

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

In the early stages, prior to an audit, CRA analysts conduct research to identify risk indicators that may suggest a charity is not complying with its obligations under the Income Tax Act. The risk indicators may include issues related to financial reporting, fundraising, political activities, or non-charitable activities. Based on the risk indicators, the CRA assigns a risk level to the charity. The risk level helps to determine the priority and extent of the audit. The Risk assessments completed by the Review and Analysis Division (RAD) also identify risk indicators for terrorism financing and abuse.

The Risk Assessment is also known as the Audit Referral.

The CRA Risk Assessment/Audit Referral included Islamophobic sources to support risk indicators. Examples have been highlighted.

RAD Audit Referral Analysis

Date: Created April 22, 2013; last modified 27-08-2015
Name of Organization: MUSLIM ASSOCIATION OF CANADA (MAC)
Registered: 1999-01-01
File Number: #3004759
Tel: 905-822-2626
Fax: 905-822-2727
Website: www.macnet.ca
Address: 2270 Speakman Drive, Mississauga, ON L5W 1B4¹

Executive Summary

While the audit referral for the MUSLIM ASSOCIATION OF CANADA (MAC), a Canadian charity registered in 1999, was initiated in response to FINTRAC disclosure LF00009 dated 2009-03-10, in reality the organization has consistently met numerous risk indicators for terrorism across a number of years, including:

Financial support from foreign states known to support armed groups

MAC 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.

Relationships with organizations and people known to have supported terrorism

Over the past 10 years, RAD has received extensive classified reporting from partners relating to MAC. FINTRAC reporting has detailed numerous suspicious financial transactions involving MAC accounts and international sources and recipients, while reporting from [REDACTED] the RCMP [REDACTED]

[REDACTED] the MUSLIM WORLD LEAGUE.

Sympathy for political movements abroad

MAC openly states that it has an ideological affiliation with the Egyptian Muslim Brotherhood. Muslim Brotherhood founder Hassan ALBANNA believed that an Islamic state could liberate

¹ Muslim Association of Canada, Form T3010, 2014.

other Islamic countries from foreign occupation, recreate a caliphate to rule Muslim countries and spread the message of Islam globally. Further, ALBANNA stated that “it is the nature of Islam to dominate, not to be dominated, to impose its law on all nations, and to extend its power to the entire planet”, which may raise potential issues between MAC’s ideological affiliation with the Muslim Brotherhood and its requirement as a charity to ensure that its purposes are directed for the public benefit.

Possible Non-Compliance Concerns

An initial review of MAC’s programs and activities indicates a number of potential non-compliance concerns. In this regard: MAC’s T3010 have a number of assessment flags which indicate errors in reporting; material reviewed on MAC’s website indicates that it may pursue non-charitable collateral purposes, non-charitable activities, activities that are out of scope, possible issues pertaining to fundraising, gifting to non-qualified donees, and possible third party receipting; and a review of MAC’s T3010s and financial statements indicates possible inaccurate reporting, concerns related to investments, property, receipting, compensation and income.

MAC appears to operate or be associated with the administration of at least 25 schools and 15 Islamic/community centres across Canada. Research indicates that the organization owns 29 buildings and properties across the country, many of which have been purchased since 2006, with a total estimated value of approximately \$47 million CAD. Given the large increase in property accumulation, further review is required to ensure property is used to further MAC’s charitable purposes and activities.

Audit Referral Analysis reviewed and approved by L. Harris, A/Manager, Tactical Section I
2015-09-10

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Objects

According to Letters Patent for MAC, recorded August 22, 1997,² the organization's objects are as follows:

- To preach, promote and advance the teachings of Islam according to the Quran and the Sunnah of Prophet Muhammed (PUH), by practicing the religious observances, tenets and doctrines associated with the faith of ISLAM;
- To educate Muslims and non-Muslims as to the teachings of ISLAM;
- To support and maintain programs and activities in order to propagate the faith of ISLAM;
- To acquire and hold land for places of worship, residences for its religious leaders, burial grounds or cemeteries, theological seminaries or similar institutions of religious instruction for the religious purposes herein;
- To operate printing or publishing offices in order to print, publish and distribute religious books, magazines, papers and other religious literature directly related to the charitable objects for the religious purposes herein;
- To provide assistance, goods and services to needy immigrants to Canada;
- To provide educational programs to children, youth and adults;
- To operate schools and/or libraries for the Educational purposes herein;
- To acquire and hold land for schools and/or libraries for the educational purposes herein;
- To establish and operate community centers providing education, workshops, programs, athletics, drama, art, handicrafts, hobbies and recreation for the benefit of the general public;
- To provide general counselling, translation, interpreting, assistance, advice and to liaise with other bodies providing similar or complimentary services or benefits for purposes incidental and ancillary to the objects aforementioned; and
- Such other ancillary or complimentary purposes not inconsistent with the above objects.³

Further review of MAC's "Vision and Values" and "Core Values", as found on its website, is required in order to determine if they are in line with its stated purposes. Some wording suggests it may further an unstated collateral purpose. For example:

- "Muslims are well represented in various aspects of Canadian society including the social, legal, and political circles, as well as the media: and MAC 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"
- "the only means of changing the world...our movement... our membership is open to all who agree with our principles ..."

² It should be noted that since incorporation, MAC has amended its governing documents 10 times.

³ Letters Patent, Muslim Association of Canada, Canada Corporations Act (Industry Canada), recorded August 22, 1997.

Review of Activities and Programs

According to the MAC website, the organization carries out five distinct types of programming, including:⁴

▪ Youth Programs

- MAC Youth MYathlon
- MAC Youth Sports
- MAC Youth Quest
- 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

- 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

- MAC Breakfast
- Eid Festivals
- MAC Give
- Family Socials
- Cordoba Arts and Entertainment
- Muslim Summer Festival

▪ Children Programs

- Children's Camps
- MAC Scouts

⁴ "Programs in Canada," *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Pages/Programs-in-Canada.aspx> (accessed August 10, 2015).

- **Educational Programs**

- Cordoba Dialogues
- Islamic Competitions
- After-Shahada-Revert-Muslims Support Group

Possible non-compliance concerns

A number of MAC's programs appear to promote sport and social activities. Further review is required to determine if MAC devotes its resources to charitable activities, carried on by the organization itself, and in furtherance of charitable purposes.

Further review is required to determine if MAC is accurately reporting its activities on its T3010s. According to its T3010s, MAC has three primary programs:

- Places of worship (50%)
- Independent schools and boards (40 %)
- Social outreach, religious fellowship & auxiliary orgs (10%)

In consideration of MAC's self-declared ideological affiliation with the Egyptian Muslim Brotherhood, (as outlined below), further review of MAC's programs is required in order to ensure the organization continues to meet the public benefit test.

A review of MAC's 2013 and 2014 T3010s indicates the following possible non-compliance concerns:

- (2013) \$937,784 and (2014) \$1,201,894 expensed for grants and scholarships. MAC is not established to provide scholarships and grants. MAC also has a page on its website called "Education Fund" that states scholarships are given based on "financial needs of parents". This appears to be aimed at supplementing tuition for Olive Grove School. Website also lists "MAC Education Fund". It is unclear if this is a separate organization or just a fund. Further review is required as the criteria noted is not eligible under the relief of poverty, and to advance religion the tuition fee would need to be proportional to the religious component – it would appear that the school provides all academics.
- (2013) \$6,038,015 in "other revenue" for operation of daycare/day camp. The 2014 return reports \$1,659,986 with no description of revenue. MAC is not established to operate a daycare. It is unclear how this program is advertised or operated. Further review is required.

A review of MAC's website revealed potential non-compliance concerns related to its fundraising activities.

- MAC 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 MAC is receipting for non-qualified donees. This same page also states that they accept gifts of "securities and property" that will require FMV and arm's length evaluations.

A review of MAC's website indicates further analysis is required in relation to its internal control measures in order to evaluate the relationship between the head body and the chapter organizations. It would appear that MAC operates with respect with as head body and manages its project through something it terms "chapters" through a chapter manager. For example:

- Executive planning and monitoring – executive management delivers a national plan with strategic goals, objectives, measures, targets, programs and budgets.
 - This would suggest that an executive management team sets the goals.
- Chapter management develops a detailed action plan specifying measurable objectives on how they will implement the Executive plan within their communities.
 - This would suggest that each chapter reports to the executive management team.
- Administration – head office manages all administration processes including accounting, taxes and donations.
 - This would suggest that all the reporting on the financial statements is reported on an amalgamated financial statement.
- National Project Management – high priority projects are selected to be managed on a national level.
 - This would suggest that both some projects are implemented nationally; however, it is unclear what these projects are.
- Spending Management – policies to cover payments, revenue, cash management, donations, reporting, documentation and approvals.
 - This would suggest a head body that maintains control measures over its various chapters.

A review of MAC's website indicates that the organization may be gifting to non-qualified donees.

- 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.
- Under "How to Request Funding from MAC" 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.
- Wording found under the page "Become a Partner" suggests that resources may be gifted to non-qualified donees.
- Under "Our Partners" MAC lists a number of programs it carries out with partner organizations. For example MAC works together with partners in: project and event management, funding, and community outreach.

MAC Chapters

According to the MAC website, the organization has chapters in the following Canadian cities:

- Montreal
- Toronto
- Hamilton
- London
- Windsor
- Waterloo
- Ottawa
- Winnipeg
- Edmonton
- Calgary
- Vancouver⁵

It remains unclear as to what constitutes a chapter of MAC and whether MAC exerts any control or influence over its chapters. Further review is required in order to determine if MAC is operating as an umbrella or facilitator type organization.

Schools⁶

According to its website, MAC operates schools in 20 different locations. Additional research has shown that MAC may be operating schools in as many as 28 different locations. The schools are located in Quebec, Ontario and Alberta. They have been divided into three categories based on the programs they offer: Al-Huda Schools/Al-Rahma Schools; Al-Furqan/Quranic Schools; and Full-Time Schools/Preschools.

Al-Huda and Al Rahma Schools are weekend Islamic Schools that focus on teaching the Quran, Arabic language, and “absorbing Islamic values and knowledge.”⁷ Al-Huda and Al-Rahma Schools appear to operate at MAC-owned facilities or facilities rented from local school boards.⁸

Al-Furqan Schools focus on the recitation and memorization of the Quran.⁹ Classes are mainly offered after-school; however there does appear to be a full-time option offered in conjunction with the Ontario curriculum.¹⁰

⁵ “MAC Chapters,” *Muslim Association of Canada*, available at: <http://www.macnet.ca> (accessed August 13, 2015).

⁶ Unless otherwise cited, all information in this section comes from the individual school profiles on the MAC website <http://www.macnet.ca/English/Pages/Schools-in-Canada.aspx> (accessed 2015-05-26).

⁷ “About Us,” *Al-Huda Schools*, available at: www.alhudaschools.com/?page_id=4943 (accessed 2015-02-17);

“Mission Statement,” *Al-Rahma School*, available at: <http://www.rahmaschool.ca/index-7.html> (accessed 2015-05-27);

“Al Rahma School – W.E. Gowling,” *Muslim Association of Canada*, available at:

<http://www.macnet.ca/English/Ottawa/Pages/Al-Rahma-School-W-E-Gowling.aspx> (accessed 2015-05-27).

⁸ “About Us,” *Al-Huda Schools*, available at: www.alhudaschools.com/?page_id=4943 (accessed 2015-02-17).

⁹ “Curriculum,” *Al-Furqan School*, available at: http://alfurqan.ca/?page_id=22 (accessed 2015-02-17).

¹⁰ “Policies & Rules,” *Al-Furqan School*, available at: http://alfurqan.ca/?page_id=39 (accessed 2015-02-17);

“Full-time Program,” *Al-Furqan School*, available at: http://alfurqan.ca/?page_id=410 (accessed 2015-05-17).

MAC also operates a number of full-time Islamic schools, preschools, and daycares. It is unclear what the difference is, if any, between a full-time Islamic school and a full-time Al-Furqan School.

According to the Factsheet provided by MAC, dated May 30, 2014, it operates four schools in Canada. It has campuses in Mississauga, 2 in Ottawa, Edmonton and two in Montreal. It also has plans to open a new school in Kitchener. Further review is required to examine the discrepancy in the information provided to the CRA, vs. information found on MAC's website and open source reporting. Further review is required to determine MAC's control over the schools and the curriculum.

Al-Huda/Al-Rahma Schools

General Information	Registration Status
<p><u>Al-Huda Islamic School - Le Savoir</u></p> <p>Address: 11950, Boul. Gouin Ouest, Pierrefonds, QC, H8Z 1V6¹¹ 4505 Boul. Henri Bourassa, Saint-Laurent, QC, H4L 1A5</p> <p>Phone: 514-953-9995</p>	<p>Registered in 2011 – ASSOCIATION LE SAVOIR, #3044593</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> In its 2010 <i>Application to Register a Charity Form</i> (T2050), ASSOCIATION LE SAVOIR (L'ASSOCIATION) stated that it would receive foreign funding from the Islamic Development Bank in Saudi Arabia (\$50,000 CAD) and the Sheikh Abullah Al-Nouri Charity Society in Kuwait (\$30,000 CAD). In 2012, these donations reported in L'ASSOCIATION's T2050 form were corroborated by a FINTRAC unsolicited disclosure.¹² An article published on the blog <i>Point de Bascule</i>¹³ revealed that in February 2014, the Embassy of Kuwait in Canada donated \$70,671 USD to renovate an unnamed Montreal Muslim high school administered by an individual named [REDACTED]. Since [REDACTED] is currently the Vice-President and Treasurer of L'ASSOCIATION, a Montreal-based registered charity that operates a high school, the blog inferred that L'ASSOCIATION was the beneficiary organization. Research in Kuwaiti media confirmed that in February 2014, Kuwait's Ministry of Awqaf 	

¹¹ Association Le Savoir, Form T3010, FY 2012- 2014.

¹² FINTRAC unsolicited disclosure to RAD, LF00049, 2012-10-24, SECRET.

¹³ *Point de Bascule* is a Montreal based website known to depict Muslim organizations unfavourably and to level accusations against a number of them for allegedly supporting terrorism and undermining Western values. Therefore, the articles from this source may display important editorial biases in their content and coverage.

and Islamic Affairs appears to have made, through its Canadian embassy, a \$70,671 USD donation to ██████████.¹⁴ However, RAD cannot confirm whether L'ASSOCIATION was the ultimate recipient of this amount.

- ██████████, a MAC Director in 2002-2010¹⁵ and member of the Board of Directors from at least 2009¹⁶ to at least 2013,¹⁷ was also described as the principal of L'ASSOCIATION on MAC's website.¹⁸
- L'ASSOCIATION's address is also associated with other MAC schools, Dar Al Eman and Al-Bayan Quranic Weekend School.¹⁹
- It is believed that L'ASSOCIATION is not and has never been located at 4505 Henri Bourassa, Saint-Laurent, QC. It is believed that its address was switched with that of Dar El Eman on the MAC website.²⁰
- In January 2015, the Toronto Sun reported that a QMI Agency journalist spoke with ██████████ the principal of Dar El Iman School, who indicated that the school had no current ties to MAC.²¹

<p><u>Al-Huda Islamic School - Dar El Eman</u></p> <p>Address: 4505 Boul. Henri Bourassa, Saint-Laurent, QC, H4L 1A5²² 11950, Boul. Gouin Ouest, Pierrefonds, QC, H8Z 1V6</p> <p>Phone: 514-953-9995</p>	<p>Affiliated with the INSTITUT D'ENSEIGNEMENT DAR AL IMAN, #0962621, registered in 1992.</p>
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Research Findings:

- In 2003, INSTITUT D'ENSEIGNEMENT DAR AL IMAN amended its bylaws to formally

¹⁴ "Kuwait donates \$20,000 KD to school in Montreal" in *Kuwait News Agency*, 2014-02-03, Kuwait News Agency Archives, <https://archive.today/5eK6c#> (accessed 2015-10-02).

