



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

June 2026

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SAVE-THE-DATE

Carters 2026 Annual Charity & NFP Law Seminar/Webinar
Thursday November 12, 2026
In-Person/Hybrid Format
Registration Page Coming Soon!

Publications & News Releases

1. Legislation Update

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

1.1. Bill C-34, the Safe Social Media Act

The federal government has introduced proposed legislation to create a new digital safety framework for social media, chatbot and other online services. Introduced for first reading on June 10, 2026, [Bill C-34, the Safe Social Media Act](#), would enact the *Digital Safety Act* and the *Digital Safety Commission of Canada Act*, establishing new duties for operators of regulated services and creating the Digital Safety Commission of Canada to administer and enforce the proposed regime. While Bill C-34 does not contain explicit provisions targeted at charities and not-for-profits (NFPs), the Bill contains provisions that may impact charities and NFPs that operate online platforms, interactive websites or applications, AI chatbot services, or other digital services that could fall within the proposed regime.

The proposed *Digital Safety Act* would apply to operators of regulated social media services, regulated chatbot services, and other regulated online services. Among other measures, Bill C-34 would impose duties on operators to protect children, act responsibly, and be transparent. These duties would include requirements concerning harmful content, child-protection design features, access to pornographic content, user tools to block other users and flag harmful content, labelling of certain synthetic content, digital safety plans, and measures concerning AI chatbot services. Bill C-34 would also establish processes for certain complaints to the Digital Safety Commission of Canada, including complaints concerning content that sexually victimizes a child or revictimizes a survivor, and intimate content communicated without consent.

1.2. Bill C-9, the Combatting Hate Act

Federal hate-crime legislation that was previously discussed in the [September 2025](#) and [March 2026 Charity & NFP Law Updates](#) has now received Royal Assent and will be brought into force on July 18, 2026. [Bill C-9, the Combatting Hate Act](#), received Royal Assent on June 18, 2026, following a Senate amendment that was approved by the House of Commons. The Bill amends the *Criminal Code* concerning hate propaganda, hate crime, and access to religious or cultural places. Among other measures, it creates new offences concerning intimidation, obstruction, or interference with access to places of worship and other specified places used by identifiable groups, creates a new hate crime offence for federal offences motivated by hatred based on specified grounds, and creates a new offence concerning the public display of certain terrorism or hate symbols.

As discussed in the [March 2026 Charity & NFP Law Update](#), one of the more debated aspects of Bill C-9 was the proposed repeal of the existing *Criminal Code* exemption to hate speech for a person who, in good faith, “expressed or attempted to establish by an argument or an opinion on a religious subject or an opinion based on a belief in a religious text.” While various stakeholders, including religious and civil liberties groups, expressed concern that removing the exemption could have implications for freedom of religion and expression, that repeal is nonetheless now part of the enacted legislation.

The Bill also includes “for greater certainty” provisions stating that the relevant hate propaganda provisions do not prohibit a person from communicating a statement on a matter of public interest, including an educational, religious, political, or scientific statement made in the course of a discussion, publication, or debate, if the person does not wilfully promote hatred against an identifiable group or wilfully promote antisemitism by condoning, denying, or downplaying the Holocaust.

1.3. Bill C-30, the Spring Economic Update 2026 Implementation Act

Federal [Bill C-30, the Spring Economic Update 2026 Implementation Act](#), was introduced in the House of Commons for First Reading on April 29, 2026, and subsequently received Royal Assent on June 18, 2026. Bill C-30 implements certain measures previously announced in the federal government’s

Spring Economic Update 2026, which was reviewed in the [April 2026 Charity & NFP Law Update](#). As reported, the Spring Economic Update 2026 included several measures relevant to the charity and not-for-profit sector, including proposed charitable sector modernization, confirmation of the government's intention to proceed with certain previously announced tax and related measures, and various grants and funding measures.

