

For the sake of privacy, any personal names and information have been redacted.

The desk review is a document prepared by the audit team based on the risk assessment. The report outlines the objectives and scope of the audit. It provides information related to the charity for auditors to read prior to a field visit in order to familiarize themselves with the file and any potential issues. The desk review serves as a roadmap for the audit team, outlining the areas that need to be examined in detail during the audit.

The CRA Desk Review included the same Islamophobic sources that were in the Risk Assessment. Examples have been highlighted.

Muslim Association of Canada

BN: 880495163RR0001
File #: 3004759
Audit Period: 2012-07-01 to 2015-06-30

Analyst: CC
Date: 2015-08-25
WP 0600-01

DESK REVIEW

Objective(s): To review the information relating to the Muslim Association of Canada (MAC) prior to a field visit in order to familiarize the auditor with the file and any potential issues.

Procedure(s): Review mainframe data, hard copy of file, internet research, and other related materials
Review documents contained in permanent file

Registration Information:

<i>Official Name:</i>	Muslim Association of Canada
<i>Business Number:</i>	880495163RR0001
<i>Effective Date:</i>	1999-01-01
<i>Fiscal Period End:</i>	06-30
<i>Noted Registration Restrictions/Understandings</i>	N/A
<i>Previous Revocation</i>	N/A

Contact Information:

<i>Physical Address:</i>	<u>2270 Speakman Dr., Mississauga, ON, L5K 1B4</u>
<i>Address of Books and Records:</i>	<u>2270 Speakman Dr., Mississauga, ON, L5K 1B4</u>
<i>Mailing:</i>	<u>2270 Speakman Dr., Mississauga, ON, L5K 1B4</u>
<i>Telephone Number</i>	

<i>Authorized Representative</i>	
<i>Telephone Number</i>	905-822-2626
<i>Mailing Address</i>	
<i>Note:</i>	The Organization appears to be represented by Carter's Professional Corporation; however, there does not appear to be a signed authorization for Carter's on file.

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Other Identifying Information:

<i>Other Operating Names:</i>	Association Musulmane Du Canada
<i>Other BNs and/or accounts:</i>	<ul style="list-style-type: none"> • MAC accounts <ul style="list-style-type: none"> ○ RC0001 - Active ○ RM0002 – Active ○ RM0003 – Active ○ RP0001 – Active ○ RP0002 – Abraar School – Closed ○ RP0003 – Mac-Montreal – Closed ○ RP0004 – The Toronto Chapter – Closed ○ RP0005 – Masjid Toronto ○ RP0006 – Information Centre/Winnipeg – Closed ○ RP0007 – Ottawa Chapter ○ RR0001 - Active ○ RT0001 - Active • Numéro d'entreprise du Québec (NEQ) : 1160478880 • Alternate BNs: <ul style="list-style-type: none"> ○ 860110600RT0001 – Closed ○ 862549631 – RM and RT roots; account was subsequently closed (a note in the BN system indicates that the account was opened in error) ○ 884945569 – RR root; status is “CHAR PENDING”; appears to have been opened in response to an application for registration dated 1997-07-24. Unsure why it has not been closed.

History of the File:

<i>Established by:</i>	Letters Patent
<i>Date:</i>	1997-08-08
<i>Legal Name:</i>	Muslim Association of Canada
<i>Noted changes since registration:</i>	<ul style="list-style-type: none"> • MAC received its Certificate of Continuance under the Canada Not-for-profit Corporations

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	<p>Act July 17, 2014.</p> <ul style="list-style-type: none"> • Bylaw #11 was approved January 13, 2013 • Bylaw #09 was approved February 6, 2011 • Bylaw #08 was approved July 16, 2010 • Bylaw #07 was enacted February 26, 2010 • Bylaw #06 was approved December 16, 2006 • Bylaw #03 was enacted November 17, 2003 • Supplementary Letters Patent filed January 16, 2003 • Bylaw #03 enacted August 18, 2002 • Bylaw #02 enacted May 10, 2001 <p>A review of the change of bylaws is needed to determine if all changes are appropriate.</p>
<i>Fiscal Year End</i>	06-30
GOVERNING DOCUMENTS	
<i>Establish that there are governing documents in the permanent file. Are they up to date?</i>	For the most part, the Organization's governing documents appear to be up to date, although the documentation regarding changes to bylaws (#4, #10, and possibly others) may be missing.
PRIOR AUDIT	
<i>Was a prior audit conducted? When?</i>	NO
<i>Is there a compliance agreement or other issues that need following up?</i>	NO
CORRESPONDENCE	
<i>Review the correspondence in the file. Have there been any issues of interest raised? Note details.</i>	<ul style="list-style-type: none"> • 2015-02-10: In response to allegations made in the media about the Organization funding HAMAS through another registered charity, IRFAN Canada, the Organization proactively wrote to the RCMP to offer to meet and answer any questions they may have. A letter was forwarded to the CRA by the Organization's

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	<p>solicitor, Mr. Terry Carter, to the attention of Ms. Cathy Hawara, Director General of the Charities Directorate.¹</p> <ul style="list-style-type: none"> • 2014-05-30: In response to online allegations (blog postings) relating to the Muslim Brotherhood, the Organization’s solicitor, Mr. Terry Carter contacted Ms. Cathy Hawara, Director General of the Charities Directorate, to arrange a meeting to “explain the work the Association does” and “respond to any questions that [we] may have about (MAC) and [its] work as a result of the recent internet postings.” Mr. Carter also provided a factsheet regarding the Organization.² • The Organization has made numerous changes to its bylaws over the years (see above).
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Organizational Structure:

<p><i>How is the Organization structured?</i></p>	<p>MAC Chapters: According to its website, MAC has Chapters in the following Canadian cities:</p> <ul style="list-style-type: none"> • Montreal • Toronto • Hamilton • London • Windsor • Waterloo • Ottawa • Winnipeg • Edmonton • Calgary • Vancouver <p>It remains unclear as to what constitutes a Chapter and whether MAC exerts any control or influence over the activities of its Chapters. Additional research suggests that the Organization operates Islamic centres/schools outside of these chapters. It is unclear how these other schools/Islamic centres</p>
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¹ See WP # 8003-02
² See WP # 8003-01

