



March 15, 2019

REGISTERED MAIL

Louis Isabella
Treasurer
AAIA Allergy/Asthma Information Association
200 – 5409 Eglinton Avenue West
Etobicoke ON M9C 5K6

BN: 131765174RR0001
File #: 0376798

Dear Louis Isabella:

Subject: Notice of intention to revoke
AAIA Allergy/Asthma Information Association

We are writing with respect to our letter dated March 15, 2018 (copy enclosed), in which AAIA Allergy/Asthma Information Association (the Organization) was invited to respond to the findings of the audit conducted by the Canada Revenue Agency (CRA) for the period from January 1, 2014, to December 31, 2015, and explain why the registration of the Organization should not be revoked in accordance with subsection 168(1) of the Income Tax Act.

We have reviewed and considered your written response, which was undated but received by CRA on June 21, 2018. Your reply has not alleviated our concerns with respect to the Organization's non-compliance with the requirements of the Act for registration as a charity. Our concerns are explained in Appendix A attached.

Conclusion

The audit by the CRA found that the Organization is not complying with the requirements set out in the Act. In particular, it was found that the Organization failed to devote resources to a charitable purpose, failed to file an information return as and when required by the Act and/or its Regulations and issued receipts not in accordance with the Act and/or its Regulations. For all of these reasons, and for each reason alone, it is the position of the CRA that the Organization no longer meets the requirements for charitable registration and should be revoked in the manner described in subsection 168(1) of the Act.

For each of the reasons mentioned in our letter dated March 15, 2018, pursuant to subsection 168(1) of the Act, we propose to revoke the registration of the Organization. By virtue of subsection 168(2) of the Act, revocation will be effective on the date of publication of the following notice in the Canada Gazette:

Notice is hereby given, pursuant to paragraphs 168(1)(b), 168(1)(c), and 168(1)(d) of the Income Tax Act, that I propose to revoke the registration of the charity listed below and that by virtue of paragraph 168(2)(b) thereof, the revocation of registration is effective on the date of publication of this notice in the Canada Gazette.

Business number	Name
131765174RR0001	AAIA Allergy/Asthma Information Association Etobicoke ON

Should the Organization choose to object to this notice of intention to revoke the Organization's registration in accordance with subsection 168(4) of the Act, a written notice of objection, with the reasons for objection and all relevant facts, must be filed within **90 days** from the day this letter was mailed. The notice of objection should be sent to:

Tax and Charities Appeals Directorate
Appeals Branch
Canada Revenue Agency
250 Albert Street
Ottawa ON K1A 0L5

A copy of the revocation notice, described above, will be published in the Canada Gazette after the expiration of 90 days from the date this letter was mailed. As such, the Organization's registration will be revoked on the date of publication, unless the CRA receives an objection to this notice of intention to revoke within this timeframe.

A copy of the relevant provisions of the Act concerning revocation of registration, including appeals from a notice of intention to revoke registration, can be found in Appendix B, attached.

Consequences of revocation

As of the effective date of revocation:

- a) the Organization will no longer be exempt from Part I tax as a registered charity and **will no longer be permitted to issue official donation receipts**. This means that gifts made to the Organization would not be allowable as tax credits to individual donors or as allowable deductions to corporate donors under subsection 118.1(3) and paragraph 110.1(1)(a) of the Act respectively;
- b) by virtue of section 188 of the Act, the Organization will be required to pay a tax within one year from the date of the notice of intention to revoke. This revocation tax is calculated on Form T2046, Tax Return Where Registration of a Charity is Revoked (the Return). The Return must be filed, and the tax paid, on or before the day that is one year from the date of the notice of intention to revoke. The relevant provisions of the Act concerning the tax applicable to revoked charities can also be found in Appendix B. Form

T2046 and the related Guide RC4424, Completing the Tax Return Where Registration of a Charity is Revoked, are available on our website at canada.ca/charities-giving;

c) the Organization will no longer qualify as a charity for purposes of subsection 123(1) of the Excise Tax Act. As a result, the Organization may be subject to obligations and entitlements under the Excise Tax Act that apply to organizations other than charities. If you have any questions about your Goods and Services Tax/Harmonized Sales Tax (GST/HST) obligations and entitlements, please call GST/HST Rulings at 1-888-830-7747 (Quebec) or 1-800-959-8287 (rest of Canada).

Finally, we advise that subsection 150(1) of the Act requires that every corporation (other than a corporation that was a registered charity throughout the year) file a return of income with the Minister in the prescribed form, containing prescribed information, for each taxation year. The return of income must be filed without notice or demand.

Yours sincerely,



Tony Manconi
Director General
Charities Directorate

Enclosures

- Appendix A, Comments on Representations
- Appendix B, Relevant provisions of the Act
- CRA letter dated March 15, 2018
- Organization's response letter received June 21, 2018

c.c.: Sharon Van Gyzen
Chair – Board of Directors



AAIA Allergy/Asthma Information Association
Comments on Representations

The audit conducted by the Canada Revenue Agency (CRA) for the period from January 1, 2014, to December 31, 2015, identified that AAIA Allergy/Asthma Information Association (the Organization) is not operating in compliance with the provisions of the Income Tax Act in the following areas:

- Failed to devote resources to a charitable purpose
- Failed to file an Information Return as and when required by the Act and/or its Regulations
- Issued receipts not in accordance with the Act

We have reviewed the Organization's undated representations received by CRA on June 21, 2018, and we maintain our position that the non-compliance issues identified during the audit represent a serious breach of the requirements of the Act and that, as a result of this non-compliance, the Organization's registration should be revoked.

Repeated Non-Compliance

The Organization has been the subject of four audits over the past 25 years.

The current audit as well as the previous audits have concluded with a pattern of non-compliance in which non-charitable administrative and fundraising expenditures have far exceeded charitable expenditures. This suggests a serious, intentional, and continuous pattern of non-compliance by the Organization. The CRA has repeatedly provided the Organization with opportunities to improve, along with corrective measures to accomplish this. While the Organization has attempted to address the non-compliance issues, the audits of the Organization show a history of continued challenges related to decreasing the fundraising ratio and the lack of devotion of resources to charitable activities. This is despite repeated assurances through signed compliance agreements that the Organization could become compliant.

The basis for our position is described in detail below, including our responses to the Organization's representations.

1. Failure to devote resources to a charitable purpose

The Organization is registered as a charitable organization and in order to satisfy the definition of a "charitable organization" pursuant to subsection 149.1(1) of the Act, an organization must be "an organization...all of the resources of which are devoted to charitable activities carried on by the organization itself". A charitable organization may carry on charitable activities of its own, or make gifts to other registered charities or qualified donees.

This is a two-part test. Firstly, the purposes it pursues must be wholly charitable and secondly, the activities that a charity undertakes on a day-to-day basis must support its charitable purposes in a manner consistent with charitable law. Charitable purposes are not defined in the Act and it is therefore necessary to refer, in this respect, to the principles of the common law governing charity. An

organization that has one or more non-charitable purposes or devotes its resources to activities undertaken in support of non-charitable purposes cannot be registered as a charity.

The term “charitable purposes” in subsection 149.1(1) of the Act states that it “includes the disbursement of funds to qualified donees”. The term is not otherwise defined in the Act and it is therefore necessary to refer, in this respect, to the principles of the common law governing charity.

All charitable organizations must devote all of their resources to activities undertaken in support of charitable purposes. As outlined in previous compliance agreements and our Administrative Fairness Letter (AFL) dated March 15, 2018, it is our view that the Organization does not devote all of its resources to charitable activities.

In our letter, we determined that the Organization devoted a substantial portion of its resources to fundraising and administration activities as opposed to charitable activities.

In its response received June 21, 2018, the Organization made the following representations:

- a) The Organization was carrying out charitable activities as summarized in the “AAIA Goals and Achievements 2014/2015” attachment;
- b) The Organization centralized its organization structure;
- c) The Organization conducted a strategic review and hired a new Executive Director to address some of the challenges that the Organization faced. The focus of this new ED was fundraising and improving the long term financial viability of the Organization;
- d) The true cost of delivery of service is not reflected in financial statements due to leveraging of partnerships, in kind contributions, and volunteer resources;
- e) Funds raised through lotteries are subject to rules of the Ontario Gaming Authority and [REDACTED] and must go to delivery of service; and,
- f) Over its 50-year history, the Organization has had a positive impact on those individuals with allergies, asthma, or anaphylaxis.

CRA's Response

- a) We reviewed the “AAIA Goals and Achievements 2014/2015” and noted the following:
 - A number of the key achievements are administrative or fundraising focused, such as revision of by-laws, hiring of a new Executive Director, a governance review, and accreditation with Imagine Canada;
 - A number of the achievements are through partner organizations that appear to be the primary facilitator of the achievements, such as sitting on various [REDACTED] committees, collaborating with the [REDACTED] on a study being conducted at the University of Alberta, and attendance at the Scientific Meeting [REDACTED]
 - The significance of the role of the Organization is unclear for a number of other achievements involving partner organizations, such as a partnership with [REDACTED] [REDACTED] and providing feedback to Health Canada.