However, Bill C-30 does not implement the above-noted measures specifically impacting the charity and not-for-profit sector. As a result, while Bill C-30 implements certain measures from the Spring Economic Update 2026, those interested in the sector-specific measures discussed in the April 2026 *Charity & NFP Law Update* will need to continue monitoring Parliament for new bills or consultations addressing those measures.

1.4. Bill C-36 Proposes New Federal Privacy Framework

[Bill C-36, An Act to enact the Protecting Privacy and Consumer Data Act, to amend the Personal Information Protection and Electronic Documents Act and to make amendments to other Acts](#) was introduced in the House of Commons for First Reading on June 15, 2026. The bill would enact the Protecting Privacy and Consumer Data Act, amend the Personal Information Protection and Electronic Documents Act, and make related amendments to other Acts. If enacted, Bill C-36 would move Canada's federal private-sector privacy framework out of Part 1 of PIPEDA and establish a new regime governing personal information collected, used, or disclosed in the course of commercial activities. Carters will provide an analysis of Bill C-36 in a future issue of the *Charity & NFP Law Update*.

2. CRA News

By [Jefe Olagunju](#)

On June 17, 2026, the Charities Directorate of the Canada Revenue Agency (CRA) published an update to its [News and Events for Charities](#) page reminding registered charities to file their Form T3010, Registered Charity Information Return, no later than six months after the fiscal year end. This means that charities with a December 31 fiscal year end **must file by June 30, 2026**.

The CRA noted that as part of its modernization efforts, it aims to have all registered charities and registered national arts service organizations (RNASO) file their T3010 online beginning in 2027. The CRA also reiterated how the Government of Canada's spring announcement of its [intention to modernize the framework for the charitable sector](#) in 2026-2027 complements the CRA's ongoing modernization efforts. For more details on the CRA's modernization efforts, see the [May 2026 Charity & NFP Law Update](#).

In addition, on June 1, 2026, the CRA updated its Audit process for charities – Infographic. The infographic outlines the CRA's approach to audits, how a charity is selected for audit, how the CRA audits a charity, what happens after an audit, and what a charity can do if the CRA proposes sanctions or revocation. More information can be found on the CRA's [Charities media gallery](#).

3. Consultation on Proposed Changes to Canada Not-for-Profit Corporations Act

By [Theresa L.M. Man](#)

On April 24, 2026, Innovation, Science and Economic Development Canada (ISED) launched a public consultation on proposed changes to the *Canada Not-for-Profit Corporations Act* ("CNCA") as part of a broader consultation on proposed amendments to six of Canada's business law frameworks, consistent with commitments made as part of the Government of Canada's Red Tape Review.

Other than the CNCA, changes are also proposed to the following five statutes: *Canada Business Corporations Act*, *Canada Cooperatives Act*, *Boards of Trade Act*, *Bankruptcy and Insolvency Act*, and *Companies' Creditors Arrangement Act*.

By way of background, the Red Tape Review was launched in July 2025 to simplify rules across federal departments. In September 2025, Innovation, Science, and Economic Development Canada (ISED) published a [Progress Report](#) wherein it identified 43 initiatives across its portfolio to

reduce burden and modernize regulatory frameworks. Proposed changes to the CNCA are among these changes.

The consultation paper, including the full list of proposals, is available at: [Consultation on modernizing business law frameworks \(Red tape review\)](#), including a full [list of proposed initiatives](#). The consultation period expired on June 5, 2026.

More specifically, proposed amendments to the CNCA include the following:

- permit virtual and hybrid meetings by default;
- revise the rule on how one-third of the total number of directors may be appointed by the board without the need of an empowering clause in the articles;
- permit the appointment of *ex officio* directors;
- permit delegate voting to be implemented through bylaws;
- remove voting rights currently conferred on non-voting members currently provided for under the CNCA;
- require proxyholders to deposit their proxies with the corporation 48 hours ahead of a membership meeting; and
- clarify that members may be reimbursed of the cost of a member's membership fee pursuant to a canceled membership.