	<p>fit into the Organization's overall structure.</p> <p>Further review is required in order to determine if MAC is operating as an umbrella or facilitator type organization. In this regard, it is noted in the financial section of this review that it would appear that MAC may be absorbing pre-existing organizations rather than establishing its new centres.</p> <p>For a complete list of MAC schools and Islamic centres, see Appendix B.</p>
<p>A preliminary review of MAC's website indicates that further analysis will be required, specifically with regard to its internal control measures, in order to evaluate the relationship between MAC's head body and its regional chapters. It would appear that MAC operates as a head body and manages its projects / regional chapters through a 'Chapter Manager'.³ For example:</p> <p>Executive planning and monitoring – executive management delivers a national plan with strategic goals, objectives, measures, targets, programs and budgets. Note: This would suggest that an executive management team sets the goals.</p> <p>Chapter management develops a detailed action plan specifying measurable objectives on how they will implement the Executive plan within their communities. Note: This would suggest that each chapter reports to the executive management team.</p> <p>Administration – head office manages all administration processes including accounting, taxes and donations. Note: This would suggest that all the reporting on the financial statements is reported on an amalgamated financial statement.</p> <p>National Project Management – high priority projects are selected to be managed on a national level. Note: This would suggest that both some projects are implemented nationally, however, it is unclear what these projects are.</p> <p>Spending Management – policies to cover payments, revenue, cash management, donations, reporting, documentation and approvals. Note: This would suggest a head body that maintains control measures over its various chapters.</p>	
<p>Property Holdings ⁴</p>	

³ www.macnet.ca/English/Pages/our_policies.aspx

⁴ All information in this section, unless otherwise stated, was derived from official property instruments accessed by the Knowledge and Research Program (Request 648591) and the Real Property Information Query (RPIQ). The Tenant information is collected from open source searches, unless otherwise stated.

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Research indicates that MAC owns at least 30 buildings or properties across Canada. The organization appears to own 8 properties in Quebec, 18 in Ontario, 3 in Alberta and 1 in B.C. MAC estimates the total value of its land holdings to be approximately \$47 million.⁵

Based on the application for registration of the MAC Endowment Foundation, it appears as though the intention is for MAC to transfer some or all of its property to MACEF.

For a complete list of property holdings see Appendix A.

Purposes:

<p><i>Are the approved purposes as recorded charitable at common law? High level comments only.</i></p>	<ul style="list-style-type: none"> • Observed in isolation, without the benefit of an in-depth analysis of the Organization’s activities, the purposes appear to be, for the most part, charitable. • It could be argued that one or two purposes may be a bit vague.
<p><i>Have there been any substantial changes to the purposes since registration?</i></p>	<ul style="list-style-type: none"> • In 2003, the Organization added a purpose to allow itself the ability to work with domestic and international humanitarian organizations. This objective was not listed among its purposes when it received its certificate of continuance from Industry Canada in 2014. When this purpose was removed from the Organization’s governing documents is unknown at this time.
<p>A review of the Organization’s “Vision and Values” and “Core Values”, as found on its website, is required in order to determine whether these statements are in line with its formal purposes. Analysis of the wording suggests that the Vision and Values statements may further an unstated collateral purpose. For example:</p> <ul style="list-style-type: none"> • “Muslims are well represented in various aspects of Canadian society including the social, legal, and political circles, as well as the media: and the Organization is at the forefront articulating this vision, developing leadership, mobilizing grassroots....Our mission is to establish an Islamic presence in Canada that is balanced, constructive, and integrated, though distinct, in the social fabric and culture in Canada”⁶ • “the only means of changing the world...our movement... our membership is open to all who agree with our principles ...”⁷ 	

⁵ MUSLIM ASSOCIATION OF CANADA, Form T3010, 2014.

⁶ www.macnet.ca/English/Pages/Our_Vision_and_Mission.aspx

⁷ www.macnet.ca/English/Pages/Our-Core-Values.aspx

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Activities:

<p><i>Provide summary of activities at registration.</i></p>	<p>At registration, the Organization provided a two year and a five year plan for activities.</p> <p><u>Two year</u></p> <ul style="list-style-type: none"> • To operate a multi purpose building to serve as a mosque and religious school • Teach 100 Muslims how to read the Quran • Publish monthly newsletter • Introduce Islam with lecture in schools, community groups, etc. <p><u>Five Year</u></p> <ul style="list-style-type: none"> • To own its own mosque in Toronto • To operate its own mosque • Teach 800 Muslims how to read the Quran • Operate Quran memorization classes • Provide religious burial • Provide new immigrant services • Introduce Islam with lecture in schools, community groups, etc. • Publish monthly newsletter • Social counselling for youth
<p><i>T3010 Reported Activities</i></p>	
	<p><u>2014</u></p> <ul style="list-style-type: none"> • Ongoing Programs: Programs carried on during the year were for accredited private schools, Islamic education, worship facilities, youth activities, etc. <p><u>2013</u></p> <ul style="list-style-type: none"> • Ongoing Programs: Programs carried on during the year were for accredited private schools, Islamic education, worship facilities, youth activities, etc. • New Programs: Established a new full time school in Edmonton.
<p><i>Activities as per the Organization's website</i></p>	<ul style="list-style-type: none"> ▪ Youth Programs <ul style="list-style-type: none"> ○ MAC Youth MYathlon ○ MAC Youth Sports ○ MAC Youth Quest

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	<ul style="list-style-type: none"> ○ Ramadan Program ○ MAC Youth Camps ○ High School Youth Groups (Sisters' Youth Group and Brothers' Youth Group) ○ MAC Youth Socials ○ Tahajud Program ○ Mac Youth Halaqa ○ EMAAN (Educational Muslim Achievement Awards Night) ○ MAC Youth Career Showcase ▪ Leadership Development <ul style="list-style-type: none"> ○ Sermon (Khutbah) Training Program ○ MAC Youth Learn to Lead ○ Leadership Training Program (LTP) ○ Training and Workshops ○ Islam Awareness Week (IAW) Training ○ Tarbiya and Ilm Camp (TIC) ▪ Community Programs <ul style="list-style-type: none"> ○ MAC Breakfast ○ Eid Festivals ○ MAC Give ○ Family Socials ○ Cordoba Arts and Entertainment ○ Muslim Summer Festival ▪ Children Programs <ul style="list-style-type: none"> ○ Children's Camps ○ MAC Scouts ▪ Educational Programs <ul style="list-style-type: none"> ○ Cordoba Dialogues ○ Islamic Competitions ○ After-Shahada-Revert-Muslims Support Group
<p><i>Any other activities identified?</i></p>	<ul style="list-style-type: none"> ● Montreal property records show that the <i>Association des viands halal</i> is controlled by the Aboubakerseddik Cultural Center which is

