



Nathaniel Balakumaran

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Nathaniel is an associate in our Not-for-Profit & Charities Law Group, where he provides legal services to non-profits and charities on a wide range of corporate matters, including governance, drafting and interpreting by-laws, obtaining and maintaining charitable registration, drafting and negotiating contracts, winding-up, regulatory compliance and filings.

Nathaniel gained extensive experience in representing clients in their dealings with the Charities Directorate of the Canada Revenue Agency. He provides strategic advice to clients on matters including member and director disputes, fiduciary duties of directors, joint ventures, directors' and officers' liability, fundraising, charitable gifting, regulatory compliance, risk management, policy, and governance matters under the *Canada Not-for-profit Corporations Act* and the *Ontario Not-for-Profit Corporations Act*. He represents a wide range of clients, including professional and industry associations, self-regulated bodies and organizations in such fields as religion, health, education, social services, poverty abatement, childcare, athletics and recreation.

To complement his practice, Nathaniel has organized and moderated several seminars directed towards educating early-stage not-for-profit and charity organizations on topics such as charitable gifting, avoiding pitfalls with the CRA, charity employment related matters, and receipting for charities. In addition, he is involved within his professional and extra-professional community as a diversity and inclusion champion. He is involved with not-for-profit initiatives to raise awareness and bring positive change to Canadian workplaces.

Away from his professional life, Nathaniel previously was a high-level competitive soccer player, playing on a scholarship at the NCAA collegiate level for St. Lawrence University in New York, USA. Nathaniel continues to be involved in Canadian community youth soccer development as a volunteer Youth Sports Mentor.

Expertise

- ▶ Not-for-Profit & Charities

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

Memberships

- ▶ Law Society of Ontario

Credentials

- ▶ Called to the Ontario Bar, 2021

Education

- ▶ Master of Laws, Osgoode Hall Law School, 2019
- ▶ Bachelor of Laws (First Class Hons.), Hertfordshire Law School (UK), 2018
- ▶ Bachelor of Science, Biological Sciences, St. Lawrence University (NY, USA), 2016