While there were some charitable activities within the listing that were carried out directly by the Organization, the size and scope of these activities appeared to be limited and is consistent with our findings that the amount of resources devoted to fundraising and administrative activities exceeds those devoted to charitable activities.

- b) The goal of this centralization appears to have been to operate more efficiently and effectively, but our audit findings did not indicate that the re-organization led to more resources devoted to charitable activities during the audit period. For example, the new full time executive director was paid a higher salary than the previous part-time executive director, and primarily focused on improving the fundraising performance of the Organization not on carrying out charitable activities.
- c) As mentioned above, the new executive director had a significant focus on fundraising and financial sustainability. While these can be important aspects to the operation of a registered charity, they are not themselves charitable activities. The strategic plan identified five priorities:
 - Sustainable financial funding
 - Effective governance and organization structure
 - Enhanced marketing and branding
 - Stakeholder engagement and communication
 - Client focused products

Of these priorities, only some aspects of priorities 4 and 5 appear to be charitable in nature. Again, the focus of the Organization remains on its administrative activities.

- d) See our comments in item a) above. Even with donated volunteer hours, the charitable activities of the Organization are limited. The Organization estimates that these “hours donated and pro bonos could be estimated to be in the tens of thousands of dollars.” The Organization provides no calculations to support this claim, but, even if the estimate were accepted, an additional charitable expenditure in the tens of thousands of dollars would still leave the resources of the Organization primarily devoted to administration and fundraising activities.
- e) The Organization has not provided any documentation to show how these funds were spent. Although the representations rightly noted that the Organization is subject to the rules of the Ontario Gaming Authority it is important to understand the requirements of registration as a registered charitable organization. To remain registered it is necessary for the organization to operate within the limitations imposed by the Act. This includes the devotion of all its resources to activities undertaken in support of charitable purposes.
- f) The document included in the response highlights the achievements of the Organization over a 50-year period. Though, the Organization identified the many positive accomplishments over its history, it was unable to demonstrate the devotion of its resources to its own charitable activities or that it followed the guidance as it relates to fundraising.

We acknowledge the Organization’s representations to support the furtherance of its charitable activities; however, the representations provided in response to our letter did not adequately address our concerns. As noted in previous audits and in our letter of March 15, 2018, the Organization is devoting a small percentage of its expenditures to charitable activities. The Organization has been

advised through signed compliance agreements that its expenditures on charitable activities are unacceptable and the Organization agreed to rectify the non-compliance. Therefore, the Organization's response has not alleviated our concerns and our position remains that the Organization has failed to devote substantially all of its resources to charitable activities carried on by the Organization itself. For this reason, it is our position that there are grounds for revocation of the charitable status of the Organization under paragraph 168(1)(b) of the Act.

2. Failure to file an information return as and when required by the Act

As outlined in our letter, we found that the Organization did not issue T4s/T4As for payments made to an individual for accounting/bookkeeping services.

In its response, the Organization made the following representations:

- a) The Organization has gone through previous audits and has not been asked to prepare T4As; and,
- b) The Organization does not believe that this type of non-compliance warrants revocation.

CRA's Response

- a) We cannot assess whether the Organization should have issued T4As in prior years as these were not part of the current review period and the circumstances surrounding payments in prior years may have been different. Further, a lack of identification of an issue of non-compliance in a prior audit does not negate that non-compliance.
- b) The non-compliance relating to the completion of T4As forms part of the overall non-compliance.

The Organization's response has not alleviated our concerns. It remains our position that the Organization has failed to file an Information Return as and when required by the Act and/or its Regulations. For this reason, it is our position that there are grounds for revocation of the charitable status of the Organization under paragraph 168(1)(c) of the Act.

3. Issuing receipts not in accordance with the Act

As outlined in our letter, the Organization has issued official donation receipts (ODRs) that included a name other than the official name of the Organization.

In its response, the Organization acknowledged the error and indicated that it was due to a breakdown in communication. The Organization also provided a copy of a tax receipt for our review.

CRA's Response

Though the Organization's response acknowledged our concerns, it remains our position that the Organization issued receipts not in accordance with the Act. For this reason, it is our position that there are grounds for revocation of the charitable status of the Organization under paragraph 168(1)(d) of the Act.

Section 149.1 Qualified Donees

149.1(2) Revocation of registration of charitable organization

The Minister may, in the manner described in section 168, revoke the registration of a charitable organization for any reason described in subsection 168(1) or where the organization

- (a) carries on a business that is not a related business of that charity;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the organization's disbursement quota for that year; or
- (c) makes a disbursement by way of a gift, other than a gift made
 - (i) in the course of charitable activities carried on by it, or
 - (ii) to a donee that is a qualified donee at the time of the gift.

149.1(3) Revocation of registration of public foundation

The Minister may, in the manner described in section 168, revoke the registration of a public foundation for any reason described in subsection 168(1) or where the foundation

- (a) carries on a business that is not a related business of that charity;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the foundation's disbursement quota for that year;
- (b.1) makes a disbursement by way of a gift, other than a gift made
 - (i) in the course of charitable activities carried on by it, or
 - (ii) to a donee that is a qualified donee at the time of the gift;
- (c) since June 1, 1950, acquired control of any corporation;
- (d) since June 1, 1950, incurred debts, other than debts for current operating expenses, debts incurred in connection with the purchase and sale of investments and debts incurred in the course of administering charitable activities; or
- (e) at any time within the 24 month period preceding the day on which notice is given to the foundation by the Minister pursuant to subsection 168(1) and at a time when the foundation was a private foundation, took any action or failed to expend amounts such that the Minister was entitled, pursuant to subsection 149.1(4), to revoke its registration as a private foundation.

149.1(4) Revocation of registration of private foundation

The Minister may, in the manner described in section 168, revoke the registration of a private foundation for any reason described in subsection 168(1) or where the foundation

- (a) carries on any business;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the foundation's disbursement quota for that year;
- (b.1) makes a disbursement by way of a gift, other than a gift made
 - (i) in the course of charitable activities carried on by it, or
 - (ii) to a donee that is a qualified donee at the time of the gift;
- (c) has, in respect of a class of shares of the capital stock of a corporation, a divestment obligation percentage at the end of any taxation year;
- (d) since June 1, 1950, incurred debts, other than debts for current operating expenses, debts incurred in connection with the purchase and sale of investments and debts incurred in the course of administering charitable activities.

149.1(4.1) Revocation of registration of registered charity

The Minister may, in the manner described in section 168, revoke the registration

- (a) of a registered charity, if it has entered into a transaction (including a gift to another registered charity) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the expenditure of amounts on charitable activities;
- (b) of a registered charity, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another registered charity to which paragraph (a) applies was to assist the other registered charity in avoiding or unduly delaying the expenditure of amounts on charitable activities;
- (c) of a registered charity, if a false statement, within the meaning assigned by subsection 163.2(1), was made in circumstances amounting to culpable conduct, within the meaning assigned by that subsection, in the furnishing of information for the purpose of obtaining registration of the charity;
- (d) of a registered charity, if it has in a taxation year received a gift of property (other than a designated gift) from another registered charity with which it does not deal at arm's length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those taxation years, an amount that is less than the fair market value of the property, on charitable activities carried on by it or by way of gifts made to qualified donees with which it deals at arm's length; and
- (e) of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.

Section 168:

Revocation of Registration of Certain Organizations and Associations

168(1) Notice of intention to revoke registration

The Minister may, by registered mail, give notice to a person described in any of paragraphs (a) to (c) of the definition “qualified donee” in subsection 149.1(1) that the Minister proposes to revoke its registration if the person

- (a) applies to the Minister in writing for revocation of its registration;
- (b) ceases to comply with the requirements of this Act for its registration;
- (c) in the case of a registered charity or registered Canadian amateur athletic association, fails to file an information return as and when required under this Act or a regulation;
- (d) issues a receipt for a gift otherwise than in accordance with this Act and the regulations or that contains false information;
- (e) fails to comply with or contravenes any of sections 230 to 231.5; or
- (f) in the case of a registered Canadian amateur athletic association, accepts a gift the granting of which was expressly or implicitly conditional on the association making a gift to another person, club, society or association.

168(2) Revocation of Registration

Where the Minister gives notice under subsection 168(1) to a registered charity or to a registered Canadian amateur athletic association,

- (a) if the charity or association has applied to the Minister in writing for the revocation of its registration, the Minister shall, forthwith after the mailing of the notice, publish a copy of the notice in the *Canada Gazette*, and
- (b) in any other case, the Minister may, after the expiration of 30 days from the day of mailing of the notice, or after the expiration of such extended period from the day of mailing of the notice as the Federal Court of Appeal or a judge of that Court, on application made at any time before the determination of any appeal pursuant to subsection 172(3) from the giving of the notice, may fix or allow, publish a copy of the notice in the *Canada Gazette*,

and on that publication of a copy of the notice, the registration of the charity or association is revoked.

