

Eleven Bromley Charities That Have Had Charitable Status Revoked by CRA

- 1. Headwaters Foundation (2022)**
- 2. Loyalty Foundation (2022)**
- 3. Global Disability Network Society (2021)**
- 4. Canadian Education Forum (2018)**
- 5. Theanon Charitable Foundation (2018)**
- 6. Prescient Foundation (2010)**
- 7. The Gateway Benevolent Society (2010)**
- 8. Malachi 3:10 Foundation (2010)**
- 9. Essential Grace Foundation (2010)**
- 10. Give2Asia (2009)**
- 11. Global Institute (2008)**

Advanced search results

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Search results: 10 matches found.

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The search criteria used was:

- Charity status: **Revoked-Audited**
- Province, territory, outside of Canada: **All**
- Postal code/Zip code: **V6G2Z6**
- Designation: **All**
- Charity type: **All**
- Category: **All**

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Charity name	Status	Province/Territory	City	Effective date
CANADIAN EDUCATION FORUM	Revoked-Audited	BC	VANCOUVER	2018-05-19
ESSENTIAL GRACE FOUNDATION	Revoked-Audited	BC	VANCOUVER	2010-06-12
Global Disability Network Society	Revoked-Audited	BC	VANCOUVER	2021-11-20
GIVE2ASIA	Revoked-Audited	BC	VANCOUVER	2009-07-11
GLOBAL INSTITUTE	Revoked-Audited	BC	VANCOUVER	2008-04-19
Headwaters Foundation	Revoked-Audited	BC	VANCOUVER	2022-09-10
MALACHI 3:10 FOUNDATION	Revoked-Audited	BC	VANCOUVER	2010-06-12
PRESCIENT FOUNDATION	Revoked-Audited	BC	VANCOUVER	2011-02-05
THE GATEWAY BENEVOLENT SOCIETY	Revoked-Audited	BC	VANCOUVER	2010-08-14
THEANON CHARITABLE FOUNDATION	Revoked-Audited	BC	VANCOUVER	2018-02-10

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Charity status: **Revoked-Audited**

Province, territory, outside of Canada: **All**

Postal code/Zip code: **V6J5C6**

Designation: **All**

Charity type: **All**

Category: **All**

Showing 1 entry on this page.

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Charity name ↓	Status ↓	Province/Territory ↓	City ↓	Effective date ↓
LOYALTY FOUNDATION	Revoked-Audited	BC	VANCOUVER	2022-07-09

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Detail page

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Headwaters Foundation

Business/Registration number: **831024203 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2022-09-10**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Public foundation**

Charity type: **Other purposes beneficial to the community**

Category: **Foundations**

Address: **1250 - 1500 GEORGIA ST W PO BOX 62**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The audit by the CRA found that the Foundation is not complying with the requirements set out in the Act. In particular, it was found that the Foundation failed to devote resources to a charitable purpose, failed to meet its disbursement quota, and failed to file an information return as and when required by the Act. For these reasons, it is our position that the Foundation no longer meets the requirements for charitable registration.

View this charity's quick view information **[Quick view](#)**

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LOYALTY FOUNDATION

Business/Registration number: **899172803 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2022-07-09**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Private foundation**

Charity type: **Other purposes beneficial to the community**

Category: **Foundations**

Address: **300 - 1765 8TH AVE W**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6J5C6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The audit by the CRA found that the Organization did not comply with the requirements set out in the Act. In particular, it was found that the Organization failed to be constituted and operated for exclusively charitable purposes, failed to meet its disbursement quota, failed to maintain proper books and records, and failed to properly issue donation receipts. For these reasons, it is our position that the Organization no longer meets the requirements for charitable registration.

