



## Linda J. Godel

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**Linda is a partner at Torkin Manes and chairs the firm's Not-for-Profit and Charities Law practice 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.

### Publications & Presentations

- **"What's New: Official Donation Receipts"**, Torkin Manes LegalPoint, March 2018
- **"2018 Federal Budget: What Does It Mean For Charities and Non-Profits?"**, Torkin Manes LegalPoint, February 2018
- **"Legal Considerations for AMCs"**, AMC Institute, February 2018
- **"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, February 2018
- **"Changes to Laws Affecting Ontario Not-For-Profits and Charities Now in Effect"**, Torkin Manes LegalPoint, November 2017
- **"Social Enterprise"**, Schulich School of Business, York University, November 2017
- **"Proposed Changes to Laws Affecting Ontario Not-For-Profits and Charities"**, Torkin Manes LegalPoint, September 2017
- **"2017 Case Law Update"**, The Canadian Bar Association's Charity Law Symposium, May 2017
- **"Effecting Fundamental Changes: Unification, Separation, and**

### Services

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

### Education

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

### Credentials

- Called to the Ontario Bar, 1989
- Awarded the Vera L. Parsons and Joseph Sedgwick, QC prizes for criminal procedure

### Recognition

- *The Best Lawyers in Canada - Charities/Non-Profit Law* (2018)
- Canadian Legal Lexpert Directory since 2009 - Not-for-Profit & Charities - Repeatedly Recommended
- Integra Foundation Volunteer Award 2006

**Dissolution of Charities and Not-for-Profit Corporations in Ontario**", OBA Charity and Not-for-Profit Law Program, April 2017

- **"Final Deadline for Federal Not-for-Profit Corporations: Do You Have Your Certificate of Continuance under the Canada Not-for-profit Corporations Act?"**, Torkin Manes LegalPoint, February 2017
- **"Important Change to Recordkeeping Requirements for Ontario Not-for-Profit Corporations That Own an Interest in Land in Ontario"**, Torkin Manes LegalPoint, December 2016
- **"Social Enterprise"**, Schulich School of Business, York University, November 2016
- **"Canada Not-for-profit Corporations Act: Lessons Learned"**, Law Society of Upper Canada, 6th Annual Business Law Summit, May 2016
- **"Pre-Meeting Fundamentals for Ontario Not-For-Profit Corporations"**, Torkin Manes LegalPoint, March 2016
- **"Pre-Meeting Fundamentals for Federal Not-For-Profit Corporations"**, Torkin Manes LegalPoint, March 2016
- **"2016 Federal Budget Confirms Tax Measures with Respect to Holdings of Charities in Limited Partnerships"**, Torkin Manes LegalPoint, March 2016
- **"Does Being an Ontario Not-For-Profit Corporation Mandate Audited Financial Statements?"**, Torkin Manes LegalPoint, February 2016
- **"Does Being a Federal Not-For-Profit Corporation Mandate Audited Financial Statements?"**, Torkin Manes LegalPoint, February 2016
- **"New Reporting Requirement For Charities' Limited Partnership Holdings"**, Torkin Manes LegalPoint, January 2016
- **"New Year's Resolution For Federal Not-For-Profit Corporations: Know Your Corporate Reporting Obligations"**, Torkin Manes LegalPoint, January 2016
- **"Social Enterprise"**, presentations at Schulich School of Business, York University, November 2015
- **"Update: Ontario's Not-for-Profit Corporations Act Delayed"**, Torkin Manes LegalPoint, September 2015
- **"Setting the Record Straight - Recordkeeping Requirements of Charities"**, 2015 National Charity Law Symposium, May 2015
- **"Corporate Procedures and Compliance with the Corporate Legislation"**, UJA Federation of Greater Toronto's 4th Charity Law Seminar, March 2015
- **"Social Enterprise"**, presentations at Schulich School of Business, York University, November 2014
- **"Canada's Anti-Spam Legislation (CASL)"**, UJA Charity Law Seminar, May 2014
- **"Canada's Anti-Spam Legislation (CASL)"**, KPMG's Annual Seminar for Not-for-Profit Organizations, March 2014
- **"The ONCA is Coming into Force - What Now?"**, Ontario Bar Association's Institute 2014, The Latest Developments in Charity Law, February 2014
- **"CASL Update: Coming into Force July 1, 2014"**, Torkin Manes Not-For Profit and Charity Law Bulletin,

January 2014

- **“Social Enterprise”**, presentation at Schulich School of Business, York University, October 2013
- **“The New Ontario Not-for-Profit Corporations Act - questions for directors to ask”**, Torkin Manes Focus on Not-for-Profit & Charities, June 2013
- **“The New Ontario Not-for-Profit Corporations Act - questions for directors to ask”**, Chartered Professional Accountants Canada, Not-For-Profit Organizations Director Alert, May 2013
- **“Corporate Conundrums (including Continuance)”**, panel discussion with Donald J. Bourgeois and David P. Stevens, 2013 National Charity Law Symposium, May 2013
- **“How to Run a Meeting”**, The 2013 OBA Institute, The Nuts and Bolts of Non-Share Capital Corporate Law, February 2013
- **“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, January 2013
- **“The New Ontario Not-for-Profit Corporations Act”**, Health Matters, Ontario Bar Association, Health Law Section, December 2012
- **“Canada’s New Anti-Spam Legislation”**, Torkin Manes Not-For Profit and Charity Law Bulletin, November 2012
- **“How Will the New Canada Not-For-profit Corporations Act Affect your Governance?”**, Torkin Manes and Base Consulting and Management Inc. Seminar, October 2012
- **“Ontario Not-for-Profit Corporations Act - Ask a Lawyer”**, Policy to Practice - Ontario Nonprofit Network Conference 2012, September 2012
- **“The New Not-for-Profit Corporations Acts”**, *The Philanthropist*, North America (No. 24), April 2012
- **“The New Canada Not-For-profit Corporations Act - questions for directors to ask”**, Torkin Manes Not-For Profit and Charity Law Bulletin, February 2012
- **“Governance Issues: Best Practices and New Legislation”**, 3rd Annual Charity Law Seminar for Jewish Communal Organizations, January 2012
- **“The New Not-for-Profit Corporations Acts”**, *The Philanthropist*, North America, 24, April 2012
- **“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, December 2011
- **“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, October 2011