¹⁵ Muslim Association of Canada, Form T3010, 2002-2010.

¹⁶ "Board of Directors." *Archive.org*, available at: <https://web.archive.org/web/20090911234614/http://www.macnet.ca/Council>, (accessed 2015-05-27).

¹⁷ "Board of Directors." *Archive.org*, available at: <https://web.archive.org/web/20130104234341/http://www.macnet.ca/Council>, (accessed 2015-05-27).

¹⁸ "Board of Directors." *Archive.org*, available at: <https://web.archive.org/web/20130104234341/http://www.macnet.ca/Council>, (accessed 2015-05-27).

¹⁹ Dar El Eman and Al-Bayan Quranic Weekend School are both located at 4505 Boul. Henri Bourassa, Saint-Laurent, QC.

²⁰ Note that the T3010 form for Association Le Savoir list its address as 11950, Boul. Gouin O, Pierrefonds, QC, but MAC's website lists the address as 4505 Henri Bourassa, Saint-Laurent, QC H4L 1A5. The opposite is true for Dar El Eman. MAC's website lists its address as 11950, Boul. Gouin O, Pierrefonds, QC, but its own website lists its address as 4505 Henri Bourassa, Saint-Laurent, QC.

²¹ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," *The Toronto Sun*, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

²² Nous Joindre, *Dar al-Eman*, available at: <http://dar-al-iman.co/lecole/nous-joindre> (accessed 2015-02-16); Institut d'Enseignement Dar Al Imam, Form T3010, FY 2014.

add an affiliation with MAC.²³ Up until July 2014, the organization stated openly on its website that it was affiliated with MAC.²⁴

- ██████████ ██████████ a MAC Director from 2002-2010, is a long-time director (1999-present)²⁵ and the current principal of the Dar Al Iman School.²⁶
- ██████████ ██████████, MAC director from 2002-2006,²⁷ was Director/Administrator for the INSTITUT D'ENSEIGNEMENT DAR AL IMAN (2000-04, 2006).²⁸
- ██████████ ██████████ a MAC Director in 2006²⁹ was the Administrator (1999, 2001) and President (2006) for the INSTITUT D'ENSEIGNEMENT DAR AL IMAN.³⁰
- One of Dar Al Iman School's past Directors, ██████████ ██████████ was denied refugee status in Canada in January 2000 for being found to be complicit in serious crimes committed against individuals in Tunisia on behalf of the Ennahdha,³¹ one of the leading political parties in Tunisia since 2011.³² In 2013, Ennahdha appointed ██████████ to the Tunisian Constituent Assembly to replace a representative that had to step down because of health reasons.³³ In 2014, ██████████ was elected in his home riding of Gabès.³⁴

²³ By-laws, Institut d'Enseignement Dar Al Iman

²⁴ "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).

²⁵ Institut d'Enseignement Dar Al Imam, Form T3010, FY 1999-2014.

²⁶ "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, available at: <http://www.eureka.cc> [accessed 2015-02-16].

²⁷ Muslim Association of Canada, Form T3010, FY 2002-2006.

²⁸ Institut d'Enseignement Dar Al Imam, Form T3010, FY 2000-2004, 2006.

²⁹ Muslim Association of Canada, Form T3010, FY 2006.

³⁰ Institut D'Enseignement Dar Al Imam, Annual Charity Information Return (T3010) for FY 1999, 2001, 2006

³¹ The Canadian immigration authorities believe that ██████████ was complicit in crimes including the use of Molotov cocktails, the use of acid which was thrown in the face of individuals, physical aggression committed in high schools and universities, car arsons, assassination plots, criminal arsons causing death and a plot intended to overthrow by violent means the former president of Tunisia. This decision was subsequently held up in Federal Court (2001) and the Federal Court of Appeals (2003).

See: ██████████ v. Canada (Minister of Citizenship and Immigration), [2002] 1 FCR 559, 2001 FCT 1043, available at: <http://canlii.ca/v/m/4>.

³² Angelique Chrisanfis and Ian Black, Tunisia elections winner: 'We're hardly the Freemasons, we're a modern party', October 25, 2011, <http://www.guardian.co.uk/world/2011/oct/25/tunisia-elections-islamist-party-winner>, (accessed 2015-10-02).

³³ ██████████ le nouveau deputé d'Ennahdha à l'ANC" *Business News Tunisia*, December 27, 2013, available at: <http://www.businessnews.com.tn/mohamed-zrig-le-nouveau-depute-dennahdha-a-lanc-520431803>:

css release on Ennahda WebsiteP - محمد رزيق يلتحق بكتلة حركة النهضة بالمجلس التأسيسي - available at:

<http://www.ennahdha.tn/مقال/محمد-رزيق-يلتحق-بكتلة-حركة-النهضة-بالمجلس-التاسيسي>.

³⁴ "Representatives from Gabès," *Assemblée des Représentants du Peuple*, available at:

<http://www.arp.tn/site/servlet/ChercheDep> (accessed 2015-02-16);

"██████████" *Marsad Majles*, available at: <http://majles.marsad.tn/fr/deputes/52bdd52412bdaa7f9b90f157> (accessed 2015-02-16).

<ul style="list-style-type: none"> • INSTITUT D'ENSEIGNEMENT DAR AL IMAM's past Directors [REDACTED] (same individual as mentioned above) and [REDACTED] were also listed as Directors on the 2010 application of the ASSOCIATION LE SAVOIR.³⁶ • It is believed that Dar El Eman is not and has never been located at 11950, Boul. Gouin O, Pierrefonds, QC. It is believed that the address was switched with that of ASSOCIATION LE SAVOIR on the MAC website.³⁷ 	
<p><u>Al-Huda Islamic Schools – Ajax Branch</u></p> <p>Address: 105 Bayly St. East, Ajax Secondary School, Mississauga, ON L4Y 2M8³⁸ 1375 Harwood Ave. North, Notre Dame Catholic Secondary School, Ajax, ON, L1T 4G8³⁹</p> <p>Phone: 877-647-3630</p> <p>Website: https://alhudaajax.macschool.ca/</p> <p>Email: ajax.admin@alhudaschools.com⁴⁰ Ajax.principal@alhudaschools.com⁴¹</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Classes take place every Saturday at the Notre Dame Catholic Secondary School or the Ajax Secondary School building or possibly both.⁴² 	

³⁵ Institut d'Enseignement Dar Al Imam, Form T3010, FY 2001-2008, 2010.

³⁶ L'Association Le Savoir, Form T2050, September 28, 2010.

³⁷ Note that the T3010s for L'Association Le Savoir list its address as 11950, Boul. Gouin O, Pierrefonds, QC H8Z 1V6 but MAC's website lists the address as 4505 Henri Bourassa, Saint-Laurent, QC H4L 1A5. The opposite is true for Al-Huda Schools – Dar El Eman. MAC's website lists its address as 11950, Boul. Gouin O, Pierrefonds, QC H8Z 1V6, but its own website lists its address as 4505 Henri Bourassa, Saint-Laurent, QC H4L 1A5.

³⁸ "Al-Huda Islamic Schools – Ajax Campus," *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Toronto/Pages/Al-Huda-School-Ajax-Campus.aspx> (accessed 2015-05-27);

"Ajax High School," *Durham Regional School Board*, available at: <http://www.ddbs.ca/school/ajaxhs/Pages/default.aspx> (accessed 2015-05-27)

³⁹ "Ajax Branch," *Muslim Association of Canada*, available at: http://www.alhudaschools.com/?page_id=6015 (accessed 2015-05-27)

⁴⁰ Ibid.

⁴¹ "Al Huda School Ajax," *Muslim Association of Canada*, <https://alhudaajax.macschool.ca> (accessed 2015-10-14).

⁴² "About Us," *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=4943 (accessed 2015-02-17);

"Al-Huda Islamic Schools – Ajax Campus," *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Toronto/Pages/Al-Huda-School-Ajax-Campus.aspx> (accessed 2015-05-27);
Ajax Branch," *Muslim Association of Canada*, available at: http://www.alhudaschools.com/?page_id=6015 (accessed 2015-05-27).

<p><u>Al-Huda Islamic Schools – Mississauga East</u></p> <p>Address: 100 Elm Drive West, Applewood Heights Secondary School, Mississauga, ON L5B 1L9 Phone: 877-647-3630 Website: https://alhudamisseast.macschool.ca⁴³ Email: ahss.admin@alhudaschools.com⁴³ admin@alhudaschools.com⁴⁴ ahss.principal@alhudaschools.com⁴⁵</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Classes take place every Sunday at the Applewood Heights Secondary School Building⁴⁶ 	
<p><u>Al-Huda Islamic Schools – Milton Branch</u></p> <p>Address: 396 William Ave., Milton District High School, Milton, ON, L9T 3R1 Phone: 877-647-3630 Website: https://alhudamilton.macschool.ca⁴⁷ Email: milton.principal@alhudaschool.com⁴⁸</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Classes take place every Sunday at the Milton District High School building.⁴⁹ 	

⁴³ “Mississauga –Applewood Heights Branch,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=6021 (accessed 2015-05-27).

⁴⁴ “Contact Us,” *Muslim Association of Canada*, available at: <https://alhudamisseast.macschool.ca/contact-us/> (accessed September 2, 2015).

⁴⁵ Ibid.

⁴⁶ “About Us,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=4943.

⁴⁷ “Milton Branch,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=6023 (accessed 2015-05-27).

⁴⁸ Ibid.

⁴⁹ “About Us,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=4943.

<p><u>Al-Huda Islamic Schools – Olive Grove School Branch</u></p> <p>Address: 2300 Speakman Drive, Olive Grove School, Mississauga, ON, L5K 1B4 Phone: 877-647-3630 Website: https://alhudaogs.macschool.ca Email: ogs.admin@alhudachools.com⁵⁰</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> Classes take place every Sunday at the Olive Grove School (OGS) Building.⁵¹ OGS is a full time Islamic school also run by MAC. Also situated at this location is a MAC-administered preschool and daycare.⁵² 	
<p><u>Al-Huda Islamic School – Toronto Branch</u>⁵³</p> <p>Address: 74 Wellesley St. West, St. Joseph’s College School, Toronto, ON, M5S 1C4⁵⁴ Website: https://alhudatoronto.macschool.ca Email: toronto.admin@alhudachools.com⁵⁵</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> It is unclear on which day classes take place, but they operate out of the St. Joseph’s College School building. 	

⁵⁰ “Mississauga – Olive Grove School Branch,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=6019 (accessed 2015-05-27).

⁵¹ “About Us,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=4943.

⁵² See MAC Islamic Preschool and Childcare section below.

⁵³ “Toronto Branch,” *Al Huda Schools*, available at: http://www.alhudaschools.com/?page_id=6019 (accessed 2015-05-27).

⁵⁴ Ibid.

⁵⁵ Ibid.

<p><u>Al-Huda Islamic Schools – Kitchener-Waterloo Branch</u></p> <p>Address: 1017 Victoria St. North, Kitchener, ON K2C 2B5 300 Hazel St., Waterloo, ON, N2L 3P2⁵⁶</p> <p>Phone: 519-497-7746</p> <p>Website: https://alhudakw.macschools.ca https://alhudakw.stwuest.com/?page_id=36 www.alhudakw.ca</p> <p>Email: alhuda.kitchener@gmail.com⁵⁷</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> According to MAC’s website, the Kitchener-Waterloo Branch runs classes at various locations across Kitchener-Waterloo. Only two addresses were located: 1017 Victoria St. North corresponds with an Al-Furqan School⁵⁸ and the Kitchener Masjid,⁵⁹ both of which are MAC-run institutions. 	
<p><u>Al-Huda School – Windsor Branch</u></p> <p>Formerly the Iqraa School</p> <p>Address: 5420 Empress St. E., Rose City Islamic Centre, Windsor, ON, N8T 1B4</p> <p>Phone: 519-948-4500</p> <p>Fax: 519-948-4502</p> <p>Website: http://iqraa.macwindsor.org</p> <p>Email: iqraawindsor@gmail.com⁶⁰</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> The MAC website still lists the Iqraa School as one of its schools and the website of the Iqraa School still refers to it as the Iqraa School.⁶¹ However the Facebook page of the Al-Huda 	

⁵⁶ “Contact Us,” *Al-Huda Schools Kitchener-Waterloo*, available at: https://alhudakw.stquest.com/?page_id=36 (accessed 2015-02-16).

⁵⁷ “Contact Us,” *Al-Huda Schools Kitchener-Waterloo*, available at: <https://alhudakw.macschool.ca/contact-us/> (accessed 2015-05-27).

⁵⁸ See Al-Furqan School Kitchener section below

⁵⁹ See Kitchener Masjid section below.

⁶⁰ “Contact Us,” *Iqraa School*, available at: <http://iqraa.macwindsor.org/~macwin/iqraa.macwindsor.org/contact-us.html> (accessed 2015-03-12).

⁶¹ “Iqraa School,” *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Windsor/Pages/Iqraa-School.aspx> (accessed 2015-05-27);

“About Us,” *Iqraa School*, available at: <http://iqraa.macwindsor.org/about-us.html> (accessed 2015-03-12).

<p>School (Windsor) states that the Iqraa School changed its name to the Al-Huda School in April 2013 to conform to MAC school standards.⁶²</p> <ul style="list-style-type: none"> • The Windsor branch of the Al-Huda School is located at the Rose City Islamic Centre, a MAC-run Islamic centre.⁶³ 	
<p><u>Al-Huda School – Cold Lake Branch⁶⁴</u></p> <p>Address: 5003 50th Ave., Cold Lake, AB, T9M 1A0</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • The MAC Islamic Centre of Cold Lake runs an Al-Huda school at its mosque.⁶⁵ 	
<p><u>Al-Rahma School – West</u></p> <p>Address: 49 Mulvagh Ave., Sir Winston Churchill School, Ottawa, ON, K2E 6M7⁶⁶ 1250 Agincourt Rd, Agincourt Road Public School, Ottawa, ON, K2C 2J2 Phone: 613-321-5002</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • It appears Al-Rahma School is now operating out of the Sir Winston Churchill School instead of Agincourt Road Public School building.⁶⁷ • According to the home page, classes take place on Saturdays.⁶⁸ 	

⁶² “Al-Huda Windsor,” *Facebook*, April 23, 2013, available at: <https://www.facebook.com/Alhuda.windsor> (accessed 2015-03-12).

⁶³ See Rose City Islamic Centre section below

⁶⁴ “Pictures,” *Facebook*, June 18, 2013, available at: <https://www.facebook.com/pages/Mac-Islamic-Center-Of-Cold-Lake/> (accessed 2015-03-15).

⁶⁵ *Ibid.*

⁶⁶ “Stay in Touch,” *Rahma School*, available at: <http://www.rahmaschool.ca/index-6.html> (accessed 2015-05-27).

⁶⁷ Sir Winston Churchill School is approximately two kilometers away from Agincourt Road Public School.

⁶⁸ “Home Page,” *Rahma School*, available at: <http://www.rahmaschool.ca> (accessed 2015-05-27).