168(4) Objection to proposal or designation

A person may, on or before the day that is 90 days after the day on which the notice was mailed, serve on the Minister a written notice of objection in the manner authorized by the Minister, setting out the reasons for the objection and all the relevant facts, and the provisions of

subsections 165(1), (1.1) and (3) to (7) and sections 166, 166.1 and 166.2 apply, with any modifications that the circumstances require, as if the notice were a notice of assessment made under section 152, if

- (a) in the case of a person that is or was registered as a registered charity or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(2) to (4.1), (6.3), (22) and (23);
- (b) in the case of a person that is or was registered as a registered Canadian amateur athletic association or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(4.2) and (22); or
- (c) in the case of a person described in any of subparagraphs (a)(i) to (v) of the definition “qualified donee” in subsection 149.1(1), that is or was registered by the Minister as a qualified donee or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(4.3) and (22).

172(3) Appeal from refusal to register, revocation of registration, etc.

Where the Minister

(a) confirms a proposal or decision in respect of which a notice was issued under any of subsections 149.1(4.2) and (22) and 168(1) by the Minister, to a person that is or was registered as a registered Canadian amateur athletic association or is an applicant for registration as a registered Canadian amateur athletic association, or does not confirm or vacate that proposal or decision within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal or decision,

(a.1) confirms a proposal, decision or designation in respect of which a notice was issued by the Minister to a person that is or was registered as a registered charity, or is an applicant for registration as a registered charity, under any of subsections 149.1(2) to (4.1), (6.3), (22) and (23) and 168(1), or does not confirm or vacate that proposal, decision or designation within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal, decision or designation,

(a.2) confirms a proposal or decision in respect of which a notice was issued under any of subsections 149.1(4.3), (22) and 168(1) by the Minister, to a person that is a person described in any of subparagraphs (a)(i) to (v) of the definition “qualified donee” in subsection 149.1(1) that is or was registered by the Minister as a qualified donee or is an applicant for such registration, or does not confirm or vacate that proposal or decision within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal or decision,

(b) refuses to accept for registration for the purposes of this Act any retirement savings plan,

(c) refuses to accept for registration for the purposes of this Act any profit sharing plan or revokes the registration of such a plan,

(d) [Repealed, 2011, c. 24, s. 54]

(e) refuses to accept for registration for the purposes of this Act an education savings plan,

(e.1) sends notice under subsection 146.1(12.1) to a promoter that the Minister proposes to revoke the registration of an education savings plan,

(f) refuses to register for the purposes of this Act any pension plan or gives notice under subsection 147.1(11) to the administrator of a registered pension plan that the Minister proposes to revoke its registration,

(f.1) refuses to accept an amendment to a registered pension plan,

(g) refuses to accept for registration for the purposes of this Act any retirement income fund,

(h) refuses to accept for registration for the purposes of this Act any pooled pension plan or gives notice under subsection 147.5(24) to the administrator of a pooled registered pension plan that the Minister proposes to revoke its registration, or

(i) refuses to accept an amendment to a pooled registered pension plan,

the person described in paragraph (a), (a.1) or (a.2), the applicant in a case described in paragraph (b), (e) or (g), a trustee under the plan or an employer of employees who are beneficiaries under the plan, in a case described in paragraph (c), the promoter in a case described in paragraph (e.1), the administrator of the plan or an employer who participates in the plan, in a case described in paragraph (f) or (f.1), or the administrator of the plan in a case described in paragraph (h) or (i), may appeal from the Minister's decision, or from the giving of the notice by the Minister, to the Federal Court of Appeal.

180(1) Appeals to Federal Court of Appeal

An appeal to the Federal Court of Appeal pursuant to subsection 172(3) may be instituted by filing a notice of appeal in the Court within 30 days from

(a) the day on which the Minister notifies a person under subsection 165(3) of the Minister's action in respect of a notice of objection filed under subsection 168(4),

(b) [Repealed, 2011, c. 24, s. 55]

(c) the mailing of notice to the administrator of the registered pension plan under subsection 147.1(11),

(c.1) the sending of a notice to a promoter of a registered education savings plan under subsection 146.1(12.1),

(c.2) the mailing of notice to the administrator of the pooled registered pension plan under subsection 147.5(24), or

(d) the time the decision of the Minister to refuse the application for acceptance of the amendment to the registered pension plan or pooled registered pension plan was mailed, or otherwise communicated in writing, by the Minister to any person,

as the case may be, or within such further time as the Court of Appeal or a judge thereof may, either before or after the expiration of those 30 days, fix or allow.

Section 188: Revocation tax

188(1) Deemed year-end on notice of revocation

If on a particular day the Minister issues a notice of intention to revoke the registration of a taxpayer as a registered charity under any of subsections 149.1(2) to (4.1) and 168(1) or it is determined, under subsection 7(1) of the *Charities Registration (Security Information) Act*, that a certificate served in respect of the charity under subsection 5(1) of that Act is reasonable on the basis of information and evidence available,

- (a) the taxation year of the charity that would otherwise have included that day is deemed to end at the end of that day;
- (b) a new taxation year of the charity is deemed to begin immediately after that day; and
- (c) for the purpose of determining the charity's fiscal period after that day, the charity is deemed not to have established a fiscal period before that day.

188(1.1) Revocation tax

A charity referred to in subsection (1) is liable to a tax, for its taxation year that is deemed to have ended, equal to the amount determined by the formula

$$A - B$$

where

A

is the total of all amounts, each of which is

- (a) the fair market value of a property of the charity at the end of that taxation year,
- (b) the amount of an appropriation (within the meaning assigned by subsection (2)) in respect of a property transferred to another person in the 120-day period that ended at the end of that taxation year, or
- (c) the income of the charity for its winding-up period, including gifts received by the charity in that period from any source and any income that would be computed under section 3 as if that period were a taxation year; and

B

is the total of all amounts (other than the amount of an expenditure in respect of which a deduction has been made in computing income for the winding-up period under paragraph (c) of the description of A), each of which is

- (a) a debt of the charity that is outstanding at the end of that taxation year,

(b) an expenditure made by the charity during the winding-up period on charitable activities carried on by it, or

(c) an amount in respect of a property transferred by the charity during the winding-up period and not later than the latter of one year from the end of the taxation year and the day, if any, referred to in paragraph (1.2)(c), to a person that was at the time of the transfer an eligible donee in respect of the charity, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the consideration given by the person for the transfer.

188(1.2) Winding-up period

In this Part, the winding-up period of a charity is the period that begins immediately after the day on which the Minister issues a notice of intention to revoke the registration of a taxpayer as a registered charity under any of subsections 149.1(2) to (4.1) and 168(1) (or, if earlier, immediately after the day on which it is determined, under subsection 7(1) of the *Charities Registration (Security Information) Act*, that a certificate served in respect of the charity under subsection 5(1) of that Act is reasonable on the basis of information and evidence available), and that ends on the day that is the latest of

(a) the day, if any, on which the charity files a return under subsection 189(6.1) for the taxation year deemed by subsection (1) to have ended, but not later than the day on which the charity is required to file that return,

(b) the day on which the Minister last issues a notice of assessment of tax payable under subsection (1.1) for that taxation year by the charity, and

(c) if the charity has filed a notice of objection or appeal in respect of that assessment, the day on which the Minister may take a collection action under section 225.1 in respect of that tax payable.

188(1.3) Eligible donee

In this Part, an eligible donee in respect of a particular charity is a registered charity

(a) of which more than 50% of the members of the board of directors or trustees of the registered charity deal at arm's length with each member of the board of directors or trustees of the particular charity;

(b) that is not the subject of a suspension under subsection 188.2(1);

(c) that has no unpaid liabilities under this Act or under the *Excise Tax Act*;

(d) that has filed all information returns required by subsection 149.1(14); and

(e) that is not the subject of a certificate under subsection 5(1) of the *Charities Registration (Security Information) Act* or, if it is the subject of such a certificate, the certificate has been determined under subsection 7(1) of that Act not to be reasonable.

188(2) Shared liability — revocation tax

A person who, after the time that is 120 days before the end of the taxation year of a charity that is deemed by subsection (1) to have ended, receives property from the charity, is jointly and severally, or solidarily, liable with the charity for the tax payable under subsection (1.1) by the charity for that taxation year for an amount not exceeding the total of all appropriations, each of which is the amount by which the fair market value of such a property at the time it was so received by the person exceeds the consideration given by the person in respect of the property.

188(2.1) Non-application of revocation tax

Subsections (1) and (1.1) do not apply to a charity in respect of a notice of intention to revoke given under any of subsections 149.1(2) to (4.1) and 168(1) if the Minister abandons the intention and so notifies the charity or if

- (a) within the one-year period that begins immediately after the taxation year of the charity otherwise deemed by subsection (1) to have ended, the Minister has registered the charity as a charitable organization, private foundation or public foundation; and
- (b) the charity has, before the time that the Minister has so registered the charity,
 - (i) paid all amounts, each of which is an amount for which the charity is liable under this Act (other than subsection (1.1)) or the *Excise Tax Act* in respect of taxes, penalties and interest, and
 - (ii) filed all information returns required by or under this Act to be filed on or before that time.