However, it is important to note that the consultation announcement indicated that regulatory amendments to adjust the revenue thresholds that trigger financial reviews and that trigger soliciting status are not part of the current consultation but are part of ISED's red tape review initiatives, meaning regulatory consultations are expected at some time in the future.

Many of the proposed amendments that are part of this consultation are changes that the sector has been seeking since the CNCA was brought into force in 2011. The not-for-profit sector will want to see the details of the amendments.

4. Ontario Court Confirms Members Cannot Restrict Board Authority by Amendment to the Articles Without a Unanimous Member Agreement

By [Ryan M. Prendergast](#) and [Urshita Grover](#)

In [Atwood v. National Police Federation](#), the Ontario Superior Court of Justice considered whether a voting member's proposal to amend the articles of a federal not-for-profit corporation (NFP), National Police Federation (NPF or Corporation), could require the board of directors to treat decisions of its Nominations and Elections Committee (NEC) as final and binding. In its decision released on May 26, 2026, the court held that the proposal was contrary to the *Canada Not-for-profit Corporations Act* (CNCA) because it would restrict the board's statutory authority to manage and supervise the affairs of the Corporation and interfere with the directors' oversight responsibilities. In doing so, the court confirmed that restrictions on directors' powers of this nature may only be implemented through a unanimous member agreement (UMA) under section 170 of the CNCA, and not through an amendment to the articles. The decision serves as an important reminder to charities and NFPs that member proposals and governance reforms cannot be used to displace the board's supervisory role where the CNCA reserves that type of restriction to a UMA.

Mr. Atwood, a voting member of the NPF, submitted a proposal for consideration at the NPF's annual general meeting following a dispute concerning the board's decision to overturn an NEC determination regarding his eligibility to stand for election as a director of the Corporation. The proposal sought to amend the NPF's articles to provide that NEC decisions would be "final and binding". The NPF refused to include the proposal in its notice of meeting on the basis that it was contrary to the CNCA.

The court held that the proposal was properly excluded. Relying on section 124 of the CNCA, the court emphasized that directors are responsible for managing or supervising the management of the Corporation's activities and affairs. Although the proposal was framed as a measure to protect the independence of the NEC, its practical effect would be to make committee decisions binding on the board and limit the directors' ability to exercise their statutory oversight responsibilities.

The court further held that any restriction on the board's powers must be implemented through a UMA under section 170 of the CNCA. Since the proposal sought to achieve that result through an amendment to the Corporation's articles, it was inconsistent with the statutory governance framework established by the CNCA. The court found that the proposal would interfere with the directors' ability to fulfill their core fiduciary responsibilities. The court also held that, while subsection 163(6) of the CNCA does not expressly list "illegality" as a ground for excluding a proposal, such authority is implicit in the CNCA given the board's obligation to ensure that the Corporation's articles are lawful.

The decision follows an earlier Ontario Superior Court decision involving the same parties, discussed in our [May 2026 Charity & NFP Law Update](#), in which the court dismissed an oppression claim arising from the NFP election process. Together, the decisions demonstrate the court's reluctance to interfere with internal governance decisions where an NFP acts within the framework established by its governing documents and the CNCA.

For federally incorporated charities and NFPs, the case serves as a reminder that where a proposal would make committee decisions binding on the board, restrict directors' oversight authority, or otherwise interfere with directors' ability to discharge their fiduciary obligations, it may be found contrary to the CNCA and properly excluded from a notice of meeting. The decision also highlights the importance of section 170 of the CNCA and the limited circumstances in which members may restrict directors' powers through a UMA rather than through ordinary amendments to a corporation's articles or by-laws.

5. Elected vs. Employed: Alberta Court Clarifies Removal Issues in Non-Profit Governance

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

In the recent decision of [Faichney v Fort McKay Métis Nation Association](#), released on June 5, 2026, the Court of King's Bench of Alberta reviewed and confirmed the basic principle that when an individual serves as both an employee and an elected officer of a not-for-profit corporation ("NFP"), terminating their employment contract does not automatically remove them from the elected officer position. Instead, the mandatory process set out in the bylaw for the NFP for removal of elected officer must be followed.