<p><u>Al-Rahma School – Center</u></p> <p>Address: 250 Anna St., W.E. Gowling Public School, Ottawa, ON K1Z 7V6 Phone: 613-321-5002</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Classes take place on Saturdays at the W.E. Gowling Public School building.⁶⁹ 	
<p><u>Al-Rahma School – East</u></p> <p>Address: 349 Rue Olmstead, Ecole elementaire catholique Horizon-Jeunesse, Ottawa, ON, K1L 1B1 Phone: 613-295-6706⁷⁰</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Classes take place on Sundays at the Ecole elementaire catholique Horizon-Jeunesse building.⁷¹ 	

Al-Furqan/Quranic Schools

General Information	Registration Status
<p><u>Al-Bayan Quranic Weekend School</u></p> <p>Address: 4505 Henri Bourassa, Saint-Laurent, QC H4L 1A5 Phone : 514-825-1099</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Co-located with Dar El Eman. 	

⁶⁹ Ibid.

⁷⁰ “Stay in Touch,” *Rahma School*, available at: <http://www.rahmaschool.ca/index-6.html> (accessed 2015-05-27).

⁷¹ “Home Page,” *Rahma School*, available at: <http://www.rahmaschool.ca> (accessed 2015-05-27).

<p><u>Al Furqan Islamic School (Ottawa)</u></p> <p>Address: 1085 Grenon Ave, Abrar School, Ottawa, ON K2B 8L7 70 Fieldrow Street, Ottawa, ON, K2G 2Y7⁷² 2525 Alta Vista Drive, St. Patrick's High School, Ottawa, ON, K1V 7T3⁷³</p> <p>Phone : 613-820-1495 Website: http://alfurqan.ca/</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> Al-Furqan (Ottawa) offers part-time after school and evening classes at the Fieldrow location and evening classes at St. Patrick's High School. It offers a full time program at the Grenon location.⁷⁴ It is unclear how the full time classes are different from the Abraar Islamic School, a full-time Islamic school that is run by MAC at the same location.⁷⁵ The MAC Islamic Preschool and Childcare centre is also located at 1085 Grenon Ave.⁷⁶ 	
<p><u>Dar UlArqam</u></p> <p>Address: 4411 10 Ave SW, Ross Carrock Community Association Center, Calgary, AB T3C 2B9</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> MAC's website states that it rents a space in the community center for Quran and Islamic studies every Saturday. 	

⁷² "Registration," *Al-Furqan School*, available at: http://alfurqan.ca/?page_id=8 (accessed 2015-03-12).

⁷³ Ibid.

⁷⁴ Ibid.

⁷⁵ See Abraar Islamic School section below.

⁷⁶ See MAC Islamic Preschool and Childcare section below.

<p><u>AlFurqan School (Waterloo)</u></p> <p>Address: Al-Huda Schools , Keatsway Campus, Keatsway, Waterloo, ON N2L 5V9 160 Courtland Ave. E., Waterloo, ON, N2G 3M6⁷⁷</p> <p>Phone: 519-497-7746</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • It is unclear if the AlFurqan School (Waterloo) and the AlFurqan School in Kitchener⁷⁸ are the same organization. • It appears that the AlFurqan school in Kitchener is now located at 160 Cortland Ave.,⁷⁹ which is also the location of the Maple Grove School (MGS), a full-time Islamic school run by MAC.⁸⁰ 	

⁷⁷ "AlFurqan Kitchener Newsletter," *AlFurqan Kitchener*, Vol. 7 Iss. 2, March 21, 2014, available at: <http://alfurqankw.stquest.com/wp-content/uploads/2014/03/Newsletter-March-21.pdf> (accessed 2015-02-17); "About Us," *Facebook*, available at: <http://www.facebook.com/macmaplegrove/info?tab=overview> (accessed 2015-05-28).

⁷⁸ "AlFurqan Full Time Memorization Program," *Al Furqan School*, available at: <http://alfurqankw.stquest.com/alfurqan-full-time-memorization-program-new-format/> (accessed 2015-02-17);

"AlFurqan Kitchener," *Facebook*, available at: <https://www.facebook.com/alfurqan.kitchener> (accessed 2015-02-17);

"Home Page," *Al Furqan School*, available at: <http://alfurqankw.stquest.com> (accessed 2015-10-14).

⁷⁹ "AlFurqan Kitchener Newsletter," *AlFurqan Kitchener*, Vol. 7 Iss. 2, March 21, 2014, available at: <http://alfurqankw.stquest.com/wp-content/uploads/2014/03/Newsletter-March-21.pdf> (accessed 2015-05-28);

"About Us," *Facebook*, available at: <http://www.facebook.com/macmaplegrove/info?tab=overview> (accessed 2015-05-28)

⁸⁰ See Maple Grove Islamic School and AlFurqan (Kitchener) sections below.

Full Time Schools/Preschools and Daycares

General Information	Registration Status
<p><u>Abraar Islamic School</u></p> <p>Address: 1085 Grenon Ave, Abraar School, Ottawa, ON K2B 8L7 70 Fieldrow Street, Ottawa, ON, K2G 2Y7⁸¹</p> <p>Phone : 613-820-0044 613-226-1396⁸²</p> <p>Fax: 613-820-1495 613-226-2745⁸³</p> <p>Website: www.abraarschool.com Email: info@abraarschool.com⁸⁴</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • There are two Abraar schools in Ottawa. An Elementary School (JK-Grade 6) is run at the Fieldrow Street location while a Secondary School (Grades 7-10) is run at the Grenon Avenue location).⁸⁵ • These addresses are shared with MAC’s Al Furqan Islamic School and the Grenon Ave. location is also shared with the MAC Islamic Preschool and Childcare (Ottawa). 	
<p><u>MAC Islamic Preschool and Childcare (Ottawa)</u></p> <p>Address: 1085 Grenon Ave, Abraar School, Ottawa, ON K2B 8L7</p> <p>Phone : 613-820-0023</p> <p>Fax: 613-820-1495</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Co-located with MAC’s Abraar School. 	

⁸¹ “Home Page,” *Abraar Schools*, available at: <http://www.abraarschool.com> (accessed 2015-03-12).

⁸² Ibid.

⁸³ Ibid.

⁸⁴ “Contact Us,” *Abraar Elementary*, available at: <https://sites.google.com/a/abraarschool.com/abraar-elementary/contact-us> (accessed 2015-10-14).

⁸⁵ “Home Page,” *Abraar Schools*, available at: <http://www.abraarschool.com> (accessed 2015-03-12).

<p><u>Olive Grove Islamic School</u></p> <p>Address: 2300 Speakman Dr., Mississauga, ON L5K 1B4 Phone : 905-855-8557 Fax: 905-855-7917 Website: www.olivegroveschool.ca Email: info@olivegroveschool.ca⁸⁶</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Olive Grove Islamic School is a full-time Junior Kindergarten to Grade 8 Islamic School. • Co-located with MAC's Al-Huda Islamic Schools – OGS Campus and MAC Islamic Preschool and Childcare (Toronto). 	
<p><u>MAC Islamic Preschool and Childcare (Toronto)</u></p> <p>Address: 2300 Speakman Dr., Mississauga, ON L5K 1B4 Phone : 905-766-4360 Fax: 905-855-7917</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Co-located with MAC's Olive Grove School and Al-Huda Islamic Schools – OGS Campus. 	
<p><u>MAC Maple Grove School</u>⁸⁷</p> <p>Address: 160 Courtland Ave. E., Waterloo, ON, N2G 3M6⁸⁸ Phone: 226-647-8500⁸⁹ Fax: 226-647-8600⁹⁰ Website: www.macmaplegrove.com www.islamicschoolproject.com (Note: these two websites appear to be mirrors of each other) Email: admin@macmaplegrove.com⁹¹</p>	<p>Never applied for charitable registration</p>

⁸⁶ "Homepage," Olive Grove School, <http://www.olivegroveschool.ca/> (accessed 2015-10-14).

⁸⁷ "Our History," MAC Maple Grove School, available at: <http://islamicschoolproject.com/history> (accessed 2015-05-28).

⁸⁸ "Contact Info," MAC Maple Grove School, available at: <http://islamicschoolproject.com/contactus> (accessed 2015-05-28).

⁸⁹ Ibid.

⁹⁰ Ibid.

principal@macmaplegrove.com ⁹²	
Research Findings:	
<ul style="list-style-type: none"> MAC Maple Grove School is a full time Junior Kindergarten – Grade 8 Islamic School.⁹³ 	
<p><u>Al Furqan School (Kitchener)</u>⁹⁴</p> <p>Address: 1017 Victoria St. N., Kitchener, N2B 3C7⁹⁵ 160 Courtland Ave. E., Waterloo, ON, N2G 3M6⁹⁶</p> <p>Website: http://alfurqankw.stquest.com</p>	Never applied for charitable registration
Research Findings:	
<ul style="list-style-type: none"> It is likely that the Al Furqan School (Kitchener) either merged with or is now operating as MAC Maple Grove School. In approximately September 2013, it appears Al Furqan became a full-time school teaching children to memorize the Quran in conjunction with the Ontario curriculum.⁹⁷ Previously it appears the Al Furqan would teach children the Quran at the Kitchener Masjid and then the students would be homeschooled by their parents.⁹⁸ At the end of the 2013 school year, Al-Furqan announced in a newsletter that it would be moving to the MAC Maple Grove School.⁹⁹ It is unclear if Al Furqan (Kitchener) is still operating like other Al Furqan Schools, offering additional after school Quran classes. 	

⁹¹ Ibid.

⁹² Ibid.

⁹³ "Tuition & Fees," *MAC Maple Grove School*, available at: <http://islamicschoolproject.com/tuition> (accessed 2015-05-28).

⁹⁴ "About Us," *Facebook*, available at: <http://www.facebook.com/macmaplegrove/info?tab=overview> (accessed 2015-05-28).

⁹⁵ "AlFurqan Full Time Memorization Program," *Al Furqan School*, available at: <http://alfurqankw.stquest.com/alfurqan-full-time-memorization-program-new-format/> (accessed 2015-02-17).

⁹⁶ "Contact Info," *MAC Maple Grove School*, available at: <http://islamicschoolproject.com/contactus> (accessed 2015-05-28).

⁹⁷ "AlFurqan Full Time Memorization Program," *Al Furqan School*, available at: <http://alfurqankw.stquest.com/alfurqan-full-time-memorization-program-new-format/> (accessed 2015-02-17);

"AlFurqan Kitchener," *Facebook*, available at: <https://www.facebook.com/alfurqan.kitchener> (accessed 2015-02-17).

⁹⁸ "AlFurqan Full Time Memorization Program," *Al Furqan School*, available at: <http://alfurqankw.stquest.com/alfurqan-full-time-memorization-program-new-format/> (accessed 2015-02-17).

⁹⁹ "Alfurqan Kitchener Newsletter," *Alfurqan Kitchener*, available at: <http://alfurqankw.stquest.com/wp-content/uploads/2014/03/Newsletter-March-21.pdf> (accessed 2015-02-17).

<p><u>MAC Islamic School</u></p> <p>Address: 11342 127th Street, Edmonton, AB, T5M 0T8 Phone: 780-453-2220 Fax: 780-453-2233 Website: www.macislamicschool.com</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • According to the MAC website, the MAC Islamic School (Edmonton) is a full-time Islamic Elementary School (Pre-School to Grade 4). The MAC Islamic School’s website indicates that it has expanded to include Grades 5 and 6.¹⁰⁰ The Facebook page indicates that it will expand to include grades 7 and 8 in the next school year.¹⁰¹ 	
<p><u>Creative Minds Preschool</u></p> <p>Address: 106 – 10807 Castle Down Road, Edmonton, AB, T5X 3N7 6104 172 Street, Edmonton, AB, T6M 1G9¹⁰² 10721 86 Ave., Edmonton, AB, T6E 2M8¹⁰³ Phone: 780-475-4000</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • MAC runs Creative Minds Preschool at three locations in Edmonton. Creative Minds Preschool is an Islamic Montessori school for children aged 3-5. 	

¹⁰⁰ “Classrooms,” *MAC Islamic School*, “available at: <http://www.macislamicschool.com/in-theclassrooms/> (accessed 2015-03-12).

¹⁰¹ “Timeline” *Facebook*, February 14, 2015, available at: <https://www.facebook.com/MacIslamicSchool> (accessed 2015-03-12).

¹⁰² “Admissions,” *MAC Islamic School*, available at: <http://www.macislamicschool.com/admissions/> (accessed 2015-03-12).

¹⁰³ “Creative Minds Pre-School Student Registration Form,” *MAC Islamic School*, available at: <http://www.macislamicschool.com/wp-content/uploads/2013/02/Preschool-Registration-form-2013-2014.pdf> (accessed 2015-03-13).

Centers and Mosques¹⁰⁴

According to its website, MAC runs 13 Islamic centers and Mosques across Quebec, Ontario and Alberta.

General Information	Registration Status
<p><u>MAC Islamic Center Edmonton</u></p> <p>Aka: Rahma Mosque¹⁰⁵ Address: 6104 172 Street, Edmonton, AB T6M 1G9¹⁰⁶ Phone: 780-443-3200¹⁰⁷</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • A 2015 article on blog site Alternative Angle¹⁰⁸ alleges that the Imam at the Al-Rahma Mosque in Edmonton, ██████████ expressed public support for jihadists abroad during sermons and used a video of deceased AL QAIDA IN THE ARABIAN PENINSULA (AQAP) member Anwar AL-AWLAKI in support of his message.¹⁰⁹ 	

¹⁰⁴ Unless otherwise cited, all information in this section comes from each center or mosques profile on the MAC website. See: <http://www.macnet.ca/English/Pages/Centers-and-Mosques-in-Canada> (accessed 2015-05-28).

¹⁰⁵ "Timeline," Facebook, available at: <https://www.facebook.com/macislamic> (accessed 2015-03-23);

"Homepage," Rahma Mosque, available at: <http://www.rahmamosque.com> (accessed 2015-03-23).

¹⁰⁶ "Homepage," Rahma Mosque, available at: <http://www.rahmamosque.com> (accessed 2015-03-23).

¹⁰⁷ Ibid.

¹⁰⁸ Alternative Angle is a blog run by Lt. Col. (ret.) Jonathan D. Halevi, a Senior Researcher of the Middle East and Radical Islam at the Jerusalem Center of Public Affairs. The blog has been noted in the past for expressing anti-Muslim viewpoints.

¹⁰⁹ "Edmonton imam spreads the word of al-Qaeda's Anwar al-Awlaki alongside his supplication to Allah to give victory to all mujahideen around the world" Alternative Angle, 2015-02-08.

<http://jonathanhalevi.blogspot.ca/2015/02/edmonton-imam-spreads-word-of-al-qaedas.html> (accessed 2015-10-02).

<p><u>MAC Islamic Centre of Cold Lake</u></p> <p>Formerly: Northern Lights Islamic Society¹¹⁰</p> <p>Address: 5003 50th Ave., Cold Lake, AB, T9M 1A0</p> <p>Phone: 780-812-6616¹¹¹ 780-594-0154¹¹²</p> <p>Website: www.coldlakemosque.com www.coldlakemosque.net¹¹³</p> <p>Email: coldlakemosque@gmail.com¹¹⁴</p>	<p>NORTHERN LIGHTS ISLAMIC SOCIETY #3045483. Applied 2011; Abandoned</p>
<p><i>Research Findings:</i></p> <ul style="list-style-type: none"> • The MAC Islamic Center of Cold Lake was formerly called the NORTHERN LIGHTS ISLAMIC CENTRE (NLIC).¹¹⁵ The NLIC was established in early 2011¹¹⁶ and operated as the NLIC until approximately June, 2013 when it joined with MAC to create the MAC Islamic Center of Cold Lake.¹¹⁷ • The Mosque was vandalized in late October 2014; a highly publicised event at the time.¹¹⁸ 	

¹¹⁰ "Timeline," *Facebook*, June 10, 2013, available at: <https://www.facebook.com/pages/MAC-Islamic-Center-Of-Cold-Lake/1080455485310631> (accessed 2015-03-15).

