



Canadian Private Foundations – Who had the largest total expenditures in 2013?

By Mark Blumberg (November 11, 2016)

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2013. The database was prepared by the Charities Directorate of CRA in August 2016 and covers about 84,803 charities.

In this case we looked at the approximately 500 private foundations on the database who had the greatest total expenditures according to their T3010 filings.

Below we have created a table of 500 private foundations based on the amount they spent in 2013. We have also listed how much each of those foundations had in terms of assets in their 2013 fiscal year. Finally, we have included a column, which sets out the amount percentage of their total assets spent by the foundation in that year.

In terms of the percentage column keep in mind that some foundations are restricted in terms of the ability to pay out the greater of income and their disbursement quota requirement of 3.5% of certain assets. Other foundations may have given more in previous or subsequent years. Some foundations have little ongoing assets and are largely flowing money through so the percentage number would be quite high.

Thank you to Celeste Bonas, an intern at Blumbergs, for helping with this project.

The Sean Blumberg Transparency Project is in memory of my youngest brother Sean Blumberg. Sean was a sweet, kind person, a great brother who helped me on a number of occasions with many tasks including the time consuming and arduous task of reviewing T3010 databases and making them into something useful. As part of the Sean Blumberg Transparency Project, Blumbergs has been releasing information on the Canadian charity sector to provide a better understanding of the size, scope, complexity and challenges of the sector.

Please review my caveats at the end about the reliability and usage of T3010 information.

