



Canadian Private Foundations – Who had the largest total expenditures in 2015?

By Mark Blumberg (November 13, 2016)

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2015. The database was prepared by the Charities Directorate of CRA in September 2016 and covers about 81,898 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 2015. We have also listed how much each of those foundations had in terms of assets in their 2015 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	\$12,704,351,331.00	\$270,046,396.00	2.13%
2.	Fondation Lucie et André Chagnon	\$1,830,268,000.00	\$67,367,000.00	3.68%
3.	LI KA SHING (CANADA) FOUNDATION	\$1,261,807,113.00	\$67,230,960.00	5.33%
4.	The Joyce Family Foundation	\$33,221,294.00	\$58,987,565.00	177.56%
5.	RBC FOUNDATION/RBC FONDATION	\$59,187,516.00	\$56,755,108.00	95.89%
6.	Palix Foundation	\$53,269,226.00	\$47,866,931.00	89.86%
7.	THE BUCKINGHAM CHARITABLE FOUNDATION	\$185,674,519.00	\$42,696,227.00	23.00%
8.	THE FRIEDBERG CHARITABLE FOUNDATION	\$97,166.00	\$42,293,157.00	43526.70%
9.	THE J W MCCONNELL FAMILY FOUNDATION/LA FONDATION DE FAMILLE	\$607,377,459.00	\$27,925,379.00	4.60%
10.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$244,219,982.00	\$27,437,199.00	11.23%
11.	MOATFIELD FOUNDATION	\$40,479,070.00	\$26,811,439.00	66.24%
12.	AUDAIN FOUNDATION	\$144,685,524.00	\$26,091,248.00	18.03%
13.	THE W. GARFIELD WESTON FOUNDATION	\$301,967,224.00	\$25,010,105.00	8.28%
14.	THE ROGERS FOUNDATION	\$60,780,889.00	\$23,497,984.00	38.66%
15.	THE LAZARIDIS FAMILY FOUNDATION	\$202,907,485.00	\$22,933,882.00	11.30%
16.	RUNDLE COLLEGE SOCIETY	\$19,337,957.00	\$22,574,623.00	116.74%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
17.	Canadian Tire Jumpstart Charities/Oeuvre Bon Depart de Canadian Tire	\$3,790,951.00	\$22,383,917.00	590.46%
18.	Pure North S'Energy Foundation	\$5,337,444.00	\$20,889,795.00	391.38%
19.	THE DAVID HOFSTEDTER FAMILY FOUNDATION	\$1,833,049.00	\$20,356,136.00	1110.51%
20.	FLATT FOUNDATION	\$34,362,714.00	\$20,243,717.00	58.91%
21.	BROOKFIELD PARTNERS FOUNDATION	\$114,427,000.00	\$19,261,000.00	16.83%
22.	SUNCOR ENERGY FOUNDATION/FONDATION SUNCOR ENERGIE	\$12,063,662.00	\$17,042,886.00	141.27%
23.	Fondation Marcelle et Jean Coutu	\$563,025,196.00	\$16,708,191.00	2.97%
24.	TULA FOUNDATION	\$66,832,129.00	\$16,180,285.00	24.21%
25.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$51,868,372.00	\$16,102,193.00	31.04%
26.	RESEARCH MANITOBA	\$7,140,991.00	\$15,954,344.00	223.42%
27.	THE BENNETT FAMILY FOUNDATION	\$5,064,726.00	\$14,382,004.00	283.96%
28.	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$98,848,394.00	\$14,346,224.00	14.51%
29.	RICHARDSON FOUNDATION INC. /FONDATION RICHARDSON INC.	\$13,842,059.00	\$14,259,684.00	103.02%
30.	The Rossy Family Foundation - La Fondation Familiale Rossy	\$497,761,238.00	\$14,198,832.00	2.85%
31.	THE SCHULICH FOUNDATION	\$190,979,558.00	\$13,660,669.00	7.15%