¹¹¹ "About," *Facebook*, available at: <https://www.facebook.com/pages/Mac-Islamic-Center-Of-Cold-Lake> (accessed 2015-03-15).

¹¹² *Ibid.*

¹¹³ MAC's website lists www.coldlakemosque.com as the web address for the Mosque, but that address redirects you to www.coldlakemosque.net.

¹¹⁴ "Find Us," Cold Lake Mosque, <http://www.coldlakemosque.net/contact-us.html> (accessed 2015-10-14).

¹¹⁵ Jordan Small, "MAC wants your bottles this Saturday," *Cold Lake Sun*, July 10, 2013, available at: <http://www.coldlakesun.com/2013/07/10/mac-wants-your-bottles-this-Saturday-2> (accessed 2015-03-15);

"MAC Islamic Center of Cold Lake – Time Line Story," *Facebook*, June 10, 2013, available at: https://www.facebook.com/permalink.php?story_fbid=573781882644654&id=180455485310631 (accessed 2015-03-23).

¹¹⁶ William Stodalka, "Islamic centre opens in Cold Lake," *Cold Lake Sun*, January 25, 2011, available at: <http://www.coldlakesun.com/2011/01/25/islamic-centre-opens-in-cold-lake> (accessed 2015-03-23).

¹¹⁷ "MAC Islamic Center of Cold Lake – Time Line Story," *Facebook*, June 10, 2013, available at: https://www.facebook.com/permalink.php?story_fbid=573781882644654&id=180455485310631 (accessed 2015-03-23).

¹¹⁸ "Town rallies around vandalized Cold Lake Mosque," *CBC News*, October 24, 2014, available at: <http://www.cbc.ca/news/canada/edmonton/town-rallies-around-vandalized-cold-lake-mosque-1.2811968> (accessed 2015-03-23).

<p><u>Rose City Islamic Center</u></p> <p>Address: 5420 Empress St. East, Windsor, ON N8T 1B4 Phone: 519-948-4500 Fax: 519-948-4502</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> The Rose City Islamic Center also hosts a MAC Al-Huda school. 	
<p><u>Islamic Center of Waterloo (ICW)</u></p> <p>Address: 910 Erbsville Rd, Waterloo, ON N2J 3Z4 510 Erbsville Rd., Waterloo, ON¹¹⁹ Website: http://www.islamiccenterwaterloo.com/ http://islamiccenterofwaterloo.octadyne.net/ Email: islamiccentrewaterloo@gmail.com¹²⁰</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> According to ICW's website, it offers all of its programs at the Kitchener Masjid, a MAC-run center.¹²¹ A pledge form found on both an ICW and MAC website states that pledges can be mailed to 1017 Victoria Street North, Kitchener, ON, N2B 3C7,¹²² which is the address of the Kitchener Masjid. A video posted on YouTube and their website states that the ICW purchased the land on Erbsville Rd. in 2011.¹²³ The video shows a single family home on the property purchased by ICW. As of June 2014, it appears that the house is still present at the location.¹²⁴ 	

¹¹⁹ "About Us," *Islamic Centre of Waterloo*, available at: <http://islamiccenterofwaterloo.octadyne.net/about-us> (accessed 2015-05-25).

¹²⁰ "Home Page," *Islamic Centre of Waterloo*, <http://www.islamiccenterwaterloo.com/> (accessed 2015-10-14).

¹²¹ "About Us," *Islamic Centre of Waterloo*, available at: <http://www.islamiccenterwaterloo.com/index.php/main-about-us> (accessed 2015-05-25).

"About Us," *Islamic Centre of Waterloo*, available at: <http://islamiccenterofwaterloo.octadyne.net/about-us> (accessed 2015-05-25).

¹²² "Pledge Form," *Islamic Centre of Waterloo*, available at: <http://islamiccenterofwaterloo.octadyne.net/assets/donateform.pdf> (accessed 2015-05-25).

¹²³ "The Islamic Centre of Waterloo Fundraising Dinner," *Islamic Centre of Waterloo*, available at: <http://www.islamiccenterwaterloo.com> (accessed 2015-10-14).

"Islamic Centre Waterloo 2011," *Islamic Centre of Waterloo*, available at: <https://www.youtube.com/watch?v=f4TdQalCLf0> (accessed 2015-05-25).

¹²⁴ See: Google Maps Street View of 510 Erbsville Rd., Waterloo, ON.

<p><u>Kitchener Masjid</u></p> <p>Address: 1017 Victoria Street North, Kitchener, ON K2C 2B5 Phone: 519-743-9111 Fax: 519-743-9118 Website: www.kitchenermasjid.com Email: info@kitchenermasjid.com¹²⁵</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • The Kitchener Masjid was founded in 2005 as the first mosque in Kitchener. The mosque building was paid off in 2010 and will be undergoing extensive renovations in the near future.¹²⁶ • The Kitchener Masjid also hosts a MAC Al-Huda School. 	
<p><u>MAC Youth Center (London)</u></p> <p>Address: 366 Oxford Street East, London, ON N6A 1V6 Phone: 519-936-2304 519-520-1054¹²⁷ 519-808-0230¹²⁸ Fax: 519-936-2325 Email: macyouthcentre@gmail.com¹²⁹</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • According to the MAC website, the MAC Youth Center was established in 2007 and provides weekly drop-in hours, educational programs, and youth groups. 	

¹²⁵ "Contact Us," *Kitchener Masjid*, available at: http://www.kitchenermasjid.com/en/contact_us.cfm (accessed 2015-05-25).

¹²⁶ "Home Page," *Kitchener Masjid*, available at: <http://www.kitchenermasjid.com/index.cfm> (accessed 2015-05-25);

"Kitchener Masjid," *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Waterloo/Pages/Kitchener-Masjid.aspx> (accessed 2015-05-29).

¹²⁷ "Timeline," *Facebook*, March 23, 2014, available at: <https://www.facebook.com/maclondonontario/> (accessed 2015-03-24).

¹²⁸ Ibid.

¹²⁹ Ibid.

<p><u>Islamic Community Center of Ontario</u></p> <p>Address: 2550 Dunwin Drive, Mississauga, ON L5L 1C7 Phone: 800-680-0905 289-430-5171¹³⁰ Website: www.icco.ca Email: icco@macnet.ca¹³¹</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Open source information suggests the Islamic Community Center of Ontario may have been located at MAC's previous address,¹³² 30 Waulron Street, Toronto, ON.¹³³ 30 Waulron Street, Toronto is also an address listed for the JAMAT-E-ISLAHUL MUSLEMIN OF MISSISSAUGA in 2003 and 2004.¹³⁴ • According to information in iCARS, Islamic Community Center of Ontario was the previous name of JAMAT-E-ISLAHUL MUSLEMIN OF MISSISSAUGA (0832618). This could not be confirmed in a review of the permanent file for JAMAT-E-ISLAHUL MUSLEMIN OF MISSISSAUGA. <ul style="list-style-type: none"> ○ ██████████, a former Director of MAC (2000-2001),¹³⁵ was a Director for JAMAT-E-ISLAHUL MUSLEMIN OF MISSISSAUGA from 1998 until 2011.¹³⁶ ○ In 2005 JAMAT-E-ISLAHUL MUSLEMIN OF MISSISSAUGA donated \$887,393 CAD to MAC.¹³⁷ This was its only recorded gift to a qualified donee. 	
<p><u>MAC Education Center (Toronto)</u></p> <p>Address: 2700 Speakman Drive, Mississauga, ON L5K 2L1 Phone: 800-680-0905</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • No research findings of relevance. 	

¹³⁰ "Contact Us," *Islamic Community Centre of Ontario*, available at: <http://icco.ca/contact/> (accessed 2015-10-14).

¹³¹ "Contact Us," *Islamic Community Centre of Ontario*, available at: <http://icco.ca/contact/> (accessed 2015-10-14).

¹³² Muslim Association of Canada, Form T3010, FY 1999-2002.

"Ontario," *Muslim World League, Canadian Office*, available at: <https://web.archive.org/web/20140831182502/http://www.mwlcana.org/home/pon.htm> (accessed 2015-05-25).

¹³³ "Ontario," *Muslim World League, Canadian Office*, available at: <https://web.archive.org/web/20140831182502/http://www.mwlcana.org/home/pon.htm> (accessed 2015-05-25).

¹³⁴ Jamat-E-Islahul Muslemin of Mississauga, Form T3010, FY 2003-2004.

¹³⁵ Muslim Association of Canada, Form T3010, FY 2000-2001.

¹³⁶ Jamat-E-Islahul Muslemin of Mississauga, Form T3010, FY 1998-2011.

¹³⁷ Jamat-E-Islahul Muslemin of Mississauga, Form T3010, FY 2005.

<p><u>Masjid Toronto at Dundas</u></p> <p>Address: 168 Dundas St. West, Toronto, ON M5G 1C6 Phone: 416-596-0507 Fax: 416-596-7112 Website: www.masjidtoronto.com Email: info@masjidtoronto.com¹³⁸</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • No research findings of relevance. 	
<p><u>Masjid Toronto at Adelaide</u></p> <p>Address: 84 Adelaide St E, Toronto, ON M5C 1K6 Phone: 416-596-0507 647-748-4756¹³⁹ Fax: 416-596-7122 Website: www.masjidtoronto.com</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • An open source article states that the Masjid Toronto at Adelaide is a satellite location of the Main Dundas Masjid.¹⁴⁰ An analysis of the Masjid Toronto’s website, www.masjidtoronto.com, indicates that the Adelaide location is subordinate to the Dundas location. 	
<p><u>MAC Youth Centre (Ottawa)</u>¹⁴¹</p> <p>Address: 1085 Grenon Ave., Ottawa, ON, K2B 8L7¹⁴² Phone: 613-820-0044¹⁴³</p>	<p>Never applied for charitable registration</p>

¹³⁸ “Contact Us,” *Masjid Toronto*, available at: <http://www.masjidtoronto.com/contact-us/> (accessed 2015-03-29).

¹³⁹ “Contact Us,” *Masjid Toronto*, available at: <http://www.masjidtoronto.com/contact-us/> (accessed 2015-03-29).

¹⁴⁰ Brian Daly, “Muslim group linked to terror organization buying buildings across Canada,” *The Toronto Sun*, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

¹⁴¹ “Home Page,” *MAC Youth Center*, available at: <http://www.mycentre.ca/home.html> (accessed 2015-05-29).

¹⁴² “Contact,” *MAC Youth Center*, available at: <http://www.mycentre.ca/contact.html> (accessed 2015-05-29).

¹⁴³ *Ibid.*

Website: www.mycentre.ca Email: info@mycentre.ca ¹⁴⁴	
<p>Research Findings:</p> <ul style="list-style-type: none"> The MAC Youth Centre is located in the same building as the Abraar Secondary School. 	
<p><u>Al Rawdah Mosque</u></p> Address: 12253 Boul. Laurentien, Montréal, QC H4K 2Z5 ¹⁴⁵ 12265 Boul. Laurentien, Montréal, QC H4K 2Z5 Phone: 514-227-5000 Fax: 514-227-4696 Website: www.alrawdah.ca Email: info@alrawdah.ca	Never applied for charitable registration
<p>Research Findings:</p> <ul style="list-style-type: none"> The MAC website list Al Rawdah and the Laurentien Community Center (LCC) at the same address. However, the website mentions in the “About the Institution” section that they are directly adjacent. This is confirmed by a Google Maps street view search as well as other sources.¹⁴⁶ It appears based on the social media pages,¹⁴⁷ Quebec Corporation profile,¹⁴⁸ and their websites¹⁴⁹ that Al Rawdah and the LCC are administered in conjunction with each other. The Al Rawdah Mosque and the LCC have hosted a number of speakers who in the past have made questionable statements or who have been linked to terrorist incidents. These individuals include: [REDACTED], [REDACTED], [REDACTED], and [REDACTED].¹⁵⁰ 	

¹⁴⁴ Ibid.

¹⁴⁵ “Homepage,” *Al Rawdah Mosque / Laurentian Community Center*, available at: <http://alrawdah.ca/French/> (accessed 2015-03-25).

¹⁴⁶ “About,” *Facebook*, available at: <https://www.facebook.com/AlRawdahMAC/info?tab=overview> (accessed 2015-05-29).

¹⁴⁷ “About,” *Facebook*, available at: <https://www.facebook.com/AlRawdahMAC/info?tab=overview> (accessed 2015-05-29);

“Feed,” *Twitter*, available at: <https://twitter.com/alrawdah> (accessed 2015-05-29).

¹⁴⁸ Registraire des entreprises, NEQ1160478880, available at: <https://www.registreentreprises.gouv.qc.ca> (accessed 2015-10-02).

¹⁴⁹ “Home Page,” *Centre Communautaire Laurentien / Mosquee AlRawdah*, available at: <http://alrawdah.ca/French/> (accessed 2015-05-29).

¹⁵⁰ For more information on these speakers, their statements and the dates they spoke at either the Al Rawdah Mosque or the LCC please see Strategic Lead L11/2015.

<p><u>Laurentien Community Center (LCC)</u></p> <p>Address: 12265 Boul. Laurentien, Montréal, QC H4K 2Z5 Phone: 514-227-5000 Fax: 514-227-4696 Website: www.alrawdah.ca Email: info@alrawdah.ca</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • See Research Findings for the Al Rawdah Mosque. 	
<p><u>Centre Laurentien d'Aide à la Famille</u></p> <p>Address: 12271 Boul. Laurentien, Montréal, QC H4K 2Z5 Phone: 514-832-0697¹⁵¹ Fax: 514-227-4696 Website: www.claf.ca¹⁵²</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • The MAC website lists the location for the Centre Laurentien d'Aide à la Famille as 12271 Boul. Laurentian, but also states it operates out of the LCC building. It is possible that the organization operates out of the offices above the LCC. 	
<p><u>Cordoba House</u></p> <p>Address: 88 Forsyth Avenue N., Hamilton, ON L8S 4E4 Phone: 905-855-8557 Website: www.cordobahouse.ca</p>	<p>Never applied for charitable registration</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • Cordoba House appears to have been closed. It no longer appears on the MAC website and 	

¹⁵¹ "Video Post –Centre Laurentien d'Aide à la Famille (CLAF.ca)," *Facebook*, January 23, 2011, available at: <https://www.facebook.com/AlRawdahMAC/videos/159014070817637> (accessed 2015-05-29).

¹⁵² Website appears to no longer be active.

the building at 88 Forsyth was purchased from MAC by McMaster University in early 2014.¹⁵³ Further, the last post on the Cordoba House’s social media pages is from July 2013.¹⁵⁴

Other MAC Projects/Organizations

Though not listed on the MAC website under the MAC Centers heading, the following organizations appear to be closely affiliated with MAC:

Organization Name	Location	Status
MAC ENDOWMENT FOUNDATION (MACEF), File # 3049940	2270 Speakman Drive, Mississauga, ON (co-located with MAC)	Registered effective 2014-01-01 (#3049940).

Research Findings:

MACEF was created to further two charitable purposes:

- 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.