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	<p>located in one of the Organization's property at 371 Jean-Talon E. Montreal.⁸ The relationship between the Organization and the <i>Association</i> are unknown.</p> <ul style="list-style-type: none"> • The Organization also appears to be operating a HAJJ program.⁹
<p><i>Are the reported on-going activities during the audit period charitable and do they fall within the scope of the approved objects?</i></p>	<ul style="list-style-type: none"> • In order to properly assess the Organization's activities more information is needed. • However, at first glance it appears that a large proportion of the activities may be social¹⁰ and/or cultural activities. <ul style="list-style-type: none"> ○ For example, the Organization purchased a building at 615 Rue Belmont, Montreal. It is being used by the Canadian Institute of Islamic Civilization (relationship unknown). Images posted to CIIC's website appears to show people playing pool and foosball. It touts its fitness club, sports activities, and recreational activities. It also offers educational and social services.¹¹ It is unclear as to how many of the 'community programs' it runs, advance its charitable purposes. Activities like the MAC Breakfast, Family Socials, Cordoba Arts and Entertainment, and Muslim Summer Festival appear to be largely social events. More information is needed. • Lastly, the Organization has a significant amount of youth activities such as sports, camps, etc. Social and recreational activities geared towards youth can be acceptable if they further a charitable purpose and are structured in a way that provides a charitable benefit to youth.¹² More information is needed about these

⁸ See 0600-03.

⁹ <http://www.montrealarabic.com/agences.php>

¹⁰ Social activities, in and of themselves, are not charitable at law. An organization that is established for exclusively charitable purposes can devote some of its resources to social activities provided these activities are ancillary and incidental to its charitable purposes.

¹¹ www.theciic.com/services

¹² Charitable Purposes and Activities that Benefit Youth, Guidance CG-020.

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<p><i>Are the activities accurately reported on its T3010s?</i></p>	<p>activities.</p> <p>Further review is required to determine if the Organization is accurately reporting its activities on its T3010s. According to its T3010s, the Organization has three primary programs:</p> <ul style="list-style-type: none"> • Places of worship (50%) • Independent schools and boards (40%) • Social outreach, religious fellowship & auxiliary orgs (10%) <p>Its financial statements indicate revenues from the following sources:</p> <ul style="list-style-type: none"> • Donations • School fees • Rental income • Daycare and day camp <p>The financial statements appear to support the programs reported on the T3010s, although it is unclear how rental income supports the activities of the Organization (makes up 4 to 5% of the revenue generated).</p>
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Foreign Activities:

<p><i>According to its T3010s, is the Organization conducting foreign activities (Q C24)? If so, where?</i></p>	<p>NO (2014) NO (2013)</p>
<ul style="list-style-type: none"> • The Organization appears to be facilitating the transfer of relief goods to Syria by a group called <i>SOS – Save Our Syria</i>. This group is accepting donations of clothes, blankets, hygiene products, etc. and the drop off location is the Organization’s headquarters at 2270 Speakman Dr. Mississauga, ON.¹³ <ul style="list-style-type: none"> ○ The Kitchener Masjid location also appears to have accepted donations for this group.¹⁴ • The Organization appears to have started a Syrian Refugee Sponsorship program called <i>Embrace Syria</i>.¹⁵ Each of the Organization’s centres appears to be conducting 	

¹³ www.facebook.com/events/182631858540897

¹⁴ www.facebook.com/events/182631858540897

¹⁵ www.embracesyria.com

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its own fundraising for this program. For example, MAC Waterloo held a fundraising dinner while the Toronto Masjid was collecting donations after jumu'ah prayers.¹⁶

Political Activities

Political Activities	
<i>According to its T3010s, is the Organization conducting political activities (Q C5)? If so, describe.</i>	NO (2014) NO (2013)
<ul style="list-style-type: none"> • According to the Office of the Commissioner of Lobbying Canada (OCLC), it appears as though the Organization has procured the services of lobbyists. Consultants Imran Amin and John Matheson of Strategycorp Ottawa Inc. were registered with OCLC as of 2014-10-09 to lobby on behalf of the Organization.¹⁷ The purpose of hiring a lobbyist is to “Arrang[e] meetings with regards to introducing the Muslim Association of Canada to government officials.” The lobbyists are to lobby officials with Citizenship and Immigration, Employment and Social Development Canada, and Foreign Affairs, Trade and Development Canada. 	
<ul style="list-style-type: none"> • The Organization has in the past issued press releases calling for a change in government policy or for a call to action. For example: <ul style="list-style-type: none"> ○ July 2014: “(MAC) calls on our Canadian Government to intervene to protect civilian lives from conflict. We urge the Canadian government to take action to mitigate the serious humanitarian consequences of the conflict.”¹⁸ ○ February 2012: The Muslim Association of Canada (MAC) calls on the Canadian government to exert diplomatic pressure on China and Russia following the dual veto of the Security Council Resolution on Syria.¹⁹ ○ September 2011: We call on Mr. Harper to reconsider the government's stance on the re-introduction of these laws, and to exercise more caution and sensitivity in speaking about Islam.²⁰ ○ February 2009: The Organization was among 85 signatory organizations which publicly urged Prime Minister Harper to “reverse its position immediately and 	

¹⁶ Embracesyria.com/events/

¹⁷ Office of the Commissioner of Lobbying Canada, www.ic.gc.ca/app/secure/orl/lrrs/do/vwRg?cno=338586®Id=838052

¹⁸ *Statement of the Muslim Association of Canada on the current crisis in the Middle East*, Muslim Association of Canada July 24, 2014.

¹⁹ *Muslim Association of Canada Calls for Action to End Violence Against Syrian Civilians*, Muslim Association of Canada, February 7, 2012.

²⁰ *Muslim Association of Canada Expresses Disappointment with Prime Minister Steven Harper's Comments*, Muslim Association of Canada, September 1, 2011.

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ask for Omar Khadr's repatriation to Canada without any further delay. He deserves rehabilitation and justice and he can only receive them in his country of citizenship, Canada."²¹

- March 2004: The Muslim Association of Canada condemned today the assassination of Shaikh Ahmad Yassin. Shaikh Ahmad Yassin was killed in a missile strike by the Israeli Defense Forces shortly after leaving a local mosque following dawn prayers.²²
- March 2003: The Muslim Association of Canada calls upon all people of conscience to condemn the illegal invasion and occupation of Iraq.²³

- In September 2010 *Maclean's* magazine reported: "Among the many junkets Canadian MPs accepted last year from foreign governments and various lobbies was one "cultural and economic exchange" to the United Arab Emirates taken by Bloc Quebecois MP Meili Faille. The \$6,000 trip was sponsored by the Muslim Association of Canada."²⁴

- By the Organization's own admission, it strives to follow the teachings of Hassan Albanna,²⁵ the founder the Muslim Brotherhood. Its commitment to this political ideology is outlined in its bylaws which state:

MAC's roots are deeply enshrined in the message of Prophet Mohammad (peace be upon him). Its modern roots can be traced to the Islamic revival of the early twentieth century, culminating in the movement of the Muslim Brotherhood. This movement influenced Islamic activities, trends and intellectual discourse throughout the world including those of Muslims who came to Canada in search of freedom, education and better opportunities.