188(3) Transfer of property tax

Where, as a result of a transaction or series of transactions, property owned by a registered charity that is a charitable foundation and having a net value greater than 50% of the net asset amount of the charitable foundation immediately before the transaction or series of transactions, as the case may be, is transferred before the end of a taxation year, directly or indirectly, to one or more charitable organizations and it may reasonably be considered that the main purpose of the transfer is to effect a reduction in the disbursement quota of the foundation, the foundation shall pay a tax under this Part for the year equal to the amount by which 25% of the net value of that property determined as of the day of its transfer exceeds the total of all amounts each of which is its tax payable under this subsection for a preceding taxation year in respect of the transaction or series of transactions.

188(3.1) Non-application of subsection (3)

Subsection (3) does not apply to a transfer that is a gift to which subsection 188.1(11) or (12) applies

188(4) Transfer of property tax

If property has been transferred to a charitable organization in circumstances described in subsection (3) and it may reasonably be considered that the organization acted in concert with a charitable foundation for the purpose of reducing the disbursement quota of the foundation, the organization is jointly and severally, or solidarily, liable with the foundation for the tax imposed on the foundation by that subsection in an amount not exceeding the net value of the property.

188(5) Definitions

In this section,

“net asset amount”

« montant de l'actif net »

“net asset amount” of a charitable foundation at any time means the amount determined by the formula

$$A - B$$

where

A

is the fair market value at that time of all the property owned by the foundation at that time, and

B

is the total of all amounts each of which is the amount of a debt owing by or any other obligation of the foundation at that time;

“net value”

« valeur nette »

“net value” of property owned by a charitable foundation, as of the day of its transfer, means the amount determined by the formula

$$A - B$$

where

A

is the fair market value of the property on that day, and

B

is the amount of any consideration given to the foundation for the transfer.

189(6) Taxpayer to file return and pay tax

Every taxpayer who is liable to pay tax under this Part (except a charity that is liable to pay tax under section 188(1)) for a taxation year shall, on or before the day on or before which the taxpayer is, or would be if tax were payable by the taxpayer under Part I for the year, required to file a return of income or an information return under Part I for the year,

- (a) file with the Minister a return for the year in prescribed form and containing prescribed information, without notice or demand therefor;
- (b) estimate in the return the amount of tax payable by the taxpayer under this Part for the year; and
- (c) pay to the Receiver General the amount of tax payable by the taxpayer under this Part for the year.

189(6.1) Revoked charity to file returns

Every taxpayer who is liable to pay tax under subsection 188(1.1) for a taxation year shall, on or before the day that is one year from the end of the taxation year, and without notice or demand,

- (a) file with the Minister
 - (i) a return for the taxation year, in prescribed form and containing prescribed information, and
 - (ii) both an information return and a public information return for the taxation year, each in the form prescribed for the purpose of subsection 149.1(14); and
- (b) estimate in the return referred to in subparagraph (a)(i) the amount of tax payable by the taxpayer under subsection 188(1.1) for the taxation year; and
- (c) pay to the Receiver General the amount of tax payable by the taxpayer under subsection 188(1.1) for the taxation year.

189 (6.2) Reduction of revocation tax liability

If the Minister has, during the one-year period beginning immediately after the end of a taxation year of a person, assessed the person in respect of the person's liability for tax under subsection 188(1.1) for that taxation year, has not after that period reassessed the tax liability of the person, and that liability exceeds \$1,000, that liability is, at any particular time, reduced by the total of

- (a) the amount, if any, by which
 - (i) the total of all amounts, each of which is an expenditure made by the charity, on charitable activities carried on by it, before the particular time and during the period (referred to in this subsection as the "post-assessment period") that begins immediately after a notice of the latest such assessment was sent and ends at the end of the one-year period

exceeds

(ii) the income of the charity for the post-assessment period, including gifts received by the charity in that period from any source and any income that would be computed under section 3 if that period were a taxation year, and

(b) all amounts, each of which is an amount, in respect of a property transferred by the charity before the particular time and during the post-assessment period to a person that was at the time of the transfer an eligible donee in respect of the charity, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the consideration given by the person for the transfer.

189(6.3) Reduction of liability for penalties

If the Minister has assessed a particular person in respect of the particular person's liability for penalties under section 188.1 for a taxation year, and that liability exceeds \$1,000, that liability is, at any particular time, reduced by the total of all amounts, each of which is an amount, in respect of a property transferred by the particular person after the day on which the Minister first assessed that liability and before the particular time to another person that was at the time of the transfer an eligible donee in respect of the particular person, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the total of

(a) the consideration given by the other person for the transfer, and

(b) the part of the amount in respect of the transfer that has resulted in a reduction of an amount otherwise payable under subsection 188(1.1).

189 (7) Minister may assess

Without limiting the authority of the Minister to revoke the registration of a registered charity or registered Canadian amateur athletic association, the Minister may also at any time assess a taxpayer in respect of any amount that a taxpayer is liable to pay under this Part.



REGISTERED MAIL

Mr. Louis Isabella
Treasurer
AAIA Allergy/Asthma Information Association
200 – 5409 Eglinton Avenue West
Etobicoke ON M9C 5K6

BN: 131765174RR0001
File # 0376798

March 15, 2018

Subject: Audit of AAIA Allergy/Asthma Information Association

Dear Mr. Isabella:

This letter results from the audit of AAIA Allergy/Asthma Information Association (the Organization) conducted by the Canada Revenue Agency (CRA). The audit related to the operations of the Organization for the period from January 1, 2014, to December 31, 2015.

The CRA identified specific areas of non-compliance with the provisions of the *Income Tax Act* and its *Regulations* in the following areas.

AREAS OF NON-COMPLIANCE	
Issue	Reference
1. Failure to devote resources to a charitable purpose	149.1(2), 168(1)(b)
2. Failure to file an information return as and when required by the Act and/or its Regulations	168(1)(c), Regulation 200(1)
3. Issuing receipts not in accordance with the Act	168(1)(d), Regulation 3500 or 3501

This letter describes the areas of non-compliance identified by the CRA relating to the legislative and common law requirements that apply to registered charities, and offers the Organization an opportunity to respond and present additional information. The Organization must comply with the law; if it does not, its registered status may be revoked in the manner described in section 168 of the Act.

Background

The Organization was registered as a charitable organization June 16, 1970, under the Corporations Act. A certificate of continuance under the Canada Not-for-profit Corporations Act was issued October 8, 2014. The Organization's purposes are as follows:

- a) to promote and advance scientific research into food allergies in humans;
- b) to disseminate information concerning the prevention and treatment of food allergies in humans;
- c) to educate the public regarding the availability of special foods, diets and recipes with which to counteract food allergies in humans;
- d) to encourage all food manufacturers to clearly list all ingredients contained in food products on the outside of all packages and containers;
- e) to use, apply, give, devote or distribute from time to time all or part of the capital fund or funds of the corporation and the income therefrom for such charitable and educational purposes within Canada as may seem expedient to the directors of the Corporation including (but without limiting the discretion herein given to the directors) the expenditure of the capital fund or funds and/or income therefrom in such manner as shall constitute a charitable object regarding all phases of scientific research into food allergies in humans.

The Organization has been audited three times since its registration. Details of these audits can be found in Appendix A.

Based on our current audit findings and the findings of the prior audits, we are concerned about the Organization's future compliance, particularly given its failure to remedy its areas of non-compliance in accordance with the corrective measures outlined in two previous compliance agreements.

The balance of this letter describes the identified areas of non-compliance in further detail.

Identified areas of non-compliance

Failure to devote resources to a charitable purpose

In order to maintain charitable registration under the Act, Canadian law requires that an organization demonstrate that it is constituted exclusively for charitable purposes and

that it devotes its resources to charitable activities carried on by the organization itself in furtherance thereof.¹ To be exclusively charitable, a purpose must fall within one or more of the following four categories (also known as "heads") of charity² and deliver a public benefit:

- relief of poverty (first category);
- advancement of education (second category);
- advancement of religion (third category); or
- certain other purposes beneficial to the community in a way the law regards as charitable (fourth category).

The question of whether an organization is constituted exclusively for charitable purposes cannot be determined solely by reference to its stated purposes, but must take into account the activities in which the organization currently engages. In *Vancouver Society of Immigrant and Visible Minority Women v MNR*, the Supreme Court of Canada stated as follows:

But the inquiry cannot stop there. In *Guaranty Trust*, *supra* at p.144, this Court expressed the view that the question of whether an organization was constituted exclusively for charitable purposes cannot be determined solely by reference to the objects and purposes for which it was originally established. It is also necessary to consider the nature of the activities presently carried on by the organization as a potential indicator of whether it has since adopted other purposes. In other words, as Lord Denning put it in *Institution of Mechanical Engineers v Cane*, [1961] A.C. 696 (H.L.), at p. 723, the real question is, "for what purpose is the Society at present instituted?"³

A charitable activity is one that directly furthers a charitable purpose, which requires a clear relationship and link between the activity and the purpose it purports to further. If an activity is, or becomes, a substantial focus of an organization, it may no longer be in

¹ See subsection 149.1(1) of the Act, which requires that a charitable organization devote all of its resources to "charitable activities carried on by the organization itself" except to the extent that an activity falls within the specific exemptions of subsections 149.1(6.1) or (6.2) of the Act relating to political activities, and *Vancouver Society of Immigrant and Visible Minority Women v MNR*, [1999] 1 SCR 10 at paras 155-159 [*Vancouver Society*]. A registered charity may also devote resources to activities that, while not charitable in and of themselves, are necessary to accomplish their charitable objectives (such as expenditures on fundraising and administration). However, any resources so devoted must be within acceptable legal parameters and the associated activities must not become ends in and of themselves.