Under the first purpose, MACEF will fundraise manage and invest funds for MAC. The description of activities is consistent with that of other organizations carrying out activities in support of another registered charity. However it appears that fundraising costs are proportionately higher than its revenues.

Under the second purpose, MACEF will acquire, develop and maintain land and buildings "for places of worship and related religious facilities to provide a conducive atmosphere for the religious worship, religious teachings and related religious activities of Muslim Association of Canada" To achieve this it will provide property management services. MACEF will licence the use of property on a cost recovery basis with an appropriate license agreement.

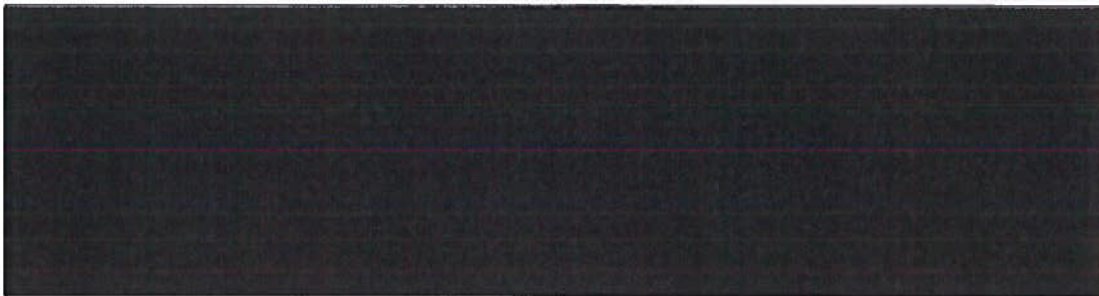
Prior to registration, MACEF noted that MAC will be transferring title of three of its properties to MACEF as soon as it receives charitable status. MACEF also noted that it will be holding

¹⁵³ Jemma Wolfe. "Forsyth house rezoning met with opposition from Westdale community," *The Silhouette*, January 23, 2014, available at: <http://www.thesil.ca/forsyth-house-rezoning-met-with-opposition-from-westdale-community> (accessed 2015-03-15).

¹⁵⁴ "Timeline," *Facebook*, available at: <https://www.facebook.com/CordobaHouse/> (accessed 2015-03-15); "Feed," *Twitter*, available at: <http://twitter.com/cordobahouse> (accessed 2015-03-15).

Organization Name	Location	Status
<p>endowing funds and applying for them for the benefit of MAC's charitable purposes.</p> <p>To date, MACEF has not filed its first T3010, which was due 2015-06-01.</p> <p>There is a possible arm's length issue between MACEF and MAC. Three founding Directors of MACEF are current or former Directors of MAC, including ██████████ and ██████████ (current MAC Directors), and ██████████ (MAC Director, 2002-2003, 2005-2006). ██████████ is also a former Director of INSTUTUT D'ENSEIGNEMENT DAR AL IMAN (2003-2004, 2006). MACEF acknowledged that there are relationships between the two organizations, but ensured that MACEF activities and decision making are completely within the sole discretion of the board of directors for MACEF.</p>		
<p>Springs of Knowledge</p>	<p>According to the website, www.springsofknowledge.com, the courses are offered in the Montreal area, but the exact location depends on the student's preference.¹⁵⁵</p>	<p>Does not appear to have applied for charitable status</p>
<p>Research Findings:</p> <ul style="list-style-type: none"> • 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.'¹⁵⁶ • 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 MAC's educational hierarchy through a circle of knowledge."¹⁵⁷ 		
<p>Canadian Institute of Islamic Civilization (CIIC)</p>	<p>615 Rue Belmont Montreal QC</p>	<p>Does not appear to have applied for charitable status</p>
<p>Research Findings:</p>		

¹⁵⁵ "FAQ's," *Springs of Knowledges*, available at: <http://springsofknowledge.com/faqs/>, (accessed 2015-10-02).
¹⁵⁶ "About," *Springs of Knowledge*, available at: <http://springsofknowledgc.com/about/>, (accessed 2015-10-02).
¹⁵⁷ "Curriculum," *Springs of Knowledge*, <http://springsofknowledge.com/program-view/islamic-studies-curriculum/>, (accessed 2015-10-02).



<p>Name: ██████████ Position: Vice Chairman (2013-2014) Address: ██████████ ██████████ DOB: ██████████ Tel: ██████████</p>	<p>Listed on the T2050 form as a Director/Trustee for the MAC ENDOWMENT FOUNDATION (MACEF) (3049940).¹⁶⁵</p>
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Research Findings:

According to the MAC website, ██████████ is a member of MAC’s Board of Directors and has been “engaged in various facets of MAC since 2004.”¹⁶⁶ ██████████ is also listed as a MAC Director on Industry Canada’s Corporate information sheet.¹⁶⁷

According to a 2013 MAC ENDOWMENT FOUNDATION (MACEF) response to a RAD AFL, ██████████ had stepped down as a Director and member of the organization.¹⁶⁸

<p>Name: ██████████ AKA: ██████████ Position: Secretary/Treasurer (2011-2012) Treasurer (2013-2014) Address: ██████████, London, ON N6J 4Y7 DOB: ██████████</p>	<p>No other connections to the Canadian charitable sector are apparent in iCARE.</p>
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¹⁶³ “Council,” *Archive.org*, available at: <http://web.archive.org/web/20111222065514/http://www.macnet.ca/Council/>, (accessed 2015-10-02).

¹⁶⁴ ██████████ SECRET.

¹⁶⁵ MAC Endowment Foundation, Form T2050.

¹⁶⁶ “Our Board of Directors,” *Archive.org*, available at: <https://web.archive.org/web/20140202095828/http://www.macnet.ca/English/Pages/Our%20Board%20of%20Directors.aspx> (accessed 2015-10-02).

¹⁶⁷ Federal Coporation Information – Muslim Association of Canada, *Industry Canada*, available at: www.ic.gc.ca/ (accessed 2015-10-02).

¹⁶⁸ MAC Endowment Foundation Response to RAD AFL, 2013-12-06.

Telephone: 519-636-7759	
<p>Research Findings:</p> <p>According to MAC's website, ██████████ has been associated with the organization since 1999 as Chairman of the Masjid Toronto Board, head of the Toronto Youth Committee and head of the national MAC Youth Department.¹⁶⁹ The same biography of ██████████ states that he is a former President of the Muslim Student Association (MSA) at the University of Western Ontario.¹⁷⁰</p> <p>According to open sources, ██████████ was a guest speaker of the MAC Youth Tarbiyah and IIM Camp, a religious camp organized by MAC for those 18 and over. The camp focuses on holistic and spiritual internal change and is composed of workshops on Muslim activism, self-purification, Muslim identity, and the <i>fiqh</i> of Islamic priorities in North America.¹⁷¹</p>	
<p>Name: ██████████ AKA: ██████████ Position: Secretary (2013-2014) Address: ██████████ DOB: ██████████ Tel: ██████████</p>	<p>No other connections to the Canadian charitable sector are apparent in iCARE.</p>
<p>Research Findings:</p> <p>According to the MAC website, ██████████ has been active with MAC since 2003. Prior to 2003, his MAC biography indicates that ██████████ was active with the Muslim Student Associations (MSA) at the University of Waterloo and the University of Western Ontario.¹⁷²</p>	
<p>Name: ██████████ ██████████ Position: Director (2013-2014)</p>	<p>Listed on the T2050 form as a Director/Trustee for the MAC ENDOWMENT FOUNDATION</p>

¹⁶⁹ "Our Board of Directors," *Archive.org*, available at: <https://web.archive.org/web/20140202095828/http://www.macnet.ca/English/Pages/Our%20Board%20of%20Directors.aspx> (accessed 2015-10-02).

¹⁷⁰ *Ibid.*

¹⁷¹ "MAC Youth Tarbiyah and Ilm Camp 2012" *Muslim Association of Canada*, available at: <http://macyouthtic.blogspot.ca/p/read-all-about-tic.html>, (accessed 2015-10-02); "Guest Speakers," *Muslim Association of Canada*, available at: <http://macyouthil.blogspot.ca/p/guest-speakers.html> (accessed 2015-10-02).

¹⁷² "Our Board of Directors," *Archive.org*, available at: <https://web.archive.org/web/20140202095828/http://www.macnet.ca/English/Pages/Our%20Board%20of%20Directors.aspx> (accessed 2015-10-02).

<p>Address: [REDACTED]</p> <p>DOB: [REDACTED]</p> <p>Tel: [REDACTED]</p>	<p>(MACEF) (3049940).¹⁷³</p>
<p>Research Findings:</p> <p>According to the MAC website, [REDACTED] has been active with MAC for the past 13 years, and is currently (as of 2013) head of the Toronto chapter.¹⁷⁴</p> <p>According to a MACEF response to a RAD AFL, [REDACTED] stepped down as a Director and member of the organization.¹⁷⁵</p>	
<p>Name: [REDACTED]</p> <p>AKA: [REDACTED]</p> <p>Position: Director (2013-2014)</p> <p>Address: [REDACTED]</p> <p>DOB: [REDACTED]</p> <p>Tel: [REDACTED]</p>	<p>Listed as a former Director (1998) of the MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL) (870303).¹⁷⁶</p>
<p>Research Findings:</p> <p>There does not appear to be any adverse information on [REDACTED] in either RAD classified holdings or available open sources.</p>	
<p>Name: [REDACTED]</p> <p>Position: Secretary (2007-2010) Director (2011-2014)</p> <p>Address: [REDACTED]</p> <p>DOB: [REDACTED]</p> <p>Tel: [REDACTED]</p>	<p>No other connections to the Canadian charitable sector are apparent in iCARE.</p>

¹⁷³ MAC Endowment Foundation, Form T2050.

¹⁷⁴ "Our Board of Directors," *Archive.org*, available at:

<https://web.archive.org/web/20140202095828/http://www.macnet.ca/English/Pages/Our%20Board%20of%20Directors.aspx> (accessed 2015-10-02).

¹⁷⁵ MAC Endowment Foundation Response to RAD AFL, 2014-05-22.

¹⁷⁶ Muslim Youth Association of London (MYAL), Form T3010, FY1998.

<p>Research Findings:</p> <p>In 2011, a blog of questionable reliability (BlazingCatFur) implied that there may be a connection between MAC Director ██████████ and another individual, ██████████, who “ran” the WORLD ISLAMIC CALL SOCIETY (WICS), a former registered charity that was revoked for cause.¹⁷⁷</p>	
<p>Name: ██████████ Position: Director (2013-2014) Address: ██████████ DOB: ██████████ Tel: ██████████</p>	<p>No other connections to the Canadian charitable sector are apparent in iCARE.</p>
<p>Research Findings:</p> <p>The MAC website indicates that ██████████ has been the Head of the London MAC chapter since 2009.¹⁷⁸ The same biography of ██████████ states that he served as Co-President of the Muslim Student Association (MSA) at the University of Western Ontario.¹⁷⁹</p> <p>According to open sources, ██████████ was a guest speaker of the MAC Youth Tarbiyah and IIM Camp, a religious camp organized by MAC for those 18 and over. The camp focuses on holistic and spiritual internal change and is composed of workshops on Muslim activism, self-purification, Muslim identity, and the fiqh of Islamic priorities in North America.¹⁸⁰</p>	
<p>Name: ██████████ AKA: ██████████ Position: Director (2013-2014) Address: ██████████ DOB: ██████████</p>	<p>Listed as a former Director (2003) of the LONDON MUSLIM MOSQUE/LONDON MOSLEM MOSQUE (LMM) (352559).</p>

¹⁷⁷ “Canada Revokes Charitable Status of World Islamic Call Society After Feds Gave 100K in Tax Dollars To Mosque Business Partner,” *BlazingCatFur*, May 16, 2015, www.blazingcatfur.ca/2011/05/06/canada-revokes-charitable-status-of-world-islamic-call-society-after-feds-gave-100k-in-tax-dollars-to-mosque-business-partner/ (accessed 2015-04-29).

¹⁷⁸ “Our Board of Directors,” *Archive.org*, available at: <https://web.archive.org/web/20140202095828/http://www.macnet.ca/English/Pages/Our%20Board%20of%20Directors.aspx> (accessed 2015-10-02).

¹⁷⁹ *Ibid.*

¹⁸⁰ “MAC Youth Tarbiyah and IIm Camp 2012” *Muslim Association of Canada*, available at: <http://macyouthic.blogspot.ca/p/read-all-about-tic.html>, (accessed 2015-10-02);

“Guest Speakers,” *Muslim Association of Canada*, available at: <http://macyouthic.blogspot.ca/p/guest-speakers.html> (accessed 2015-10-02).

Tel: [REDACTED]
Research Findings: According to the MAC website, [REDACTED] has been involved with MAC for over 10 years, serving “in different capacities in London and Toronto on the chapter council and institutions’ committees.” ¹⁸¹

Past Directors

General Information:	Links with Other Organizations
Name: [REDACTED] AKA: [REDACTED] ila, ¹⁸² [REDACTED] [REDACTED] ¹⁸⁴ Position: Director (2012) Address: [REDACTED] [REDACTED] DOB: [REDACTED] Tel: [REDACTED]	Listed as a Director/Trustee (2012-2014) for ASSOCIATION LE SAVOIR (#3044593). ¹⁸⁵
Research Findings: According to a 2014 blog post of questionable reliability, a [REDACTED] is referred to as an Administrator of the Le Savoir High School and a former President of the Muslim Students Association (MSA) at Concordia University. ¹⁸⁶ The same article alleges that during his time as President of the Concordia MSA, the	

¹⁸¹ “Our Board of Directors,” *Archive.org*, available at: <https://web.archive.org/web/20140202095828/http://www.macnet.ca/English/Pages/Our%20Board%20of%20Directors.aspx> (accessed 2015-10-02).

¹⁸² L’Association Le Savoir, Form T3010, FY 2012.

¹⁸³ “Muslim Brotherhood-linked Montreal high school managed by [REDACTED] received SUS 70,671 from Kuwait embassy,” *Point de Bascule*, July 11, 2014, available at: [http://pointdebasculecanada.ca/brotherhood-linked-montreal-school-managed-\[REDACTED\]-received-dollars-70671-kuwait-embassy/](http://pointdebasculecanada.ca/brotherhood-linked-montreal-school-managed-[REDACTED]-received-dollars-70671-kuwait-embassy/) (accessed 2014-08-06)

¹⁸⁴ *Ibid.*

¹⁸⁵ L’Association Le Savoir, Form T3010, FY 2012-2014.

¹⁸⁶ “Muslim Brotherhood-linked Montreal high school managed by [REDACTED] [REDACTED] received SUS 70,671 from Kuwait embassy,” *Point de Bascule*, July 11, 2014, available at: [http://pointdebasculecanada.ca/brotherhood-linked-montreal-school-managed-\[REDACTED\]-received-dollars-70671-kuwait-embassy/](http://pointdebasculecanada.ca/brotherhood-linked-montreal-school-managed-[REDACTED]-received-dollars-70671-kuwait-embassy/) (accessed 2014-08-06)

organization paid for the hall rental for a conference hosting radical Islamist speakers [REDACTED] and [REDACTED].¹⁸⁷ According to the article, both [REDACTED] and [REDACTED] have openly promoted the implementation of sharia law, and have made statements about the killing of homosexuals and resorting to violence against a misbehaving wife.¹⁸⁸ In response to the conference, the Quebec National Assembly reportedly adopted a unanimous motion asking the federal government to ban [REDACTED] and [REDACTED] from entering Canada due to their extremist views. Finally, an interview with [REDACTED] in the Concordia newspaper "The Link" suggests that he "had nothing against the speakers [REDACTED] or the association [the Islamic Education and Research Academy (iERA)]" and that the Concordia MSA "looked at the group and their goal, and it seemed fine with us."¹⁸⁹

Based on the DOB information for [REDACTED], the individual active with the Concordia MSA may be a different person, perhaps a relation, as it would be unusual for a roughly 55 year old individual to be active in student politics.

