

APPENDIX I

CRA Audits & Revocation of 19 Charities:

Key Findings

CRA Audits & Revocation of 19 Charities

1. Background

Since July of 2022, CRA has revoked the charitable status of 19 charities handled by the law firm of Blake Bromley, a Vancouver tax lawyer, now retired.¹ All 19 charities share a common address, that of Blake Bromley's former law firm and/or Cadence Charity Services which took over after Blake's retirement.²

CRA audit reports indicate that most of the revoked charities were part of complex, pre-planned, transactions that were designed to confer undue tax benefits. Most of these transactions involved purported gifts that were not true gifts in the sense that the gift was returned to the donor, was not of true, economic value or was not made without the expectation of something in return **(Table 1)**.

At least ten of the revoked charities appear to have been involved in what CRA has referred to as "artificial gifts" that were part of circular transactions whereby the donor effectively got back their entire gift or a large part of it.^a

Five of the revoked charities issued receipts far in excess of the fair market value ("**FMV**") of donated shares.^b In one case, donated shares were over-valued by \$7.1 million.³ In another case, 90 percent of the tax-receipted amount was written-off.⁴

As summarized in **Table 2**, on average, there was a delay of ten years between the offside transactions and revocation by CRA. This delay, which contributed significantly to keeping Quest in the dark about its financial history, is far too long.

Under the privacy measures of the Income Tax Act, information about the donors to registered charities is confidential. However, when a charity is revoked, donor information may become publicly available if the donor's name is reported in CRA correspondence. In general, this only occurs when a donor receives undue tax relief or other undue benefits.

Documents released by CRA reveal that the donors to the revoked charities include Stewart Blusson, who was celebrated as the benefactor of Quest University Canada, Scott Cousens, who claimed to have made the single largest philanthropic gift in Canadian sports

^a The ten revoked charities that CRA audits found to have been involved in artificial or circular gifts are 1) Association for the Advancement of Scholarship, 2) Headwaters Foundation, 3) Homestead on the Hill Foundation, 4) Howe Sound Samaritans Foundation, 5) HSEF Renaissance Academy, 6) Oak Tree Foundation, 7) Priority Foundation, 8) Sentry Foundation, 9) Steward's Charitable Foundation and 10) Timothy Foundation.

^b The five charities that issued tax receipts far in excess of Fair Market Value are Brightline Foundation, Howe Sound Samaritans Foundation, HSEF Renaissance Academy, John & Lorena Redekop Foundation and Steward's Charitable Foundation.

history, the late John Redekop, a real estate developer, and Greg Kerfoot, co-owner of the Vancouver Whitecaps soccer team.^{5,6,7,8} Kerfoot also provided an initial loan (at 13.5% per year) to purchase the land on which Quest University was built.⁹

In general, the CRA audit reports are unequivocal in condemnation of the tax planning arrangements set up via the Bromley charities. For example, the CRA audit of HSEF Renaissance Academy (“HSEF”) states, “*It is our position that the Organization (HSEF) has operated for the non-charitable purpose of promoting a private tax planning arrangement and has structured its affairs for the benefit of private persons to the detriment of the Organization’s charitable mandate.*” But, while that audit was completed in 2018, it took four years before HSEF was finally revoked as of November 19, 2022.

HSEF was revoked for a \$30 million gift made by Stewart Blusson in 2001 but only now, 21 years later, the truth has finally come to light that Blusson’s initial, \$30 million gift towards Quest was not a true gift in the sense that Blusson got back his donated shares without paying for them via what CRA described as a “debt swap.”¹⁰

In the case of six revoked charities that are part of Quest’s financial history, Blake Bromley and his representatives have responded to CRA’s audit findings with strongly worded letters, copies of which have been provided by CRA, upon request.^c

For six of the revoked charities, the representative is **Leslie Brandlmayr**, a long-time employee of one of Bromley’s companies, Benefic Group Inc. “*The foundation has a deep desire to comply with the law and work with CRA in doing so,*” Brandlmayr wrote, in response to CRA.¹¹ Regarding another audit, Brandlmayr characterized CRA’s audit ruling as arbitrary, harsh and unreasonable. Brandlmayr has also accused CRA of prejudice, bias and abuse.^{12,13,14} Brandlmayr wrote that CRA had “completely misunderstood,” made “palpable and overriding error” and that CRA’s arguments are “very wrong” and “fatally flawed.”^{15,16}

In rare instances, representatives of the Bromley charities concede that they were in error. For example, Brandlmayr conceded that Headwaters’ tax return was filed inaccurately “due to the Foundation receiving and following faulty professional advice,” she wrote.¹⁷

2. Undue Benefits to Stewart Blusson

CRA audits reveal that no fewer than 12 of the Bromley charities were part of transactions involving shares of Archon Minerals Ltd, a mining company owned by Stewart Blusson. The audit report on Howe Sound Samaritans Foundation states, “*An analysis of Archon share transactions, including transactions in 11 other known charities that were registered by or operated from [REDACTED] indicate that Mr. Bromley was the bargaining agent for Blusson and the controlling mind of the Organization; therefore the transactions cannot be at arm’s length.*”¹⁸

^c The six revoked charities about which Bromley and his representatives have written letters to CRA are Association for the Advancement of Scholarship, Eden Glen Foundation, Fortius Foundation, Homestead on the Hill Foundation, Headwaters Foundation and HSEF Renaissance Academy.