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
1	THE MASTERCARD FOUNDATION	\$8,797,022,950.00	\$190,623,406.00	2.17%
2	LI KA SHING (CANADA) FOUNDATION	\$893,117,731.00	\$94,339,952.00	10.56%
3	RBC FOUNDATION/RBC FONDATION	\$48,298,846.00	\$53,006,216.00	109.75%
4	THE BALSILLIE FAMILY FOUNDATION	\$94,850,173.00	\$52,650,244.00	55.51%
5	Fondation Lucie et André Chagnon	\$1,642,812,000.00	\$51,636,000.00	3.14%
6	Pure North S'Energy Foundation	\$20,213,667.00	\$46,746,137.00	231.26%
7	THE BUCKINGHAM CHARITABLE FOUNDATION	\$258,584,920.00	\$35,822,543.00	13.85%
8	THE FRIEDBERG CHARITABLE FOUNDATION	\$109,473.00	\$35,068,687.00	32034.1%
9	MOATFIELD FOUNDATION	\$38,191,510.00	\$23,835,264.00	62.41%
10	THE W. GARFIELD WESTON FOUNDATION	\$240,830,375.00	\$22,908,979.00	9.51%
11	RUNDLE COLLEGE SOCIETY	\$17,193,309.00	\$21,920,519.00	127.49%
12	THE J W MCCONNELL FAMILY FOUNDATION/LA FONDATION DE FAMILLE	\$555,390,406.00	\$20,544,832.00	3.70%
13	THE DIANNE AND IRVING KIPNES FOUNDATION	\$23,857,568.00	\$19,030,941.00	79.77%
14	Canadian Tire Jumpstart Charities/Oeuvre Bon Départ de Canadian Tire	\$4,931,198.00	\$19,023,853.00	385.79%
15	JOHN VOLKEN FOUNDATION	\$120,015,098.00	\$18,536,197.00	15.44%
16	The Rossy Family Foundation - La Fondation Familiale Rossy	\$304,872,937.00	\$16,396,115.00	5.38%
17	SUNCOR ENERGY FOUNDATION/FONDATION SUNCOR ENERGIE	\$22,013,655.00	\$16,285,143.00	73.98%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
18	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$130,722,427.00	\$15,460,483.00	11.83%
19	THE SPROTT FOUNDATION	\$114,484,184.00	\$14,921,786.00	13.03%
20	THE Trottier Family Foundation/La Fondation Familiale Trottier	\$31,865,211.00	\$14,471,233.00	45.41%
21	THE SCHULICH FOUNDATION	\$104,585,696.00	\$13,685,312.00	13.09%
22	THE GOODMAN FAMILY FOUNDATION	\$20,198,503.00	\$13,382,603.00	66.26%
23	RAYJO CHARITABLE TRUST	\$532,298.00	\$13,055,746.00	2452.71%
24	ISLES FOUNDATION INCORPORATED	\$8,991,913.00	\$12,932,277.00	143.82%
25	THE DAVID HOFSTEDTER FAMILY FOUNDATION	\$1,894,600.00	\$12,335,253.00	651.07%
26	THE JIM PATTISON FOUNDATION	\$120,020,002.00	\$12,332,964.00	10.28%
27	P. AND L. ODETTE CHARITABLE FOUNDATION	\$7,335,210.00	\$12,252,446.00	167.04%
28	GWITMOC FOUNDATION	\$21,041,899.00	\$10,894,718.00	51.78%
29	DJAVAD MOWAFAGHIAN FOUNDATION	\$90,138,718.00	\$10,570,742.00	11.73%
30	FONDATION J ARMAND BOMBARDIER	\$149,099,714.00	\$10,477,326.00	7.03%
31	MILAN & MAUREEN ILICH FOUNDATION	\$13,965,702.00	\$10,360,618.00	74.19%
32	RIDDELL FAMILY CHARITABLE FOUNDATION	\$159,216,013.00	\$9,553,940.00	6.00%
33	NORLIEN FOUNDATION	\$97,950,853.00	\$9,100,765.00	9.29%
34	SHERMAN FOUNDATION	\$76,544,947.00	\$9,048,676.00	11.82%
35	Temerty Family Foundation	\$9,096,984.00	\$8,912,027.00	97.97%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
36	Fondation Marcelle et Jean Coutu	\$302,014,852.00	\$8,789,810.00	2.91%
37	FONDATION J.A. DESEVE	\$205,854,829.00	\$8,373,114.00	4.07%
38	TULA FOUNDATION	\$78,351,499.00	\$7,536,276.00	9.62%
39	LASSONDE FAMILY FOUNDATION	\$44,485,298.00	\$7,519,655.00	16.90%
40	THE M.K. FOUNDATION/LA FONDATION M.K.	\$5,329,472.00	\$7,341,424.00	137.75%
41	PATHY FAMILY FOUNDATION/FONDATION DE LA FAMILLE PATHY	\$80,382,507.00	\$7,300,702.00	9.08%
42	RAYMOND CHANG FOUNDATION	\$7,900,001.00	\$7,266,327.00	91.98%
43	CANADIAN CREDIT MANAGEMENT FOUNDATION / FONDATION CANADIENNE DE LA GERANCE DU CREDIT	\$18,800,102.00	\$7,044,256.00	37.47%
44	R. Howard Webster Foundation / Fondation R. Howard Webster	\$125,849,428.00	\$7,027,605.00	5.58%
45	THE SCHAD FOUNDATION	\$73,245,723.00	\$6,942,578.00	9.48%
46	ALVIN SEGAL FAMILY FOUNDATION	\$53,882,207.00	\$6,927,917.00	12.86%
47	THE JOSEPH LEBOVIC CHARITABLE FOUNDATION	\$235,139,556.00	\$6,916,012.00	2.94%
48	Claudine and Stephen Bronfman Family Foundation / Fondation de la Famille Claudine et Stephen Bronfman	\$5,925,317.00	\$6,914,813.00	116.70%
49	RESEARCH MANITOBA	\$6,350,919.00	\$6,903,449.00	108.70%
50	THE KREMBIL FOUNDATION	\$108,941,075.00	\$6,889,354.00	6.32%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
51	THE ASPER FOUNDATION	\$146,156,351.00	\$6,778,925.00	4.64%
52	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$91,249,327.00	\$6,770,803.00	7.42%
53	AUDAIN FOUNDATION	\$103,550,467.00	\$6,681,352.00	6.45%
54	RICHARDSON FOUNDATION INC. /FONDATION RICHARDSON INC.	\$10,942,248.00	\$6,331,567.00	57.86%
55	IMPERIAL OIL FOUNDATION/FONDATION PETROIERE IMPERIALE	\$24,000.00	\$6,265,000.00	26104.17%
56	APOTEX FOUNDATION	\$103,643,908.00	\$6,217,583.00	6.00%
57	THE LAWSON FOUNDATION	\$118,137,206.00	\$6,133,210.00	5.19%
58	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$150,526,959.00	\$6,122,084.00	4.07%
59	COLLEGE O'SULLIVAN DE MONTREAL INC.	\$5,473,377.00	\$5,628,702.00	102.84%
60	H W SIEBENS CHARITABLE FOUNDATION	\$3,474,365.00	\$5,623,523.00	161.86%
61	Imladris Foundation	\$24,235,027.00	\$5,531,392.00	22.82%
62	THE MOLSON FOUNDATION/FONDATION MOLSON	\$178,491,571.00	\$5,522,023.00	3.09%
63	THE SLAIGHT FAMILY FOUNDATION	\$184,773,617.00	\$5,498,481.00	2.98%
64	HAL JACKMAN FOUNDATION	\$44,687,536.00	\$5,460,272.00	12.22%
65	TURKSTRA FOUNDATION	\$12,522,368.00	\$5,395,881.00	43.09%
66	MATAN BSAYSER FOUNDATION	\$43,350.00	\$5,324,478.00	12282.53%
67	THE PURPLEVILLE FOUNDATION	\$39,998,642.00	\$5,163,818.00	12.91%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
68	FDC FOUNDATION	\$108,345,658.00	\$5,114,443.00	4.72%
69	The Macdonald Stewart Foundation	\$51,211,517.00	\$5,089,104.00	9.94%
70	FRANK AND ELLEN REMAI FOUNDATION INC.	\$21,823,957.00	\$5,088,066.00	23.31%
71	MCGRATH FAMILY FOUNDATION INCORPORATED	\$41,359,087.00	\$5,077,505.00	12.28%
72	THE PETER AND MELANIE MUNK CHARITABLE FOUNDATION	\$26,939,331.00	\$5,068,644.00	18.82%
73	NORTHERN YOUTH SERVICES INC.	\$3,572,218.00	\$5,064,254.00	141.77%
74	AULD CEDAR CHARITABLE TRUST	\$78,673.00	\$5,012,951.00	6371.88%
75	MLSE FOUNDATION	\$2,274,133.00	\$5,005,899.00	220.12%
76	The Brian and Joannah Lawson Family Foundation	\$16,046,110.00	\$4,931,035.00	30.73%
77	Hudson's Bay Company Foundation	\$15,768,705.00	\$4,907,272.00	31.12%
78	THE DELPHINE FOUNDATION	\$66,911,567.00	\$4,879,507.00	7.29%
79	OUR LADY QUEEN OF PEACE FOUNDATION (CANADA) INC.	\$5,185,100.00	\$4,798,365.00	92.54%
80	F. K. MORROW FOUNDATION	\$73,219,061.00	\$4,786,409.00	6.54%
81	DONNER CANADIAN FOUNDATION	\$114,810,990.00	\$4,776,034.00	4.16%
82	DIAMOND FOUNDATION	\$89,113,274.00	\$4,757,848.00	5.34%
83	THE FREGIN FAMILY FOUNDATION	\$28,689,020.00	\$4,722,751.00	16.46%
84	J.P. BICKELL FOUNDATION	\$119,676,816.00	\$4,650,456.00	3.89%
85	FONDATION ÉCHO /ECHO FOUNDATION	\$141,987,974.00	\$4,642,821.00	3.27%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
86	DELOITTE FOUNDATION CANADA/LA FONDATION DELOITTE CANADA	\$1,782,976.00	\$4,567,305.00	256.16%
87	TD FRIENDS OF THE ENVIRONMENT FOUNDATION	\$2,923,974.00	\$4,546,644.00	155.50%
88	ELIZABETH FOUNDATION INC.		\$4,458,093.00	#DIV/0!
89	BINAH CHARITABLE FOUNDATION	\$58,084,924.00	\$4,312,828.00	7.43%
90	ECOLE COMMERCIALE DU CAP INC.	\$6,522,855.00	\$4,234,404.00	64.92%
91	MANOIR SAINT-JEAN BAPTISTE INC.	\$3,645,851.00	\$4,197,868.00	115.14%
92	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$6,140,552.00	\$4,137,382.00	67.38%
93	LOUIS BRIER JEWISH RESIDENCE SOCIETY	\$8,857,412.00	\$4,132,803.00	46.66%
94	THE SIXTY THREE FOUNDATION	\$415,890.00	\$4,108,773.00	987.95%
95	THE DR. WOLF LEOVIC CHARITABLE FOUNDATION	\$172,340,058.00	\$4,107,040.00	2.38%
96	MURRAY MCKINNON FOUNDATION	\$400,252.00	\$4,089,398.00	1021.71%
97	THE WB FAMILY FOUNDATION	\$43,538,872.00	\$4,075,270.00	9.36%
98	THE VILIAM FRANKEL FAMILY CHARITABLE FOUNDATION INC/LA FONDATION DE CHARITE DE LA FAMILLE VILIAM FRANKEL	\$6,763,849.00	\$4,075,066.00	60.25%
99	THE RON AND NANCY CLARK FOUNDATION	\$1,719,960.00	\$4,062,549.00	236.20%
100	DHC/ART	\$21,425,189.00	\$4,059,147.00	18.95%
101	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$30,403,532.00	\$3,964,843.00	13.04%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
102	CIBC Children's Foundation	\$953,749.00	\$3,914,934.00	410.48%
103	THE LAZARIDIS FAMILY FOUNDATION	\$221,860,503.00	\$3,851,977.00	1.74%
104	Intact Foundation/Fondation Intact	\$3,189,811.00	\$3,799,581.00	119.12%
105	LESLOIS SHAW FOUNDATION	\$20,062,020.00	\$3,798,681.00	18.93%
106	THE SAMUEL FAMILY FOUNDATION	\$54,433,362.00	\$3,769,517.00	6.93%
107	BROOKFIELD PARTNERS FOUNDATION	\$57,428,209.00	\$3,768,793.00	6.56%
108	RON JOYCE FOUNDATION	\$46,395,733.00	\$3,768,218.00	8.12%
109	THE COUNSELLING FOUNDATION OF CANADA	\$59,851,145.00	\$3,747,745.00	6.26%
110	THE MAYTREE FOUNDATION	\$830,741.00	\$3,677,008.00	442.62%
111	WILSON 5 FOUNDATION	\$18,584.00	\$3,598,195.00	19361.79%
112	SEACLIFF FOUNDATION	\$16,948,351.00	\$3,518,830.00	20.76%
113	TELUS EMPLOYEES CHARITABLE TRUST	\$3,479,810.00	\$3,479,810.00	100.00%
114	COLLEGE BART (1975) / BART COLLEGE (1975)	\$1,824,072.00	\$3,479,522.00	190.76%
115	Fondation J-Louis Lévesque	\$87,768,539.00	\$3,442,968.00	3.92%
116	ARTHUR L. IRVING FAMILY FOUNDATION	\$12,212,544.00	\$3,429,400.00	28.08%
117	Canadian Online Giving Foundation/Fondation canadienne de dons en ligne	\$1,114,014.00	\$3,404,697.00	305.62%
118	UNDER THE SAME SUN FOUNDATION	\$37,384.00	\$3,396,482.00	9085.39%
119	The Bridgeworks Hope to the World Foundation		\$3,393,572.00	#DIV/0!

