity and Not-for-Profit Law Section
- ▶ Apr 12, 2004 | Article
Investment Powers for Charities Across Canada
What's New and What's Coming, 2nd Annual Symposium on Charity Law in Canada

Memberships

- ▶ Canadian Bar Association
- ▶ Ontario Bar Association

Community Involvement

- ▶ Member of the Executive and various committees, Canadian Bar Association - Charities and Not-for-Profit Law Section
- ▶ Member of various working committees and past Chair, Ontario Bar Association - Charity and Not-for-Profit Law Section
- ▶ Former Member, Chartered Professional Accountants of Canada, Not-For-Profit Governance Committee
- ▶ Member, Not-for-Profit Joint Working Group, Modernization of the Legal Framework Governing Ontario Not-for-Profit Corporations, Ontario Bar Association - Charity and Not-for-Profit Law Section (with Business Law Section)
- ▶ Member, Ontario's Business Law Advisory Council, Not-For-Profit Subcommittee, Ministry of Government and Consumer Services, 2016 - 2017
- ▶ Member, Government of Ontario's Social Enterprise Stakeholder Panel, February - May, 2014
- ▶ Co-Chair, Canadian Bar Association/Ontario Bar Association National Charity Law Symposium, 2007 - 2011
- ▶ Former director and member of Fundraising Committee and Governance Committee, Bialik Hebrew Day School
- ▶ Former director and member of Executive Committee, Executive Search Committee and Finance Committee, Integra Foundation

Credentials

- ▶ Called to the Ontario Bar, 1989

Education

- ▶ LL.B., Osgoode Hall Law School, 1987
- ▶ B.A. (with Distinction), McGill University, 1984