MAC adopts and strives to implement Islam, as embodied in the Qur'an, and the teachings of the Prophet (peace be upon him) and as understood in its contemporary context by the late Imam, Hassan Albanna, the founder of the Muslim Brotherhood.

²¹ http://www.caircan.ca/ann_more.php?id=3024_0_9_0_C

²² http://bitrix.vstore.ca/press-releases/2004/press_release_-_2004-03-22.php

²³ http://bitrix.vstore.ca/press-releases/2003/press_release_-_2003-03-20.php

²⁴ <http://www2.macleans.ca/2010/09/10/meili-failles-muslim-brotherhood-junket/print/>

²⁵ Hassan al-Banna founded the Brotherhood in 1928 in response to a perceived encroachment of secularism and Western values on Egyptian society. Unlike the Islamic reformists who sought to reform Islam and make it more adaptable to modern life, al-Banna was an Islamic revivalist who believed that the decline of the Islamic civilization could only be reversed by a return to the 'pure' teachings of Islam which, according to him, had been misinterpreted over time. From this perspective, the Brotherhood emerged as the defender of a conservative form of Islam which placed religion at the centre of society embracing all aspects of private and public life such as politics, society, economy, law and culture. Source: Pargeter, Alison, *The Muslim Brotherhood: The Burden of Tradition*, Saqi Books, London, 2011, p. 68; and Vidino, Lorenzo, *The New Muslim Brotherhood in the West*, New York, Columbia University Press, 2010, p.19.

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MAC regards this ideology as the best representation of Islam as delivered by Prophet Muhammad (peace be upon him).

It is unknown at this time how this political ideology affects its charitable programs; however, it could displace the public benefit.

Business Activities (Related or Unrelated)

- The Organization appears to be conducting a significant amount of real estate transactions. Some of them appear to be for the purpose of the advancement of religion but for others it is not as clear as to how the purchase of property advances religion or a charitable purpose. For example:
 - The Organization bought and sold property at 3389 Keith St, Burnaby BC property within a two year time frame. It is unknown as to how this purchased advanced the Organization's charitable purposes.
 - The Organization bought property at 615 Rue Belmont, Montreal. It is unclear how housing the Canadian Institute of Islamic Civilization, with its focus on social/cultural activities, achieves its charitable purposes.
 - The Organization appears to have been paying the mortgage of 700 Richmond Rd. in London ON, however, property records show that it does not and has not owned the property (possible private benefit).

Investment in Private Companies (possible private benefit)

- According to information in the Organization's Notes to Financial Statements, in 2008 the Organization "purchased 16 Class 'A' Common Shares in the private company Trilex Group Incorporated for a consideration of \$160,000 holding an equity of 16%." Also, in 2005 the Organization apparently "irrevocably subscribed for 100,000 of Class 'A' Common Shares of First Islamic House of Canada Inc. for a consideration of \$100,000."
- Trilex Group Incorporated: According to the Organization's Financial Statement Notes, the two organizations entered into a 5 year contract agreement in 2008. The Organization appears to have purchased a customer list of alarm system accounts, which Trilex Group Inc. has the option to buy back at the end of the contract period for the same purchase price. During the 5 years, Trilex Group Inc. is to manage and service the accounts and the generated revenues are to be shared between the two organizations.

Financial Statements

- A review of the Organization's income statement suggests that 30% to 40% of its revenue is not being expensed for charitable activities; rather, funds appear to be re-invested in property.
- It would also appear that when the Organization obtains a new property it may also be obtaining turnkey businesses, as revenues and expenses also increase. That is, the Organization does not appear to be purchasing property and establishing a new

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activity, but rather taking over the activities of an existing organization.

Fundraising Activities

<p><i>According to its T3010s, how is the Organization conducting its fundraising activities (Q C6)?</i></p>	<p>2014 & 2013</p> <ul style="list-style-type: none"> • Advertisements/print/radio/TV • Collection boxes • Fundraising dinners/galas/concerts • Sales • Internet • Mail campaigns
<p><i>Notes:</i></p>	<ul style="list-style-type: none"> • Of particular note, is the use of the crowdfunding website Anfiq.org. The Organization appears to have five projects²⁶ on this crowdfunding site, and is looking to raise approximately \$564,000. A PayPal account is required in order to obtain the funds raised via ANFIQ. • The Organization appears to have two Plastiq²⁷ accounts.²⁸ • A review of the Organization’s website revealed potential compliance concerns related to its fundraising activities. <ul style="list-style-type: none"> ○ The Organization has an extensive fundraising campaign through sponsorship programs. The “Our Sponsors” page does not list foreign funding. Further review required to determine if the fundraising is accurately reported on its T3010s. ○ The “Donate to MAC” page on its website mentions “general funding or to support specific projects”. Further review required to determine if the

²⁶ Al-Huda School Annual Quran Contest Award, Islamic Community Centre of Ontario, Kitchener Masjid Renovation, MAC Ottawa Youth Centre, Canadian Institute of Islamic Civilization, MAC Maple Grove School.

²⁷ Plastiq is an online payment service similar to Paypal. When merchants join, it facilitates the transfer of funds from the customer’s credit card to the merchant.

