

## COVID-19 Legal Checklist for Non-Profits & Social Enterprises

TrustLaw, an initiative of the Thomson Reuters Foundation, is the world's largest pro bono legal network. Working with leading law firms and corporate legal teams, we facilitate free legal support, ground-breaking legal research and resources for non-profits and social enterprises in 175 countries.

During these challenging times, TrustLaw wants to ensure non-profits and social enterprises have the answers they need to mitigate risks and to keep their organisations up and running.

TrustLaw created this Legal Checklist to help non-profits and social enterprises identify legal needs in the face of the COVID-19 crisis. It is not an exhaustive list, and certain questions may not be relevant to all organisations.

For more resources or if you need specific pro bono legal advice, please see [Further Information](#).

### [TrustLaw COVID-19 Resource Hub](#)

TrustLaw has created a COVID-19 Resource Hub. The Hub brings together resources from around the globe on the legal implications of COVID-19. TrustLaw is also running a series of webinars for non-profits and social enterprises. Attendees will have the opportunity to receive information directly from lawyers on legal issues arising from the pandemic. Past webinars are available in the Hub. If you are interested in attending future webinars, please register online [here](#).



### Governance & Risk Management

- Are you still able to operate safely? Have you reviewed your risk assessments and business continuity plans?
- Are you exploring new activities in response to COVID-19? Do you know if any updates need to be made to your risk assessments, governing documents, contracts, or otherwise?
- Are your directors or trustees aware of their duties in the context of COVID-19, including if your organisation encounters significant financial or operational difficulties?
- Is your governing body meeting more frequently? Do you know if meetings can be held legally online or by telephone?
- Do you have an upcoming annual general meeting (AGM), members' or shareholders' meeting that might need to be postponed or held virtually?



### Contracts

- Do you have upcoming events that need to be cancelled or rescheduled? Do you know what existing contracts you have (e.g. venue) and your rights to cancel or postpone?
- Are you unable to perform your obligations under a contract? If so, are you aware of the implications and do you know your legal rights – for example, to temporarily suspend a service or grant-funded programme or terminate the contract?

- Have you considered whether it is possible to negotiate alternative means of performing an obligation under a contract (e.g. moving an in-person training to online)?
- Are you relying on others to perform services or pay you? If so, do you know if they will be able to meet their obligations and your rights if they do not?
- Have you considered updating your standard contracts to account for COVID-19 or similar future public health emergencies?



## Tax, Finances & Solvency

- Are your financial records and filings up to date?
- Have you identified steps to mitigate possible financial losses?
- Are you exploring new sources of funding or negotiating changes to existing investments? Are you aware of the relevant legal considerations?
- Are you aware of government support or tax relief programmes available to your organisation (e.g. tax breaks, emergency loans or grants, etc.) to help address the COVID-19 crisis?
- Do you understand your legal structure and who will be liable if your organisation cannot, for example, pay its debts?
- Are you in a situation where you are (or could be) unable to pay debts or continue operations or are at risk of insolvency?
- Are you considering whether to close operations permanently? If so, do you know the steps you need to take to dispose of funds and assets and to settle outstanding obligations, including to employees?



## Employees & Volunteers

- Do you know your legal obligations to workers, including workers who are vulnerable or have caregiving responsibilities?
- Do you have a sick leave policy? Do you know your legal rights and obligations in relation to employees who are sick, or not sick but required to self-isolate or quarantine?
- Do you have appropriate health and safety measures in place for your workforce, including for those who can and cannot work from home?
- Do your benefits plans cover medical expenses relating to COVID-19 (if needed)?
- Do you have a policy on working from home?
- Are you aware of government support or tax relief available to you as an employer?
- Do you know your obligations in relation to volunteers?
- If you are considering temporary closure, working hour or pay reductions, lay-offs, furloughs or redundancies, do you understand the legal implications?



## Data Protection & Privacy

- If you are collecting or using personal information (including health information) from employees or others, are you aware of your obligations under applicable data protection and privacy laws?
- Have you reviewed your cyber security and "own devices" policies for staff that are working from home?



## Real Estate

- Have you reviewed your lease? Do you understand your options to vary terms, negotiate interim payment terms or rent concessions, or to terminate?
- Are you aware of any government or other measures that are available to you if you lease or own property, for example, to protect against eviction or give a grace period for mortgage payments?
- Are you in a situation where a landlord or tenant has served notice of termination or is seeking to negotiate new terms? Do you know your rights and options?
- Are you currently negotiating a new lease? Do you know if you are protected if the current COVID-19 pandemic continues or recurs?



## Insurance

- Have you reviewed your insurance policies recently?
- Do you know if you are covered for losses resulting from the outbreak of an infectious disease or virus, including COVID-19? Have you provided notice under such policies?
- Do you know if it is necessary to obtain additional insurance?

## Further Information

### How to access pro bono legal advice through TrustLaw

If you are TrustLaw member, you can submit a legal request to address any legal issues which your organisation may have during this challenging time. You can do so by logging in to TrustLaw's online portal by clicking [here](#). **If you are not a member, you can fill out TrustLaw's free application by clicking [here](#).**

### How to find other COVID-19-related legal resources

TrustLaw has created a [COVID-19 Resource Hub](#). The Hub brings together links to helpful resources from around the globe on the legal implications of COVID-19.

TrustLaw is also running a series of webinars for non-profits and social enterprises. Attendees will have the opportunity to receive information directly from lawyers on legal issues arising from the pandemic. Topics may include employment, contractual rights and force majeure, insurance, data privacy, governance, and others. **Please register [here](#) to express your interest in attending upcoming webinars. You will be notified as webinars are scheduled in your jurisdiction(s) of interest.**

### About the Thomson Reuters Foundation

Thomson Reuters Foundation is the corporate foundation of Thomson Reuters, the global news and information services company. As an independent charity, registered in the UK and the USA, we work to advance media freedom, foster more inclusive economies, and promote human rights. Through news, media development, free legal assistance and convening initiatives, we combine our unique services to drive systemic change.

As the world faces an unprecedented set of challenges posed by the COVID-19 pandemic, the Thomson Reuters Foundation is leveraging its unique blend of journalism and legal skills to strengthen the global response. Find out more [here](#).

Should you have any additional questions, you can email us at [trustlaw@thomsonreuters.com](mailto:trustlaw@thomsonreuters.com)