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
120	THE SIMONS FOUNDATION	\$121,535.00	\$3,387,972.00	2787.65%
121	THE DAN-HYTMAN FAMILY FOUNDATION	\$22,243,803.00	\$3,348,727.00	15.05%
122	IVEY FOUNDATION	\$83,286,061.00	\$3,319,477.00	3.99%
123	CHISHOLM EDUCATION CENTRE	\$4,932,299.00	\$3,242,651.00	65.74%
124	THE MUTTART FOUNDATION	\$44,330,704.00	\$3,206,806.00	7.23%
125	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$118,446,394.00	\$3,183,420.00	2.69%
126	SHOPPERS DRUG MART/PHARMAPRIX LIFE FOUNDATION - LA FONDATION LIFE DE PHARMAPRIX/SHOPPERS DRUG MART	\$1,856,974.00	\$3,153,578.00	169.82%
127	ORIOLE CHARITABLE FOUNDATION	\$92,281,078.00	\$3,153,247.00	3.42%
128	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$57,870,810.00	\$3,147,297.00	5.44%
129	THE HOME DEPOT CANADA FOUNDATION	\$1,979,977.00	\$3,121,205.00	157.64%
130	THE PETER GILGAN FOUNDATION	\$422,927.00	\$3,099,806.00	732.94%
131	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$12,376,382.00	\$3,064,844.00	24.76%
132	LAIDLAW FOUNDATION	\$63,255,726.00	\$3,063,955.00	4.84%
133	THE KLEMKE FOUNDATION	\$41,057,528.00	\$3,042,492.00	7.41%
134	JOHN M. & BERNICE PARROTT FOUNDATION INC.	\$81,736,450.00	\$3,039,373.00	3.72%
135	THE MAITLAND B. STEINKOPF RESIDENCE	\$742,932.00	\$3,022,613.00	406.85%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
136	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE	\$28,791,388.00	\$3,011,514.00	10.46%
137	JASPER PLACE WELLNESS CENTRE	\$6,055,642.00	\$3,005,066.00	49.62%
138	PATRICK AND BARBARA KEENAN FOUNDATION	\$10,528,658.00	\$2,973,758.00	28.24%
139	GIVE KIDS A CHANCE CHARITY INC.	\$2,235,126.00	\$2,923,328.00	130.79%
140	DONALD BERMAN FOUNDATION	\$12,731,634.00	\$2,919,793.00	22.93%
141	MINTO FOUNDATION INC	\$16,954,527.00	\$2,867,549.00	16.91%
142	JOHN AND MYRNA DANIELS CHARITABLE FOUNDATION	\$105,783.00	\$2,853,009.00	2697.04%
143	THE REBMAN CHRISTIAN FOUNDATION	\$8,483,324.00	\$2,851,206.00	33.61%
144	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$57,203,377.00	\$2,805,200.00	4.90%
145	Cenovus Employee Foundation	\$26,911.00	\$2,781,371.00	10335.44%
146	THE WESLEY AND MARY NICOL CHARITABLE FOUNDATION	\$4,546,030.00	\$2,758,581.00	60.68%
147	LESLIE & IRENE DUBE FOUNDATION INC.	\$16,182,215.00	\$2,748,538.00	16.98%
148	MAX BELL FOUNDATION	\$65,596,336.00	\$2,684,041.00	4.09%
149	THE KAHANOFF FOUNDATION	\$1,565,756.00	\$2,674,736.00	170.83%
150	AUTISM SPEAKS CANADA	\$3,027,800.00	\$2,665,851.00	88.05%
151	THE M A C AIDS FUND/LE FONDS SIDA MAC	\$2,942,049.00	\$2,658,751.00	90.37%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
152	CARTHY FOUNDATION	\$70,130,600.00	\$2,656,127.00	3.79%
153	THE ATKINSON CHARITABLE FOUNDATION	\$72,326,574.00	\$2,641,513.00	3.65%
154	THE LEDER CHARITABLE FOUNDATION	\$45,817,861.00	\$2,623,708.00	5.73%
155	OUR LADY QUEEN OF PEACE RANCH (SOUTHERN ALBERTA) LTD.	\$13,131,430.00	\$2,583,793.00	19.68%
156	HERZOG FAMILY TRUST	\$25,929,607.00	\$2,579,325.00	9.95%
157	THE QUAIL ROCK FOUNDATION	\$2,058,720.00	\$2,576,788.00	125.16%
158	THE GUSTAV LEVINSCHI FOUNDATION/LA FONDATION GUSTAV LEVINSCHI	\$12,818,984.00	\$2,555,708.00	19.94%
159	THE ROGERS FOUNDATION	\$77,212,209.00	\$2,533,034.00	3.28%
160	DAAT CHARITABLE FOUNDATION	\$54,816,421.00	\$2,504,486.00	4.57%
161	KOERNER FOUNDATION	\$50,137,961.00	\$2,503,187.00	4.99%
162	ECOLE ARMEN-QUEBEC DE L'UNION GENERALE ARMENIENNE DE BIENFAISANCE	\$2,781,341.00	\$2,499,145.00	89.85%
163	ANCHOR ACADEMY SOCIETY	\$55,634.00	\$2,472,197.00	4443.68%
164	The Cole foundation/La Fondation Cole	\$36,898,659.00	\$2,441,049.00	6.62%
165	FERNWOOD FOUNDATION	\$6,530,899.00	\$2,436,996.00	37.31%
166	LOUISE HAWLEY STONE CHARITABLE TRUST	\$54,571,300.00	\$2,429,973.00	4.45%
167	REIMER EXPRESS FOUNDATION INC.	\$1,407,141.00	\$2,426,540.00	172.44%
168	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$50,748,648.00	\$2,417,649.00	4.76%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
169	Fondation Sibylla Hesse	\$54,952,347.00	\$2,409,157.00	4.38%
170	HERON FAMILY FOUNDATION	\$10,793,829.00	\$2,408,807.00	22.32%
171	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$23,248,324.00	\$2,395,062.00	10.30%
172	VAN NORMAN CHARITABLE FOUNDATION INC	\$35,729,460.00	\$2,384,379.00	6.67%
173	THE STOLLERY CHARITABLE FOUNDATION	\$77,616,002.00	\$2,375,821.00	3.06%
174	DREAMCATCHER CHARITABLE FOUNDATION	\$44,624.00	\$2,374,495.00	5321.12%
175	THE WILSON FOUNDATION LA FONDATION WILSON	\$55,644,334.00	\$2,368,692.00	4.26%
176	IBM CANADA LTD. IBM CANADA LTEE. EMPLOYEE COMMUNITY FUND	\$1,066,875.00	\$2,355,507.00	220.79%
177	THE JOSEPH SEGAL FAMILY FOUNDATION	\$4,083,818.00	\$2,350,445.00	57.56%
178	DAVE LEDE FAMILY CHARITABLE FOUNDATION	\$1,227,554.00	\$2,349,208.00	191.37%
179	THE SHARP FOUNDATION	\$50,351,802.00	\$2,324,657.00	4.62%
180	THE KAVELMAN-FONN FOUNDATION	\$38,333,055.00	\$2,317,978.00	6.05%
181	THE SUMMIT FOUNDATION	\$13,527,844.00	\$2,312,221.00	17.09%
182	UNIVERSITY INTERNAL MEDICINE RESEARCH FOUNDATION	\$7,364,726.00	\$2,310,469.00	31.37%
183	MARTA AND OWEN BORIS FOUNDATION	\$18,363,934.00	\$2,306,331.00	12.56%
184	MINTO FOUNDATION INC	\$34,440,788.00	\$2,299,361.00	6.68%
185	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUN	\$30,448,292.00	\$2,279,782.00	7.49%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
186	FELSEN FOUNDATION	\$23,957,674.00	\$2,270,105.00	9.48%