²⁸ www.old.plastiq.com/merchant-directory?search=muslim+association+of+canada&categories=&countries=&states=&page=&length=100&maxcount=

Disclosed in response to a Request to Inspect in Muslim Association of Canada v. Attorney General of Ontario, Court File No. CV-22-19625-0000

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	Organization is receipting for non-qualified donees. This same page also states that they accept gifts of "securities and property" that will require FMV and arms-length evaluations.
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Activities Contrary to Public Policy

Affiliation with the Muslim Brotherhood

- The Organization openly states that it has an ideological affiliation with the Egyptian Muslim Brotherhood. The preamble for the Organization's by-laws states that its "modern roots can be traced to the Islamic revival of the early twentieth century, culminating in the movement of the Muslim Brotherhood...MAC adopts and strives to implement Islam, as embodied in the Quran, and the teachings of the Prophet (peace be upon him) and as understood in its contemporary context by the late Imam, Hassan Albanna, the founder of the Muslim Brotherhood. MAC regards this ideology as the best representation of Islam..." This information can also be found in the "About Us" section of the the Organization's website.
- It should also be noted that a May 2014 report, "The Muslim Brotherhood in North America (Canada/USA)," written by Tom Quiggan for the Terrorism and Security Experts of Canada (TSEC) Network, expounds on the allegation that MAC is a "Muslim Brotherhood adherent organization."²⁹ Quiggan identifies a number of former MAC Directors, including [REDACTED] and [REDACTED], [REDACTED] and [REDACTED] as long-standing supporters of a "Muslim Brotherhood adherent" ideology in Canada.³⁰ Quiggan suggests that the long-term goal of these Muslim Brotherhood-affiliated individuals and organizations is the imposition of a "virulent form of political Islam to the exclusion of other faiths or systems."³¹
- Open source information also suggests that [REDACTED] is a former advisor to the Muslim Brotherhood (MB) leader and previous Egyptian President Mohammed Morsi.³²

Association with IRFAN-Canada

²⁹ "The Muslim Brotherhood in North America (Canada/USA)," Tom Quiggan, TSEC Network, May 27, 2014.

³⁰ Ibid.

³¹ Ibid.

³² Point de bascule, *Former MAC president [REDACTED] was senior advisor to Egyptian President Morsi and member of the Egyptian delegation to the United Nations*, August 19, 2013, [http://pointdebascule.ca/articles/10003096-former-mac-president-\[REDACTED\]-was-senior-advisor-to-ousted-muslim-brotherhood-backed-egyptian-president-mohammed-morsi.html](http://pointdebascule.ca/articles/10003096-former-mac-president-[REDACTED]-was-senior-advisor-to-ousted-muslim-brotherhood-backed-egyptian-president-mohammed-morsi.html), (accessed 2013-11-13).

This is substantiated as the name "[REDACTED]" is listed on the *United Nations Secretariat List of Delegations to the 67th Session of the General Assembly*, December 18, 2012, as an Adviser to the President of Egypt.

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The Organization appears to have a long-standing relationship with IRFAN Canada. IRFAN Canada was revoked for cause for in part "provid[ing] over \$14.6 million in resources to operating partners run by officials of Hamas."³³

- Wael was both a director of the Organization and IRFAN Canada concurrently.³⁴
- MAC donated approximately \$288,000 to IRFAN Canada between 2001-2010.
- IRFAN Canada was revoked in 2011 and the Organization claims that "when specific allegations of IRFAN's relationship with groups that are inconsistent with the Organization's values arose, we immediately stopped all donations to that group."³⁵ That, however, does not appear to be entirely true. Furthermore, the Organization's statement only refers to stopping "all donations," and does not address other ways the two organizations appear to co-operate.
- A RCMP application for a search warrant from Project Sapphire,³⁶ unsealed in 2014, revealed evidence that, while conducting surveillance on an IRFAN Canada employee, a transaction took place at the Al-Rawdah Mosque (a MAC Mosque in Montreal) where an individual was observed exiting the Organization's facility carrying a yellow envelope in his hand. The RCMP document goes on to state that "[i]t is possible that (REDACTED) is still accepting donations on behalf of IRFAN from the MAC in Montreal."^{37 38}
- IRFAN Canada continued to be listed as a partner on the Organization's website until 2014 even though IRFAN Canada was revoked in 2011. It appears that the Organization only removed IRFAN from its website once IRFAN had been listed as a terrorist entity in Canada on April 24, 2014. The Organization's archived website reveals IRFAN Canada was removed as a partner from the website between January 15³⁹ and July 13, 2014.⁴⁰
- In addition to listing IRFAN as a partner, it appears that MAC may have continued to support IRFAN's fundraising events after IRFAN was revoked for cause in April 2011. For example, the Organization appears to have hosted IRFAN Canada

³³ CRA, Summary of Reasons for Revocation – INTERNATIONAL RELIEF FUND FOR THE AFFLICTED AND NEEDY (CANADA).

³⁴ MAC: President (2011-2012), Director (2002-2005, 2007-2010); IRFAN CANADA: Founder, 2000, and 2002, 2010

³⁵ www.ottawasun.com/2015/01/29/canadian-muslim-group-linked-to-terror-financing-denies-wrongdoing

³⁶ Project Sapphire was an RCMP terrorism financing investigation that led to a raid on IRFAN's Mississauga headquarters, as well as an apartment in Montreal, on April 28, 2014.

³⁷ Brian Daly, "Canadian Muslim group funnelled \$300K to Hamas-linked charity: Document," The Toronto Sun, January 28, 2015, <http://www.torontosun.com/2015/01/28/canadian-muslim-group-funnelled-300k-to-hamas-linked-charity-documents> (accessed August 13, 2015).

³⁸ It appears as though IRFAN Canada and the Al-Rawdah Mosque may have a previous relationship with the former holding a fundraising event there in 2008.

³⁹

<https://web.archive.org/web/20140115100934/https://www.macnet.ca/English/Pages/Our%20Partners.aspx>

⁴⁰

<https://web.archive.org/web/20140713180001/https://www.macnet.ca/English/Pages/Our%20Partners.aspx>

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fundraising events at the MAC Olive Grove school located at 2300 Speakman drive, Mississauga, on May 12, 2013,⁴¹ and September 18, 2011.⁴² It also appears that similar events were held regularly (they also occurring in 2008,⁴³ and 2010⁴⁴). Further review is required to determine if the Organization accepted donations on behalf of IRFAN-Canada and what the relationship is between the two organizations after IRFAN's charitable registration was revoked for cause.

Relationships with organizations/countries known or alleged to have supported terrorism

- An analysis of the Organization's T3010 forms found that a number of current and former Directors have had connections to both Canadian and international organizations reported for links to terrorism, including IRFAN Canada, the JERUSALEM FUND FOR HUMAN SERVICES (JFHS), and the MUSLIM WORLD LEAGUE (MWL).
 - Current Chairman of Board, [REDACTED] was the vice-president of the Canadian Middle East Information Centre⁴⁵ – which shared the same address/phone number in Canada⁴⁶ as the Islamic Association of Palestine (IAP) which was set up to financially support Hamas.⁴⁷
 - [REDACTED] MAC director, was also listed as the President of CMEIC.⁴⁸
 - [REDACTED] executive director of the Masjid Toronto, was listed as a Director on the application for charitable status submitted by the JFHS in 1992.⁴⁹ [REDACTED] was also a board member of the Muslim World League in Canada.⁵⁰ The MWL is accused of being part of the Al-Qaeda funding network in a U.S. lawsuit for the victims of 9/11.⁵²
 - [REDACTED] MAC director (2002-2006) was identified as an unindicted co-conspirator⁵³ who participated in fundraising activities on behalf of the

⁴¹ <http://web.archive.org/web/20131225021609/http://irfan.ca/images.evetns/bazaar.png>

⁴² IRFAN Canada mass email September 18, 2011.