**Excerpt of CRA Audit Letter Sent to HSEF Renaissance Academy
October 25, 2018^d**

- 2 -

Archon Shares (reviewed in prior audit):

- A total of 16,063,637 public shares of Archon Minerals Ltd. (Archon) with a total value of \$30,520,910 were donated to Theanon Charitable Foundation (Theanon) on December 31, 2001.
- An official donation receipt was issued to Stewart Blusson in the amount of \$30,520,910 (16,063,637 @ \$1.90/share).
- The tax-receipted amount was based on the share's exchange trading price on December 31, 2001, of \$1.90/share.
- Theanon gifted the shares to the Organization on January 10, 2002, as reported in Theanon's T3010 for the year ending April 30, 2002.
- Theanon and the Organization were related through a common director (Blake Bromley).
- An Option Agreement dated January 8, 2002, between Mr. Blusson and the Organization granted Mr. Blusson an irrevocable option to purchase any and all of the Archon shares before November 30, 2005.
- Mr. Blusson exercised the option to purchase the Archon shares on July 1, 2005, for \$31,324,000 at the listed price of \$1.95/share (16,063,637 @ \$1.95/share), which created an amount due from Mr. Blusson.
- The Organization purchased a royalty interest (i.e. future revenue) in a diamond mining area in the Northwest Territories known as "Two Misery Pipes" from Mr. Blusson on July 1, 2005, which created an amount due to Mr. Blusson. The royalty interest was valued at \$31,300,000. Note: The Organization was not provided with an independent appraisal of the fair market value of the royalty interest.
- A Debt Offset Agreement dated July 19, 2005, between Mr. Blusson and the Organization offset the amounts owed by each party resulting from the share purchase by Mr. Blusson, and the purchase of the royalty interest by the Organization (i.e. a wash).
- As the legal owner of the royalty interest valued at \$31,300,000, the Organization then gifted the royalty interest to the Stewart & Marilyn Blusson Foundation on August 17, 2005, as reported in the Organization's T3010 for the year ending November 30, 2005.
- The Stewart & Marilyn Blusson Foundation and the Organization were related through a common director (Blake Bromley).

^d CRA audit letter on HSEF Renaissance Academy, October 25, 2018:
<https://fairquestions.typepad.com/files/4b-hsef-audit-25oct2018.pdf>

So far, six of the twelve charities involved in Archon transactions have been revoked. In all six cases, CRA found that the Bromley charities provided undue benefits to Stewart Blusson and Archon Minerals Ltd.

The 12 charities involved in Archon transactions and their current status are as follows:

1. Stewart & Marilyn Blusson Foundation – active
2. Charitable Impact Foundation (“**CHIMP**”) – active
3. Almoner Foundation - active
4. Mighty Oaks Foundation - active
5. Association for the Advancement of Scholarship – revoked by CRA following an audit
6. Headwaters Foundation – revoked by CRA following an audit
7. Howe Sound Samaritans Foundation – revoked by CRA following an audit
8. HSEF Renaissance Academy – revoked by CRA following an audit
9. Prescient Foundation – revoked by CRA following an audit
10. Theanon Charitable Foundation – revoked by CRA following an audit
11. Global Charity Fund – revoked voluntarily
12. Quest University Canada Foundation – revoked voluntarily

Regarding the undue benefits towards Stewart Blusson, CRA is unequivocal. The CRA audit report for Homestead on the Hill Foundation states, *“In conclusion, it is our position that the Organization has conferred undue benefits on Stewart Blusson and Archon Holdings Ltd. in the audit period and that these undue benefits are subject to sanctions under Section 188.1(4) of the Act.”*¹⁹

The audit report on Howe Sound Samaritans Foundation is also unequivocal.²⁰ It says:

- *“These transactions were undertaken to assist Blusson with tax planning, to provide a non-incident private and/or undue benefit to Blusson, and had no apparent charitable purpose or public benefit.”*
- *“We found that overall, the purchase of 3,288,400 Archon shares did not further a charitable purpose, provided no public benefit, and non-incident private and/or undue benefit to Blusson.”*
- *“Furthermore, the Organization's directors (of Howe Sound Samaritans Foundation) failed to demonstrate due diligence by allowing the Organization to purchase Archon shares at a price greater than fair market value and then dispose of 61% of the purchased shares, 47 days later, at an \$800,000 loss.”*²¹

More than ten years ago, as of January 17, 2013, a CRA audit concluded that Stewart Blusson, Blake Bromley and the Bromley charities were part of a tax planning arrangement that allowed Blusson to get an official donation receipt for \$30 million and also get back his so-called donation of shares.

CRA stated, *“We note that, as a result of the transactions in the arrangement, [REDACTED] (Stewart Blusson) received a donation receipt of \$30,520,910 from the [REDACTED] for the [REDACTED] (Archon Minerals) shares but ultimately retained possession of this property.”* (Redactions done by CRA).²²

Also back in 2013, CRA found that Association for the Advancement of Scholarship (“AAS”), reported a tax-receipted gift valued at \$15 million. CRA auditors could not find evidence of any gift that merited a \$15 million tax receipt. CRA’s notice of intent to revoke AAS, dated August 2, 2013, states, *“The Organization reported \$15,000,000 in tax-receipted gifts of enduring property for the fiscal period. However, our audit of the Organization’s records did not show any tax-receipted gifts received that would be considered an enduring property as defined in 149.1(1) of the Act.”*²³

But again, although CRA’s audit of AAS was completed in 2012, AAS was not revoked until 10 years later, as of March 25, 2023.