<p>Name: [REDACTED] Position: Director (2011-2012) Address: [REDACTED] 90 DOB: [REDACTED] Tel: [REDACTED]</p>	<p>No other connections to the Canadian charitable sector are apparent in iCARE.</p>
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Research Findings:

[REDACTED]

It should also be noted that [REDACTED] appears to share the same address and phone number as former MAC Director [REDACTED] (2007-2010).¹⁹² [REDACTED] did indicate that she was not at arm's length with the other MAC Directors on the 2011-2012 T3010 form.

<p>Name: [REDACTED] Position: Director (2011-2012)</p>	<p>Listed as the Secretary/Vice President in 2009 and a Director/Trustee in 2011 and 2012 of the</p>
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¹⁸⁷ Ibid.

¹⁸⁸ Ibid.

¹⁸⁹ Ibid.

¹⁹⁰ 10532 154th Avenue NW, Edmonton. [REDACTED] appears to be an address associated with MAC, as per FINTRAC disclosure LF00041 dated 2012-08-15.

¹⁹¹ [REDACTED] April 17, 2013, SECRET.

¹⁹² [REDACTED] is also listed as a former Director of the Muslim Community of Edmonton Mosque and Muslim House (2005-2006) and the Edmonton Islamic School Society (2006-2007).

<p>Address: [REDACTED]</p> <p>DOB: [REDACTED]</p> <p>Tel: [REDACTED]</p>	<p>ISLAMIC ASSOCIATION OF SASKATCHEWAN (SASKATOON) (374652).¹⁹³</p> <p>Also listed as a Director (variously as a Member and Chair of the Social and Welfare committees) of the WINDSOR ISLAMIC ASSOCIATION (WIA) (315317) from 2001-2004.¹⁹⁴</p>
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Research Findings:

[REDACTED]

<p>Name: [REDACTED]</p> <p>Position: Director (2011-2012)</p> <p>Address: [REDACTED]</p> <p>DOB: [REDACTED]</p> <p>Tel: [REDACTED]</p>	<p>According to the website of the Coalition of Muslim Women (Kitchener-Waterloo) (CMW-KW), [REDACTED] is the media spokesperson for the group.¹⁹⁶ It does not appear that the group has ever applied for charitable registration.</p> <p>The CMW (K-W) website also indicates that [REDACTED] is one of the Founders of the Kitchener Masjid as well as a Founder and Current Principal of the Al Huda Islamic School.^{197 198}</p>
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Research Findings:

[REDACTED]

¹⁹³ Islamic Association of Saskatchewan (Saskatoon), Form T3010, FY 2009, 2011, 2012.

¹⁹⁴ Windsor Islamic Association (W.I.A.), Forms T3010, FY 2001-2004.

¹⁹⁵ [REDACTED] April 17, 2013, SECRET.

¹⁹⁶ "[REDACTED]" *Coalition for Muslim Women (Kitchener-Waterloo)*, available at: <http://www.cmw-kw.org/cvnts/a-day-of-dialogue/human-library> [REDACTED] (accessed 2015-06-08).

¹⁹⁷ Ibid.

¹⁹⁸ The Kitchener Masjid and the Al Huda Islamic School in Waterloo are organizations listed on MAC's website as MAC schools or centers.

¹⁹⁹ [REDACTED]



Open source information also suggests that [REDACTED] is a former advisor to the Muslim Brotherhood (MB) leader and previous Egyptian President Mohammed MORSI.²¹²

<p>Name: [REDACTED] Position: Director (2007-2010) Address: [REDACTED], [REDACTED] DOB: [REDACTED] Tel: [REDACTED]</p>	<p>Listed as Secretary and Treasurer of ISLAMIC RELIEF CANADA (IR Canada) (3031702)²¹³ from 2006 to 2011, as well as the Tax Preparer for IR Canada in 2006.²¹⁴</p> <p>[REDACTED] is also listed as the Chairman of the Board of Directors of ISLAMIC RELIEF USA.²¹⁵</p>
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Research Findings:

208 [REDACTED] 2013-04-17, SECRET.
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210 [REDACTED] 2013-04-17, SECRET.
211 [REDACTED]



²¹² Jennifer O'Brien, "London doctor [REDACTED] worked as advisor to deposed Egyptian President Mohamed Mursi," *London Free Press*, September 13, 2013, available at: <http://www.lfpress.com/2013/09/13/dr-wael-haddara-lives-two-extraordinary-lives--one-in-london-the-other-in-his-native-egypt> (accessed 2013-09-25);

"United Nations Secretariat List of Delegations to the 67th Session of the General Assembly," *United Nations*, December 18, 2012, available at: <http://www.un.int/protocol/documents/67th%20GA%20FINAL%20LIST%20OF%20DELEGATIONS.pdf> (accessed 2013-09-25)

²¹³ Registered in 2006. Following a RAD Audit Referral (2011-11-02), the file was referred to the Compliance Division for review and further action (2011-11-08). As a result of their review, the file was returned to RAD due to potential issues relating to 'alleged direct financing of terrorism and possible involvement in the spread of related and controversial political doctrine'. (Ref: CTS note details, Work Item #125471, dated March 25, 2013).

²¹⁴ Islamic Relief Canada, Form T3010, FY 2006-2011.

²¹⁵ "Board of Directors," *Archive.org*, available at: <https://web.archive.org/web/20090911234614/http://www.macnet.ca/Council>, (accessed 2015-05-27).

The parent organization of Islamic Relief USA, for which [REDACTED] is Chairman of the Board of Directors, has been alleged by the Israel Ministry of Foreign Affairs to support and provide assistance to HAMAS infrastructure.²¹⁶

It should also be noted that Islamic Relief Worldwide (IRW) was listed by Israel in June 2014 as an unlawful association for allegedly funnelling money to HAMAS. As well, one of its employees was arrested on suspicion of aiding HAMAS through IRW. IRW is the head body of IR Canada.

<p>Name: [REDACTED] Position: Director (2007-2012) Address: [REDACTED] DOB: [REDACTED] Tel: [REDACTED]</p>	<p>Listed as a Director of the MUSLIM COMMUNITY OF EDMONTON MOSQUE AND MUSLIM HOUSE (0876953) in 2005 and 2006.²¹⁷</p> <p>[REDACTED] is also listed as a Director for the EDMONTON ISLAMIC SCHOOL SOCIETY (0846402) in 2006 and 2007.²¹⁸</p>
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Research Findings:

[REDACTED]

<p>Name: [REDACTED] Position: President (2000-2010), Tax Preparer (2012-2013) Address: [REDACTED] DOB: [REDACTED] Tel: [REDACTED]</p>	<p>No other connections to the Canadian charitable sector are apparent in iCARE.</p>
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Research Findings:

[REDACTED]

²¹⁶ British national arrested for assisting Hamas, May 29, 2006, <http://www.mfa.gov.il/MFA/Terrorism+Obstacle+to+Peace/Terrorism+and+Islamic+Fundamentalism-/British+national+arrested+for+assisting+Hamas+29-May-2006.htm>, (accessed 2015-10-13).

²¹⁷ Muslim Community of Edmonton Mosque and Muslim House, Form T3010, FY 2005-2006.

²¹⁸ Edmonton Islamic School Society, Form T3010, FY 2006-2007.

²¹⁹ [REDACTED] 2012-04-17, SECRET.

<p>Name: [REDACTED] Position: Director (2002-2006) Address: [REDACTED] DOB: [REDACTED] Tel: [REDACTED]</p>	<p>[REDACTED] is listed as a Director of the CENTRE FOR FAITH AND THE MEDIA (3024834) from 2005 to 2011 and 2013.²²³</p> <p>[REDACTED] is also listed as a Director of the MARITIME MUSLIM ACADEMY (3011587) from 2000 to 2012 and 2014.²²⁴</p> <p>[REDACTED] is listed as the Halifax representative for HUMAN CONCERN INTERNATIONAL (HCI) (0576488) in a number of organizational newsletters.²²⁵</p>
<p>Research Findings:</p> <p>According to various open sources, [REDACTED] has been active with numerous North American Islamic organizations including stints as an Executive Council member of the Fiqh Council of North America,^{226 227} a Founder of the Islamic Da'wah Center, in Houston, Texas,²²⁸ a member of the CAIR-CAN Board of Directors,²²⁹ an incorporating Director of the Muslim American</p>	

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[REDACTED] 1998-11-02, SECRET.

[REDACTED] 2000-08-01, SECRET.

²²³ Centre for Faith and The Media, Form T3010, FY 2005-2011, 2013.²²⁴ Maritime Muslim Academy, Form T3010, FY 2000-2012, 2014.²²⁵ HCI Newsletter, *Human Concern International*, July 2013, available at:<http://www.humanconcern.org/pages/news-and-events> (accessed 2015-10-13).²²⁶ Organization does not appear to have applied for charitable registration in Canada. The Fiqh Council of North America is an affiliate of the Islamic Society of North America, which advises and educates its members and officials on matters related to the application of Shariah law in North America.²²⁷ "History of the Fiqh Council," *Fiqh Council of North America*, available at: <http://fiqh-council.org/node/13> (accessed 2015-10-13).²²⁸ The Fiqh Council of North America was targeted in a 2002 FBI raid which was investigating potential terrorist financing activities.*Extremism and ISNA*, 2007-02-01, RLIB# 24009.²²⁹ The Islamic Da'wah Center is a 501(c)(3) tax exempt non-profit organization in the USA.²³⁰ "About Us," *Islamic Da'wah Center*, available at: http://islamicdawahcenter.org/html/about_us.html, (accessed 2015-10-13).²³¹ "About Us," *Archive.org*, available at:<https://web.archive.org/web/20030627005343/http://www.caircan.ca/aboutus.php?section=Board> (accessed 2015-10-02);

Society (MAS),²³⁰ and a speaker for the ISLAMIC CIRCLE OF NORTH AMERICA (ICNA) (0593061).²³¹

Furthermore, During the Holy Land Foundation (HLF) trial, ██████████ was identified as an unindicted co-conspirator²³² who participated in fundraising activities on behalf of HLF.²³³

Name: ██████████
Position: Treasurer/Director (2000, 2001,²³⁴ 2002²³⁵)

██████████ is listed as the President of the CANADIAN MIDDLE EAST INFORMATION CENTER (0972299)²³⁶ on its T2050 application in 1992.²³⁷

Research Findings:

According to an unverified post in the blog *Alternative Angle*, an individual named ██████████ from Mississauga, ON was appointed as the head of the political bureau for the **Muslim Brotherhood (MB) in Syria**.²³⁸ Although the ██████████ formerly on the MAC board and the ██████████ appointed to the MB in Syria share the same name and city of residence (Mississauga, ON, although no street address is provided in the T3010 forms), it cannot be conclusively confirmed whether they are the same individual. Additional searches in RAPID did not return any results for ██████████.”

“About Us,” *Archive.org*, available at:

<https://web.archive.org/web/20120321173234/http://www.caircan.ca/aboutus.php?section=Board> (accessed 2015-10-02);

²³⁰ Established in 1993 in the USA as a non-profit 501 (c)(3) organization.

“About the Muslim American Society, *The Muslim American Society*, available at:

<http://www.muslimamericansociety.org/about/> (accessed 2015-10-13);

“Shariah: The Threat to America,” Center for Security Policy, 2010-01-01, RLIB# 27800.

²³¹ “Speakers,” *Islamic Circle of North America*, available at:

<https://web.archive.org/web/20121027002029/http://www.masicna.com/home/Speakers/tabid/61/Default.aspx> (accessed 2015-10-13)

²³² 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 fellow conspirators.” Ref: <http://definitions.uslegal.com/u/unindicted-co-conspirator/> (accessed 2015-10-13).

²³³ Attachment A in the United States District Court of the Northern District of Texas, filed 2007-05-29, RLIB#17736.

²³⁴ Listed on T3010 form as ██████████ but same postal code listed for ██████████ in Mississauga, ON on 2000 T3010 form and thus believed to refer to the same person.

²³⁵ Listed on T3010 form as ██████████ but same postal code listed for ██████████ in Mississauga, ON on 2000 T3010 form and thus believed to refer to the same person.

²³⁶ The Canadian Middle East Information Centre (CMIC) was a registered Canadian charity that had its status revoked effective 2000-03-11 for failing to file its 1998 annual return. According to CSIS intelligence (CSIS Report #95-6/32, 1996-03-19, SECRET//CEO), the CMIC was a front for the Islamic Association for Palestine (IAP), a HAMAS front group.

²³⁷ Canadian Middle East Information Center, Form T2050, received 1997-07-27.

²³⁸ Jonathan Halevi, “Canadian appointed to the chief of the political bureau of the Muslim Brotherhood in Syria,” *Alternative Angle*, August 2013. <http://jonathanhalevi.blogspot.ca/2013/08> (accessed 2015-10-13).

<p>Name: ██████████</p> <p>Aka: ██████████</p> <p>Position: Director (2000-2002)</p> <p>Address: ██████████</p> <p>ON ██████████</p> <p>DOB: ██████████</p> <p>Tel: ██████████⁴¹</p>	<p>██████████ is listed as the Treasurer for the JAMAT-E-ISLAHUL MUSELMIN OF MISSISSAUGA (0832618) on its 1989 T2050 and listed as a Director on the T3010 returns from 2000 to 2004 and 2006 to 2011.²⁴²</p> <p>██████████ was also listed as the Treasurer for the CANADIAN MIDDLE EAST INFORMATION CENTER on its 1992 T2050.^{243 244}</p>
<p>Research Findings:</p> <p>According to media reports, ██████████ was arrested in December 2012 for allegedly kidnapping a 3 year old child for ransom in Montreal.²⁴⁵ In the same case, he was also accused of making death threats and of other charges related to the possession of prohibited weapons.²⁴⁶</p> <p>Although not listed on the T3010 form, ██████████ is reported to have been a member of the MAC's executive committee in 2004-05²⁴⁷, and in 2012, head of the MAC Education department.²⁴⁸</p>	

²³⁹ Jamat-E-Islahul Muselmin of Mississauga, form T3010, FY 2008.

²⁴⁰ Muslim Association of Canada, form T3010, FY 2002.

²⁴¹ Address, DOB and Telephone as per T3010 information for Jamat-E-Islahul Muselmin of Mississauga. Full address not available on T3010 for MAC. Postal codes match, although not properly identified on the Jamat-E-Islahul Muselmin of Mississauga (L5Z 2T4). Online research indicates the postal code for this address should be L5V 2T4.

²⁴² Jamat-E-Islahul Muselmin of Mississauga, form T3010, FY 2000-2011.

²⁴³ The Canadian Middle East Information Centre (CMIC) was a registered Canadian charity that had its status revoked effective 2000-03-11 for failing to file its 1998 annual return. According to CSIS intelligence (CSIS Report #95-6/32, 1996-03-19, SECRET//CEO), the CMIC was a front for the Islamic Association for Palestine (IAP), a HAMAS front group.

²⁴⁴ Canadian Middle East Information Center, Form T2050, received 1997-07-27.

²⁴⁵ Andrew McIntosh, "Mystérieux enlèvement d'enfant manqué," *Journal de Montreal*, June 20, 2014, available at: <http://www.journaldemontreal.com/2014/06/20/mysterieux-enlèvement-denfant-manqué> (accessed 2015-07-23).