⁴³ <https://hamiltonmuslims.wordpress.com/2008/04/26/bazar-for-the-needy-people-of-palestine/>

⁴⁴ IRFAN Canada mass email.

⁴⁵ The Canadian Middle East Information Centre shared an address with MAC (1999-2002) at 30 Waulron Toronto, ON. It was revoked for failure to file on 2000-03-11.

⁴⁶ www.islamicfinder.org/getitWord.php?id=41497&lang=

⁴⁷ For more information see WP 7001-01

⁴⁸ T2050, Canadian Middle East Information Centre

⁴⁹ POVREL FUND FOR HUMAN SERVICES, Form T2050, received 1992-02-27.

⁵⁰ The POVREL JERUSALEM FUND FOR HUMAN SERVICES (JFHS) (3019384) is an organization that applied for registration in 1992, but after a 3rd AFL in 1999, abandoned its application and transferred its assets to IRFAN Canada.

⁵¹ The Muslim World League was revoked as a charity in 2003-11-15. The CRA refused to re-register it.

⁵² Underwriter Members of Lloyd's Syndicate v. Kingdom of Saudi Arabia et al. Case 3:11-cv-00202-KRG

⁵³ The term *unindicted co-conspirator* is defined as "a person who is identified by a law enforcement officer to have engaged in a conspiracy, but who is not charged in the indictment charging that person's

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Holy Land Foundation (HLF) which was found to have provided material support to a foreign terrorist organization (Hamas).⁵⁴

- The Organization has been a consistent recipient of large donations from foreign sources in the Arabian Gulf region, some of whom have been reported for connections to terrorism, accounting for over \$4.5 million CAD in the past three years alone. (See below – Foreign Donations)
 - In 2014 the Organization received \$2,543,980 CAD from Qatar Charity which has been reported to have supported the work of terrorist groups, notably HAMAS, through its membership in the Union of Good.

Online Presence:

Charity website - Review content commenting on activities mentioned, donations accepted online, and other relevant information. Attach printout, if applicable.

- Due to the large number of chapters, schools, and Islamic centres the Organization operates, it has over 25 websites and social media accounts. (See WP 0600-02)
- The majority of the Organization’s websites accept Paypal donations.
- MAC also appears to use the online payment service Plastiq to accept payments at least two of its centres: 1085 Grenon Ave., Ottawa, and one of its Speakman drive, Mississauga locations.⁵⁵

Associated Charities:

<i>Name:</i>	AL-HUDA ISLAMIC SCHOOL – LE SAVOIR
<i>Business Number:</i>	824216220RR0001
<i>File Number:</i>	3044593
<i>Relation:</i>	Affiliated
<i>Notes:</i>	<ul style="list-style-type: none"> • [REDACTED] a MAC Director in 2002-2010⁵⁶ and member of the Board of Directors from at least 2009⁵⁷ to at

fellow conspirators.” Ref: <http://definitions.uslegal.com/u/undicted-co-conspirator/> (accessed July 22, 2015).

⁵⁴ Attachment A in the United States District Court of the Northern District of Texas, filed 2007-05-29,

⁵⁵ <https://old.plastiq.com/merchant-directory?search=muslim+association+of+canada=&countries+&states+&pages=&length=100&maxcount=>

⁵⁶ MUSLIM ASSOCIATION OF CANADA, Form T3010, 2002-2010.

⁵⁷ “Board of Directors,” Muslim Association of Canada (MACNet), <https://web.archive.org/web/20090911234614/http://www.macnet.ca/Council>, (accessed 2015-05-27).

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	<p>least 2013,⁵⁸ was also described as the principal of L'ASSOCIATION on MAC's website.⁵⁹</p> <ul style="list-style-type: none"> MAC owns the property it is operating out of.
Name:	INSTITUT D'ENSEIGNEMENT DAR AL IMAN
Business Number:	139190268RR0001
File Number:	0962621
Relation:	Affiliated
Notes:	<ul style="list-style-type: none"> In 2003, INSTITUT D'ENSEIGNEMENT DAR AL IMAN amended its bylaws to formally add an affiliation with MAC.⁶⁰ Up until July 2014, the organization stated openly on its website that it was affiliated with MAC.⁶¹ ██████████ a MAC Director from 2002-2010, is a long-time director (1999-present)⁶² and the current principal of the Dar Al Iman School.⁶³
Name:	MUSLIM ASSOCIATION OF CANADA ENDOWMENT FOUNDATION
Business Number:	833919244RR0001
File Number:	3049940
Relation:	Affiliated
Notes:	<ul style="list-style-type: none"> MACEF was created to further two charitable purposes: <ul style="list-style-type: none"> To fundraise, manage, and invest for the general charitable purposes of MAC; and To promote the efficiency and effectiveness of the charitable programs of MAC by acquiring, developing, and maintain land and buildings.

⁵⁸ "Board of Directors," Muslim Association of Canada (MACNet), <https://web.archive.org/web/20090911234614/http://www.macnet.ca/Council>, (accessed 2015-05-27).

⁵⁹ "Board of Directors," Muslim Association of Canada (MACNet), <https://web.archive.org/web/20090911234614/http://www.macnet.ca/Council>, (accessed 2015-05-27).

⁶⁰ By-laws, Institut d'Enseignement Dar Al Imam

⁶¹ "Historique," *Institute D'Enseignement Dar Al Iman*, available at:

https://web.archive.org/web/20140725195606/http://www.dar-al-iman.org/TEMP_content.php?section=Historique (accessed 2015-05-27).

⁶² INSTITUT D'ENSEIGNEMENT DAR AL IMAN, Form T3010, FY 1999-2014.

⁶³ "Equipe-école," *Institute D'Enseignement Dar Al Iman*, available at: <http://dar-al-iman.com/lecole/equipe-ecole/> (accessed 2015-05-27);

"Board of Directors," *Muslim Association of Canada*, available at:

<https://web.archive.org/web/20130104234341/http://www.macnet.ca/Council> (accessed 2015-05-27);

Hugo Joncas, "Les islamistes nient tout, meme l'evidence" *Le Journal de Quebec*, January 19, 2015.