² The Act does not define charity or what is charitable. The exception is subsection 149.1(1) which defines charitable purposes/objects as including "the disbursement of funds to qualified donees". The CRA must therefore rely on the common law definition, which sets out four broad categories of charity. The four broad charitable purpose/object categories, also known as the four heads of charity, were outlined by Lord Macnaghten in *Commissioners for Special Purposes of the Income Tax v Pemsel*, [1891] AC 531 (PC) [*Pemsel*]. The classification approach was explicitly approved of by the Supreme Court of Canada in *Guaranty Trust Co of Canada v MNR*, [1967] SCR 133, and confirmed in *Vancouver Society*, *supra* note 4.

³ *Vancouver Society*, *supra* note 4 at para 194. See also *AYSA Amateur Youth Soccer Association v Canada (Revenue Agency)*, 2007 SCC 42 at para 42, [2007] 3 SCR 217.

furtherance of a stated purpose. Instead, the activity may further, or even form, a separate or collateral purpose. An organization with a collateral non-charitable purpose is ineligible for registration under the Act.

As mentioned above, all charitable organizations registered under the Act are required by law to devote their resources to exclusively charitable purposes and activities. Although a charity can use some of its resources for fundraising to support the charitable activities that further its charitable purposes, it is the CRA's position that fundraising is not a charitable purpose in itself, nor is it a charitable activity that directly furthers a charitable purpose.

Where the resources of a charity devoted to fundraising exceed the resources devoted to charitable activities it is a strong indicator that fundraising has become a collateral non-charitable purpose. This may happen whether fundraising is done internally through staff or externally through a contractual arrangement. Merely showing that the costs associated with fundraising are at reasonable or market rates will not alleviate concerns in this regard, and, regardless of the cost of fundraising, a registered charity must devote its resources to charitable activities. If a registered charity's total resources devoted to fundraising exceed those devoted to charitable activities, it is unlikely that this legal requirement will be met.

While the Organization's purposes may be considered charitable as written, the audit has revealed that a significant portion of the Organization's resources are not being dedicated to activities carried out in support of these purposes. Rather, the audit has revealed a preponderance of effort and resources are devoted to non-charitable activities, in particular a substantial portion of the Organization's efforts and resources are devoted to fundraising activities, as well as management and administrative activities.

As mentioned above, the Organization has had three prior audits. As a result of the two most recent prior audits, the Organization entered into two Compliance Agreements, one signed August 30, 2006, and one signed May 14, 2009. The corrective measures set out in the compliance agreements related to fundraising activities were as follows:

The compliance agreement signed by the Organization on August 30, 2006, included corrective measures increasing charitable program expenditures to satisfy disbursement quota requirements as well as to eliminate the accumulated disbursement quota shortfall effective December 31, 2006.

The compliance agreement signed by the Organization on May 14, 2009, included corrective measures to reduce fundraising costs and increase program expenditures and exceed its annual disbursement quota to eliminate the existing cumulative disbursement quota shortfalls.

While the Organization has made some attempts to reduce its fundraising costs, it appears that those attempts have been unsuccessful. The Organization utilized a variety of fundraising methods in the fiscal periods under audit, including telemarketing through an external fundraiser, charitable gaming, and the Take Action run/walk event. As an example, the Take Action event in 2015 had expenses of \$26,717 and revenues of only \$2,168, which is a significant loss. In addition, the telemarketing expense to revenue ratio was 49% in 2014 and 72% in 2015. This ratio includes only the direct expenses of the telemarketer and not any of the Organization costs related to this activity, such as the cost of issuing donation receipts to donors secured by the telemarketing firm.

Using figures reported on Registered Charity Information Returns (T3010s) the Organization had an overall fundraising ratio of 56% in 2014 and 105% in 2015. An analysis of the books and records of the Organization determined that it had a fundraising ratio of 41% in 2014 and 64% in 2015. These ratios do not include any allocation to fundraising expense for employee hours spent on fundraising activities, as we were unable to make such allocations on a reasonable basis with the information available to us. The inclusion of a portion of employee salary costs would further increase the fundraising ratios of the Organization.

Also, fundraising expenses represent 40% and 49% of total expenses in 2014 and 2015, respectively. In addition, fundraising expenses are 40% and 63% of total revenues in 2014 and 2015, respectively. These percentages indicate that the Organization devotes significant resources to fundraising and that fundraising is a non-charitable collateral purpose of the Organization.

Further, the audit revealed the Organization devoted significant resources to management and administration expenses, which represented 55% and 50% of total expenses in 2014 and 2015, respectively.

Furthermore, it appears there were minimal charitable activities during the audit period which included publishing newsletters and pamphlets, answering public queries and guiding individuals to appropriate websites to find answers to their questions. The 2015 general ledger shows only \$2,258.87 incurred for "third sector publishing" and a \$3,000 gift to a qualified donee. The 2014 general ledger shows \$1,695 for the same expense as well as [REDACTED] expense of \$1,386.68, [REDACTED] of \$113 and a \$16,000 gift to a qualified donee. These expenses appear to have been incurred for charitable programs or gifted to another registered charity for use in its charitable programs, but we were unable to verify that any additional expenses of the Organization were incurred directly for charitable purposes. The remaining expenses appear to be mainly management and administration.

The audit findings reveal that the Organization devotes a substantial portion of its resources to fundraising and administration activities as opposed to charitable activities. It would appear that fundraising and administration are the primary purpose of the Organization, rather than advancing any recognized charitable purpose. In continuing to devote substantial resources to these activities, specifically fundraising, the Organization has failed to implement the corrective measures as outlined and agreed to in the Compliance Agreement. It is our view that by pursuing these non-charitable purposes, the Organization has failed to demonstrate that it meets the test for continued registration under 149.1(1) as a charitable organization, "all the resources of which are devoted to charitable activities". For this reason, it appears there may be grounds for revocation of the charitable status of the Organization under paragraph 168(1)(b) of the Act.

Other areas of non-compliance:

Failure to file an information return as and when required by the Act

Regulation 200(1) of the Income Tax Act requires that annual T4 Summaries and T4 Statements of Remuneration Paid be prepared for the salaries or wages paid by the employer. In addition, the Organization is required to prepare T4A Summaries and T4A slips for the contract payments over \$500 made to individuals for the services received during the calendar year. T4/T4A Summaries of remuneration paid and T4/T4A slips must always be based on the calendar year.

The audit revealed that the Organization made contract payments to individuals for the services received during the audit period. Payments were made to an individual for the bookkeeping and accounting services received during the audit period but no T-slips were issued for the payments. The payments to the individual bookkeeper were \$13,560 for 2014 and \$13,108 for 2015. The Organization failed to prepare T4/T4A Summaries and T4/T4A Statements of Remuneration Paid.

Under paragraph 168(1)(c) of the ITA, the Minister may, by registered mail, give notice to the charity that the Minister proposes to revoke its registration if the charity fails to file an information return as and when required under this Act or a regulation. For this reason, it appears there may be grounds for revocation of the charitable status of the Organization.

Issuing receipts not in accordance with the Act

Subsection 3501(1) of the Regulations provides that each official donation receipt that a registered charity issues must include, in a manner that cannot be readily altered, the prescribed contents of a receipt. Regulation 3501(1) (a) requires that every official

donation receipt issued by a registered Charity shall contain its name as recorded with CRA

The audit revealed that the Organization failed to include its proper name on all of its official receipts for tax purposes. The official name of the Organization is "AAIA Allergy/Asthma Information Association" but some of the receipts issued by the Organization show the name as "Allergy/Asthma Information Association".

Accordingly, it is our position that the Organization has failed to meet the requirements of sections 3501 of the Regulations about issuing receipts ensuring all the required information is present. For this reason, it appears there may be grounds for revocation of the charitable status of the Organization under paragraph 168(1)(d) of the Act.

The Organization's options:

a) No response

The Organization may choose not to respond. In that case, the Director General of the Charities Directorate may issue a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

b) Response

If the Organization chooses to respond, send written representations and any additional information regarding the findings outlined above **within 30 days** from the date of this letter to the address below. After considering the response, the Director General of the Charities Directorate will decide on the appropriate course of action. The possible actions include:

- no compliance action;
- issuing an educational letter;
- resolving the issues through a Compliance Agreement;
- applying penalties or suspensions or both, as described in sections 188.1 and 188.2 of the Act; or
- issuing a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

If the Organization appoints a third party to represent it in this matter, send us a written request with the individual's name, the individual's contact information, and explicit authorization that the individual can discuss the file with us.

If you have any questions or require further information or clarification, do not hesitate to contact me at the numbers indicated below. My team leader, Maria Grieco may also be reached at (519) 584-3974.