- **"Broader Public Sector Accountability Act, 2010: The Impact of Increasing Financial Accountability"**, co-written with Lisa Corrente, *Journal of Parliamentary and Political Law*, September 2011
- **"Here Comes the CNCA: Are You Ready to Advise Your Clients?"**, co-presented with Jane Burke-Robertson, 2011 National Charity Law Symposium, May 2011
- **"The Perils and Pitfalls of Board Governance: What Happens When Governance Goes Wrong"**, Management Advisory Service Governance Forum: Connecting Boards, Staff and Volunteers, February 2011
- **"The Landscape is Changing for Charities & Other Not-for-Profit Organizations"**, Collins Barrow NPO Alert, December 2010
- **"Highlights of the New Ontario Not-for-Profit Corporations Act"**, Ontario Bar Association, Charity and Not-for-Profit Law Section Program, November 2010
- **"An Update on Bill 65, the Ontario Not-for-Profit Corporations Act"**, *Charitable Thoughts*, Ontario Bar Association, Charity and Not-for-Profit Law Section, October 2010
- **"The New Canada Not-for-profit Corporations Act: What will it Mean to your Practice?"**, Moderator for panel discussion, 2010 National Charity Law Symposium, April 2010
- **"Strategies to Preserve Wealth & Leave a Legacy: A Case Study"**, Investors Group T.A.D. Education Session, April 2010
- **"Keeping Pace with the Responsibilities of Association Leadership: Governance in a Changing World"**, Base Consulting and Management Inc. and RBC Royal Bank Seminar, February 2010
- **"The New Canada Not-for-profit Corporations Act"**, *Charity Talk*, Canadian Bar Association, Charities and Not-for-Profit Law Section, January 2010
- **"Strategies to Preserve Wealth and Leave a Legacy"**, *Charitable Planning*, Torkin Manes' Seminar, October 2009
- **"The How, Why, and When of Using Multiple Corporate Structures"**, *The Philanthropist*, North America, 21, March 2009
- **"Legal Issues Update for Charitable & Non-Profit Organizations"**, Long-Term Care and Retirement Communities Convention and Trade Show, April 2008
- **"Completion of T3010A and Related Business Guidelines"**, *Charitable Thoughts*, Ontario Bar Association, Charity and Not-for-Profit Law Section, March 2008
- **"Organizational Issues for Not-for-Profit Corporations"**, Ontario Bar Association, Fairs, Festivals and Fundraisers: Planning and Risk Management Issues for Special Event Organizers, October 2007
- **"Federal Government Stiffens Penalties to Increase Transparency in Lobbying"**, *Biofuels Canada Magazine*, (August/September 2007)
- **"Governance Challenges for Non-Profit Boards: Circa 2007"**, Long-Term Care and Retirement

Communities Convention and Trade Show, April 2007

- **“Raising the Bar on Corporate Governance”**, Torkin Manes’ Seminar, November 2005
- **“The Donation Agreement: a Gift is Not Always Free”**, Torkin Manes Focus - Fall 2005, November 2005
- **“Avoiding Hot Water: Simple tips to keep charities out of legal trouble”**, Forefront Magazine, July 2005
- **“Responsibilities and Liabilities of Directors of Not-for-Profit Organizations”**, Base Consulting Inc. Seminar, February 2005
- Precis of **“Investment Powers for Charities Across Canada”**, *Charitable Thoughts*, Ontario Bar Association, Charity and Not-for-Profit Law Section, April 2004
- **“What’s New and What’s Coming”**, *Charitable Thoughts*, Ontario Bar Association, Charity and Not-for-Profit Law Section, April 2004
- **“Investment Powers for Charities Across Canada”**, What’s New and What’s Coming, 2nd Annual Symposium on Charity Law in Canada, April 2004

## Memberships

- Canadian Bar Association - Charities and Not-for-Profit Law Section, Chair and member of various working committees
- Ontario Bar Association - Charity and Not-for-Profit Law Section, Executive Member, Past Chair, former Chair, Vice-Chair, Continuing Legal Education Liaison, Program Coordinator and member, Ad Hoc Governance Committee
- Ontario Bar Association - Charity and Not-for-Profit Law Section, Not-for-Profit Joint Working Group (with Business Law Section) regarding the Modernization of the Legal Framework Governing Ontario Not-for-Profit Corporations

## Community Involvement

- Member, Ontario’s Business Law Advisory Council, Not-For-Profit Subcommittee, Ministry of Government and Consumer Services, 2016 - 2017
- Member, Chartered Professional Accountants of Canada, Not-For-Profit Governance Committee
- Member, Government of Ontario’s Social Enterprise Stakeholder Panel, February - May, 2014
- Co-Chair, Canadian Bar Association/Ontario Bar Association National Charity Law Symposium, May 2011, April 2010, May 2009, May 2008 and May 2007
- 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