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	<ul style="list-style-type: none"> • Three founding Directors of MACEF were current or former Directors of MAC, including [REDACTED] and [REDACTED] (current MAC Directors), and [REDACTED] (MAC Director, 2002-2003, 2005-2006). (Possible Arm's length concerns exist) • Prior to registration, MACEF noted that MAC will be transferring title of three of its properties to MACEF as soon as it receives charitable status. MACEF also noted that it will be holding endowing funds and applying for them for the benefit of the Organization's charitable purposes. (It is unknown if the transfer has taken place)
<i>Name:</i>	MUSLIM SOCIETY OF GUELPH
<i>Business Number:</i>	894089457RR0001
<i>File Number:</i>	0806844
<i>Relation:</i>	<ul style="list-style-type: none"> • <u>The Organization owns the property that MSG operates out of.</u>
<i>Notes:</i>	

Associated Third Party Organizations:

<ul style="list-style-type: none"> • The Organization owns (or has owned) approximately 31 properties across Canada. Many of these properties are used by Islamic schools and/or Islamic centres, some of which are reported to be operated by the Organization itself. The Organization claims to operate four schools, own two schools, and operate 15 mosques/Islamic centres. (See MAC Factsheet, WP 8003-01) At this point, we are unaware of the relationship between MAC and the other organization who operate out of the Organization's properties (a summary of which can be found in Appendix A). A sampling of the third party organizations related to the Organization can be found below:
<p>Springs of Knowledge www.springsofknowledge.com No known business number.</p> <ul style="list-style-type: none"> • Courses are offered in the Montreal area, but the exact location depends on the student's preference.⁶⁴ • Springs of Knowledge appears to be a Montreal-based educational project that offers students a curriculum 'that aims to achieve a certain level of knowledge and understanding in keeping with MAC's understanding of Islam.'⁶⁵ • The program is tailored to students of high school or university level, and upon completion of courses the "seeker of knowledge is ready to advance to further in

⁶⁴ <http://springsofknowledge.com/faqs/>, (accessed 2013-11-13).

⁶⁵ "About," Springs of Knowledge, <http://springsofknowledge.com/about/>, (accessed 2013-04-30).

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MAC's educational hierarchy through a circle of knowledge." ⁶⁶
<p>Association musulmane québécoise (AMQ). http://amquebec.net/amquebec/ Quebec Enterprise Number : 1163750400 Founded: May 29, 2006</p> <p>This Organization operates out of 371 Jean-Talon E. Montreal, which is owned by MAC. It is unknown as to whether MAC has operation control over this organization or simply permits the AMQ to rent its building.</p>
<p>Aboubakerseddik Cultural Center (name also used: Association des viandes halal) Quebec Enterprise Number : 1165515017 Founded: November 10, 2008</p> <ul style="list-style-type: none">• According to the Quebec <i>Registraire des entreprises</i> it operates out of 371 Jean-Talon E. Montreal which is owned by MAC.• Once shared a common director with MAC; [REDACTED]• Lists it's fields of activities as cultural/social, and control and inspection of sheep-slaughtering
<p>Save Our Syria – SOS BN 834713174RC0001 5232 Guildwood Way, Mississauga, ON, L5R 3J4</p> <ul style="list-style-type: none">▪ According to this group's Facebook page, it is a non-profit group that is raising money etc., for Syria. It has also collected donations of clothes and other personal items. The drop off location is at MAC's Olive Grove school and at the Kitchener Masjid. (See Foreign Activities section)
<p>Canadian Institute of Islamic Civilization (CIIC) BN: No known 615 Rue Belmont, Montreal QC</p> <p>The CIIC is a Montreal-based center focused on 'nurturing knowledge and understanding of Muslim heritage' that was established by MAC. Based on its Facebook page and website, it appears to have a lot of social activities.</p>

Review of T3010/Financial Overview (See WP 0600-05 for more info)

Assets & Liabilities

⁶⁶“Curriculum,” Springs of Knowledge, <http://springsofknowledge.com/program-view/islamic-studies-curriculum/>, (accessed 2013-11-13).

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<p>Assets (Land + Building)</p>	<p>T3010 reports: 2014: \$ 47,447,059 2013: \$ 30,891,955 2012: \$ 30,892,562 2011: \$ 28,912,281 2010: \$ 24,843,654 2009: \$ 16,329,624</p> <ul style="list-style-type: none"> The Organization appears to have acquired nearly \$17 million dollars' worth of land and buildings. These acquisitions appear to have been financed through a nine million dollar increase in its liabilities. 									
<p>Liabilities</p>	<ul style="list-style-type: none"> The Organization went from having mortgages on three properties in 2013 to having mortgages on seven properties in 2014. The Organization did not provide the addresses of these properties in its 2014 financial statement notes. In 2012, it appears that MAC was paying the mortgage on a property (700 Richmond St. London) that it did not own. The property is owned by Selby Inc. 									
<p>Revenue Analysis</p>										
<p>Revenue</p>	<table border="1"> <thead> <tr> <th></th> <th>2014</th> <th>2013</th> </tr> </thead> <tbody> <tr> <td>Received Revenue</td> <td>12,071,706</td> <td>5,750,469</td> </tr> <tr> <td>Other Revenue</td> <td>1,659,986</td> <td>6,038,015⁶⁷</td> </tr> </tbody> </table> <p>It appears as though a lot of revenue has shifted from one category to the other. It is unclear if MAC is now receipting for part of its daycare/day camp revenue.</p> <p>MAC's revenue and expenses increase with each increase in Asset holdings. It would appear that the MAC is obtaining the Assets of existing organizations.</p>		2014	2013	Received Revenue	12,071,706	5,750,469	Other Revenue	1,659,986	6,038,015 ⁶⁷
	2014	2013								
Received Revenue	12,071,706	5,750,469								
Other Revenue	1,659,986	6,038,015 ⁶⁷								
<p>Rental Income</p>	<ul style="list-style-type: none"> Rental income of 4 and 5 percent of total revenue for 2013 and 2014 appears to be high for an organization that is conducting its own activities through its own properties. High revenue generation from rental properties could suggest that this is an unstated collateral purpose and an unrelated business activity. More analysis needed. 									
<p>Gifts in Kind</p>	<ul style="list-style-type: none"> MAC indicated its received gifts in kind valued over \$10,000 and that it issued tax-receipts. More information is needed in order to establish how MAC determined the value of the gifts. 									