The Fort McKay Métis Nation Association (the "Association") represents the Fort McKay Métis Nation, holds title to lands in the Nation's traditional territory, and provides services and benefits to community members. It is incorporated under Alberta's *Societies Act* and is recognized as an "Indigenous Governing Body". Mr. Felix Faichney ("Mr. Faichney"), a member of the Association, was elected by acclamation for a four-year term as Vice President and Councillor in April 2024.

The Association's governance framework included several bylaws. Bylaw No. 1 established the Association's elected council ("Council") comprised of five Councillors, who each held Officer positions. Bylaw No. 2 set out the categories of memberships and membership rights. Bylaw No. 3 governed the elections of Councillors and their Oaths of Office. Bylaw No. 4 created a "Judicial Council", an internal adjudicative dispute resolution body established to resolve community disputes in a manner that aligns with the community's values.

After his election as Vice President and Councillor, Mr. Faichney swore an Oath of Office, agreed to abide by a Code of Conduct and also entered into an employment contract with the Association. The Code of Conduct contemplated disciplinary consequences where provisions in the Code of Conduct were not adhered to, including suspension or removal from council.

In 2025, Council received allegations that Mr. Faichney was in a conflict of interest situation and, soon afterwards, Council learned that Mr. Faichney had been charged with an indictable offence under the *Criminal Code* of Canada. Under Bylaw No.1, that charge required suspension without pay until the charge was resolved. After Mr. Faichney failed to respond to numerous attempts to contact him and failed to cooperate with a third-party investigation, the Association terminated his employment contract for cause.

The Association then took the position that termination of the employment contract also ended his status as an Officer, which in turn triggered section 14.11 of Bylaw No. 1 and automatically removed him from his role as Councillor.

Section 14.11 of Bylaw No. 1 stated:

As all Officers are also Councillors, the removal or resignation of any Councillor in accordance with this Fort McKay Métis Nation Association Bylaw No. 1 shall also result in such Councillor resigning concurrently as an Officer, if applicable, and vice versa.

Shortly after the termination of Mr. Faichney's employment contract, the Council publicly announced the Vice President vacancy and scheduled a byelection for October 2025. Mr. Faichney took the position that the announcement of the byelection was improper because he did not resign as Vice President and no removal process was initiated against him as Vice President in accordance with the mandatory removal process set out in sections 14.5 through 14.10 of Bylaw No. 1 (which included a Judicial Council complaint and a vote of the Special Assembly).

Mr. Faichney applied to the Association's Judicial Council, seeking a declaration that he had been wrongfully removed and that he continued to hold office as Vice President and Councillor. The Judicial Council dismissed Mr. Faichney's application without a hearing. Mr. Faichney then applied to the Court of King's Bench of Alberta for a declaration that he remained Vice President and Councillor. Mr. Faichney took the position that the Association could not force the resignation of an elected Councillor and Vice President upon termination of their employment contract. The Association took the position that upon termination of Mr. Faichney's employment, Mr. Faichney was automatically removed from his role as an Officer (Vice President), which under section 14.11 of Bylaw No. 1 meant he was also automatically removed as a Councillor. Mr. Faichney argued this interpretation of Bylaw No. 1 was incorrect.

On the issue of whether the Court had jurisdiction to grant a declaration in this case, the Court held that while a declaration is a narrow remedy, it will intervene where an underlying legal right, such as a contract, is at stake. The Court found that following Mr. Faichney's election as Councillor, his employment contract created a binding contract between him and the Association.

The Court noted that section 14.11 of Bylaw No. 1 makes the relationship between Council positions and Officer positions reciprocal, such that if an individual is properly removed from one of those positions, they will automatically be removed from the other. However, the Court noted that terminating an employment contract is not a removal from an elected Officer position in accordance with Bylaw No. 1. The Court stated that the Council did not have the ability to remove an elected Officer. Though the Council terminated Mr. Faichney's employment contract, that contract was not the source of his ability to act as Vice President. He was elected to that role, and the employment contract was executed after his authority to occupy the Vice President position was established through his election. In this regard, the Court found that terminating the employment contract did not eliminate his authority to act in that Officer role, nor did it constitute an act sufficient to remove Mr. Faichney from that position.