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Global Disability Network Society

Business/Registration number: **818534307 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2021-11-20**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Public foundation**

Charity type: **Other purposes beneficial to the community**

Category: **Foundations**

Address: **1250-1500 GEORGIA W ST PO BOX 62**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The audit by the CRA found that the Foundation is not complying with the requirements set out in the Act. In particular, it was found that the Foundation failed to devote resources to charitable activities carried on by the Foundation itself, failed to devote resources to a charitable purpose, failed to meet its disbursement quota and failed to maintain adequate books and records as required by the Act. For all of these reasons, and for each reason alone, it is our position that the Foundation no longer meets the requirements for charitable registration and should be revoked in the manner described in subsection 168(1) of the Act.

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CANADIAN EDUCATION FORUM

Business/Registration number: **891072092 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2018-05-19**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Charitable organization**

Charity type: **Advancement of Education**

Category: **Support of schools and education**

Address: **1250-1500 GEORGIA ST W PO BOX 62**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The audit by the CRA has revealed that the Organization is not complying with the requirements set out in the Act. In particular, it was found that the Organization failed to devote resources to charitable activities carried on by the Organization itself by failing to maintain direction and control over resources, and by gifting to non-qualified donees; provided undue benefits; failed to maintain adequate books and records; and failed to file an information return as required by the Act. For all of these reasons, and for each reason alone, it is the position of the CRA that the Organization no longer meets the requirements necessary for charitable registration and should be revoked in the manner described in subsection 168(1) of the Act.

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THEANON CHARITABLE FOUNDATION

Business/Registration number: **891106841 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2018-02-10**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Public foundation**

Charity type: **Other purposes beneficial to the community**

Category: **Foundations**

Address: **BOX 62 STE 1250-1500 WEST GEORGIA ST.**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information:

It is our position that during the audit period, the Organization did not comply with the requirements set out in the Income Tax Act. In particular, it was found that the Organization failed to devote resources to charitable purposes by making gifts to non-qualified donees and providing undue benefits, carrying on an unrelated business, issuing donation receipts that were not in accordance with the Act and/or its Regulations and failing to maintain adequate books and records. The audit found that the Organization participated in tax planning arrangements which were designed to confer undue benefits on the parties involved. In 2005, the Organization, along with three other charities, participated in two corporate farm sale arrangements where shares of the corporations were purchased for \$6.7 million. The corporations' assets, of equivalent value, were then donated to the Organization and the other participating charities who in turn issued official donation receipts. The corporations used the official donation receipts obtained to offset the capital gain taxes otherwise payable on the sale of their shares. Subsequent to the donations, the shares declined substantially in value leaving the Organization and the other charities with a minimal profit or participation fee. It is the position of the Canada Revenue Agency (CRA) that the transfers for which the official receipts were issued did not legally qualify as gifts and that the Organization operated for the non-charitable purpose of facilitating the tax planning arrangements for a participation fee.

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PRESCIENT FOUNDATION

Business/Registration number: **855802708 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2011-02-05**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Public foundation**

Charity type: **Other purposes beneficial to the community**

Category: **Foundations**

Address: **BOX 62 STE 1555-1500 WEST GEORGIA ST.**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The Canada Revenue Agency (CRA) audit has revealed that the Prescient Foundation (the Organization) was not complying with the requirements set out in the Income Tax Act. In particular, it was found that the Organization has failed to demonstrate that it operates exclusively for its own charitable purposes and that it maintains adequate books and records.

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THE GATEWAY BENEVOLENT SOCIETY

Business/Registration number: **894271618 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2010-08-14**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Public foundation**

Charity type: **Advancement of Religion**

Category: **Support of Religion**

Address: **BOX 62 STE 1555-1500 WEST GEORGIA ST.**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The Canada Revenue Agency's (CRA) audit of The Gateway Benevolent Society (the Organization) revealed that the Organization operated primarily to facilitate the benefit of four corporations seeking to dispose of their assets in the most advantageous manner. The Organization entered into a number of tax planning transactions, along with other Canadian registered charities, in order to facilitate the sale of each corporation's assets. The CRA audit also revealed that the Organization failed to comply with the Income Tax Act (the Act) on the issuance of official donation receipts, in acquiring control of a corporation and failure to maintain and/or provide adequate books and records. For all of these reasons, and for each of these reasons alone, it is the position of the CRA that the Organization's registration should be revoked.