CRA does not provide information to the public about whether a charity is under audit so there is no way of knowing whether Stewart & Marilyn Blusson Foundation is currently under audit. However, from the audit report on HSEF, we know that CRA found that Blusson Foundation was part of a discredited arrangement with HSEF. The audit report on HSEF states, *“... the Organization reported specified gifts to qualified donees of \$31,300,000 on line 5070, however, as detailed above, we do not view the transfer of the royalty interest to the Stewart & Marilyn Blusson Foundation as a charitable expenditure.”*²⁴

CRA found that the payment of legal fees is one of the ways that undue benefits were provided by some of the Bromley charities. CRA’s audit report on Homestead on the Hill Foundation states, *“It is our position that the Foundation has made outlays (in the form of legal fees) that are neither a gift to a qualified donee, nor a cost laid out in a charitable activity.”*²⁵

CRA found that by paying consulting fees that should not have been paid, Headwaters Foundation also conferred undue benefits on Archon Minerals Ltd. and could be sanctioned for \$42,268.²⁶

The Headwaters audit also found that although Blake Bromley was not a director of the charities involved, he signed two cheques to CHIMP totaling \$4,000,000.²⁷

3. Discredited Donations from Stewart Blusson

The \$30 Million Debt Swap, (2001-2005)

According to CRA, HSEF Renaissance Academy (“HSEF”), a charity set up by Blake Bromley, issued a tax receipt to Stewart Blusson for \$30 million on New Years Eve of 2001.²⁸ That was Blusson’s first, purported gift to Quest. However, CRA’s audit found that eight days after Blusson got a tax receipt for \$30 million, he signed an agreement to get back his shares - but without paying cash to buy them back. And then, on July 1 2005, that’s what happened.

Blusson’s shares were returned to him as part of a what CRA has referred to as a “Debt Offset Agreement.” As part of this agreement, HSEF was to purchase a \$31.3 million royalty interest, the promise of future revenue from Blusson’s diamond mine. But HSEF didn’t pay cash to purchase the royalty interest. Instead, in what CRA called “a wash,” HSEF and Blusson traded the royalty agreement for the Archon shares.

One of the red flags that CRA identified is that there was no independent appraisal of the royalty interest. This raises doubt about of its true fair market value.

In the final step of th series of “debt swap” transactions that spanned five years, on August 17 2005, HSEF donated the \$31.3 million royalty agreement to Blusson's private foundation which subsequently wrote it off entirely. In fact, Stewart & Marilyn Blusson Foundation wrote off \$205 million.²⁹

A Second Debt Swap, 2012

In a second debt swap, 12 years after the first one, Blusson and another Bromley charity exchanged debts over the sale of some land originally purchased for Quest. This time, the charity was Howe Sound Samaritans Foundation (“**HSSF**”). As of November 4, 2022, CRA revoked the charitable status of HSSF because of serious non-compliance.

According to CRA, Blusson owed \$4.5 million to Global Charity Fund (“**GCF**”) for land he wanted to “buy back” from the land originally donated towards Quest. GCF, like all of the charities involved in these series of transactions, was set up and run by Bromley.

Again, as occurred in the first debt swap, in the second debt swap Blusson also “purchased” the land but without paying cash. Instead, Blusson bought the land with a promissory note for \$4.5 million. GCF then gifted the promissory note to HSSF. The important point to note is that one day earlier, HSSF had “purchased” 3.2 million Archon shares. This “purchase” resulted in a “debt” to Blusson for \$5.4 million. And again, the debts were considered to cancel each other. Not only that, Blusson got a tax-receipt for \$911,103 because he “forgave” part of HSSF's debt. CRA's audit found that Blusson was over-paid by \$2.1 million and should not have received a tax receipt at all.³⁰

Association for the Advancement of Scholarship, also set up by Bromley, was also involved in the start-up of Quest. As of March 25, 2023, CRA revoked the charitable status of Association for the Advancement of Scholarship for its handling of a 2nd “gift” of \$30 million. Again, CRA found that shares were sold to purchase a royalty interest and again, there was no proper appraisal.

The Order of Canada to Stewart Blusson

On September 9, 2005, Stewart Blusson was awarded the Order of Canada, in part for his contributions to diamond mining the northern Canada, and also for his philanthropy.³¹ As we now know from the CRA audit of HSEF Renaissance Academy, just 23 days before Blusson was invested into the Order of Canada, on August 23, 2005, Blusson got back his now discredited \$30 million gift to Quest.

4. Sale of Land Originally Purchased for Quest

So far, CRA audits have found that three of the Bromley charities were offside for their involvement in the sale of land that was originally purchased for Quest. These three are Eden Glen Foundation, revoked as of July 29, 2023, Timothy Foundation and Theanon Charitable Foundation. All three were offside not specifically because the land rightfully belonged to Quest but for other reasons.

a) Eden Glen Foundation

CRA found that through the sale of land known as Lot 12, Eden Glen conferred an undue private benefit on a private corporation (1012986 B.C. Ltd.) owned by Stewart Blusson. CRA determined that Eden Glen Foundation could be sanctioned for a total of \$4,698,750 for this reason alone, and a further \$19 million for other reasons for a total sanction of approximately \$23 million.³²

b) Theanon Charitable Foundation

CRA found that in 2011, Theanon Charitable Foundation (“**Theanon**”) gifted 56 residential lots to Timothy Foundation (“**Timothy**”). Eleven years later, Timothy was revoked for its involvement in the sale of the very same residential lots for which Theanon had already been revoked, six years earlier.

