

Correspondence #16

Letter to Blake Bromley

September 20, 2020

RE: Non-Cash Gifts

Tax-Receipted Non-Cash Donations: A Comparison (16 pages)

- Charitable Impact Foundation ("CHIMP")
- Vancouver Foundation
- United Way of Greater Toronto

Total: 21 pages

September 20, 2020

To: John Bromley, President & CEO, Charitable Impact Foundation ("CHIMP")

c.c. Blake Bromley, Former Director, Charitable Impact Foundation ("CHIMP")
Neil Bunker, PricewaterhouseCoopers LLP
Dr. George Iwama, President, Quest University
Ms. Flora Ferrara, VP Finance, Quest University
Ms. Mary-Jo Larson, Chair of the Board of Governors of Quest University
Mr. Jordan Sturdy, MLA, West Vancouver-Sea to Sky
Mr. Ralph Sultan, MLA, West Vancouver

RE: Non-Cash Gifts

According to my analysis, CHIMP has reported tax-receipted non-cash gifts for a staggering total of **\$143 million since 2014.**

What is striking is that the total tax-receipted non-cash donations reported by CHIMP is so far in excess of what is reported by other well-established charities. For example, over the same years that CHIMP reported \$143 million in tax-receipted donations, the United Way of Greater Toronto reported less than \$3 million.

How is it possible that CHIMP has been able to raise so much as non-cash donations, including nearly **\$72 million in 2019 alone**?

As always, if I have presented anything here that is factually incorrect or if I have missed any important points, please let me know.