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MALACHI 3:10 FOUNDATION

Business/Registration number: **870658341 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2010-06-12**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Charitable organization**

Charity type: **Advancement of Religion**

Category: **Support of Religion**

Address: **SUITE 1555 1500 WEST GEORGIA STREET**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address: **RON@CORPUSCC.CA**

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: The Canada Revenue Agency's (CRA) audit had revealed that Malachi 3:10 Foundation (the Organization) operated primarily for the personal benefits of a corporation and its shareholders seeking to dispose of its assets. It has failed to issue official donation receipts in accordance with the Income Tax Act (the Act) and failed to maintain and/or provide adequate records. For all of these reasons, and for each of these reasons alone, it is the position of the CRA that the Organization's registration should be revoked.

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Detail page



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ESSENTIAL GRACE FOUNDATION

Business/Registration number:	863309977 RR 0001
Charity status:	<u>Revoked-Audited</u>
Effective date of status:	2010-06-12
<u>Sanction:</u>	N/A
Language of correspondence:	ENGLISH
Designation:	Public foundation
Charity type:	Other purposes beneficial to the community
Category:	Foundations
Address:	1555 - 1500 WEST GEORGIA ST.
City:	VANCOUVER
Province, territory, outside of Canada:	BC
Country:	CA
Postal code/Zip code:	V6G2Z6
Charity Email address:	
Charity website address:	

Revocation:

Type of revocation:	<u>Revoked-Audited</u>
Income Tax Act reference:	<u>ITA 168.(1) - 168.(2)</u>
Additional information:	The Canada Revenue Agency's (CRA) audit had revealed that the Essential Grace Foundation (the Organization) operated primarily for the personal benefit of two corporations and their shareholders seeking to dispose of their assets; failed to issue official donation receipts in

accordance with the Income Tax Act (the Act); filed an inaccurate Registered Charity Information Return; and failed to maintain and/or provide adequate records. For all of these reasons, and for each of these reasons alone, it is the position of the Canada Revenue Agency (CRA) that the Organization's registration should be revoked.

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GIVE2ASIA

Business/Registration number: **855087045 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2009-07-11**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Public foundation**

Charity type: **Other purposes beneficial to the community**

Category: **Foundations**

Address: **1500 WEST GEORGIA STREET SUITE 1555, BOX 62**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

Additional information: Our audit revealed that the Charity has contravened the provisions of the Income Tax Act by failing to operate for exclusively charitable purposes. It is our position the Charity has operated solely for the non-charitable purpose of gifting funds to a non-qualified donee, Give2Asia, a U.S. 501(c)(3) non-profit organization. Furthermore, the Charity has served as a conduit, allowing the U.S. non-profit to flow funds from Canadian donors through the Charity to the U.S. non-profit, without appropriately controlling and regulating the application of the funds once relinquished. Consequently, it is our position the Charity issued official donation receipts for funds that were directed by donors to a non-qualified donee, which is a contravention of the Act; and has failed to meet its annual disbursement quota as transfers to the U.S. non-profit are not gifts to a qualified donee or expenditures on the Charity's own activities.

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GLOBAL INSTITUTE

Business/Registration number: **889133575 RR 0001**

Charity status: **Revoked-Audited**

Effective date of status: **2008-04-19**

Sanction: **N/A**

Language of correspondence: **ENGLISH**

Designation: **Charitable organization**

Charity type: **Relief of Poverty**

Category: **Organizations Relieving Poverty**

Address: **1500 WEST GEORGIA ST SUITE 1555, BOX 62**

City: **VANCOUVER**

Province, territory, outside of Canada: **BC**

Country: **CA**

Postal code/Zip code: **V6G2Z6**

Charity Email address:

Charity website address:

Revocation:

Type of revocation: **Revoked-Audited**

Income Tax Act reference: **ITA 168.(1) - 168.(2)**

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