On the issue of whether there was sufficient detriment or prejudice to establish an actionable claim, the Court held that the Association's circumvention of the removal procedure under Bylaw No. 1 violated Mr. Faichney's right to fair procedure. The Court concluded that Mr. Faichney was entitled to a declaration that he remains the Vice President and Councillor of the Association, and that the procedure followed to remove him from those positions was contrary to the Association's bylaws.

This case underscores the importance of correctly following the provisions set out in an organization's bylaw that apply to the removal of individuals holding elected positions within the governance of the organization. This case affirms the basic principle that individuals elected to various positions should not be removed, unless done in accordance with the process set out in the governing documents of the organization.

6. Canada's National AI Strategy: What It Means for Charities and NFPs

By [Cameron A. Axford](#)

On June 4, 2026, the federal government released [Canada's National Artificial Intelligence Strategy: AI for All](#) (the "Strategy"), setting out its approach to AI adoption, safety, skills development, infrastructure, and international partnerships. While much of the Strategy focuses on economic growth, Canadian AI companies, and public-sector modernization, several points are particularly relevant for charities and not-for-profit organizations (NFPs).

One of the most important themes for the charitable and NFP sector is AI literacy. The Strategy states that Canadians need to understand what AI is, how it works, where it can help, and where its risks and limitations lie. It also identifies public libraries and community organizations as natural partners in bringing AI literacy initiatives into communities, particularly in rural, remote, and northern regions.

This may be significant for charities and NFPs involved in education, community development, digital inclusion, employment services, settlement services, youth programming, seniors' services, and other public-facing work. Organizations that already help individuals access services, develop workplace skills, navigate technology, or participate in civic life may find that AI education becomes an increasingly important part of broader digital literacy and community education efforts.

The Strategy also expressly refers to NFPs in the context of AI adoption. It states that businesses and NFPs need to move from experimentation to impact through practical advice, hands-on support, and sector-specific expertise. For charities and NFPs, this should not be understood as a call to adopt AI for its own sake. Rather, it points to practical, purpose-driven adoption that supports an organization's mission and operations.

The Strategy also includes a funding-related reference that may be relevant to some organizations. Canada will invest through its CanCode program to support NFPs in delivering free digital skills training, including coding, AI, and emerging technologies, to youth and educators, with a focus on underrepresented groups. Although implementation details are not provided, organizations involved in youth education, digital skills, workforce readiness, or technology access may wish to monitor future program announcements.

Another relevant point is the Strategy's emphasis on open-source AI. The Strategy notes that open-source AI may lower barriers to discovery and adoption, particularly for NFPs and small and medium-sized enterprises. This may be important for resource-constrained organizations that are interested in AI but face cost, customization, or vendor-dependence barriers.

The Strategy does not create immediate new legal obligations for charities or NFPs. However, it signals that AI literacy, responsible adoption, and public-interest uses of AI are becoming part of Canada's broader policy agenda. Organizations should begin considering where AI may be useful, where it may create risks, and how they can engage with AI in a manner that is practical, responsible, and aligned with their charitable or NFP purposes.

7. AML/ATF Update

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

7.1. Senate Exchange Highlights Ongoing Concerns with Bill C-41 Authorization Regime

A [recent exchange in the Senate](#) has highlighted continuing concerns regarding the practical implementation of the authorization regime introduced by Bill C-41 for humanitarian and other activities in areas controlled by terrorist groups.

On June 10, 2026, Senator Mary Coyle raised concerns in the Senate regarding Canadian humanitarian assistance to Afghanistan. Senator Coyle noted that, while Bill C-41 was enacted in 2023 to help enable Canadian humanitarian aid to reach the people of Afghanistan through a humanitarian exemption, ongoing uncertainty appears to remain in relation to the implementation of the regime, including the authorization regime under section 83.03 of the *Criminal Code*. She stated that, as a result of this lack of clarity and transparency, some Canadian charities have limited their life-saving

work, funds and support to areas that would not attract scrutiny under section 83.03, leaving many Afghans unserved.