187	MEHADURAS FRIEDMAN FOUNDATION	\$7,478,324.00	\$2,259,171.00	30.21%
188	MERIEM FOUNDATION	\$109.00	\$2,222,619.00	2039100.0%
189	ROSS-SHIRE FOUNDATION	\$8,433,485.00	\$2,207,853.00	26.18%
190	Trico Charitable Foundation	\$18,201,919.00	\$2,207,409.00	12.13%
191	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$31,293,337.00	\$2,194,893.00	7.01%
192	Q'WEMTSIN HEALTH SOCIETY	\$3,079,412.00	\$2,186,569.00	71.01%
193	Fondation Teasdale-Corti	\$436,615.00	\$2,170,867.00	497.20%
194	ERIC T. WEBSTER FOUNDATION	\$52,113,530.00	\$2,165,861.00	4.16%
195	LA FONDATION EMMANUELLE GATTUSO	\$30,106,604.00	\$2,121,490.00	7.05%
196	FONDATION JEUNESSE-VIE	\$17,597,768.00	\$2,107,529.00	11.98%
197	CANADA TRUST CHARITABLE FOUNDATION	\$213,504.00	\$2,104,256.00	985.58%
198	R.J. NELSON FAMILY FOUNDATION	\$4,941,205.00	\$2,075,136.00	42.00%
199	THOMAS SILL FOUNDATION INC.	\$35,393,026.00	\$2,060,906.00	5.82%
200	THE JOHN C AND SALLY HORSFALL EATON FOUNDATION	\$11,803,379.00	\$2,028,426.00	17.19%
201	ALL CHARITIES CAMPAIGN	\$1,874,077.00	\$2,027,249.00	108.17%
202	The Chastell Foundation/La fondation Chastell	\$894,295.00	\$2,022,612.00	226.17%
203	WILDWOOD LEARNING CENTRE	\$1,302,344.00	\$2,013,832.00	154.63%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
204	THE MATHISON FAMILY FOUNDATION	\$7,093,019.00	\$2,003,002.00	28.24%
205	THE WARREN AND DEBBIE KIMEL FAMILY FOUNDATION	\$17,088,035.00	\$2,002,375.00	11.72%
206	THE SITKA FOUNDATION	\$53,816,221.00	\$1,999,203.00	3.71%
207	JACKMAN FOUNDATION	\$58,210,683.00	\$1,998,580.00	3.43%
208	THE BURNS MEMORIAL TRUST	\$51,569,243.00	\$1,996,704.00	3.87%
209	THE WINDSOR FOUNDATION	\$48,144,951.00	\$1,988,756.00	4.13%
210	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$35,241,886.00	\$1,980,734.00	5.62%
211	CRABTREE FOUNDATION FONDATION CRABTREE	\$65,551,490.00	\$1,979,761.00	3.02%
212	THE AVILA FOUNDATION	\$52,802,070.00	\$1,973,130.00	3.74%
213	Ronald and Irene Ward Foundation	\$178,085.00	\$1,961,201.00	1101.27%
214	THE EDMONTON LEARNING TRUST FUND	\$269,950.00	\$1,951,608.00	722.95%
215	CSL CHARITABLE FOUNDATION	\$267,540.00	\$1,948,468.00	728.29%
216	The Claridge Foundation- La fondation Claridge	\$41,612,673.00	\$1,936,093.00	4.65%
217	CJMF FOUNDATION	\$14,521,083.00	\$1,924,041.00	13.25%
218	T.R. MEIGHEN FAMILY FOUNDATION	\$22,395,603.00	\$1,916,687.00	8.56%
219	FONDATION AUBE NOUVELLE	\$963,490.00	\$1,894,400.00	196.62%
220	THE MCLEAN FOUNDATION	\$47,177,011.00	\$1,892,804.00	4.01%
221	PRINCE ALBERT METIS WOMEN'S ASSOC INC	\$1,005,262.00	\$1,873,221.00	186.34%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
222	THE JOHN AND JUDY BRAGG FAMILY FOUNDATION	\$6,042,703.00	\$1,859,956.00	30.78%
223	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$31,597,829.00	\$1,856,123.00	5.87%
224	THE BENNETT FAMILY FOUNDATION	\$19,260,590.00	\$1,854,356.00	9.63%
225	THE LAWRENCE AND JUDITH TANENBAUM FAMILY FOUNDATION	\$3,713,100.00	\$1,837,539.00	49.49%
226	THE CATHERINE DONNELLY FOUNDATION	\$39,823,288.00	\$1,834,436.00	4.61%
227	BC GOVERNMENT EMPLOYEES COMMUNITY SERVICES FUND TRUST	\$851,048.00	\$1,832,698.00	215.35%
228	BOARDWALK CHARITABLE TRUST FUND	\$2,938.00	\$1,819,023.00	61913.65%
229	TOM AND ANNIE KOHN CHARITABLE FOUNDATION	\$1,369,372.00	\$1,817,599.00	132.73%
230	DANBE FOUNDATION INC.	\$57,988,705.00	\$1,810,311.00	3.12%
231	INDIGO LOVE OF READING FOUNDATION/FONDATION INDIGO POUR L'AMOUR DE LA LECTURE	\$2,187,706.00	\$1,808,318.00	82.66%
232	FONDATION GUY LALIBERTE	\$12,646.00	\$1,806,229.00	14283.01%
233	THE TOSKAN CASALE FOUNDATION	\$239,882.00	\$1,797,964.00	749.52%
234	THE SOBEY FOUNDATION	\$41,510,975.00	\$1,794,819.00	4.32%
235	Esker Foundation	\$721,541.00	\$1,783,987.00	247.25%
236	FONDATION MIRELLA & LINO SAPUTO	\$29,816.00	\$1,773,705.00	5948.84%
237	Fondation Eldee-Eldee Foundation	\$18,223,930.00	\$1,768,001.00	9.70%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
238	WORWIN FOUNDATION/ FONDATION WORWIN	\$6,603,429.00	\$1,762,117.00	26.68%
239	FONDATION DE L'HOPITAL MONT SINAI / MOUNT SINAI HOSPITAL FOUNDATION	\$3,340,457.00	\$1,759,320.00	52.67%
240	LAWRASON BAY FOUNDATION	\$19,122,320.00	\$1,752,404.00	9.16%
241	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$67,574,297.00	\$1,739,692.00	2.57%
242	ABRAHAM BLEEMAN FOUNDATION	\$10,088,607.00	\$1,737,193.00	17.22%
243	THE SARAH MCLACHLAN FOUNDATION	\$2,577,236.00	\$1,728,083.00	67.05%
244	GRAHAM MUNRO CHARITABLE FOUNDATION	\$14,348,186.00	\$1,717,487.00	11.97%
245	THE STONEFIELDS FOUNDATION	\$27,200,826.00	\$1,715,341.00	6.31%
246	THE ANGEL GABRIEL FOUNDATION	\$2,651,904.00	\$1,710,341.00	64.49%
247	Richard And Edith Strauss Canada Foundation/Fondation Richard et Edith Strauss canada	\$9,885,834.00	\$1,707,957.00	17.28%
248	VIEW WEST FOUNDATION	\$5,920,712.00	\$1,699,778.00	28.71%
249	THE DILAWRI FOUNDATION	\$387,414.00	\$1,692,740.00	436.93%
250	THE LOUISE AND ALAN EDWARDS FOUNDATION/LA FONDATION LOUISE ET ALAN EDWARDS	\$46,986,164.00	\$1,688,541.00	3.59%
251	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$16,475,249.00	\$1,680,081.00	10.20%
252	The Peter and Shelagh Godsoe Family Foundation	\$44,035,717.00	\$1,676,044.00	3.81%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
253	FONDATION JACQUES & MICHEL AUGER	\$18,479,287.00	\$1,675,369.00	9.07%
254	D H FALLE FAMILY FOUNDATION	\$18,671,284.00	\$1,673,117.00	8.96%