Yours sincerely,

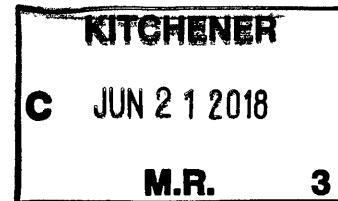
Luke Jantzi
Charities Audit
Kitchener TSO
Telephone: 226-989-3061
Facsimile: 519-585-2803
Address: 166 Frederick Street
Kitchener ON N2H 0A9

C.C.: [REDACTED]

200 – 5409 Eglinton Avenue West
Etobicoke, ON M9C 5K6

Allergy Asthma

information
association



AAIA Allergy/Asthma Information Association
Association d'information sur l'allergie et l'asthme
5409 Eglinton Avenue West, Unit 200, Toronto, ON M9C 5K6
Toll Free: 1-800-611-7011
Email: admin@aaia.ca Website: www.aaia.ca

To: Luke Jantzi, Charities Audit, Kitchener TSO

From: AAIA Allergy/Asthma Information Association Charitable
Registration Number 13176 5174 RR0001

Re: Audit of AAIA Allergy/Asthma Information Association

Item #1 – Failure to devote resources to a charitable purpose

AAIA Allergy/Asthma Information Association Mission Statement is to: 'Help and support people with allergies, asthma and anaphylaxis to lead healthy, productive lives. We provide current credible resource and education for individuals, organizations and communities. Our mandate is to serve the allergic individuals and their families across Canada.'

All our delivery of service is focused on the 3 A's: Awareness, Avoidance and Action of allergy, asthma and anaphylaxis. See the attachment for your review: "AAIA Goals and Achievements"

2014/2015". This document gives you a detailed explanation of the program activity taken on by the association to fulfill our obligation of acceptable charity activity.

Our By-laws of 1991 set an organizational structure that had representation from five regions across Canada. This created challenges for us with spreading our resources so thinly. When we revised our By-laws in 2014 to apply for Continuance we centralized the organizational structure. We had identified the need for change in 2013 when we hosted our weekend Strategic Planning Session for staff, board and key volunteers.

The planning session identified the need to re-examine the roles of staff to align with a new organizational structure. Our long-term Executive Director was ready to move on. We also identified that the new hire of Executive Director should be a full-time position. We had identified that change was needed and the transition of organizational structure and effective utilization of staffing was put into our strategic plan for 2014 through 2016.

In 2014 we put our Strategic Plan in place to hire a new Executive Director. The costs for an E/D in 2014 were for a 10 hour a week position. This was not enough time to give the role but this individual was already stretched to the max with other commitments. She was willing to help with the search and training of a replacement. We hired a new full-time E/D in January 2015. The retiring E/D stayed on until the end of February 2015 to help with training. This explains the increase in payroll costs from 2014 to 2015. The full-time E/D is responsible for delivery of service to all Provinces and Territories with the support of an employee in BC and Alberta, each providing 15 hours a week.

The true cost of delivery of service is not reflected in our financials. We coordinate Partnerships with others in which they cover the direct costs; we solicit donations in-kind, particularly for our events; we have commuted volunteers that give their time and expertise to coordinate events; Allergists of the [REDACTED] public speak at our events and vet our medical material pro bono; and, we partner with other charities in the field of allergy to create material but only give our time and expertise.

Examples:

- We partnered with the [REDACTED] to revise and distribute AAIA's Milk Allergy pamphlet. AAIA staff reviewed and updated the original pamphlet that also had been partnered with the [REDACTED]. Once the revisions were done AAIA had an Allergist of the [REDACTED] vet the document for medical accuracy. AAIA sent a copy to the publishing company of the [REDACTED] choice. The [REDACTED] helped to distribute the pamphlet and sent 30,000 pamphlets to AAIA which we distributed to allergists, physicians, allergic individuals across Canada. The only direct cost for all this that you will see on the financials will be the delivery cost to get the pamphlets to our employees in BC and Alberta plus the mailing costs if there is a request from an individual or medical office.

AAIA partnered with [REDACTED] for the original handbook and an electronic version [REDACTED] [REDACTED] AAIA contributed their time and expertise for the original handbook and subsequent updates. As a partner of the project AAIA has the right to sell the handbook on our website. It is purchased by individuals and schools.

All the contributions by partners, in-kind donors, hours donated and pro bonos could be estimated to be in the tens of thousands of dollars. If these hidden costs were attributed to the financials, the ratios you are looking at would put us well within compliance. Evidence shows that we are compliant in the programming for allergic individuals and their families that we accomplish. We should not be penalized for working smart.

AAIA has contracts with the Ontario Gaming Authority and

[REDACTED] The funds are put into trust accounts and there are strict rules on using the net proceeds. The Ontario Gaming funds are for use of delivery of service in Ontario while the [REDACTED] is to service the Brampton/Peel Region. 100% of the net proceeds go to delivery of service. We are accountable to the Ontario Gaming on a quarterly basis and the [REDACTED] on a monthly basis. For use of the funds in the [REDACTED] account we get authorization first before we write a cheque.

At **AAIA's Strategic Planning Session in 2013** we identified fund raising as one of our challenges. Our Number One Priority was to establish a financial plan that focuses on the long-term viability of AAIA Allergy/Asthma Information Association by developing a sustainable financial base incorporating Foundation Grants; Corporate Grants in Kind; Government Grants; Direct Marketing; Planned Giving and Bequeaths. We started immediately in 2014 to establish a Donor Recognition Plan and to review and revise fund raising policies. In 2015, when the new E/D came on board her role was to get to know the association and the allergic community, to become familiar with our established donors, to begin applications for grants from Foundations and to explore opportunities for developing new funding partnerships. The E/D's role was also to train our staff in fund raising.

In summary, [REDACTED] whom AAIA Allergy/Asthma Information Association partners with [REDACTED] [REDACTED] The number of those affected increases when you include their families. We have had a positive impact on those allergic individuals and their families that we have reached through our charitable activities. The enclosed attachment "AAIA 50th Anniversary Celebration" gives you an overview of how the allergic individuals and their families value our charitable activities on allergy, asthma and anaphylaxis.

Item #2 – Failure to file and information return as and when required by the Act and/or its Regulations

The Association has gone through previous audits and it was never suggested that we prepare T4A's. We have had conversations with auditors in the past and they have told us that it has always been a grey area as to the reporting of T4A's.

We actually find it offensive that we are now receiving a threat from CRA that this is grounds for revocation.

All payments have always been reported on our annual charity return.

We will prepare T4A's and file the T4 information return for 2018 and if required can easily go back to previous years and file retroactively.

Item #3 -Issuing receipts not in accordance the the Act:

AAIA Allergy/Asthma Information Association aims to be in compliance with CRA regulations. This issue appears to be a breakdown in communication. AAIA Board Chair has given a directive to AAIA Executive Director to immediately conduct a review of all sources of donation receipting from AAIA and to amend, if necessary, to the name AAIA Allergy/Asthma Information Association to put us in compliance with CRA regulations. The E/D will report to the Chair and Treasurer when complete. Please see attached 'AAIA Allergy/Asthma Information Association Donation Tax Receipt" for your review.

Submitted by (with contributions from Sharon Van Gyzen and [REDACTED]):
[REDACTED]

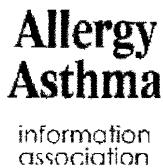
Louis Isabella, Treasurer
AAIA Allergy/Asthma Information Association

Attachments:

AAIA Goals & Achievements 2014/2015

AAIA 50th Anniversary Celebration

AAIA Allergy/Asthma Information Association Donation Tax Receipt



AAIA Allergy/Asthma Information Association
Association d'information sur l'allergie et l'asthme
 5409 Eglinton Avenue West, Unit 200, Toronto, ON M9C 5K6
 Toll Free. 1-800-611-7011
 Email: admin@aaia.ca Website: www.aaia.ca

Allergie
Asthme
 association
 d'information

January 23, 2018

«AddressBlock»

Dear «GreetingLine»:

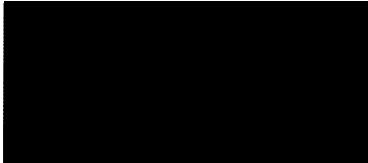
Thank you for your most recent donation in the amount of \$«Donation».00 to the AAIA Allergy/Asthma Information Association. **Your official tax receipt for income tax purposes is attached**. Please take a moment to detach it and place it in your income tax file.

The AAIA's goal is to improve the management of allergy, asthma and anaphylaxis from coast to coast to coast across Canada, in English and in French. Your generous support helps us to fulfill our mission which is to create safer environments for the over twelve million Canadians affected by allergies, asthma and anaphylaxis.