⁶⁷ Revenue reported as result of *Daycare, Daycamp, and Others* on T3010. MAC is not established to operate a daycare.

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Membership fees	<ul style="list-style-type: none"> ▪ MAC reported “nil” at line 4620 <i>Total non-tax-receipted revenues received for membership, dues and association fees</i>. However, the factsheet provided by MAC⁶⁸ lists “memberships fees” as one source of financing.
Line 4530 Other gifts for which a tax receipt was not issued	<ul style="list-style-type: none"> ▪ In 2013, MAC reported nearly \$1.7 million. This amount could not be reconciled directly to the financial statements.
Gifts from QDs⁶⁹	<p>MAC appears to have received approximately 100 donations as a qualified donee. These donations include the following:</p> <ul style="list-style-type: none"> • \$927,346 CAD in FY 2014, and \$325,000 CAD in FY 2010, from the ISLAMIC HERITAGE SOCIETY (3006645). MAC’s 2014 T3010 reports gifts from other registered charities as \$28,743 (FYE is June 30th). A review of amounts reported by MAC, as compared to the results of the database search is required to verify that all income from other QDs is being reported. • \$10,000 CAD from the ARABIAN MUSLIM ASSOCIATION (AMA) in FY 2010.
<p>Foreign Donations</p> <p>2014:</p> <ul style="list-style-type: none"> • \$2,543,980 CAD from Qatar Charity (believed to be the Qatar Charity Society). The Qatar Charity (aka The Qatar Charity Society/The Qatar Charity Association) is a Qatar-based non-governmental organization whose stated objective is to provide poverty reduction, disaster relief, and emergency response services worldwide. The organization has been reported for having supported the work of terrorist groups, notably HAMAS, through its membership in the Union of Good. <p>2013:</p> <ul style="list-style-type: none"> • \$134,239 CAD from the Embassy of Saudi Arabia. • \$11,019 CAD from the International Islamic Charitable (believed to be the International Islamic Charity Organization). The International Islamic Charity Organization (IICO) is a Kuwait-based group that was declared an unlawful organization by Israel in 2002 for supporting HAMAS and as a member of the Union of Good by Israel in 2008. <p>A review of the records with respect to foreign donations is required to ensure there is not direction and control, or other influence over MAC, from the sources of the funds.</p>	

⁶⁸ See WP 8003-01

⁶⁹ All data used in this section is derived from CARE.

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Expense Analysis	
Compensation	<ul style="list-style-type: none"> • MAC's T3010s reported a nearly \$1.5 million jump in compensation from 2013 to 2014. • In 2014, MAC had a total of 663 employees. Analysis of T4 filings, donation receipts, and payroll needs to be done in order to determine whether MAC is reporting its compensation properly. • The number of employees has more than doubled since 2010 (304 employees). • Compensation costs make up 50% MACs total expenses. A review of the compensation is required to verify payment for services, and to determine whether these costs have been allocated properly on lines 5000 to 5040.
Line 4890 Fair Market value of all donated goods being used in charitable activities	<ul style="list-style-type: none"> • MAC reported receiving donated goods worth a fair market value of \$1,089,882 in 2014, and \$903,428 in 2013; these goods were reportedly used in MAC's charitable activities. • More information is need about the source of these donated goods (and whether receipts were issued) in light of the assistance that MAC appears to have provided to Save Our Syria, as MAC appears to have received goods for Save Our Syria's clothing drives at its facilities. (See foreign activities section)
Lines 5900/5910 Property not used in charitable activities	<ul style="list-style-type: none"> • In the FPEs ending June 30, 2013, and June 30, 2014, MAC reported "nil" as the value of the property not used for charitable activities. • A quick search of Google appears to show a few businesses being operated out of the Organization's Jean Talon properties –which would indicate that the Organization has at least some property not being used for charitable activities.
Overview of Financial Statements	
Assets	Since its registration in 1999, MAC's net book value of capital assets has grown from 0 to \$47,447,059.
Liabilities	The outstanding liabilities attributed to mortgages for land and buildings as of 2014 are \$15,020,041. These liabilities appear to be financed through banks and credit unions. A review of the mortgage arrangements is required in order to verify whether these liabilities are in fact held in MAC's name. However, there does not appear to be any non-arm's length relationships.
Cash Flow	A review of MAC's cash flow over the years indicates an \$8 million increase in property in 2006, a \$9 million increase in 2010,

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	and a \$15 million increase in 2014. It appears that every four years there is a significant increase in MAC's capital assets.
Revenue/Expenses	<p>A review of the revenue generated versus the expenses suggests that MAC holds approximately 30% to 40% of its income for future investment (2009 to 2014). The trend from 1999 to 2008 varies from 10% to 60%, with an average of 35% of its income being re-invested in securities and then subsequently used for expansion of its real estate holdings. Since registration, MAC has never operated at a loss.</p> <p>It is also worth noting that when there are significant increases in real estate holdings, MAC's revenues and expenses also increase, suggesting that properties acquired either have tenants paying rent, or house organizations that have been in operation for some time.</p>

Other Possible Non-Compliance Issues

<i>Are there any noteworthy issues with the information on the returns?</i>	<p><u>2013 and 2014 T3010 errors</u></p> <ul style="list-style-type: none"> • An amount on L4650, but L4655 is blank, MAC may have property holdings that are not being used for charitable activities – will need to be verified. • Line 4930 that notes items that may be incorrect – will need to be verified. • Line 5030 for political activities is blank; however, it is noted above that MAC does engage in political activities.
<i>Is there any evidence of gifting to non-qualified donees?</i>	<p>A review of MAC's website indicates that the organization may be gifting to non-qualified donees.</p> <ul style="list-style-type: none"> • Under "Our Policies" and "Funding Management" MAC indicates that internal project managers are assigned to the specific projects receiving funds – funding partner – a full report is submitted to its funding partner when the work is completed to ensure the project outcomes meets their satisfaction. Further review is required to determine if MAC is using its resources to fund non-qualified donees and/or engaging in third party receipting • Under "How to Request Funding from MAC"

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	<p>the organization indicates that groups may submit proposals for financial support. A review of funding proposals is required to determine if they are MAC's own activity.</p> <ul style="list-style-type: none">• Wording found under the page "Become a Partner" suggests that MAC may be gifting- providing resources to non-qualified donees.• Under "Our Partners" MAC lists a number of programs that it undertakes with partner organizations. For example MAC works together with partners in: project and event management, funding, and community outreach.
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Disclosed in response to a Request to Inspect in Muslim Association of Canada v. AGU (Access to Information Act) - 22679625-0000