255	THE PROSSER CHARITABLE FOUNDATION	\$56,729,674.00	\$1,670,830.00	2.95%
256	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$26,433,179.00	\$1,666,016.00	6.30%
257	ONTARIO POWER GENERATION EMPLOYEES' AND PENSIONERS' CHARITY TRUST FUND	\$411,920.00	\$1,663,418.00	403.82%
258	TD Securities Underwriting Hope Fund	\$576,746.00	\$1,662,916.00	288.33%
259	FLEMING FOUNDATION	\$506,846.00	\$1,655,621.00	326.65%
260	THE ARTHUR J E CHILD FOUNDATION	\$37,547,522.00	\$1,654,772.00	4.41%
261	THE MANUEL & EVA KIMEL FOUNDATION	\$4,351,991.00	\$1,653,173.00	37.99%
262	HARRISON MCCAIN FOUNDATION	\$34,554,528.00	\$1,648,308.00	4.77%
263	THE BLEMA & ARNOLD STEINBERG FAMILY FOUNDATION/ LA FONDATION DE LA FAMILLE BLEMA & ARNOLD STEINBERG	\$2,603,272.00	\$1,644,450.00	63.17%
264	GREEN LEARNING FOUNDATION	\$25,594.00	\$1,642,706.00	6418.32%
265	ENCANA CARES FOUNDATION	\$23,005.00	\$1,638,057.00	7120.44%
266	TRINITY DEVELOPMENT FOUNDATION	\$1,789,654.00	\$1,636,713.00	91.45%
267	THE AUDREY AND DONALD CAMPBELL FOUNDATION	\$7,425,098.00	\$1,608,628.00	21.66%
268	THE HENRY WHITE KINNEAR FOUNDATION	\$52,673,360.00	\$1,606,076.00	3.05%
269	ZOLTY CHARITABLE FOUNDATION	\$79,543.00	\$1,598,616.00	2009.75%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
270	CHARLES E FIPKE FOUNDATION	\$1,207,246.00	\$1,595,825.00	132.19%
271	THE FRANK GERSTEIN CHARITABLE FOUNDATION	\$40,615.00	\$1,575,677.00	3879.54%
272	E. & G. ODETTE FOUNDATION	\$32,630,218.00	\$1,565,826.00	4.80%
273	THE IV CHARITABLE FOUNDATION	\$683,800.00	\$1,559,708.00	228.09%
274	TRINITY PACIFIC FOUNDATION	\$37,780,617.00	\$1,547,814.00	4.10%
275	THE B&C ZY GEZUNT CHARITABLE FOUNDATION	\$641,898.00	\$1,546,497.00	240.93%
276	THE GRAHAM BOECKH FOUNDATION /FONDATION GRAHAM BOECKH	\$18,954,518.00	\$1,540,956.00	8.13%
277	THE BULLER FOUNDATION INC.	\$2,240,085.00	\$1,532,278.00	68.40%
278	ALBERT & TEMMY LATNER FAMILY FOUNDATION	\$25,606,634.00	\$1,528,689.00	5.97%
279	THE JAY AND BARBARA HENNICK FAMILY FOUNDATION	\$7,758,186.00	\$1,518,554.00	19.57%
280	SILVER FAMILY CHARITABLE FOUNDATION	\$1,051,546.00	\$1,500,220.00	142.67%
281	THE KEG SPIRIT FOUNDATION	\$199,557.00	\$1,491,995.00	747.65%
282	ACT II CHILD AND FAMILY SERVICES SOCIETY	\$3,474,451.00	\$1,490,266.00	42.89%
283	THE F&R HAUER CHARITABLE FOUNDATION	\$527,140.00	\$1,487,754.00	282.23%
284	THE MASTER FOUNDATION	\$109,575.00	\$1,480,924.00	1351.52%
285	THE LEACROSS FOUNDATION/LA FONDATION LEACROSS	\$50,085,248.00	\$1,479,393.00	2.95%
286	TESARI CHARITABLE FOUNDATION	\$18,618,556.00	\$1,479,325.00	7.95%
287	FIRSTENERGY COMMUNITY	\$3,460,545.00	\$1,474,161.00	42.60%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
	FOUNDATION			
288	THE BLUE LUPIN FOUNDATION	\$49,582,594.00	\$1,465,869.00	2.96%
289	KARIS SUPPORT SOCIETY	\$56,032.00	\$1,458,803.00	2603.52%
290	THE PAUL AND LEA REICHMANN FOUNDATION	\$793,353.00	\$1,446,234.00	182.29%
291	THE HORNE FAMILY CHARITABLE FOUNDATION	\$39,932,163.00	\$1,444,249.00	3.62%
292	Service d'intervention en santé Mentale-Espoir	\$575,837.00	\$1,429,798.00	248.30%
293	MADONNA FOUNDATION	\$13,756,934.00	\$1,421,181.00	10.33%
294	THE DUNIN FOUNDATION	\$32,777,328.00	\$1,410,014.00	4.30%
295	BRIDGEWAY FOUNDATION	\$12,106,592.00	\$1,399,285.00	11.56%
296	SEAMONT FOUNDATION-FONDATION SEAMONT	\$1,642,603.00	\$1,398,727.00	85.15%
297	THE LLOYD CARR-HARRIS FOUNDATION	\$19,865,875.00	\$1,396,337.00	7.03%
298	THE JACK WEINBAUM FAMILY FOUNDATION	\$33,491,242.00	\$1,390,007.00	4.15%
299	HUNTER FAMILY FOUNDATION	\$18,553,269.00	\$1,388,140.00	7.48%
300	THE BRANSCOMBE FAMILY FOUNDATION	\$39,829,167.00	\$1,381,063.00	3.47%
301	THE KPMG FOUNDATION/LA FONDATION KPMG	\$9,721.00	\$1,378,888.00	14184.63%
302	THE TERENCE DONNELLY FOUNDATION	\$2,234,984.00	\$1,378,510.00	61.68%
303	THE COWAN FOUNDATION	\$261,780.00	\$1,354,123.00	517.28%
304	THE MORNING STAR CHARITABLE FOUNDATION	\$431,632.00	\$1,343,721.00	311.31%
305	The Elizabeth and Tony Comper Foundation	\$5,144,191.00	\$1,343,565.00	26.12%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
306	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$29,506,903.00	\$1,317,384.00	4.46%
307	La Fondation Cure / The Cure Foundation	\$7,800,556.00	\$1,309,647.00	16.79%
308	WERKLUND FOUNDATION	\$15,287,760.00	\$1,305,814.00	8.54%
309	THE GEOFFREY H. WOOD FOUNDATION	\$21,849,166.00	\$1,299,451.00	5.95%
310	THE DAVID AND RYFKA D'ANCONA CHARITABLE FOUNDATION	\$6,313,755.00	\$1,292,219.00	20.47%
311	THE EDMONTON CIVIC EMPLOYEES CHARITABLE ASSISTANCE FUND	\$1,163,695.00	\$1,289,491.00	110.81%
312	FRANK J. FLAMAN FOUNDATION	\$823,657.00	\$1,287,850.00	156.36%
313	THE MCCAIN FOUNDATION	\$4,771.00	\$1,286,068.00	26955.94%
314	LEDCOR CHARITABLE FOUNDATION	\$925,808.00	\$1,284,863.00	138.78%
315	POSTMEDIA NETWORK FOUNDATION	\$337,558.00	\$1,284,346.00	380.48%
316	BELL CANADA EMPLOYEES' CHARITY TRUST	\$377,968.00	\$1,279,332.00	338.48%
317	KRYSKO FAMILY FOUNDATION	\$17,287,312.00	\$1,277,394.00	7.39%
318	MICHAEL CUCCIONE FOUNDATION	\$1,210,111.00	\$1,276,558.00	105.49%
319	PTARMIGAN FOUNDATION INC.	\$7,790,958.00	\$1,269,507.00	16.29%
320	BEL-FRAN CHARITABLE FOUNDATION	\$404,449.00	\$1,263,829.00	312.48%
321	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$6,523,059.00	\$1,259,593.00	19.31%
322	THE AMAYN CHARITABLE FOUNDATION	\$14,957,759.00	\$1,257,065.00	8.40%
323	CHRYSLER CANADA LTD. EMPLOYEES' CHARITABLE		\$1,255,396.00	#DIV/0!