Your generous gift will help fund public education, one-on-one peer support and research. Your gift, along with the support of other generous contributors, makes it possible for us to expand and enrich the services we provide in many communities across Canada

Again, thank you for helping us continue this important work that we do. **If you would like your donation receipt e-mailed to you in the future please include your e-mail address on your next donation.**

Sincerely,

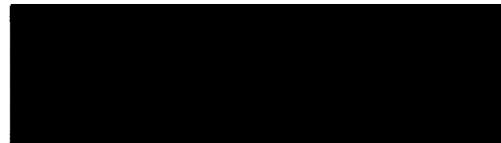


Please detach here and retain this portion. It is your official tax receipt

OFFICIAL TAX RECEIPT FOR INCOME TAX PURPOSES

AAIA Allergy/Asthma Information Association
Association d'information sur l'allergie et l'asthme
 5409 Eglinton Avenue West, Unit 200, Toronto, ON M9C 5K6
 Tel: 416-621-4571 Toll Free: 1-800-611-7011 Fax: 416-621-5034

THANK YOU FOR YOUR GIFT



«AddressBlock»

Receipt Date: January 23, 2018

Receipt No. «Tax_Receipt_NO»

Gift Date: «donation_date»

Gift Amount: \$«Donation».00

Canada Revenue Website: www.cra-arc.gc.ca/charities

Charitable Registration No. 131765174 RR0001

Allergy Asthma



AAIA

Allergy/ Asthma Information
Association

AAIA Allergy Asthma Information Association (AAIA) is a member network of Canadians who support research in finding a cure for Allergy and Asthma. The AAIA's mission is to help and support people with allergies, asthma and anaphylaxis to lead healthy, productive lives. We provide current credible resources and education for individuals, organizations and communities.

5409 Eglinton Ave, West, Suite 200, Toronto, ON M9C 5K6

CRA# 131765174 RR0001

AAIA Vision:

AAIA is the trusted and current resources for allergies, asthma and anaphylaxis welcoming all with a sense of community.

AAIA Values:

The following core values guide our decisions and actions: Making a

Difference, Leadership, Excellence, Integrity and Commitment.

AAIA Goals:

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Health Canada, other allergy charities

AAIA Community Workers, Ministry of Education

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Celebrate 50th Anniversary of AAIA

Branding of EpiPen Take Action Event

Develop good communication with key volunteers of events

Take Advantage of Social Media

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Allergy Asthma

information
association

50th ANNIVERSARY
1964-2014

AAIA

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ALLERGY/ASTHMA INFORMATION ASSOCIATION

VOLUME 1 2014

Allergy & Asthma News

CONNECTING CANADIANS WITH ANAPHYLAXIS, ALLERGIES AND ASTHMA

Federally Registered
Charity
131-765-174 RR0001

www.aaia.ca

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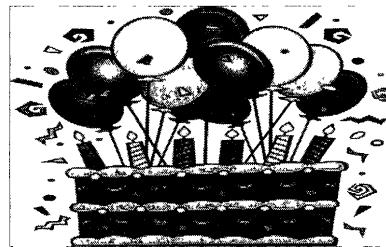
Allergy/Asthma Information Association Mission Statement

The AAIA creates safer environments and improves quality of life for Canadians affected by allergy, asthma, and anaphylaxis by empowering individuals and providing education, leadership, and a national voice

2014
Celebrate with us!

AAIA's 50th Anniversary

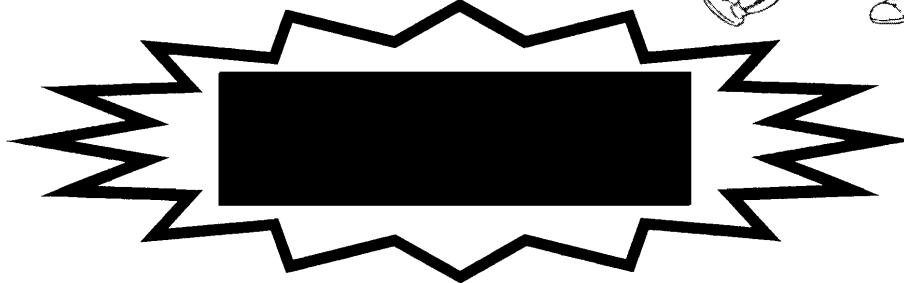
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and

10th Anniversary of the AAIA Walk/Runs*

...article page 4



* Now called [REDACTED] Take Action Events

AAIA Board of Directors

Chairperson

Sharon Van Gyzen, Richmond, BC

Directors

Louis Isabella, Toronto, ON
 Carol Sleeth, Kingston, ON
 Gabriella Szabo, N. Vancouver, BC
 Virginia Turner, Pangnirtung, NU
 Sylvie Toulmond, Beaconsfield, QC

Publications Committee

Carol Sleeth, Kingston, ON

Editors:

Set up:

Translation:

Professional Advisors to the AAIA

Thank you to [REDACTED]
 [REDACTED] for reviewing this
 edition of the Allergy & Asthma
 News for medical accuracy.

Thank You Proud Supporters of the Allergy/Asthma Information Association

Contact Information:

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AAIA Prairies/NWT/Nunavut

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AAIA Ontario

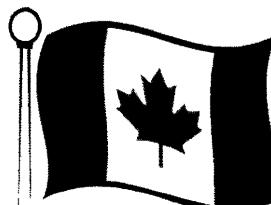
Toll free: 1-888-250-2298
 E-mail: ontario@aaia.ca

AAIA Quebec

Toll free: 1-800-611-7011
 E-mail: quebec@aaia.ca

AAIA Atlantic

Toll Free: 1-800-611-7011
 E-mail: atlantic@aaia.ca



Brochures Available

- Anaphylaxis
- Egg Allergy - The Facts
- Milk Allergy - The Facts
- Peanut and Nut Allergies - The Facts
- Asthma - The Facts
- Dust brochure

TO ORDER:

Copies of the AAIA brochures can be downloaded from our website www.aaia.ca. For more information, contact one of our regional offices.

Please note that the content of this newsletter is not a substitute for professional medical advice. Mention of product brand names does not constitute endorsement. This material is protected by copyright.

2014 [REDACTED] Take Action Events

This year we are celebrating the 10th year of AAIA organizing runs and walks across Canada. The first year we had one walk in Whitby, Ontario and since then we have had walks in various other cities across Canada. The goal of the events is to:

Grow...

Grow a community of parents, children and supporters who understand the challenges of living with anaphylaxis, allergies and asthma.

Raise...

Raise critical funds for research and education while increasing awareness and empowering the community.

Share...

Share your story and learn from other families and peers who are managing anaphylaxis, allergies and asthma and striving for a better quality of life.

For information about the walk/runs you can go to www.aaia.ca or <https://aaia.raiseapp.ca/home> . If you are interesting in volunteering at any of the events please contact takeaction@aaia.ca and let them know which city you would like to volunteer at.

We look forward to seeing everyone out at an event and if you are unable to attend or there is not an event in your area you can still participate by donating online.

The walk/runs this year will be hosted in five different cities across Canada and the details are:

Ottawa Ontario

Date: Saturday May 3, 2014

Description: 5km Walk and 5km Run

Location: Tunney's Pasture - Parkdale Ave & Columbine Parkway

Check-in Time: 8:30 AM

Start Time: 10:00 AM

Burlington Ontario

Date: Sunday May 25, 2014

Description: 5km walk along with activities

Location: Ireland Park 2315 Headon Forest Drive

Registration: 10:00 AM

Event Time: 10:30 AM - 12:30 PM

(Please note: Due to park availability, the location has been changed from Oakville to Burlington.)

Montreal Quebec

Date: Sunday May 4, 2014

Description: 3.2km Fun Walk

Location: Angrignon Park 7503, boul. de la Vérendrye

Registration: 9:00 AM

Start time: 10:30 AM

Calgary Alberta

Date: Saturday June 7, 2014

Description: Family Walk/Run and Family Fun Event

Location: Arbour Lake #12 Arbour Lake Drive NW

Check in Time: 9:00 AM

Start Time: 10:00 AM

Whitby Ontario

Date: Saturday May 24 2014

Description: Fundraising Fair & Walk/Run

Location: Heydenshore Pavilion (adjacent to the Whitby Waterfront Trail)

Registration & Fair Fun Starts: 9:00 AM

Walk/Run Start Time: 10:30 AM

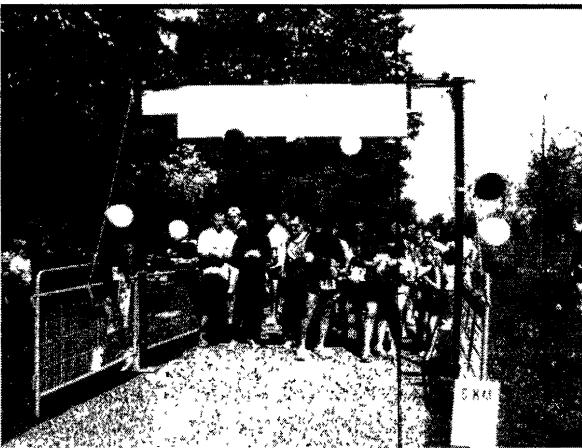
(Please note: The above is a date change from what was previously reported.)

**Take Action
Event**

Supporting Education and Research

Celebrating the 10th Anniversary of our Fundraising Walk/Runs!