According to CRA, Bromley was director of Theanon until October 31, 2011 which was only three days prior to the purported gift of \$18.2 million from Theanon to Timothy. Even after he was no longer a director, Bromley continued to be one of the signing authorities on Theanon’s bank account. Property taxes were paid with cheques signed by Bromley. For this and other reasons, CRA concluded that Bromley was the controlling mind of both Theanon and Timothy when land was transferred between the two, and that the two charities were acting in concert without separate interests, and were, in fact, serving a common interest. In technical terms, Theanon and Timothy were “not at arm’s length.” CRA’s audit report on Theanon Charitable Foundation states as follows:³³

On May 1, 2007, the Organization purchased fifty six residential lots in the District of Squamish, British Columbia from Sea to Sky Foundation (SFF) for \$9,000,000. The intent was to sell the lots to build no more than seventy eight housing units on the property. The Organization sold four lots at a profit in the audit period. As well, it appears that the Organization held mortgages for at least two of the lots sold. Mr. Bromley’s letter dated May 10, 2010 indicated the land was purchased by the Organization to provide needed liquidity to ██████████ and in the future the Organization would sell further lots for a profit. It is our view that the purchase and sale of the residential lots by the Organization fits the definition of “business” under subsection 248(1) of the Act...”

c) Timothy Foundation

CRA found that Timothy Foundation was involved in real estate activity and in non-compliance of a “serious, material and egregious nature.” CRA found that “... overall, in both 2014 and 2015 fiscal periods, the Organization spent more than 90% of its financial resources (other than gifts to qualified donees) on this real estate management activity.”³⁴

CRA found that Timothy Foundation “*failed to devote its resources to charitable activities, in that it carried on the unrelated business of managing and selling real property. The Organization (Timothy Foundation) was gifted real property valued at \$18,477,925 on November 3, 2011 from Theanon. It was determined that the factors that led to the CRA’s decision to revoke the charitable status of Theanon were present during the audit of the Organization (Timothy Foundation) as it continued to carry out many activities that were the same as those of Theanon.*”³⁵

5. CRA Audit References to CHIMP

As mentioned earlier, at the centre of many of the transactions involving revoked charities is Charitable Impact Foundation (“**CHIMP**”), run by Bromley’s sons, John and Clif. As evidence of CHIMP’s involvement with the revoked charities, consider that CHIMP gifted \$90 million to charities that have recently been revoked, and received \$41 million from them (**Table 3**).

Four audit reports refer specifically to CHIMP:

a) Headwaters Foundation - The CRA audit of Headwaters found with that CHIMP was involved in “artificial gifts” with other Bromley charities. CRA stated as follows:³⁶

- “Our position is that one of the purposes for the transactions was to allow ██████ to receive a tax credit for its donation to Chimp for assets which were ultimately returned to it as part of a pre-arranged series of transactions.”
- “Based on these facts, we have enough information to conclude that in becoming involved in the series of transactions, the Foundation was not acting at arm’s length with either Timothy, AAS, or CHIMP both due to fact that the series of transactions was pre-arranged and due to the relationships that Blake Bromley has with all the entities involved. As such, the Foundation’s gift to CHIMP cannot be considered as a contribution to the Foundation’s DQ, and under paragraph 149.1(4.1)(d) of the Act the Foundation may be revoked.”

b) Homestead on the Hill Foundation - CRA found that CHIMP and Homestead were part of “pre-determined transactions to artificially inflate tax benefits. CRA concluded, “We are also of the opinion that the gift made by the Foundation to CHIMP for the 2018 fiscal period was not a gift made to a qualified donee in support of its charitable activities but was rather a series of pre-determined transactions used to artificially inflate tax benefits for certain corporations and/or individuals and allow other charitable entities to falsely meet its disbursement quota so that they made avoid revocation.”³⁷

c) HSEF Renaissance Academy - CRA found that CHIMP was part of a series of tax planning arrangements that involved the issuance of official donation receipts for \$7.3 million for non-cash gifts. CRA found that subsequent to the donation of the shares, the values decreased substantially and were disposed of for a fraction of their tax-receipted values.³⁸

d) Eden Glen Foundation - CRA found that Eden Glen Foundation failed to spend gifts from non-arms length charities for a total of \$17,329,998. This included \$99,998 from CHIMP.³⁹ Furthermore, Eden Glen Foundation transferred \$10,500,000 to CHIMP.

A fifth charity, Fortius Foundation, received \$76 million from CHIMP, including \$74,711,535 in 2018 alone. However, the year 2018 was not covered by CRA's audit of Fortius Foundation so CHIMP is not mentioned in CRA's audit report.

A sixth charity, Canadian Education Forum was revoked because of ineligible expenditures, one of which was an event to promote CHIMP at the Vancouver Club, a private venue.⁴⁰

Revoked Charity		Table 1. Grounds for Revocation of 19 Charities																			
		Tax Receipting			Disbursement Quota		Failure to Devote Resources to Charitable Activities										Books & records		Failure to File		Ineligible Individual
		Not in accordance with the Act	Lack of Donative Intent	Not at fair market value	Failed to meet D.Q.	Avoid or Delay	Not Exclusively Charitable	Lack of direction & control over resources	Lack of public benefit	Gifting to a non-qualified donee	Gifts made not at arm's length	Gifts from non-arm's charities	Fiduciary Duty	Private Benefits	Undue Benefit	Unrelated Business	Failure to Maintain	Lack of supporting documents	Failure to file T3010 as required	Failure to file T2081 Excess Corporate Holdings Worksheet	
1	Loyalty Foundation	X			X		X										X				
2	Headwaters Foundation					X	X			X	X		X	X					X		
3	John & Lorena Redekop Foundation	X	X	X	X		X														
4	Oak Tree Foundation					X	X												X		
5	Timothy Foundation				X		X				X				X	X	X				
6	Homestead on the Hill Foundation				X		X						X	X							
7	Howe Sound Samaritans Foundation	X		X			X	X	X				X	X				X	X	X	
8	HSEF Renaissance Academy	X	X	X			X														
9	Stewards Charitable Foundation	X	X	X			X														
10	Sentry Foundation						X		X										X		
11	Brightline Foundation	X	X	X			X														
12	Priority Foundation				X		X						X	X					X		
13	HMF Foundation						X													X	
14	JC Froese Foundation						X													X	
15	Jacob Foundation						X													X	
16	Oskar Foundation						X													X	
17	Association Advancement of Scholarship				X		X		X			X				X					
18	Fortius Foundation	X			X		X		X			X	X	X		X			X		
19	Eden Glen Foundation				X		X		X	X		X	X							X	
Total:		8	4	5	8	2	19	1	2	6	3	1	3	6	6	2	6	2	7	1	5

Source: Compiled from CRA audit letters. Last updated September 13, 2023.