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
	FUND			
324	THE WILLIAM AND NONA HEASLIP FOUNDATION	\$37,353,035.00	\$1,243,067.00	3.33%
325	THE MAX AND BEATRICE WOLFE CHARITABLE FOUNDATION	\$7,078,112.00	\$1,232,464.00	17.41%
326	ATCO GAS EMPLOYEES' COMMUNITY SERVICE FUND	\$147,434.00	\$1,227,183.00	832.36%
327	La Maisonnée Paulette Guinois	\$1,519,332.00	\$1,219,199.00	80.25%
328	THE DONALD K. JACKSON FAMILY FOUNDATION	\$4,482,124.00	\$1,217,924.00	27.17%
329	THE GITTA NISHUMA FOUNDATION	\$214,644.00	\$1,209,629.00	563.55%
330	THE CHAIM MOSHE FRIEDMAN MEMORIAL FUND	\$845,396.00	\$1,202,983.00	142.30%
331	The Beaverbrook Canadian Foundation	\$13,388,356.00	\$1,194,041.00	8.92%
332	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$18,286,179.00	\$1,187,974.00	6.50%
333	ASPEN FOUNDATION	\$13,076,763.00	\$1,180,442.00	9.03%
334	INTERNATIONAL CONSERVATION FUND OF CANADA INC.	\$3,640,482.00	\$1,176,435.00	32.32%
335	JAMES FAMILY FOUNDATION	\$9,465,523.00	\$1,174,023.00	12.40%
336	KRG CHILDREN'S CHARITABLE FOUNDATION	\$36,002,323.00	\$1,173,104.00	3.26%
337	THE HAROLD E. BALLARD FOUNDATION	\$29,657,439.00	\$1,167,713.00	3.94%
338	The Tamarack Charitable Foundation Inc.	\$17,250,738.00	\$1,167,695.00	6.77%
339	VIEWPOINT FOUNDATION	\$14,834,676.00	\$1,167,426.00	7.87%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
340	THE CALL OF THE POOR INC	\$576,241.00	\$1,157,711.00	200.91%
341	TWILIGHT CHARITABLE TRUST	\$1,682,174.00	\$1,152,881.00	68.54%
342	THE FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$10,782,353.00	\$1,151,483.00	10.68%
343	Fondation Arte Musica	\$8,586,131.00	\$1,147,169.00	13.36%
344	FIVE B FAMILY FOUNDATION	\$38,792,670.00	\$1,144,071.00	2.95%
345	The George Hogg Family Foundation	\$32,701,958.00	\$1,138,058.00	3.48%
346	THE NEW HOPE FOUNDATION	\$27,357,303.00	\$1,138,027.00	4.16%
347	THE ALBERT & EGOSAH REICHMANN FAMILY FOUNDATION	\$1,107,552.00	\$1,137,574.00	102.71%
348	MR AND MRS P A WOODWARD'S FOUNDATION	\$32,813,191.00	\$1,135,734.00	3.46%
349	DR GEOFFREY R CONWAY MEMORIAL FOUNDATION (CANADA)	\$7,410,669.00	\$1,135,715.00	15.33%
350	GILL RATCLIFFE FOUNDATION	\$3,453.00	\$1,132,352.00	32793.28%
351	FONDATION DUFRESNE & GAUTHIER	\$8,477,952.00	\$1,132,264.00	13.36%
352	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$25,162,362.00	\$1,131,987.00	4.50%
353	SEARS CANADA CHARITABLE FOUNDATION	\$521,453.00	\$1,130,176.00	216.74%
354	Felicia and Arnold Aaron Foundation	\$28,053,912.00	\$1,129,712.00	4.03%
355	THE MARDER FAMILY FOUNDATION	\$10,442,042.00	\$1,127,772.00	10.80%
356	Moss Rock Park Foundation	\$2,044,710.00	\$1,124,708.00	55.01%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
357	WERNER FAMILY FOUNDATION	\$11,005,796.00	\$1,120,913.00	10.18%
358	THE MICHAEL YOUNG FAMILY FOUNDATION	\$29,942,745.00	\$1,120,866.00	3.74%
359	CENTRE REGIONAL DE SERVICES AUX BIBLIOTHEQUES PUBLIQUES DU SAGUENAY-LAC ST-JEAN	\$2,632,662.00	\$1,120,742.00	42.57%
360	RAYMOND JAMES CANADA FOUNDATION	\$3,385,573.00	\$1,114,869.00	32.93%
361	SHELDON M CHUMIR FOUNDATION FOR ETHICS IN LEADERSHIP	\$15,274,190.00	\$1,112,300.00	7.28%
362	JOHN & BONNIE BUHLER FOUNDATION INC.	\$41,038,338.00	\$1,099,838.00	2.68%
363	PAUL B HELLIWELL FOUNDATION	\$12,563,876.00	\$1,090,153.00	8.68%
364	MONTREAL FLUENCY CENTRE/CENTRE DE FLUIDITE VERBAL DE MONTREAL	\$1,011,090.00	\$1,083,852.00	107.20%
365	THE CHARIS FOUNDATION	\$12,906,302.00	\$1,082,113.00	8.38%
366	COLUMBIA FOUNDATION	\$4,783,851.00	\$1,075,722.00	22.49%
367	THE CUMBA CHARITABLE FOUNDATION	\$1,188,750.00	\$1,075,496.00	90.47%
368	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$23,568,050.00	\$1,072,699.00	4.55%
369	THE RADCLIFFE FOUNDATION	\$40,695,790.00	\$1,071,951.00	2.63%
370	IMPERIAL OIL EMPLOYEES CHARITY TRUST		\$1,070,306.00	#DIV/0!
371	CANADIAN FRIENDS OF ISRAELI HEMOPHILIA ASSOCIATION		\$1,068,628.00	#DIV/0!
372	Yuill Family Foundation	\$157,178.00	\$1,065,020.00	677.59%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
373	ZICHRON DAVID AND PESIE GRUNBERGER FUND	\$1,322,500.00	\$1,056,972.00	79.92%
374	ATCO ELECTRIC EPIC	\$887,740.00	\$1,055,774.00	118.93%
375	M.E.H. FOUNDATION	\$16,753,382.00	\$1,054,079.00	6.29%
376	FONDATION AMELIA & LINO SAPUTO JR. / AMELIA & LINO SAPUTO JR. FOUNDATION	\$63.00	\$1,047,263.00	1662322.22%
377	THE ALLAN P MARKIN CHARITABLE FOUNDATION	\$27,452.00	\$1,041,119.00	3792.51%
378	The Jeffrey and Marilyn McCaig Family Foundation	\$4,502,418.00	\$1,040,689.00	23.11%
379	THE LILLIAN AND NORMAN GLOWINSKY FAMILY FOUNDATION	\$8,311,756.00	\$1,038,501.00	12.49%
380	ARCADIA FOUNDATION	\$362.00	\$1,032,421.00	285199.17%
381	FAITHFUL FRIENDS FOUNDATION	\$21,372,079.00	\$1,032,340.00	4.83%
382	NORTH GROWTH FOUNDATION	\$17,584,847.00	\$1,030,353.00	5.86%
383	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$43,059,850.00	\$1,021,615.00	2.37%
384	THE JURAVINSKI FOUNDATION	\$4,293,974.00	\$1,020,874.00	23.77%
385	THE FRANCES TANENBAUM CHARITABLE FOUNDATION	\$6,067,158.00	\$1,017,306.00	16.77%
386	LOHN FOUNDATION	\$14,652,942.00	\$1,016,213.00	6.94%
387	FRIENDS OF HONDURAN CHILDREN	\$324,025.00	\$1,006,995.00	310.78%
388	THE ALLAN AND SUSAN SEIDENFELD CHARITABLE FOUNDATION	\$691,563.00	\$1,005,018.00	145.33%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
389	The Murray R. O'Neil Charitable Foundation	\$20,054,674.00	\$1,002,532.00	5.00%
390	The Bruce H. Mitchell Foundation	\$1,686,224.00	\$1,001,235.00	59.38%
391	PETER & JOANNE BROWN FOUNDATION	\$66,764.00	\$999,017.00	1496.34%
392	GERALD SHEFF AND SHANITHA KACHAN CHARITABLE FOUNDATION	\$47,608,125.00	\$996,622.00	2.09%
393	George C. Hunt Family Foundation	\$22,538,750.00	\$995,079.00	4.41%
394	ALLARD FOUNDATION LTD.	\$26,872,033.00	\$992,829.00	3.69%
395	The Sandra and Leo Kolber Foundation	\$1,673,868.00	\$990,725.00	59.19%
396	THE LEWIS AND CHARLOTTE STEINBERG FAMILY FOUNDATION	\$19,629,092.00	\$984,728.00	5.02%
397	The Stephen and Jocelyne Greenberg Foundation	\$582,523.00	\$981,497.00	168.49%
398	THE GERRY & NANCY PENCER BRAIN TRUST	\$86,672.00	\$979,153.00	1129.72%
399	HARVIE CONSERVANCY FOUNDATION	\$160,834.00	\$971,709.00	604.17%
400	Martin Aboriginal Education Initiative/Initiative d'éducation Autochtone Martin	\$1,391,655.00	\$964,606.00	69.31%
401	JENKINS FAMILY FOUNDATION	\$11,845,540.00	\$963,475.00	8.13%
402	THE HAYNES-CONNELL FOUNDATION	\$5,183,835.00	\$961,526.00	18.55%
403	Allen Family Foundation	\$2,511,217.00	\$959,067.00	38.19%
404	MICHAEL ALBERT GARRON FOUNDATION	\$12,477,839.00	\$954,897.00	7.65%
405	Nova Scotia Crown Share Land Legacy Trust	\$19,450,317.00	\$947,529.00	4.87%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
406	HYDRO ONE EMPLOYEES' AND PENSIONERS' CHARITY TRUST FUND	\$390,496.00	\$946,307.00	242.33%
407	Clifford and Lily Fielding Charitable Foundation	\$16,637,911.00	\$939,717.00	5.65%
408	Millshof Charitable Trust	\$1,432,039.00	\$934,706.00	65.27%
409	THE WINDWARD FOUNDATION	\$13,730,086.00	\$933,375.00	6.80%