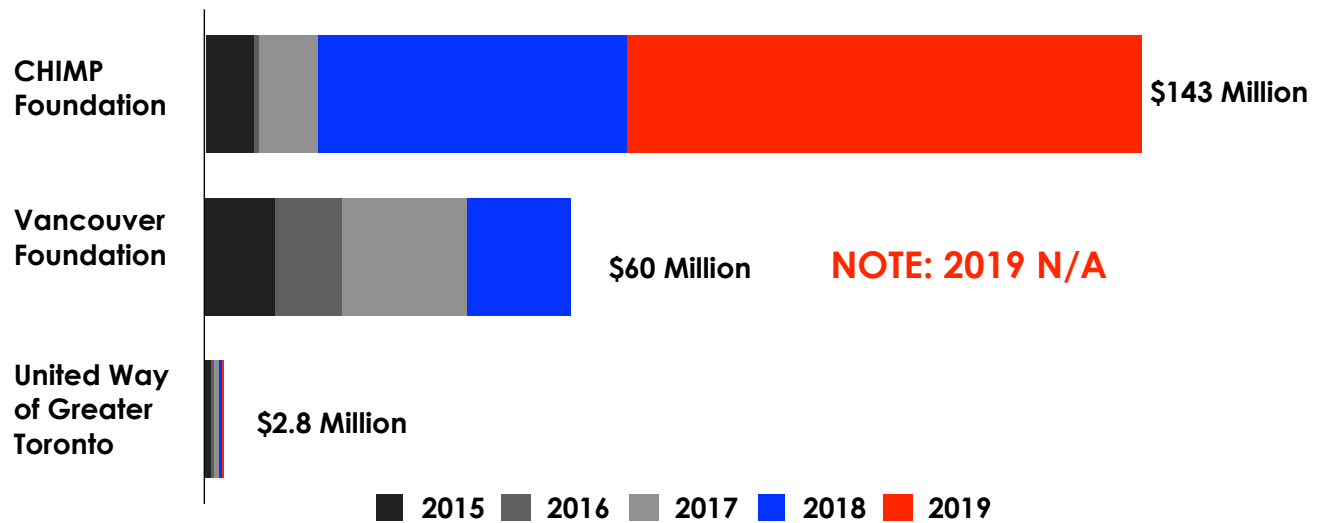
Sincerely,
Vivian

Vivian Krause
@FairQuestions

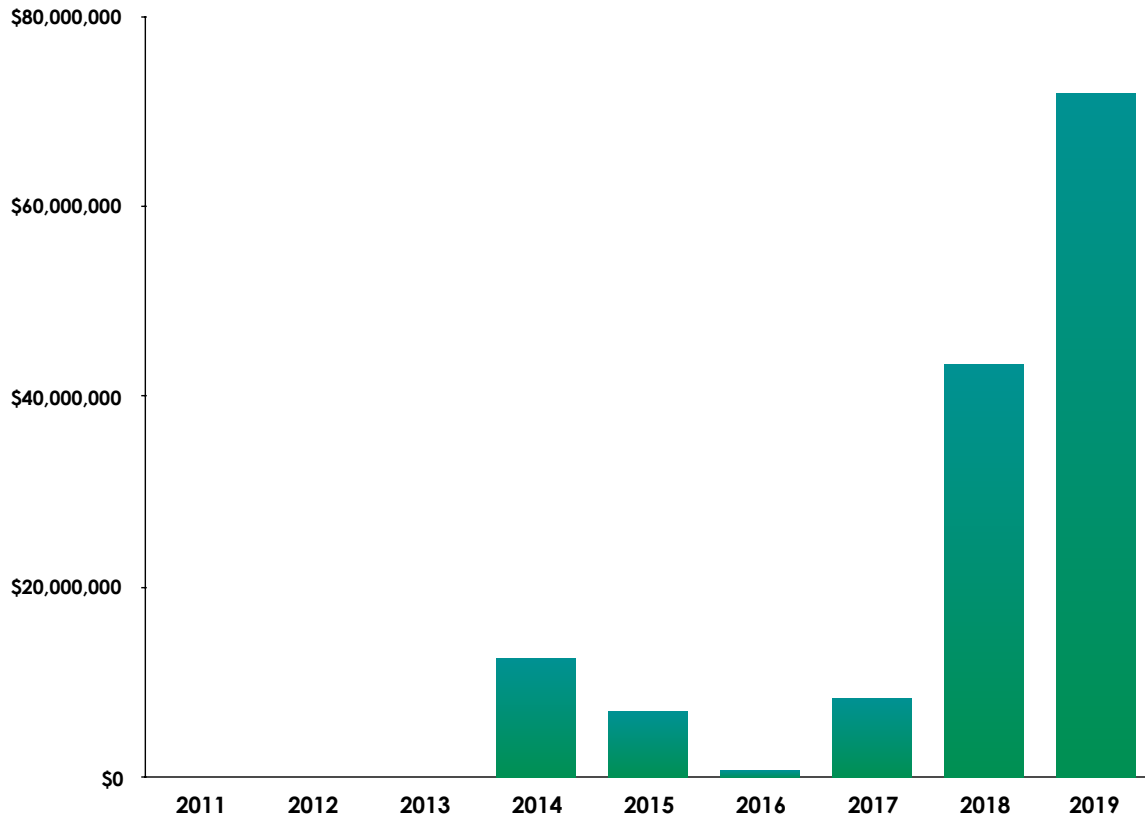
Attachments:

Excerpts from the financial statements for Charitable Impact Foundation, Vancouver Foundation and the United Way of Greater Toronto.

Tax-Received Non-Cash Donations



Tax-Received Non-Cash Donations Reported By CHIMP Foundation



Source: Canadian tax returns for 2011-2019

Tax-Received Non-Cash Donations										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2011-2019
Chimp Foundation	\$37,139	\$28,704	\$147,497	\$12,473,136	\$6,891,261	\$683,346	\$8,476,751	\$43,272,962	\$71,887,555	\$143,898,351
Vancouver Foundation	n/a	n/a	n/a	\$8,965,158	\$9,981,588	\$9,354,021	\$17,562,599	\$14,402,686	n/a	\$60,266,052
United Way of Greater Toronto	n/a	n/a	n/a	n/a	\$814,494	\$387,007	\$1,079,803	\$324,385	\$214,992	\$2,820,681

Source: Compiled from Canadian tax returns. Last updated: September 19, 2020.

@FairQuestions

Tax-Receipted Non-Cash Donations: A Comparison

- **Charitable Impact Foundation (“CHIMP”)**
- **Vancouver Foundation**
- **United Way of Greater Toronto**

Compiled by Vivian Krause

September 19, 2020



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **CHIMP: CHARITABLE IMPACT FOUNDATION
(CANADA)**

BN/Registration number: **845528827 RR 0001**

Fiscal period: **August 01, 2014 to July 31, 2015**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 6,891,261.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **CHIMP: CHARITABLE IMPACT FOUNDATION
(CANADA)**

BN/Registration
number: **845528827 RR 0001**

Fiscal period: **August 01, 2015 to July 31, 2016**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 683,346.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **CHIMP: CHARITABLE IMPACT FOUNDATION
(CANADA)**