In response, Senator Pierre Moreau, the Government Representative in the Senate, referred to federal funding provided to support emergency relief efforts through trusted partners active in the region, including the World Food Programme, the International Committee of the Red Cross, the Canadian Humanitarian Assistance Fund and Islamic Relief Canada. Senator Moreau stated that the government works with partners already on the ground to ensure aid is distributed effectively according to local needs and reaches those most vulnerable.

However, Senator Coyle pressed the issue further, emphasizing that the concern was not simply whether aid was being provided, but whether the legal framework itself was creating obstacles for humanitarian organizations. She referred specifically to a “chilling effect” caused by Canadian law, whereby organizations may be limiting the geographic areas or groups they serve because of concerns about potential exposure under the anti-terrorist financing provisions. Senator Moreau reiterated that the government was working with partners on the ground and contributing to international funds, but did not directly address the specific concern regarding legal uncertainty under the authorization regime.

This exchange reflects issues previously discussed in the [August 2025 AML/ATF Update](#). As noted in that Update, Bill C-41 amended section 83.03 of the *Criminal Code* in June 2023 to provide an exception for humanitarian activities and to create an Authorization Regime for other activities in areas controlled by terrorist groups. The regime was originally welcomed as an important step for the charitable and not-for-profit sector, since it was intended to provide a defence from criminal liability where necessary activities may incidentally benefit terrorist groups.

However, the 2024 Annual Report on the Authorization Regime, released on June 23, 2025, showed limited use of the regime to date. As of June 2025, there had been just 14 applications for authorization, only 4 of which were external applications, and 2 authorizations had been granted. The August 2025 Update observed that the risk of falling afoul of the regime, together with the potentially onerous and time-consuming application process, may be deterring organizations that might otherwise seek authorization.

The June 10 Senate exchange suggests that those concerns remain current. For charities and not-for-profits engaged in international humanitarian work, particularly in areas affected by conflict or terrorist control, Bill C-41 remains a potentially positive option. However, practical uncertainty regarding the scope, timing and administration of the regime may continue to negatively impact how organizations assess and manage legal risk when delivering aid in high-risk areas of the world.

7.2. New E-Learning Platform Supports Nonprofits in Understanding FATF Recommendation 8

A new [e-learning platform](#) has been launched to help nonprofit organizations (NPOs) better understand Financial Action Task Force (“FATF”) Recommendation 8 and the impact of anti-money laundering and countering the financing of terrorism (“AML/ATF”) measures on civil society. FATF is the international standard-setting body for AML/ATF measures. Its Standards, including the FATF Recommendations and related interpretive notes, provide a framework that countries are expected to implement through domestic laws, regulations and supervisory practices. Recommendation 8 focuses specifically on the potential misuse of NPOs for terrorist financing purposes, while also emphasizing that measures should be targeted and risk-based so as not to unduly disrupt legitimate nonprofit activity. Announced on May 27, 2026, the platform is intended to provide NPOs with accessible, practical guidance on FATF Recommendation 8 and to support organizations in understanding how AML/ATF frameworks may affect their operations, relationships with financial institutions, and engagement with governments and regulators.

The e-learning program is designed to translate FATF-related concepts into applied guidance. According to the announcement, the platform addresses issues, such as typologies of nonprofit misuse, examples of good and bad practices, and approaches to participating in FATF mutual

evaluation processes. This may be particularly useful for NPOs seeking to understand not only the content of Recommendation 8, but also how governments may implement FATF standards in domestic law, regulation and supervision.

Although the platform is grounded in the “lived experience” of civil society organizations in Latin America, it is intended to be relevant for NPOs in other regions facing similar regulatory and operational challenges. A second version is reportedly in development, with additional case studies and experiences from Africa and Asia.