410	THE WAYNE TANENBAUM CHARITABLE FOUNDATION	\$5,928,975.00	\$930,417.00	15.69%
411	CHAN FAMILY FOUNDATION	\$15,203,261.00	\$929,123.00	6.11%
412	GORDON & RUTH GOODER CHARITABLE FOUNDATION	\$22,338,437.00	\$926,825.00	4.15%
413	THE PALOMA FOUNDATION	\$16,074,420.00	\$926,559.00	5.76%
414	THE MACMILLIAN FAMILY FOUNDATION	\$8,786,036.00	\$917,201.00	10.44%
415	THE RALPH M. BARFORD FOUNDATION	\$20,849,746.00	\$905,999.00	4.35%
416	COVENANT ASSOCIATES LTD	\$1,657,112.00	\$899,376.00	54.27%
417	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$5,490,788.00	\$898,469.00	16.36%
418	THE BITOVE FOUNDATION	\$879,054.00	\$897,254.00	102.07%
419	COLLETTE FOUNDATION CANADA	\$273,638.00	\$895,705.00	327.33%
420	THE ADAMS FAMILY FOUNDATION LA FONDATION DE LA FAMILLE ADAMS	\$21,562,253.00	\$890,908.00	4.13%
421	THE JOSEPH AND FANNY TANENBAUM CHARITABLE FOUNDATION	\$5,435,620.00	\$887,812.00	16.33%
422	YDESSA HENDELES ART FOUNDATION	\$211,246.00	\$887,178.00	419.97%
423	BERNARD & NORTON WOLF FAMILY	\$18,547,863.00	\$885,770.00	4.78%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
	FOUNDATION			
424	THE Highbury Foundation	\$26,500,464.00	\$885,429.00	3.34%
425	THE ALVIN AND MONA LIBIN FOUNDATION	\$29,396,306.00	\$882,732.00	3.00%
426	DUBOIS CHARITABLE FOUNDATION	\$41,291.00	\$880,294.00	2131.93%
427	THE LEWIS & RUTH SHERMAN FOUNDATION	\$14,537,501.00	\$874,334.00	6.01%
428	KINSHIP CANADA	\$4,990.00	\$874,031.00	17515.65%
429	Michael and Karen Vukets Family Foundation	\$499,994.00	\$870,547.00	174.11%
430	THE AKIVA AND BILAH MEDJUCK FOUNDATION	-\$5,962.00	\$866,252.00	-14529.55%
431	BENJAMIN HERBERT BIRSTEIN FOUNDATION	\$13,655,999.00	\$854,306.00	6.26%
432	WILLIAM JAMES HENDERSON FOUNDATION	\$13,403,405.00	\$851,667.00	6.35%
433	NELSON ARTHUR HYLAND FOUNDATION	\$15,247,166.00	\$848,054.00	5.56%
434	THE WAUGH FAMILY FOUNDATION	\$36,814,219.00	\$847,661.00	2.30%
435	THE AUXILIUM FOUNDATION	\$20,704,968.00	\$846,611.00	4.09%
436	THE LEO AND SALA GOLDHAR FOUNDATION	\$3,430,623.00	\$846,095.00	24.66%
437	SASKATCHEWAN OBLATE TRUST FUND	\$3,200,266.00	\$845,921.00	26.43%
438	IAN ANDERSON HOUSE FOUNDATION	\$5,503,238.00	\$845,739.00	15.37%
439	Fondation Esprit de Corps	\$199,496.00	\$842,044.00	422.09%
440	ALEXANDER E GROSSMAN FOUNDATION	\$1,528,811.00	\$841,921.00	55.07%
441	ALPHA PRIVATE CHARITABLE FOUNDATION	\$16,464,625.00	\$841,678.00	5.11%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
	OF CALGARY			
442	THE REINDERS FAMILY FOUNDATION	\$307,595.00	\$841,241.00	273.49%
443	THE ROBERT HARDING FOUNDATION	\$8,468,022.00	\$839,706.00	9.92%
444	FONDATION MARCEL ET ROLANDE GOSSELIN	\$5,699,442.00	\$838,230.00	14.71%
445	ROUGEBANK FOUNDATION	\$3,260,161.00	\$834,906.00	25.61%
446	MARSHALL FAMILY FOUNDATION	\$503.00	\$834,451.00	165894.83%
447	THE B. A. HIMEL FAMILY FOUNDATION	\$1,356,513.00	\$830,965.00	61.26%
448	FONDATION BEATI	\$10,988,208.00	\$825,018.00	7.51%
449	LAGNIAPPE FOUNDATION	\$5,788,294.00	\$820,235.00	14.17%
450	FONDATION DE LA FAMILLE LEMAIRE	\$8,015,277.00	\$819,685.00	10.23%
451	ESTIM CHARITABLE TRUST	\$155,636.00	\$818,725.00	526.05%
452	Fondation Familiale Gewurz/Gewurz Family Fondation	\$9,556,097.00	\$813,364.00	8.51%
453	THE SIR JAMES DUNN FOUNDATION	\$20,530,085.00	\$807,320.00	3.93%
454	THE DANIEL AND VERA RUBINSTEIN CHARITABLE FOUNDATION	\$513,648.00	\$803,016.00	156.34%
455	GLOBAL FREEDOM FOUNDATION	\$207,373.00	\$799,626.00	385.60%
456	CZORNY ALZHEIMER CENTRE SOCIETY	\$21,612,641.00	\$797,196.00	3.69%
457	THE DR. MAX GLASSMAN CHARITABLE FOUNDATION	\$1,558,960.00	\$794,766.00	50.98%
458	THE GRIFFIN TRUST FOR EXCELLENCE IN POETRY	\$9,009,077.00	\$793,465.00	8.81%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
459	N. MURRAY EDWARDS CHARITABLE FOUNDATION	\$21,001,639.00	\$793,296.00	3.78%
460	THE JOHN HOWARD SOCIETY OF PRINCE EDWARD ISLAND	\$184,916.00	\$791,195.00	427.87%
461	THE NEPTIS FOUNDATION	\$9,806,665.00	\$790,878.00	8.06%
462	BYTOWN BRIGANTINE INC.	\$169,284.00	\$783,713.00	462.96%
463	The Birks Family Foundation / La fondation de la famille Birks	\$21,676,533.00	\$780,354.00	3.60%
464	TANBRIDGE ACADEMY	\$109,479.00	\$779,108.00	711.65%
465	The J.C. Anderson Family Foundation	\$8,350,085.00	\$776,270.00	9.30%
466	The Flanagan Foundation	\$21,880,569.00	\$776,205.00	3.55%
467	SPENCERCREO FOUNDATION	\$524,865.00	\$775,968.00	147.84%
468	THE CANADIAN FRIENDS OF THE AMERICAN MUSEUM OF NATURAL HISTORY/LES AMIS CANADIENS DU MUSEE AMERICAN D'HISTOIRE NATURELLE	\$10,830.00	\$775,682.00	7162.35%
469	DE GASPE BEAUBIEN FOUNDATION/LA FONDATION DE GASPE BEAUBIEN	\$862,530.00	\$775,611.00	89.92%
470	THE TOLDO FOUNDATION	\$22,508,957.00	\$775,102.00	3.44%
471	THE JOHN & ELLIE VOORTMAN CHARITABLE FOUNDATION	\$20,777,178.00	\$771,563.00	3.71%
472	MARIGOLD FOUNDATION LTD.	\$11,099,521.00	\$768,968.00	6.93%
473	SUCKER CREEK WOMEN'S EMERGENCY SHELTER	\$768,822.00	\$765,033.00	99.51%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
474	BEALIGHT FOUNDATION	\$6,176,078.00	\$763,707.00	12.37%
475	Fondation Farha / Farha Foundation	\$269,738.00	\$761,915.00	282.46%
476	MZTV MUSEUM OF TELEVISION	\$398,536.00	\$760,411.00	190.80%
477	SIR THOMAS CROPO FOUNDATION INC.	\$7,835,277.00	\$754,562.00	9.63%
478	THE SHIPP FOUNDATION	\$1,733.00	\$754,407.00	43531.85%
479	AHAVAS SHOLOM CHARITABLE FOUNDATION	\$753,871.00	\$751,964.00	99.75%
480	GRAHAM C. LOUNT FAMILY FOUNDATION, INC.	\$15,053,897.00	\$751,184.00	4.99%
481	F & E STRUMPSKI FOUNDATION	\$9,976,859.00	\$747,651.00	7.49%
482	THE SUMMIT CENTRE FOR PRESCHOOL CHILDREN WITH AUTISM	\$61,043.00	\$747,138.00	1223.95%
483	MICHAEL AND LIBBY GOLDGRUB FOUNDATION	\$6,474,090.00	\$745,921.00	11.52%
484	MINDWERX 4 KIDS LEARNING CENTRE	\$39,454.00	\$745,058.00	1888.42%
485	THE BRAWN FAMILY FOUNDATION.	\$24,162,221.00	\$744,831.00	3.08%
486	J.HOKANSON FAMILY CHARITABLE FOUNDATION	\$1,392,267.00	\$744,270.00	53.46%
487	HOSPITAL FOR SICK CHILDREN TRUST RE JOHN ROSS ROBERTSON ENDO	\$20,806,110.00	\$743,769.00	3.57%
488	FONDATION SAISON NOUVELLE	\$2,980,223.00	\$743,049.00	24.93%
489	CAROLYN SIFTON FOUNDATION INCORPORATED	\$20,836,457.00	\$741,857.00	3.56%
490	TAGGART PARKES FOUNDATION	\$2,887,780.00	\$741,114.00	25.66%
491	ZUKERMAN FAMILY FOUNDATION	\$16,026,335.00	\$736,168.00	4.59%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
492	THE LINDA FRUM & HOWARD SOKOLOWSKI CHARITABLE FOUNDATION	\$507,405.00	\$735,917.00	145.04%
493	CEDAR SPRINGS FOUNDATION	\$1,747,551.00	\$735,285.00	42.08%
494	THE DORIS GILLER RABINOVITCH FOUNDATION	\$741,027.00	\$735,229.00	99.22%
495	The Alan & Roula Rossy Family Foundation / La Fondation Familiale Alan & Roula Rossy	\$9,989,575.00	\$734,409.00	7.35%
496	MAISON HELENE LACROIX	\$794,489.00	\$734,101.00	92.40%
497	YU TORAH MITZION BEIT MIDRASH OF TORONTO	\$68,437.00	\$731,440.00	1068.78%
498	THE ROBBINS FOUNDATION CANADA	\$2,224,116.00	\$730,117.00	32.83%
499	Fondation de la famille Zeller	\$16,807,158.00	\$727,268.00	4.33%
500	GELMONT FOUNDATION/FONDATION GELMONT	\$17,077,960.00	\$725,515.00	4.25%