Table 2. Audit & Revocation Dates for 19 Bromley Charities

Charity	Date of Registration	Year of Registration	Period Covered by Audit								CRA Audit Report			Notice of Revocation			Date of Revocation				Authorized Representative or Director to whom Correspondence Sent
			Dates		START		FINISH		Years Covered by CRA Audit	Date of CRA Audit Letter	Year	Length of Time Between Start of Audit & Audit Report (Years)	Date of Notice of Revocation	Year	Length of Time Between CRA Audit Report & Notice of Intent to Revoke (Years)	Official Date of Revocation	Year	Time Elapsed Since Audit Report Completed & Revocation (Years)	Time Elapsed Since Start of Audit Period (Years)		
			Start	Finish	YEAR	MONTH	YEAR	MONTH													
1	Loyalty Foundation	2003-02-21	2003	2015-12-01	2018-11-30	2015	12	2018	11	3	2021-05-13	2021	6	2022-05-12	2022	1	2022-07-09	2022	1	7	Name redacted
2	Headwaters Foundation	2010-12-03	2010	2015-09-10	2017-09-30	2015	9	2017	9	2	2020-01-08	2020	5	2022-07-21	2022	2.5	2022-09-10	2022	2	7	Leslie Brandlmayr
3	John & Lorena Redekop Foundation	N/A	2008	2007-07-17	2014-04-30	2007	7	2014	4	7	2019-11-01	2019	12	2022-09-22	2022	3	2022-10-22	2022	3	15	Alan Peters
4	Oak Tree Foundation	N/A	2009	2015-11-01	2017-10-31	2015	11	2017	10	2	2020-01-16	2020	5	2022-09-08	2022	2.5	2022-10-22	2022	2	7	Michael Redekop
5	Timothy Foundation	2009-12-11	2009	2013-11-01	2015-10-31	2013	11	2015	10	2	2021-08-31	2021	8	2022-09-22	2022	2	2022-10-22	2022	1	9	Leslie Brandlmayr
6	Homestead on the Hill Foundation	2006-01-01	2006	2015-11-01	2017-10-31	2015	10	2017	10	2	2019-05-14	2019	4	2022-09-22	2022	3.5	2022-11-05	2022	3	7	Sheila Britton
7	Howe Sound Samaritans Foundation	1996-02-19	1996	2013-02-01	2015-01-31	2013	2	2015	1	2	2018-10-19	2018	5	2022-09-22	2022	4	2022-11-05	2022	4	9	Leslie Brandlmayr
8	HSEF Renaissance Academy	1998-12-01	1998	2009-12-01	2015-11-30	2009	12	2015	11	6	2018-10-25	2018	9	2022-09-08	2022	4	2022-11-19	2022	4	13	Leslie Brandlmayr
9	Stewards Charitable Foundation	1998-10-19	1998	2011-09-01	2015-08-31	2011	9	2015	8	4	2018-10-25	2018	7	2022-09-08	2022	4	2022-11-19	2022	4	11	Leslie Brandlmayr
10	Sentry Foundation	2011-10-12	2011	2011-07-01	2016-06-30	2011	7	2016	6	5	2019-12-03	2019	8	2022-08-04	2022	3.5	2022-11-19	2022	3	11	William Triple
11	Brightline Foundation	N/A	2008	2010-04-01	2015-03-31	2010	4	2015	3	5	2019-05-16	2019	9	2022-09-08	2022	3	2022-11-19	2022	3	12	Blake Bromley Michael Aymong
12	Priority Foundation	2008-10-28	2008	2014-08-01	2017-07-31	2014	7	2017	7	3	2021-09-09	2021	7	2022-11-10	2022	1	2023-01-14	2023	2	9	Mikael Bingham
13	HMF Foundation	N/A	N/A	2012-07-01	2017-06-30	2012	7	2017	6	5	2018-07-26	2018	6	2019-03-19	2019	1	2023-02-18	2023	5	11	Brian Cryer
14	Oskar Foundation	N/A	N/A	2011-08-01	2017-07-31	2011	8	2017	7	6	2018-07-26	2018	7	2019-03-19	2019	1	2023-02-18	2023	5	12	Michael Rickert
15	Jacob Foundation	N/A	N/A	2015-01-01	2017-12-31	2015	1	2017	12	2	2018-07-26	2018	3	2019-03-19	2019	1	2023-02-18	2023	5	8	Jacob Froese
16	J C Froese Foundation	N/A	N/A	2011-09-20	2017-05-31	2011	9	2017	5	6	2018-07-26	2018	7	2019-03-19	2019	1	2023-02-18	2023	5	12	Jacob Froese
17	Association Advancement of Scholarship	2003-05-26	2003	2005-05-01	2009-04-30	2005	5	2009	4	4	2012-07-03	2012	7	2013-08-02	2023	11	2023-03-25	2023	11	18	Name redacted
18	Fortius Foundation	2007-10-30	2007	2014-10-01	2016-09-30	2014	10	2016	9	2	2021-09-07	2021	7	2022-07-21	2022	1		2022	1	8	Scott Cousens Leslie Brandlmayr
19	Eden Glen Foundation	2015-01-28	2015	2015-12-01	2018-11-18	2015	12	2018	11	3	2022-01-18	2022	7	2023-06-15	2023	1	2023-07-29	2023	1	8	Sheila Britton
Average (YEARS):										4		7		3		3	10				

Source: Compiled from CRA audit letters and notices of revocation. Last updated September 13, 2023.