The platform is available in both Spanish and English. For Canadian charities and NPOs involved in international work, financial transfers, advocacy or engagement in higher-risk jurisdictions, the resource may provide helpful background on FATF Recommendation 8 and the broader policy environment shaping AML/ATF obligations and expectations.

8. Carters Fifth Webinar in the Winter/Spring Series – ONCA Issues after the Transition Period: Practical Advice and Tips

On June 3, 2026, Jacqueline Demczur presented “**Advising Clients on the ONCA after the Transition Period: Practical Advice and Tips**”. This presentation provided practical guidance for charities and not-for-profit organizations navigating Ontario’s Not-for-Profit Corporations Act (ONCA) following the end of the transition period, highlighting key governance requirements, continuance considerations, and compliance obligations. It also offered practical tips for updating governing documents and managing Ontario Business Registry filings.

Watch the [replay here](#) and download the [handout materials here](#).

9. SAVE THE DATE - Carters 2026 Annual November In-Person/Hybrid Seminar

Save the date for **Thursday, November 12, 2026 for Carters 2026 Annual In-Person/Hybrid Seminar!** Come celebrate the 25th Anniversary with Carters at the return of its in-person Carters Annual Charity & NFP Law Seminar/Webinar **from 8:30 a.m. to 1:00 p.m.** The special guest this year will be Bruce McDonald, President of Imagine Canada. This year’s Seminar/Webinar will be held in a hybrid format, with both an in-person format for all presentations taking place at the **12FIFTY Event Centre, located at 1250 Markham Road, Toronto**, together with the option to join the Seminar remotely as a live webinar through live-streaming of all in-person presentation. Registration details coming soon!

In the Press

[Charity & NFP Law Update – May 2026 \(Carters Professional Corporation\)](#) was featured on Taxnet Pro™ and is available online to those who have OnePass subscription privileges.

Recent Events & Presentations

Carters hosted the fifth 2026 webinar in our Winter/Spring series where Jacqueline Demczur presented on the topic of ***ONCA Issues after the Transition Period: Practical Advice and Tips*** on Wednesday June 3, 2026. Please click [here](#) to watch the video replay. You can also click [here](#) to download the presentation materials.

Upcoming Events

Association of Treasurers of Religious Institutes (ATRI) will host the 2026 ATRI Conference, Building Our Legacy, in Ottawa, Ontario from **September 22 - 24, 2026**. Mr. Terrance Carter will be presenting on Wednesday September 23rd in the morning, on the Essential Charity Law Update 2026, Including Working with Non-Charities

Carters' 2026 Annual Charity & Not-for-Profit Law Seminar will be held on **Thursday, November 12, 2026, from 8:30 a.m. to 1:00 p.m.** as a hybrid event. Attendees may participate in person at the 12FIFTY Event Centre in Scarborough or online via live-streaming. Bruce MacDonald, President and CEO of Imagine Canada, will be the guest speaker. Stay tuned for more information and registration details coming soon!

Legal Team

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[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*.



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[Mitchell Goldenberg](#), B.Jour., J.D. – Mitch is a litigation lawyer based in Toronto whose practice covers the full spectrum of civil and commercial disputes. He has appeared before all levels of court, including the Supreme Court of Canada, advocating on behalf of individuals, businesses, public officials, and organizations. His experience includes a wide array of motions, hearings, and appeals. Mitch articulated with Ontario's Ministry of Attorney General at the Crown Law Office – Civil, and gained early litigation experience with full-service firms on contentious public-interest litigation files spanning constitutional, administrative, and civil litigation. He has contributed to precedent-setting cases and landmark settlement agreements, always striving to deliver innovative, efficient solutions to his clients' legal challenges.



[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.



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[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. Theresa L.M. Man was included in The Best Lawyers in Canada™ 2026 for Charities / Non-Profit Law. She has also been named the Best Lawyers® 2026, 2024 and 2022 Charities / Non-Profit Law "Lawyer of the Year" in Toronto, Canada. 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.



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