²⁴⁶ Christiane Desjardins, "Enlèvement d'enfant: ██████████ reste détenu," *La Presse*, February 8, 2013, available at: <http://www.lapresse.ca/actualites/quebec-canada/justice/proces/2013/02/08/01-4619782-elevement-denfant-d-██████████-reste-detenu.php>, (accessed 2015-10-13).

²⁴⁷ "██████████ - An overview of the Muslim Association of Canada and the other Islamist organizations run by the alleged Montreal kidnapper," *Point de Bascule*, February 22, 2013, available at:

<http://pointdebasculecanada.ca/articles/10002914-██████████--an-overview-of-the-muslim-association-of-canada-and-the-other-islamist-organizations-run-by-the-alleged-montreal-kidnapper.html>, (accessed 2015-10-13).

²⁴⁸ "██████████," *archive.org*, available at: <https://web.archive.org/web/20130211125610/http://springsofknowledge.com/team-view/chilcb-battik/>, (accessed 2015-10-13).

<p>Name: [REDACTED] Position: Executive director of MAC Masjid Toronto at Dundas (2012)²⁴⁹ and Adelaid²⁵⁰ Address: [REDACTED] [REDACTED] Tel: [REDACTED] [REDACTED]³</p>	<p>[REDACTED] is listed as the Vice-President of ISLAMIC RELIEF CANADA (3031702) (IR Canada) from 2006 to 2012 and as President and Vice-Chairman of the organization in 2013.²⁵⁴</p> <p>[REDACTED] is listed as a Director on the application for charitable status submitted by the POVREL JERUSALEM FUND FOR HUMAN SERVICES in 1992.^{255 256}</p> <p>According to the governing documents of the organization, [REDACTED] is a Founder of the CANADIAN ISLAMIC TRUST FOUNDATION (0801985).²⁵⁷</p> <p>[REDACTED] is listed as a Director for the ISLAMIC CENTRE OF TORONTO (Jami Mosque), (3035651)²⁵⁸ from 1994 to 2011.²⁵⁹</p>
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Research Findings:

[REDACTED]

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²⁴⁹ "Home Page," *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Pages/Home.aspx>, (accessed 2015-10-13)

²⁵⁰ "Masjid Toronto at Adelaide," *Muslim Association of Canada*, available at: <http://www.macnet.ca/English/Toronto/Pages/Masjid-Toronto-at-Adelaide.aspx> (accessed 2015-10-13).

It should be noted that [REDACTED] does not appear as an official Director on any of the organization's T3010 forms.

²⁵¹ Islamic Relief Canada (IR Canada), Form T3010, FY 2013.

²⁵² Ibid.

²⁵³ Ibid.

²⁵⁴ Islamic Relief Canada (IR Canada), Form T3010, FY 2006-2013.

²⁵⁵ Povrel Fund for Human Services, Form T2050, received 1992-02-27.

²⁵⁶ 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.

²⁵⁷ Canadian Islamic Trust Foundation Governing Documents, 1983-08-18,

²⁵⁸ The Islamic Centre of Toronto (Jami Mosque) applied for registration in 2009, was the subject of a RAD pre-registration audit of its operations, withdrew their charitable registration application in 2012.

²⁵⁹ "Corporation Profile Report – Islamic Centre of Toronto (Jami Mosque)," *Ontario Ministry of Government Services*, accessed 2015-10-13.

²⁶⁰ [REDACTED] October 22, 2013, SECRET.

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<p>Name: SALEM [REDACTED] Position: MAC "Leader"²⁶⁴ Address: [REDACTED] [REDACTED] nton, AB [REDACTED] DOB: [REDACTED]²⁶⁶ Tel: [REDACTED]</p>	<p>An individual named [REDACTED] was listed as a Director for the EDMONTON ISLAMIC SCHOOL SOCIETY (0846402) from 2006 to 2010²⁶⁷ and for the ARABIAN MUSLIM ASSOCIATION (0345439) from 2001 to 2008.²⁶⁸ It is unclear if this is the same individual as the T3010 address and DOB do not match the tombstone information provided in the FINTRAC disclosure.</p>
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Research Findings:

According to information from FINTRAC, [REDACTED] is a "leader" of MAC and conducted cash deposits to a MAC account in 2010 and 2011.²⁶⁹

The same FINTRAC disclosure indicates that [REDACTED] owned businesses [REDACTED] [REDACTED] [REDACTED]. According to a suspicious transaction report (STR), reporting on accounts held by these companies: "The concern is that the funds are comingled, being layered through numerous financial institutions, via shell entities to ultimately send overseas to an unknown entity. This raises the possibility the funds are being used to fund terrorism or terrorist activity."²⁷⁰

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²⁶⁴ FINTRAC Response to a RAD Request for Information, LF000041, 2012-08-15, SECRET.

²⁶⁵ Ibid.

²⁶⁶ Ibid.

²⁶⁷ Edmonton Islamic School Society, Form T3010, 2006-2010.

²⁶⁸ ARABIAN MUSLIM ASSOCIATION, Form T3010, 2001-2008.

²⁶⁹ FINTRAC Response to a RAD Request for Information, LF000041, 2012-08-15, SECRET.

²⁷⁰ FINTRAC Response to a RAD Request for Information, LF000041, 2012-08-15, SECRET., p. 8.

Property Holdings²⁷¹

Research indicates that MAC owns 29 buildings or properties across Canada. The organization owns 7 locations in Montreal, 8 in the GTA, 7 in Southern Ontario, 2 in Ottawa, 2 in Edmonton and 1 each in Kingston, Cold Lake, and Vancouver. MAC estimates the total value of its land holdings to be approximately \$47 million.²⁷²

Further review is required to determine if assets have since been transferred to, or are held by, MACEF on behalf of MAC.

Given the large increase in property accumulation, further review is required to ensure property is used for charitable activities and not as an investment strategy.

Quebec

Address	Transaction Date and Purchase Price	Tenants	Type of Building
615 Rue Belmont, Montreal, QC, H3B 2I8	2014/05/15 \$4,750,000	Canadian Institute of Islamic Civilization (CIIC) ²⁷³	Office
12253 Boul. Laurentien, Montreal, QC, H4K 1N5	2014/02/28 \$0 (donation)	Al Rawdah Mosque/Laurentian Community Center	Commercial Condo
7160 Rue St. Denis, Montreal, QC, K2R 2E2	2008/10/29 \$868,000	Abu Baker Siddique Mosque ²⁷⁴	Commercial
11950 Boul Gouin Ouest, Montreal, QC, H8Z 1V6	2008/04/29 \$1,450,000	Al-Huda Schools – Le Savoir	School

²⁷¹ 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).

²⁷² Muslim Association of Canada, Form T3010, FY 2014.

²⁷³ "The Building," *Canadian Institute of Islamic Civilization (CIIC)*, available at: <http://www.theciic.com/the-building> (accessed 2015-10-13)

²⁷⁴ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," *The Toronto Sun*, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

Address	Transaction Date and Purchase Price	Tenants	Type of Building
		Al-Huda Schools – Dar El Eman	
12265 Laurentien, Montreal, QC, H4K 1N5	2006/12/15 \$1,000,000	Al Rawdah Mosque/Laurentian Community Center	Commercial
4505 Boul. Henri Bourassa Ouest, Montreal, QC, H4I 1A5	2002/10/08 \$0 (donation)	Al-Huda Schools – Dar El Eman Al-Huda Schools – Le Savoir	Commercial
4538 Rue de Verdun, Montreal, QC, H4G 1M3 ²⁷⁵	2012 ²⁷⁶ \$950,000	Centre Islamique de Verdun ²⁷⁷	Commercial

Ontario

Address	Transaction Date and Purchase Price	Tenants	Type of Property
26 Turner Ave., Kitchener, ON,	2014/01/31 \$264,500	Formerly Matthew and Scott. Chandler ²⁷⁸	Single family detached
44 Marlborough Rd., Guelph, ON	2012/06/19	Muslim Society of Guelph,	Place of Worship

²⁷⁵ "Home Page," Centre Islamique De Verdun, <http://www.verdunmuslims.ca/cic-cn/> (accessed 2015-10-15).

²⁷⁶ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," The Toronto Sun, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

²⁷⁷ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," The Toronto Sun, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

²⁷⁸ RAPID

Note: Open source research did not find any evidence of an organizational tenant at this property, however the house is directly adjacent to a commercial strip mall, so the purchase may involve plans for a future building development.

Address	Transaction Date and Purchase Price	Tenants	Type of Property
	\$270,000	(#0806844) ²⁷⁹ Masjid Aishah ²⁸⁰	
70 Fieldrow St., Ottawa, ON	2013 \$2,700,000	AlFurqan Islamic School Abraar Islamic School	School
84 Adelaide St. East, Toronto, ON,	2012/04/30 \$809,000	Masjid Toronto at Adelaide	Commercial Condo
136 Madison Ave. South, Kingston, ON,	2014/08/06 \$1,900,000	No tenant information available	School
357 Simcoe St. South, Oshawa, ON,	2014/08/01 \$0	Listed as the location of both Holy Cross Catholic School ²⁸¹ and Al-Azhar Academy of Canada ²⁸²	School
366 Oxford St. East, London, ON,	2006/08/31 \$730,000	MAC Youth Center	Commercial – Large office building

²⁷⁹ "Our History," *Muslim Society of Guelph*, available at: <https://www.msog.org/our-history.html> (accessed 2015-10-13).

²⁸⁰ "Contact Us," *Masjid Aisha*, available at: <http://www.masjidaisha.ca/index.php/fox-contat-us> (accessed 2015-10-13);

"Home Page," *Masjid Aisha*, available at: <http://www.masjidaisha.ca> (accessed 2010-10-13)

²⁸¹ "Holy Cross Catholic High School," *Web Oshawa Inc.*, available at: www.weboshawa.com/schools/gradschools/gradschools.html (accessed 2015-10-13).

²⁸² "Al-Azhar Academy of Canada," *Facebook*, available at: <https://www.facebook.com/alazharacademy/reviews> (accessed 2015-10-13).

Address	Transaction Date and Purchase Price	Tenants	Type of Property
	Assessed 2014: \$839,890 ²⁸³		
457 Southdale Rd. West, London, ON,	2012/11/05 \$1,000,000	Appears to be the location for a new Community Center and Mosque for MAC ^{284 285}	Vacant commercial land
510 Erbsville Rd., Waterloo, ON	2011/11/18 \$625,000	Islamic Center of Waterloo (ICW)	Single Family Detached-- a search in RAPID (2015-08-27) does not indicate any current residents
1017 Victoria St., North, Kitchener, ON,	2005/08/12 \$1,635,000	Kitchener Masjid	Place of Worship
1085 Grenon Ave., Ottawa, ON	2004/07/30 \$798,000	Al Furqan Islamic School Abraar Islamic School MAC Islamic Preschool and Childcare MAC Youth Centre	School

²⁸³ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," *The Toronto Sun*, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

²⁸⁴ Patrick Maloney and Chip Martin, "London City Hall: Committee briefs," *The London Free Press*, December 10, 2013, available at: <http://www.lfpress.com/2013/12/10/london-city-hall-committee-briefs> (accessed 2015-08-17).

²⁸⁵ This is supported by an application to amend the zoning by-law for this location, filed with the City of London. "Notice of Application to Amend the Zoning By-Law," *City of London*, January 30, 2014, available at: <http://www.london.ca/Business/planning-development/land-use-applications/documents/londoner/2014-01-30/Z-8314notice.pdf> (accessed 2015-08-17).

Address	Transaction Date and Purchase Price	Tenants	Type of Property
2270 Speakman Dr., Mississauga, ON	2010/06/28 \$2,150,000	MAC Head Office	Commercial
2380/2300 Speakman Dr., Mississauga, ON	2006 \$6,250,000 Assessed 2015: \$6,820,000 ²⁸⁶	Olive Grove Islamic School MAC Islamic Preschool and Childcare Al-Huda Islamic Schools –OGS Campus	School
2550 Dunwin Dr., Mississauga, ON	2013/10/01 \$3,200,000	Islamic Community Center of Ontario	Commercial
5420 Empress St., Windsor, ON	2006/10/27 \$1,175,000 Assessed 2015: \$7,546,000 ²⁸⁷	Al-Huda School (Windsor) Formerly Iqraa School Rose City Islamic Center	School
Plot 2A, Part 2&3, Shire St., Toronto, ON	2004/09/30 \$870,000	Believed to refer to Shires Lane in Etobicoke, which is a private street with a new high-end townhouse development. No specific tenant	Residential

²⁸⁶ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," The Toronto Sun, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

²⁸⁷ Ibid.

Address	Transaction Date and Purchase Price	Tenants	Type of Property
		information available. This property will require further analysis.	
Plot 2A, Part 1, Shire St., Toronto, ON	2002/05/09 \$1,045,000	Believed to refer to Shires Lane in Etobicoke, which is a private street with a new high-end townhouse development. No specific tenant information available. This property will require further analysis.	Residential
168 Dundas St. West, Toronto, ON	2002 \$1,045,000	Masjid Toronto at Dundas	Commercial

Alberta

Address	Transaction Date and Purchase Price	Tenants	Type of Building
6104 172 St. NW., Edmonton, AB	2010/02/11 \$5,200,000	MAC Islamic Center Edmonton AKA: Rahma Mosque Creative Minds Preschool	Commercial

11342 127 th Street, Edmonton, AB, T5M 0T8 ²⁸⁸	Assessed 2015: \$1,517,500 ²⁸⁹	MAC Islamic School	School
5003 50th Ave., Cold Lake, AB	2013/10/22 \$1 (valued at \$225,000) Assessed 2014: \$220,900 ²⁹⁰	MAC Islamic Centre of Cold Lake	Commercial

British Columbia

Address	Transaction Date and Purchase Price	Tenants	Type of Building
2122 Kingsway, Vancouver, BC,	2013/06/27 \$2 (valued at \$2,500,000)	MAC Islamic Centre Vancouver	Commercial

Review of T3010s (2013-2014) - Financial Information

In a brief assessment of the organization's T3010 forms, the Auditor indicated that the following areas would require follow-up analysis:

- Potential political activities
- Receipt of foreign donations
- Compensation (T4 forms, donation receipts, payroll)
- Property sales
- Potential links between Directors and the real-estate and investment industries
- Rental income
- Potential foreign activities conducted through qualified donees
- Tuition fees in relation to donation receipts
- Increase in donation receipts: 2013 \$5,750,469 to \$12,071,706 in 2014

²⁸⁸ Ibid.

²⁸⁹ Ibid.

²⁹⁰ Ibid.

- Research on organizations otherwise linked to MAC (Blueshore, Krek, Serverus Credit Union)
- Gift in Kind
- High amounts listed at Line 4530 (1.7 million), “Other Gifts for which a tax receipts was not issued”
- Membership fees. No income reported at Line 4620 for “non- tax-receipted revenues received for memberships...” MAC Factsheet dated May 30,, 2014, lists “membership fees” as one source of financing.