BN/Registration
number: **845528827 RR 0001**

Fiscal period: **August 01, 2016 to July 31, 2017**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 8,476,751.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **CHIMP: CHARITABLE IMPACT FOUNDATION
(CANADA)**

BN/Registration
number: **845528827 RR 0001**

Fiscal period: **August 01, 2017 to July 31, 2018**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 43,272,962.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **CHIMP: CHARITABLE IMPACT FOUNDATION (CANADA)**
BN/Registration number: **845528827 RR 0001**
Fiscal period: **August 01, 2018 to July 31, 2019**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 71,887,555.00

[Return to previous page](#)

Screen ID: B-RR-24-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **VANCOUVER FOUNDATION**
BN/Registration number: **119281640 RR 0001**
Fiscal period: **January 01, 2014 to December 31, 2014**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 8,965,158.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **VANCOUVER FOUNDATION**
BN/Registration number: **119281640 RR 0001**
Fiscal period: **January 01, 2015 to December 31, 2015**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 9,981,588.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **VANCOUVER FOUNDATION**
BN/Registration number: **119281640 RR 0001**
Fiscal period: **January 01, 2016 to December 31, 2016**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 9,354,021.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **VANCOUVER FOUNDATION**
BN/Registration number: **119281640 RR 0001**
Fiscal period: **January 01, 2017 to December 31, 2017**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 17,562,599.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **VANCOUVER FOUNDATION**
BN/Registration number: **119281640 RR 0001**
Fiscal period: **January 01, 2018 to December 31, 2018**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 14,402,686.00

[Return to previous page](#)

Screen ID: B-RR-23-SC5-REV

Version: 2019-05-08



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **UNITED WAY OF GREATER TORONTO**
BN/Registration number: **119278216 RR 0001**
Fiscal period: **April 01, 2014 to March 31, 2015**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
505 Building materials
510 Clothing/furniture/food
515 Vehicles
520 Cultural properties
525 Ecological properties
530 Life insurance policies
535 Medical equipment/supplies
540 Privately-held securities
545 Machinery/equipment/computers/software
550 Publicly traded securities/commodities/mutual funds
555 Books
560 Other

565 Specify other non-cash gifts
Sports/Entertainment Tickets/Equipment

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 814,494.00

[Return to previous page](#)



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **UNITED WAY OF GREATER TORONTO**
 BN/Registration number: **119278216 RR 0001**
 Fiscal period: **April 01, 2015 to March 31, 2016**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

565 Specify other non-cash gifts
Entertainment, Electronics

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 387,007.00

[Return to previous page](#)



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **UNITED WAY OF GREATER TORONTO**
BN/Registration number: **119278216 RR 0001**
Fiscal period: **April 01, 2016 to March 31, 2017**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

565 Specify other non-cash gifts
House, Entertainment, Electronics

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 1,079,803.00

[Return to previous page](#)



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **UNITED WAY OF GREATER TORONTO**
BN/Registration number: **119278216 RR 0001**
Fiscal period: **April 01, 2017 to March 31, 2018**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

565 Specify other non-cash gifts
Entertainment, Electronics Household Goods

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 324,385.00

[Return to previous page](#)



[Home](#) > [Canada Revenue Agency](#) > [Charities and Giving](#) > [Search](#)
> [T3010 Registered Charity Information Return](#)

T3010 Registered Charity Information Return

Schedule 5 - Non-cash gifts

Name: **UNITED WAY OF GREATER TORONTO**
BN/Registration number: **119278216 RR 0001**
Fiscal period: **April 01, 2018 to March 31, 2019**

Schedule 5 - Non-cash gifts

▼ Non-cash gifts where a donation receipt was issued

Question 1

Select all types of non-cash gifts received for which a tax receipt was issued

- 500 Artwork/wine/jewellery
- 505 Building materials
- 510 Clothing/furniture/food
- 515 Vehicles
- 520 Cultural properties
- 525 Ecological properties
- 530 Life insurance policies
- 535 Medical equipment/supplies
- 540 Privately-held securities
- 545 Machinery/equipment/computers/software
- 550 Publicly traded securities/commodities/mutual funds
- 555 Books
- 560 Other

565 Specify other non-cash gifts
Entertainment, Electronics

Question 2

580 Enter the total amount of tax-receipted non-cash gifts
CAN\$ 214,992.00

[Return to previous page](#)

Last page.