Table 3. Gifts Between CHIMP & Revoked Charities: \$115 Million (2010 - 2022)

Donor Charity	Total Gifts to Qualified Donees	Gifts from CHIMP to Revoked Charities (2010-2022)	Gifts to CHIMP from Revoked Charities	Recipient Charity	TOTAL	Before 2010	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022					
CHIMP Foundation	\$486,145,713	\$91,500,338	N/A	Canadian Education Forum	\$1,053,561					\$14,415	\$360	\$84,149		\$180,000	\$500,000	\$274,637								
				Timothy Foundation	\$519,025						\$24,025		\$150,000	\$325,000							\$20,000			
				Howe Sound Samaritans Foundation	\$554,805							\$4,805				\$500,000	\$50,000							
				Fortius Foundation	\$76,287,997								\$1,551,375			\$3,043	\$6,859	\$74,711,535	\$4,069	\$9,950		\$1,166		
				Homestead on the Hill Foundation	\$1,120,000										\$1,075,000	\$35,000			\$10,000					
				Headwaters Foundation	\$750,494										\$750,494									
				Priority Foundation	\$8,661,435													\$584,552	\$691,372	\$1,229,276	\$2,861,411	\$1,944,218	\$1,350,606	
				Stewards Charitable Foundation	\$2,025,000													\$1,000,000		\$1,025,000				
				Eden Glen Foundation	\$449,998													\$449,998						
				Assoc. Advancement of Scholarship	\$28,024																\$5,000		\$23,024	
				Theanon Foundation	\$49,999														\$49,999					
				Fortius Foundation	\$902,397	\$100,000	\$123,000	CHIMP Foundation	\$123,000						\$123,000									
								Priority Foundation	\$100,000															
Headwaters Foundation	\$9,557,500	0	\$4,000,000	CHIMP Foundation	\$4,000,000							\$4,000,000												
Homestead on the Hill Foundation	\$3,811,515	0	\$3,721,411	CHIMP Foundation	\$3,721,411																			
HSEF Renaissance Academy	\$37,209,997	\$0	\$5,000	CHIMP Foundation	\$5,000										\$5,000									
				Canadian Education Forum	\$3,000,000	\$3,000,000																		
Loyalty Foundation	\$35,180,049	\$1,000,000	\$0	Theanon Foundation	\$750,000	\$750,000																		
Steward's Charitable Foundation	\$3,954,726	\$10,000	\$1,000,000	CHIMP Foundation	\$1,000,000				\$1,000,000															
				Homestead on the Hill Foundation	\$10,000																	\$10,000		
Timothy Foundation	\$19,254,265	\$3,537,232	\$10,150,000	CHIMP Foundation	\$10,150,000				\$100,000				\$800,000	\$9,250,000										
				Headwaters Foundation	\$2,520,000									\$2,500,000				\$20,000						
				HSEF Renaissance Academy	\$75,000									\$75,000										
				Eden Glen Foundation	\$135,000											\$135,000								
				Canadian Education Forum	\$75,000											\$75,000								
				Stewards Charitable Foundation	\$100,000														\$100,000					
				Assoc. Advancement of Scholarship																\$432,232				
Eden Glen Foundation	\$10,780,500	\$145,000	\$10,500,000	CHIMP Foundation	\$10,500,000										\$10,500,000									
				Timothy Foundation	\$45,000									\$45,000										
				Foundation for Public Good	\$100,000													\$100,000						
John & Lorena Redekop Foundation	\$18,482,406	\$16,712,464	\$0	Oak Tree Foundation	\$16,712,464		\$4,507,283	\$7,729,081	\$90,000	\$1,861,100	\$950,000	\$675,000		\$200,000	\$700,000									
Assoc. Advancement of Scholarship	\$28,320,302	\$2,250,000	\$12,116,890	CHIMP Foundation	\$12,116,890				\$200,000			\$7,800,000	\$3,400,000		\$716,890									
				Headwaters Foundation	\$2,250,000									\$2,250,000										
Oak Tree Foundation	\$8,425,056	\$0	\$0	None	\$0																			
Howe Sound Samaritans	\$950,000	\$0	\$0	None	\$0																			
Priority Foundation	\$11,184,457	\$0	\$0	None	\$0																			
Sentry Foundation	\$285,000	\$0	\$0	None	\$0																			
Brightline Foundation	\$83,600	\$0	\$0	None	\$0																			
Theanon Foundation (Theanon)	\$94,141,399	\$63,582,954	\$1,101,000	CHIMP Foundation	\$1,101,000			\$251,000		\$250,000	\$600,000													
				John & Lorena Redekop Foundation	\$5,589,473	\$560,000	\$5,029,473																	
				Oak Tree Foundation	\$7,332,076		\$7,332,076																	
				HSEF Renaissance Academy	\$30,520,910	\$30,520,910																		
				Timothy Foundation	\$18,200,000			\$18,200,000																
				Headwaters Foundation	\$375,000								\$375,000											
				Priority Foundation	\$319,751										\$249,751		\$70,000							
				Stewards Charitable Foundation	\$144,744										\$144,744									
Canadian Education Forum (CEF)	\$3,025,000	\$25,000	\$25,000	CHIMP Foundation	\$25,000			\$25,000																
Total (not including CHIMP, Theanon & CEF):					\$188,581,770	\$115,255,034	\$41,616,301	\$223,229,289	\$34,830,910	\$12,361,549	\$4,783,283	\$27,272,326	\$1,891,735	\$3,193,249	\$18,669,989	\$16,548,043	\$13,266,409	\$80,365,844	\$2,063,345	\$4,533,593	\$1,974,218	\$1,474,796		
Total # of Gifts (2010-2022):					80																			

NOTE: The only gift ever made by Sentry Foundation was a gift of \$285,000 to Tides Canada Foundation. The funds were re-gifted to Tides Foundation in San Francisco, via Tides Canada's Exchange Fund. Source: Compiled from the CRA's online database and the tax returns of the charities listed above. Last up-dated: September 13, 2023.