Assessment Flags

For FYs 2013 and 2014, the following assessment flags have been identified for MAC from submitted T3010 forms:

2014 T3010 errors

- Line 1600 blank, but Schedule 1 is complete
- Line 2100 blank, but schedule 2 is complete
- An amount on L4650, but L4655 is blank
- Line 4990 Blank but amount reported on L4500
- Schedule 2 Q23 – country code provided but C4 is blank

2013 T3010 errors

- Line 2100 blank, but schedule 2 is complete
- Line 4990 Blank but amount reported on L4500
- Schedule 2 Q23 – country code provided but C4 is blank
- Total amount of gifts to QDs does not equal L5050

Gifts to QDs

Reported amount on Line 5050 for 2013: \$612, 915

Reported amount on Line 5050 for 2014: \$280,902

Further review of MAC gifts to QDs is required in order to determine: if MAC has partner relationships in place with the QDs to run its programs, and if MAC acts as a flow-through organization to receive and disperse foreign funding.

In the 2013 and 2014 fiscal years, MAC reported making 37 donations to qualified donees, including:

- \$453,416.01 CAD to “Dar Al Iman” (believed to be the INSTITUT D’ENSEIGNEMENT DAR AL IMAN).
- \$155,326.67 CAD to HUMAN CONCERN INTERNATIONAL.
- \$82,675 CAD to IR Canada.
- \$70,785.31 CAD to LONDON MUSLIM MOSQUE.
- \$28,574.89 CAD from ASSOCIATION LE SAVOIR.

Gifts from QDs ²⁹¹

Further review of MAC's receipt of funds from other QDs is required. It appears that MAC has inaccurately reported amounts received on Line 4510 of its T3010.

For FY 2010, the T3010 form indicates that \$10,039 was received by MAC from other registered charities; however database queries suggest MAC may have actually received over \$335,000 in 2010.²⁹²

For FY 2014, MAC reported (Line 4510) receiving \$28,743 for other QDs. A search in the CARE database indicates discrepancies in the information reported by MAC on Line 4510. For example, one QD alone, the ISLAMIC HERITAGE SOCIETY (3006645), reported donating \$927,346 to MAC in FY 2014.

Foreign Donations ²⁹³

According to MAC's three most recent T3010 forms (Schedule 4), the organization has received a number of foreign donations in excess of \$10,000 CAD. Further review of MAC's foreign donations and applications for funding is required in order to determine if the organization receives any instructions and/or terms from foreign entities on how the funding is to be expensed. Given the concerns relating to some of the foreign donors, further review of MAC's relationship with these entities is also recommended. The foreign donors include the following organizations:

2014:

- \$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. s.37

s.37

2013:

- \$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. s.37

s.37

²⁹¹ All data used in this section is derived from iCARE searches for MAC as a qualified donee.

²⁹² Including \$325,000 from the Islamic Heritage Society, #3006645.

²⁹³ All data used in this section is derived from Schedule 4 of MAC's T3010 forms for FY 2012-2014, unless otherwise noted.

s.37

2012:

- \$1,401,142.32 CAD from the Qatar Charity Society.
- \$405,000 USD from the Islamic Development Bank. The Islamic Development Bank is a Saudi based financial institution seeking to promote economic and social development among member states.
- \$34,378.88 CAD from the Ministry of Awqaf and Islamic Affairs (believed to be the Government of Kuwait Ministry of Awqaf and Islamic Affairs).
- \$17,653.26 CAD from the Kuwait Awqaf Public Foundation VIP.
- \$9,115.63 CAD from the International Islamic Charitable (believed to be the International Islamic Charity Organization).

Investment in Private Companies

Further review of MAC's investments in private companies is required.

According to information in MAC's *Notes to Financial Statements*, in 2008 MAC "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 MAC apparently "irrevocably subscribed for 100,000 of Class "A" Common Shares of First Islamic House of Canada Inc. for a consideration of \$100,000."²⁹⁴

- Trilex Group Incorporated²⁹⁵ is associated with one of MAC's previous directors, [REDACTED] (2002-2005), who is listed as the Administrator in the organizational website's *Whois* record.²⁹⁶ The address provided for [REDACTED] in the Whois record matches the one supplied for him on the 2005 MAC T3010 form. According to the MAC's *Financial Statement Notes*, the two organizations entered into a 5 year contract agreement in 2008. MAC appears to have purchased a customer's list of alarm system accounts, which Trilex Group Inc. may 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.²⁹⁷
- First Islamic House of Canada Inc. appears to be located in Calgary and directed by [REDACTED] [REDACTED] is also Chairman and President of an Islamic financial

²⁹⁴ Muslim Association of Canada, Form T3010, *Notes to Financial Statements*, FY 2011.

²⁹⁵ Trilex Group Incorporated appears to be an Alarm System company located in Ottawa, Ontario.

"Trilex Group Inc.," *AllPages.com*, available at: <http://listings.allpages.com/on-0000469494-ottawa.html> (accessed 2013-05-06).

²⁹⁶ "Trilexsecurity.com Whois Record," *Domain Tools*, available at: www.whois.domaintools.com/trilexsecurity.com (accessed 2015-10-13).

²⁹⁷ Muslim Association of Canada, Form T3010, *Notes to Financial Statements*, FY 2011, p. 13.

institution, the Albassam House Inc. in Calgary, AB, that aims to “construct a solid bridge between Canada and Arab/Muslim Financial Business World.”²⁹⁸

Classified Reporting

In addition to the FINTRAC disclosure (3004423, formerly LF0009) received in 2009 which, in part, resulted in the 2010 audit referral for MAC, there are several other disclosures from national security partners that contain information pertaining to MAC.



RAD received two unsolicited FINTRAC disclosures in 2009. The first was received 2009-03-10 provided information relating to cash deposits made to accounts held by MAC and to Electronic Funds Transfers (EFT) ordered to the benefit of MAC. FINTRAC noted that the Sheikh Eid Bin Muhammad Al-Thani Charity Association³⁰¹ (\$972,337.49 on 2006-04-09) and Zakat House³⁰² (\$13,084.27 on 2008-12-17), both banned in Israel due to their alleged links with Hamas, ordered EFTs to the benefit of Canadian organizations, including MAC.³⁰³

²⁹⁸ “About Us,” *Albassam House*, available at: <http://www.albassamhouse.com/about.htm>, (accessed 2015-10-13).



³⁰⁰ 1998-11-02, SECRET.

³⁰¹ Established in 1996, the Sheikh Eid Bin Muhammad Al-Thani Charity Association (aka Al-Thani Association) is a Qatar-based organization that was declared a banned entity (Israel 2008) being part of the Union of Good (Hamas fundraising network). s.37

s.37

³⁰² Zakat House is a zakat (zakat or alms-giving is one of the five pillars of Islam and denotes the religious obligation of all pious, able Muslims to donate a percentage of their wealth towards specific causes deemed by the religion to be charitable) collection organization administered by the Government of Kuwait to collect and distribute tithed funds from Kuwaiti citizens to charitable causes around the world. In 2008, the organization was banned by the Israeli Government for terrorism financing offences related to its association with a HAMAS fundraising network dubbed the “Union of Good.” Also in 2008, the United States Department of the Treasury designated the Union of Good as a terrorist organization, although no specific mention was made of Zakat House. s.37

s.37

³⁰³ More recently, there is consistent open-source reporting suggesting that Zakat House is quite active in humanitarian assistance work with Syrian refugees in Turkey, Lebanon and Jordan.

³⁰³ FINTRAC unsolicited disclosure to RAD, 2009-03-10, 3004423 (formerly LF00009), SECRET.

According to the same FINTRAC disclosure, EFTs from accounts held by MAC were also sent to entities outside of Canada between 2004 and 2008, including:

- Éditions Jeunesse Sans Frontière,³⁰⁴ Paris, France: \$6,593 (2004), \$24,541 (2006), \$15,592 (2007), \$15,798, \$19,390 (2008), \$8,264 (2009);
- Alandalus Company – Hajj, Saudi Arabia (SA): \$48,000 (2005);
- American Hajj Union,³⁰⁵ Washington, USA: \$58,382 (2007), \$35,550 (2008);
- International Seasons Co, Mecca, SA: \$72,000, \$160,000, \$84,800 (2006);
- Mamlakat Alasfar and Tourism³⁰⁶, SA: \$97,200 (2007);
- [REDACTED],³⁰⁷ SA: \$149,981 (2008).

The second FINTRAC disclosure dated 2009-11-19 indicated that in 2009, the International Islamic Charitable Organization (IICO) in Kuwait had ordered EFTs of over \$40,000 to the benefit of MAC.³⁰⁸ Further, the same disclosure added that Zakat House sent a significant amount of funds (in CAD and USD) in 2009 to five Canadian organizations including MAC (\$100,298.05 on 2009-06-04).³⁰⁹

In a third FINTRAC disclosure dated 2012-08-15, MAC was reported to have ordered EFTs from accounts held in Canada to the benefit of entities in France, Egypt, and the United Kingdom

³⁰⁴ Online information suggests this is a company in France that supplies French language books related to Islamic education such as: 'Apprendre L'arabe' (Learning Arabic), 'Education Islamique' (Islamic Education), 'Histoires du Coran' (Quran Stories), 'Histoires Prophetes' (Prophets Stories), and more.

http://www.editionsjsf.com/editionsjuncssesansfrontieres_noscollections.htm (accessed 2015-10-13)

³⁰⁵ Appears to be an American company that provides Hajj packages.

"AHU," *American Hajj Union*, available at: <http://www.americanhajj.net/default.htm> (accessed 2015-10-13)

³⁰⁶ Appears to be a private company in the 'Travel Agencies and Tour Operators' industry, based in Jeddah, Saudi Arabia.

"Mamlakat Al-Asfar Travel & Tourism," *Zawya.com*, available at: <http://www.zawya.com/company/profile/12572622/>, (accessed 2015-10-13).

³⁰⁷ An individual by the same name is a board member at Mawadda (2011-present(2013)), an apparent non-governmental organization (NGO) in Saudi Arabia focused on marriage/family counselling services.

"[REDACTED]" *LinkedIn*, (google translation), available at: [http://www.linkedin.com/pub/\[REDACTED\]/13/426/104](http://www.linkedin.com/pub/[REDACTED]/13/426/104), (accessed 2013-11-13).

³⁰⁸ FINTRAC unsolicited disclosure to RAD, 2009-11-19, 3023523 (formerly LF00017), SECRET.

³⁰⁹ *Ibid.*

³¹⁰ For more information, refer to above sections on [REDACTED]

between 2008-10-01 and 2012-05-03.³¹¹ The EFTs reportedly totaled 1,332.03 EUR and \$69,802 USD. In addition, between 2008 and 2012, organizations outside Canada, including the Social Reform Society³¹² and the International Islamic Charitable Organization, ordered funds transfers exceeding \$3.4 million CAD, 1 million EUR and \$760,000 USD to accounts held by MAC.³¹³

Open Source Research

Public Allegations

In addition to the adverse reporting on some current and former Directors of MAC detailed above, an RCMP application for a search warrant from Project Sapphire³¹⁴ unsealed in 2014 revealed evidence that, while surveilling 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 MAC facility carrying a yellow envelope in his hand.³¹⁵ The RCMP document goes on to state that "It is possible that (REDACTED) is still accepting donations on behalf of IRFAN from the MAC in Montreal."³¹⁶ Further review is required to determine if MAC accepted donations on behalf of IRFAN-Canada after its charitable registration was revoked for cause.

As well, a number of recent articles have documented a number of real estate purchases made by MAC beginning in 2006. For instance, a January 2015 article in the Toronto Sun indicates that MAC has bought at least 11 buildings in Ontario, Quebec, and Alberta since 2006.³¹⁷ The same article goes on to suggest that MAC's total building and land assets are worth in excess of \$30M CAD, with the largest single purchase being the acquisition of a \$4.7M CAD building in Montreal that will be the future home of the Canadian Institute of Islamic Civilization.³¹⁸

MAC and the Muslim Brotherhood

MAC openly states that it has an ideological affiliation with the Egyptian Muslim Brotherhood. The preamble for MAC's by-laws states that the organization's "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

³¹¹ FINTRAC unsolicited disclosure to RAD, 2012-08-15, 3004759 (formerly LF00041), SECRET.

³¹² According to information on the U.S. Department of State website, Social Reform Society is the name of a non-governmental organization in Kuwait which is affiliated with the Kuwaiti Muslim Brotherhood "Kuwait," *U.S. Department of State – Bureau of Democracy, Human Rights and Labour*, available at: <http://www.state.gov/j/drl/rls/hrrpt/2006/78856.htm>, (accessed 2015-10-13).

³¹³ FINTRAC unsolicited disclosure to RAD, 2012-08-15, 3004759 (formerly LF00041), SECRET.

³¹⁴ Project Sapphire was a 2014 terrorist financing investigation carried out by the RCMP that focused on the activities of IRFAN Canada.

³¹⁵ 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).

³¹⁶ *Ibid.*

³¹⁷ Brian Daly, "Muslim group linked to terror organization buying buildings across Canada," *The Toronto Sun*, January 29, 2015, available at: <http://www.torontosun.com/2015/01/29/muslim-group-linked-to-terror-organization-buying-buildings-across-canada> (accessed 2015-08-13).

³¹⁸ *Ibid.*

ideology as the best representation of Islam...³¹⁹ This information can also be found in the "About Us" section of the MAC website.³²⁰

Muslim Brotherhood founder Hassan ALBANNA believed that an Islamic state could liberate other Islamic countries from foreign occupation, recreate a caliphate to rule Muslim countries and spread the message of Islam globally.³²¹ Further, ALBANNA stated that "it is the nature of Islam to dominate, not to be dominated, to impose its law on all nations, and to extend its power to the entire planet"³²², which may raise potential issues between MAC's ideological affiliation with the Muslim Brotherhood and its requirement as a charity to ensure that its purposes are directed for the public benefit.³²³

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."³²⁴ According to QUIGGAN, Canada is home to a "significant" number of Muslim Brotherhood adherent individuals and organizations, including MAC, the ISLAMIC SOCIETY OF NORTH AMERICA (ISNA), IRFAN Canada, and the ISLAMIC CIRCLE OF NORTH AMERICA (ICNA). Further, QUIGGAN identifies a number of former MAC Directors, including Wael and [REDACTED], [REDACTED], and [REDACTED] [REDACTED] as long-standing supporters of a "Muslim Brotherhood adherent" ideology in Canada.³²⁵ 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."³²⁶

Information Provided by MAC to the CRA

In response to the TSEC report and the unsealing of the RCMP warrant discussed above, MAC made two submissions to clarify their objectives and refute allegations that the organization has any connections to terrorism. In particular, MAC sent an email to the CRA Charities Directorate through their counsel, Terry CARTER, with an organizational fact sheet outlining the objectives and activities they carry out.

³¹⁹ MAC By-laws dated enacted July 16, 2010.

³²⁰ "About us," *Muslim Association of Canada*, available at:

<http://www.macnet.ca/English/Pages/About%20MAC.aspx> (accessed 2015-10-13).

³²¹ Lorenzo Vidino, "The New Muslim Brotherhood in the West," (Columbia University Press: New York) 2010, pg., 19;

"The Muslim Brotherhood" The Meir Amit Intelligence and Terrorism Information Center.

³²² Lawrence Wright, *The Looming Tower: Al-Qaeda and the Road to 9/11*, (Alfred A Knopf: New York) 2007, pg., 24.

³²³ In particular, this requirement has been described as an "objectively measurable and socially useful benefit."

Sec Policy Statement CPS-024- Guidelines for Registering a Charity: Meeting the Public Benefit, 3.0,

<http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cps/cps-024-eng.html>

³²⁴ "The Muslim Brotherhood in North America (Canada/USA)," Tom Quiggan, TSEC Network, May 27, 2014.

RLIB# 28464.

³²⁵ (bid).

³²⁶ (bid).

Further, MAC also put out a press release on their website containing facts about the organization and rejecting any past or present connections to terrorism.