Limitations and Caveats

- 1) The data in this note is based on the T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within 6 months of their fiscal year end, some registered charities file their return late. In some cases they do not file at all and then will lose their charitable status eventually. Depending on the dataset from CRA not every charity may have filed their T3010 or CRA may have received the T3010 but not yet inputted it.
- 2) Registered charities complete the T3010 and one person signs the form. The T3010 information is not independently verified by CRA when it is posted on the CRA site or placed in the CRA database.
- 3) Although an important legal document, the T3010 is often completed by volunteers or others who may have little understanding of the nuances of the *Income Tax Act*(Canada), who may have limited language skills, and who may not have easy access to the correct information and are often in a hurry to file the form to avoid deregistration. In the case of larger institutions they may have accountants or finance staff and the form may, or may not, be more accurate. However, with larger charities when mistakes are made they can sometimes be very large mistakes. It is a good idea especially for larger charities for different parts of the charity to review the T3010 closely such as finance, program staff, fundraising etc. although sometimes this does not happen.
- 4) The T3010s are filed with CRA and in many cases needs to be coded by hand at CRA which can also introduce mistakes. Only a small number of T3010s have 2D bar code technology which will eliminate most processing errors on CRA's part. Canadian charities still cannot electronically file the T3010.
- 5) In some cases those completing the T3010 for a charity are deliberately deceptive. For example, an organization knows that it has substantial fundraising or political expenses but chooses to put them under charitable etc. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.
- 6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.
- 7) The T3010 is a tax form completed according to guidance provided by the CRA in a Guide ([T-4033](#)) and also various other CRA guidances and policies. The information inputted may not conform to Generally Accepted Accounting Principles (GAAP) and many not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA, but not placed on the CRA website, and they sometimes add further important information.

8) The T3010 asks certain questions. Many important questions [are not asked on the T3010](#). Furthermore and most shockingly [CRA is prohibited from releasing any information on the approximately 80,000 – 100,000 non-profits that are not registered charities and may of them file the T1044 Non-Profit Information Return](#).

9) Relying on the T3010 to make decisions on whether a charity is efficient, effective, or worthwhile to support is prone to failure. We have established a website at www.smartgiving.ca which discusses in detail questions donors may want to ask before donating to charity. Also we have prepared an article on [how much should a charity spend on overhead](#).

This analysis was prepared as part of the Sean Blumberg Transparency Project.

Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario. He works almost exclusively in the area of non-profit and charity law. To find out more about legal services that Blumbergs provides to charities and non-profits please visit www.canadiancharitylaw.ca or www.globalphilanthropy.ca

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.