AAIA's First Fundraising Walk/Run - 2005

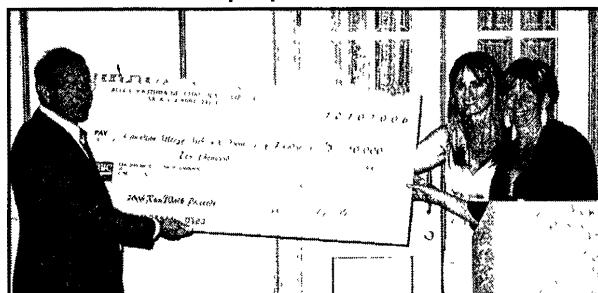


Whitby, ON May 29, 2005 - AAIA's first fundraising walk/run event raised \$5,000 for CAAIF for education and research.

AAIA thanks all of our sponsors and donors, staff and volunteers, and all the participants from the past nine years. Without all of you, these events would not have happened.

We look forward to a successful 10th year of fundraising walk/runs in 2014.

AAIA's Second Cheque presentation to CAAIF -2006



AAIA's second cheque presentation to CAAIF for \$10,000.

The Canadian Allergy, Asthma and Immunology Foundation (CAAIF) is a registered charity dedicated to funding research into the causes, prevention and treatment of allergic diseases; and educating health care professionals, patients and the public about the advances in research and treatment. www.allergyfoundation.ca

Tips for Reducing Pollen and Household Allergens

By [REDACTED], Volunteer, Prairies Region

As the old phrase goes, "home is where the heart is". Staying in for the night should be a peaceful experience. But be it runny noses, watery eyes, or congestion, relaxing at home can sometimes be a struggle. You shouldn't have to just "get used to it"; you can reduce the allergens around the house and make home a place of comfort with proper measures in place. To assist with your spring cleaning and make the home a more relaxing place, I have compiled some common household allergens and some methods for reducing their impact on daily living.

Pollen, especially from the garden, can be troublesome at the best of times. Only the dead of winter seems to offer relief from some of them. This is because different plants pollinate at different times of the year. In spring, there is pollen from trees. In summer, it's grass. And in fall, ragweed can cause hay fever. To avoid having

allergic reactions outside and to minimize the probability of tracking the pollens inside, consider the following options:

- Wear sunglasses when you're outdoors. Pollen can travel a great distance due to wind and sunglasses can prevent airborne pollen from irritating your eyes.
- When you get indoors after a long walk outside, your clothes may have collected pollen on them. You can change your clothes once you get inside so that you have a set of pollen free clothing. You should also consider washing the clothes you wore outside to remove any pollen they might have collected.
- If you're going to go gardening, consider wearing a mask and eye protection.
- Note that airborne pollens can find their way inside the house. To help prevent this, keep your windows closed during the height of pollen season.
- Pets can also bring pollen inside on their fur. Washing them frequently will help prevent the spread of allergens inside the house.

(continued on page 5)

(continued from page 4)

Tips for Reducing Pollen and Household Allergens

- If you have flowers to decorate your house, you can ask for the stamens to be removed. Pollen is released by the stamens and removing them will reduce pollen exposure.

Even worse than pollen can be mould. Mould grows in a wide variety of places and can be resilient to removal efforts. Mould particularly enjoys moist places with still water. The bathroom is a major living environment for mould.

- Consider using washable rugs and, if possible, consider removing any carpeting in your bathroom.
- The steam from showers also allows water to collect on the bathtub and walls. If your walls have wallpaper, consider replacing it to reduce the chance for mould growth.
- Cleaning the shower curtains and bathtub after each use will help prevent build up of mould. If mould does arise, rub the area with bleach to remove it. Vinegar works as well.

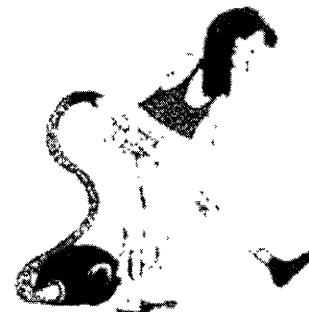
Outside the bathroom, the kitchen is the second largest collection of mould in the house. Food provides high levels of nutrients for mould to live on.

- Extra care must be taken to ensure that mould is cleaned from the kitchen. Mould will thrive when food is left out for extended periods of time. To prevent this, wash dishes daily and clean the sink to prevent food particles from sticking.
- If food needs to be left outside the refrigerator, such as pet food, place them in containers to prevent stray airborne mould particles from attaching to the food.
- Keeping food in a cold refrigerator will help prevent the growth of mould. While this helps, it will not keep food safe permanently. If mouldy food is found in the fridge, remove it and clean the area it was found.
- Mould can travel from one piece of food to another. This is a concern if fruit or vegetables are kept together as part of the mould can survive in the fridge by moving from one fruit to another. In this sense, one bad apple can indeed literally ruin the bunch.
- Food in the kitchen garbage is an excellent host for moulds. Keep the garbage covered and consider emptying the garbage daily to prevent collection of mould inside the house.

provide a living space for dust mites, which can cause allergic reactions. Removing all dust is impossible as it can collect in almost every location. It is probably more effective to consider ways to prevent dust accumulation instead of preventing dust formation.

- It is harder to remove dust effectively from locations which are cluttered or have a high surface area. Reducing the amount of clutter on tables and countertops will make it easier to clean the area.
- When cleaning dust, use a moist towel or electrostatic cloth. Many feather dusters can send dust into the air instead of collecting it.
- Carpeting is an excellent accumulator for dust. The [REDACTED] staff recommends considering tile or wood flooring instead of carpet. If this isn't an option, HEPA filter vacuum cleaners can provide a finer cleaning of the carpets than regular vacuums. Built-in vacuums are considered one of the best methods of removing dust as the fine dust particles are vented to the outside of the house rather than recirculating into the room air as may occur with a poorly-filtered or older model vacuum cleaner.
- Similarly, [REDACTED] staff also notes it is harder to remove dust from upholstered furniture. Solid surfaces such as leather couches or wood tables are suggested instead.
- To prevent clothes from collecting dust, keep them in closed drawers.

[REDACTED]
[REDACTED] There
are suggestions for all areas of your house to prevent
allergic and asthmatic reactions. [REDACTED]
[REDACTED]



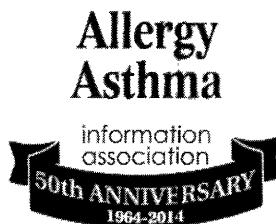
Another element to house cleaning is dust. Dust can

Last updated: **Dec 2 2013**

What are your memories of AAIA's first 50 years?

AAIA is proud to be celebrating our 50th anniversary and we are putting together a memory book. The book will be available through the AAIA website once it is completed.

Why not be part of our memories? This is your invitation to share your AAIA experiences. Send us your story, pictures or memories that you would like to see as part of the book. Tell us what AAIA means to you and/or your involvement with AAIA; i.e. how AAIA



made a difference in the life of yourself or loved one, an opportunity to volunteer and make a difference in your community, etc. You may wish to reflect back as to how far we have come with awareness and education and how that has impacted the lives of people with 3A's today. We welcome your input even if you are a relative newcomer to AAIA's history.

You can send your submission or questions to [REDACTED]

Please include "memory book" in the subject line of your email. If you are mailing your submission please include your e-mail address so we can notify you when the Memory Book is available on our website.

Some contributions may be edited and final selection for inclusion in the Memory Book will be the decision of AAIA.

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Disclaimer: although these sites have been reviewed, the AAIA does not guarantee the medical accuracy of their contents.

Safe Air Travel Security Screening for people with allergies

Airplane passengers with allergies flying through the USA can get assistance regarding security screening through a program called "TSA Cares". The TSA, or Transportation Security Administration, is responsible for security screening in the USA.

TSA Cares is a help line to assist travelers with disabilities and medical conditions. Call the TSA toll free number 72 hours ahead of travel for information about what to expect during screening, or to request special assistance. Passengers with allergies might want to call TSA Cares to ensure that screeners are prepared for them, particularly if they need to travel with medically necessary excess liquids and gels, such as certain foods, drinks and freezer packs. You can ask that anyone examining your checked or carry-on luggage uses clean gloves and takes other steps to prevent contamination of your items with allergens.

During a recent flight out of the USA, one of our members learned that the TSA does not allow gel freezer packs that remain flexible when frozen, and prefers that any liquids be in clear containers. Certain screening tests

do not work if bottles are blue-tinted.

Regardless of whether allergic passengers call TSA Cares in advance, you can always ask to see a supervisor when approaching security screening and explain your needs. Have medical documentation specifying your need to travel with liquids and or gels in excess of the 100 ml limit. Say you are a passenger with "special needs" and you are carrying "medically necessary excess liquids and or gels". This will help screeners understand that you are entitled to carry the items you need. They will conduct special tests on your items to ensure that they are not dangerous. You can carry disposable paper tablecloths to line the security bins and cover tables for when they remove items from your carry-on bags for screening. These are available at dollar stores, and can be cut in half in advance.

In Canada, follow similar steps by contacting CATSA in advance AT 1-888-294-2202. Representatives at this number can have someone from security screening at the airport you are leaving or traveling through contact you to discuss your special screening needs.

See more at <http://www.tsa.gov/traveler-information/travelers-disabilities-and-medical-conditions>