

**Appendix –
Inaccuracies and corrections regarding MakeWay in draft Report**

Page	Reference/Quote	Why is it false or misleading?
142	First and 13th rows of table in paragraph 442 say " Makeway (Tides Canada Foundation and Tides Canada Society)	Double counts funding to MakeWay by listing twice: row clearly includes both the Foundation and the Society so there is no need to include two lines Table does not indicate years included, which makes it impossible to verify.
41	"was the subject of a grant from the Tides Foundation" "received funding from the Tides Foundation" Four instances of "Tides Foundation Form 990 for the..."	Part III MakeWay establishes the naming convention of Tides U.S. Foundation but this is not followed in the Final Report. Given historic conflation (intentional or unintentional) with MakeWay, it is important to be clear and consistent in the use of names of our organizations. MakeWay's detractors have a history of verbally abusive behaviour and it would be irresponsible to word the report in such a way as to fuel false accusations against us.
42	"Oil Change International, in turn, not only co-authored the "BP and Shell: Rising Risks in the Tar Sands Investments" paper, but received funding from the Tides Foundation in 2009 for \$34,259.32 (\$30,000 USD) for the "Tar Sands Campaign". Two instances of "Tides Foundation Form 990 for the..."	Part III MakeWay establishes the naming convention of Tides U.S. Foundation but this is not followed in the Final Report. Given historic conflation (intentional or unintentional) with MakeWay, it is important to be clear and consistent in

		the use of names of our organizations. MakeWay's detractors have a history of verbally abusive behaviour and it would be irresponsible to word the report in such a way as to fuel false accusations against us.
80	http://pncima.org/site/news/1284765914.html	Link is broken and we cannot verify paragraph 221 part E. Although we do not dispute that Tides Canada received funding for PNCIMA from Gordon and Betty Moore Foundation in late 2010, we are not able to verify the specific wording of this section.
139-140	"This foreign funding is likely understated for the following reasons:...It is possible for Canadian ENGOS to:...either re-grant funds they receive from foreign sources, or (2) maintain them as donor advised funds for distribution in subsequent years."	By definition, regrating involves one NGO receiving the funds before granting to another. The 'regrating' organization reports all foreign funding in its T3010, which is the source for tables in this report. Therefore, all foreign funds received from 2000-2020 by the 31 NGOs reviewed by Deloitte and subsequently regrated in Canada is included in the figures presented. In addition , the fact that the 31 ENGOS may (and likely did) regrat for purposes unrelated to the scope of the Report balances the fact that non-NGOs not included in the table may have received foreign funding and regrated for environmental causes.
132	"The end result is that it may appear that a registered charity has been funded entirely through Canadian	Again, if the second grantee reported the funds

	sources when in fact the ultimate source of funds may be all or partially from outside of Canada."	as foreign, they would be double counted. Also, the report discusses the role of intermediaries in campaign building and coalition building: the pooling of funds in this way is not a flow-through and the re-grant is not attributable to a single source.
Part III p1	"In this Report, I will refer to "Makeway" and "Tides Canada Foundation" interchangeably."	Those two things (MakeWay and Tides Canada Foundation) are not interchangeable. The paragraphs above states Tides Canada Foundation became MakeWay Foundation and is one of two entities making up MakeWay. So, then, the use of the Foundation's former name to refer to the combined work of the Foundation and Society is confusing. There is a compliance risk to MakeWay, as the Foundation is a public foundation and is permitted to undertake a more narrow range of activities: it is improper to imply that operating charity activities of the Society are those of the Foundation.
Part III p2	"Tides Canada Foundation's 2015 website described its history as follows"	Website is of Tides Canada or MakeWay as it includes work of the Society
Part III p3	"The "shared platform" was described in more detail on a 2011 webpage on Tides Canada Foundation's website, as follows:"	Website is of Tides Canada or MakeWay as it includes work of the Society
Part III p4	"Another webpage from Tides Canada Foundation's 2011 website outlined the projects it supported on a webpage entitled "Our Projects" and included the following:"	Projects are exclusively the work of the Society: it is important not to state that a website describing "our projects" is that of Tides Canada Foundation