Sources

- ¹ The 19 revoked charities are, in the order that their revocation was announced:
 - 1) Loyalty Foundation
 - 2) Headwaters Foundation
 - 3) John & Lorena Redekop Foundation
 - 4) Oak Tree Foundation
 - 5) Timothy Foundation
 - 6) Homestead on the Hill Foundation
 - 7) Howe Sound Samaritans Foundation
 - 8) HSEF Renaissance Academy
 - 9) Steward's Charitable Foundation
 - 10) Brightline Foundation
 - 11) Sentry Foundation
 - 12) Priority Foundation
 - 13) HMF Foundation
 - 14) Oskar Foundation
 - 15) Jacob Foundation
 - 16) J C Froese Foundation
 - 17) Association for the Advancement of Scholarship
 - 18) Fortius Foundation
 - 19) Eden Glen Foundation
- ² Nineteen Revoked Charities Registered to the Same Address:
 - o <https://fairquestions.typepad.com/files/19-bromley-charities-revoked.pdf>
- ³ CRA audit report on John & Lorena Redekop Foundation, November 1, 2019. Page 2.
 - o <https://fairquestions.typepad.com/files/1-john-lorena-redekop-cra-audit-1nov2019-1.pdf>
- ⁴ CRA audit of Brightline Foundation, May 16, 2019.
 - o <https://fairquestions.typepad.com/files/brightline-cra-audit-16may2019.pdf>
- ⁵ CRA audit letter to HSEF Renaissance Academy, October 25, 2018. Page 2.
 - o <https://fairquestions.typepad.com/files/4b-hsef-audit-25oct2018.pdf>
 - CRA letter to Howe Sound Samaritans Foundation, October 19, 2018. Pages 2-10:
 - o <https://fairquestions.typepad.com/files/howe-sound-samaritans-audit-19oct2018.pdf>
 - CRA audit report on Headwaters Foundation, January 8, 2020. Pages 9 & 10.
 - o <https://fairquestions.typepad.com/files/headwaters-audit-8jan2020.pdf>
 - CRA audit letter to Homestead on the Hill Foundation, May 1, 2019. Pages 2 & 3.
 - o <https://fairquestions.typepad.com/files/homestead-on-the-hill-audit-14may2019.pdf>
- ⁶ Fortius Foundation:
 - o <https://fairquestions.typepad.com/files/fortius-a-brief-history-23-million-donation-2.pdf>
 - CRA audit of Fortius Foundation, September 7, 2021.
 - o <https://fairquestions.typepad.com/files/cra-audit-of-fortius-7sept2021.pdf>
- ⁷ CRA audit letter on John & Lorena Redekop Foundation, November 1, 2019
 - o <https://fairquestions.typepad.com/files/1-john-lorena-redekop-cra-audit-1nov2019-1.pdf>
- ⁸ CRA audit letter to Loyalty Foundation. May 13, 2021.
 - o <https://fairquestions.typepad.com/files/cra-audit-loyalty-revocation-13may2021.pdf>
- ⁹ Land title records on Lot 512:
 - o <https://fairquestions.typepad.com/files/2-quest-original-land-purchase-1.7-million-br305051-pid-015-974-669.pdf>
 - Mortgage loan from 614046 B.C. Ltd. for \$3,000,000 (2001):
 - o <https://fairquestions.typepad.com/files/1-mortgage-br305052-2001-3m.pdf>
 - Company Summary for 614046 B.C. Ltd.
 - o <https://fairquestions.typepad.com/files/3-corp-summary---614046-b.c.-ltd.-greg-kerfoot-1.pdf>
- ¹⁰ CRA audit letter to HSEF Renaissance Academy, October 25, 2018. Page 2.
 - o <https://fairquestions.typepad.com/files/4b-hsef-audit-25oct2018.pdf>
- ¹¹ Letter from Headwaters Foundation, March 9, 2020. Page 7.
 - o <https://fairquestions.typepad.com/files/headwaters-response-1-to-cra-9mar2020-h.pdf>
- ¹² Letter from Leslie Brandlmayr on behalf of Headwaters Foundation, March 9, 2020. Pages 2 & 4.
 - o <https://fairquestions.typepad.com/files/headwaters-response-1-to-cra-9mar2020-h.pdf>
- ¹³ Letter from (name redacted) for HSEF Renaissance Academy, January 31, 2019. Page 2.
 - o <https://fairquestions.typepad.com/files/response-from-hsef-to-cra-3031jan2019.pdf>

-
- 14 Letter from Leslie Brandlmayr on behalf of Timothy Foundation, November 4, 2021. Page 4.
 - o <https://fairquestions.typepad.com/files/timothy-response-to-cra-4nov2021.pdf>
 - 15 Letter from Leslie Brandlmayr on behalf of Headwaters Foundation, March 9, 2020. Page 3.
 - o <https://fairquestions.typepad.com/files/headwaters-response-1-to-cra-9mar2020-h.pdf>
 - 16 Letter from Leslie Brandlmayr on behalf of Headwaters Foundation, May 3, 2021. Page 4.
 - o <https://fairquestions.typepad.com/files/headwaters-response-2-to-cra-3may2021.pdf>
 - 17 Letter from Headwaters Foundation to CRA, May 3, 2021. Page 5.
 - o <https://fairquestions.typepad.com/files/headwaters-response-2-to-cra-3may2021.pdf>
 - 18 CRA notice of intent to revoke Howe Sound Samaritans Foundation, Sept. 22, 2022. Appendix B, page 5 & 6.
 - o <https://fairquestions.typepad.com/files/howe-sound-samaritans-notice-22sept2022.pdf>
 - 19 CRA audit letter on Homestead on the Hill Foundation, May 14, 2019. Page 6.
 - o <https://fairquestions.typepad.com/files/homestead-on-the-hill-audit-14may2019.pdf>
 - 20 CRA notice of intent to revoke Howe Sound Samaritans Foundation, September 22, 2022. Appendix B, page 2.
 - o <https://fairquestions.typepad.com/files/howe-sound-samaritans-notice-22sept2022.pdf>
 - 21 CRA audit letter on Howe Sound Samaritans Foundation, October 19, 2018. Page 10.
 - o <https://fairquestions.typepad.com/files/howe-sound-samaritans-audit-19oct2018.pdf>
 - 22 CRA audit letter on Theanon Charitable Foundation, January 17, 2013. Page 6.
 - o <https://fairquestions.typepad.com/files/theanon-audit-report-17jan2013.pdf>
 - 23 CRA letter of intent to revoke Assoc. for the Advancement of Scholarship, August 2, 2013. Page 9.
 - o <https://fairquestions.typepad.com/files/3-notice-of-intent-to-revoke-2aug2013.pdf>
 - 24 CRA audit letter on HSEF Renaissance Academy, October 25, 2018. Page 10.
 - o <https://fairquestions.typepad.com/files/4b-hsef-audit-25oct2018.pdf>
 - 25 CRA notice of intent to revoke Homestead on the Hill Foundation, Sept. 22, 2022, Appendix A, page 2:
 - o <https://fairquestions.typepad.com/files/homestead-on-the-hill-notice-22sept2022.pdf>
 - 26 CRA audit report on Headwaters Foundation, March 2, 2021. Page 11:
 - o <https://fairquestions.typepad.com/files/headwaters-audit-2mar2021.pdf>
 - 27 CRA audit letter on Headwaters Foundation, March 2, 2021, page 18:
 - o <https://fairquestions.typepad.com/files/headwaters-audit-2mar2021.pdf>
 - 28 CRA audit report on HSEF Renaissance Academy, October 25, 2018. Page 2.
 - o <https://fairquestions.typepad.com/files/4b-hsef-audit-25oct2018.pdf>
 - 29 Stewart & Marilyn Blusson Foundation financial statements showing allowance for decline in FMV of investments, impairment and losses on disposal of investments for \$205,054,323:
 - o <https://fairquestions.typepad.com/files/blusson-written-off-205-million-2.pdf>
 - 30 CRA audit letter to Howe Sound Samaritans Foundation, October 19, 2018 Pages 3,4, 6 and 7.
 - o <https://fairquestions.typepad.com/files/howe-sound-samaritans-audit-19oct2018.pdf>
 - CRA notice of intent to revoke Howe Sound Samaritans Foundation, September 22, 2022. Appendix A. Page 10.
 - o <https://fairquestions.typepad.com/files/howe-sound-samaritans-notice-22sept2022.pdf>
 - 31 Stewart Blusson invested into the Order of Canada, September 9, 2012:
 - o <https://www.gg.ca/en/honours/recipients/146-510>
 - 32 CRA audit of Eden Glen Foundation, January 18, 2022, page 10:
 - o <https://fairquestions.typepad.com/files/cra-audit-eden-glen-foundation.pdf>
 - 33 CRA audit of Theanon Charitable Foundation, January 2013, page 12:
 - o <https://fairquestions.typepad.com/files/theanon-audit-report-17jan2013.pdf>
 - 34 CRA audit of Timothy Foundation, August 31, 2021, page 7:
 - o <https://fairquestions.typepad.com/files/cra-audit-timothy-foundation-31aug2021.pdf>
 - 35 CRA letter of intent to revoke Timothy Foundation, September 8, 2022.
 - o <https://fairquestions.typepad.com/files/cra-notice-timothy-foundation-8sept2022.pdf>
 - 36 CRA audit letter to Headwaters Foundation, March 2, 2021, page 8, 12 and 19. Redaction done by CRA.
 - o <https://fairquestions.typepad.com/files/headwaters-audit-2mar2021.pdf>
 - 37 CRA notice of intent to revoke Homestead on the Hill Foundation, September 22, 2022. Appendix A, page 2.
 - o <https://fairquestions.typepad.com/files/homestead-on-the-hill-notice-22sept2022.pdf>
 - 38 CRA audit of HSEF Renaissance Academy, October 24, 2018, page 10:
 - o <https://fairquestions.typepad.com/files/4b-hsef-audit-25oct2018.pdf>
 - 39 CRA audit of Eden Glen Foundation, January 18, 2022, page 13:
 - o <https://fairquestions.typepad.com/files/cra-audit-eden-glen-foundation.pdf>
 - 40 CRA audit letter on Canadian Education Forum, August 21, 2014, page 12:
 - o <https://fairquestions.typepad.com/files/1-cra-cef-audit-report-21aug2014-1.pdf>