Part III p6	"The "ForestEthics Canada" project was the subject of discussion when the President and CEO of Tides Canada Foundation stated the following on January 31, 2012"	Ross was the President and CEO of both entities, and here is discussing a project of the Society, not the Foundation. It is important to reflect his title as Tides Canada (or Tides Canada Foundation and Society)
Part III p6	"an alleged exchange between then Prime Minister Harper's office and the President and CEO of ForestEthics's sponsor, Tides Canada, Mr. Ross McMillan."	ForestEthics Canada was a project of Tides Canada Initiatives Society from 2004-2012. The project was a legal part of the Society: we were in no way their "sponsor."
Part III p6	"I have not made any investigation into the veracity of the Frank Affidavit (the Prime Minister's Office denied its content ¹² , Tides indicated it was inaccurate'	Incomplete legal name and doesn't following the Report's own naming convention.
Part III p9	"I have reviewed a substantial body of materials relating to Tides Canada Foundation regarding its activities and activism."	Unclear if he means just the Foundation or the both entities due to confusing naming convention
Part III p10	"In 2012 Tides Canada Foundation published a document entitled "Towards a Clean Energy Accord" which provided, among other things, that:"	This report was published by Clean Energy Canada, then a project of Tides Canada Initiatives Society. Not all work of CEC would be appropriate for a public foundation and it should not be implied this was the work of the Foundation
Part III p9	"While the Exchange Fund undoubtedly broadened the giving network, it also served to veil the source of funds such that the ultimate recipient of funds was receiving funds from a Canadian donor when, in fact, it may well have been initiated by a foreign donor. The Deloitte Report provides further commentary on such matters."	It did not "serve" to veil the source of funds. As described in the Final Report, the nature of Canada charity reporting makes tracing re-granted funds to accessing information about individual grants (in or out) difficult. This is a fact of the sector, not some feature of the exchange fund. It is also because we are bringing 2020-21 expectation of

		access to information to records from before online T3010s and wide spread online reporting: this info is hard to get for us, too.
Part III p17	"On the basis of the totality of this evidence, I find that Tides Canada Foundation has engaged in opposition to the development of Alberta's oil and gas industry in a broad and general sense, and therefore has participated in an anti-Alberta energy campaign."	Unclear if he means just the Foundation or the both entities, due to confusing naming convention
Part III page 7	"The structure described by Mr. Frank is reminiscent of the comment in the Corporate Ethics Document that, "...to the extent possible, staff will be "purchased" from engaged organizations."	MakeWay staff are never 'bought' by our funders. ForestEthics Canada was at the time a project of Tides Canada Initiatives Society, and Mr Frank was an employee. The work of ForestEthics Canada was then the work of the Society, for which we received funds. We always and only receive work that aligns with our mission and advances our work. Mr Frank himself states that his work was in support of ForestEthics Canada's campaigns, which as discussed were those of the Society.
Part III page 17	Paragraphs 25 and 26 together	The format of these numbers does not match those in the Final report (page 142). Also, no date range is given for the table in the Final Report, so it is not possible to know if they are comparable. Despite that difficulty, it appears there is some error as Part II shows total government funding between the two entities 2003-2019 of \$30,005,117 and the Final Report shows \$30,258,627.
Part III	table as well as "I have reviewed information regarding certain grants provided to Tides Canada Foundation	The grants from Wilburforce Foundation

page 15-16	and find that the evidence demonstrates the following grants were made to Tides Canada Foundation"	and The Oak Foundation cannot be immediately reconcilable to records of revenue received by MakeWay. The timing and amount of the grant from Rockefeller Brothers Fund does appear correct but the description cannot be verified at this time. Since the source was the funders' 990, it seems possible some passed through an intermediary. In that case, it is not accurate to say they were made to Tides Canada Foundation: 'intended for' may be more accurate.
---------------	--	---