32.	THE SLAIGHT FAMILY FOUNDATION	\$325,221,420.00	\$13,266,907.00	4.08%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
33.	THE PETER AND MELANIE MUNK CHARITABLE FOUNDATION	\$10,701,029.00	\$13,186,703.00	123.23%
34.	Temerty Family Foundation	\$8,705,265.00	\$13,010,565.00	149.46%
35.	THE JIM PATTISON FOUNDATION	\$129,364,651.00	\$12,546,242.00	9.70%
36.	DIAMOND FOUNDATION	\$99,015,827.00	\$12,485,160.00	12.61%
37.	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$59,211,179.00	\$12,377,137.00	20.90%
38.	THE PETER GILGAN FOUNDATION	\$83,248.00	\$12,264,954.00	14733.03%
39.	FONDATION J.A. DESEVE	\$217,828,531.00	\$11,275,786.00	5.18%
40.	RIDDELL FAMILY CHARITABLE FOUNDATION	\$169,894,812.00	\$11,265,934.00	6.63%
41.	THE SPROTT FOUNDATION	\$77,682,081.00	\$10,986,556.00	14.14%
42.	FONDATION J ARMAND BOMBARDIER	\$175,607,490.00	\$10,823,520.00	6.16%
43.	RAYJO CHARITABLE TRUST	\$4,178,252.00	\$10,609,188.00	253.91%
44.	DJAVAD MOWAFAGHIAN FOUNDATION	\$91,422,743.00	\$10,596,366.00	11.59%
45.	WORLD CHARITABLE FOUNDATION OF CANADA	\$133,578.00	\$10,158,436.00	7604.87%
46.	THE FREGIN FAMILY FOUNDATION	\$37,463,141.00	\$9,815,205.00	26.20%
47.	ALVIN SEGAL FAMILY FOUNDATION	\$64,314,006.00	\$9,551,784.00	14.85%
48.	SHAW FAMILY FOUNDATION	\$25,678,091.00	\$9,379,341.00	36.53%
49.	THE KREMBIL FOUNDATION	\$144,856,661.00	\$8,756,975.00	6.05%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
50.	FRANK AND ELLEN REMAI FOUNDATION INC.	\$31,726,301.00	\$8,292,239.00	26.14%
51.	JOHN VOLKEN FOUNDATION	\$128,949,893.00	\$8,277,417.00	6.42%
52.	PATHY FAMILY FOUNDATION/FONDATION DE LA FAMILLE PATHY	\$135,225,387.00	\$8,076,010.00	5.97%
53.	THE WARREN AND DEBBIE KIMEL FAMILY FOUNDATION	\$18,209,243.00	\$8,020,473.00	44.05%
54.	TURKSTRA FOUNDATION	\$7,570,807.00	\$7,902,270.00	104.38%
55.	THE ASPER FOUNDATION	\$168,855,031.00	\$7,842,655.00	4.64%
56.	R. Howard Webster Foundation / Fondation R. Howard Webster	\$129,133,217.00	\$7,833,213.00	6.07%
57.	FDC FOUNDATION	\$111,461,110.00	\$7,625,335.00	6.84%
58.	LA FONDATION EMMANUELLE GATTUSO	\$56,790,441.00	\$7,572,268.00	13.33%
59.	THE FRANK AND IRENE SOBEY MEMORIAL TRUST	\$12,310,185.00	\$7,493,031.00	60.87%
60.	MARTA AND OWEN BORIS FOUNDATION	\$15,194,208.00	\$7,464,181.00	49.13%
61.	FONDATION GUY LALIBERTE	\$17,485,291.00	\$7,316,267.00	41.84%
62.	THE JOSEPH LEBOVIC CHARITABLE FOUNDATION	\$269,091,839.00	\$7,295,531.00	2.71%
63.	THE MOLSON FOUNDATION/FONDATION MOLSON	\$322,713,545.00	\$7,096,601.00	2.20%
64.	Canadian Online Giving Foundation/Fondation canadienne de dons en ligne	\$2,466,348.00	\$7,059,640.00	286.24%
65.	THE LAWSON FOUNDATION	\$129,669,161.00	\$6,965,624.00	5.37%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
66.	THE PALOMA FOUNDATION	\$4,527,602.00	\$6,813,456.00	150.49%
67.	THE GLENN AND AMEL CHAMANDY FAMILY FOUNDATION	\$118,280,520.00	\$6,690,000.00	5.66%
68.	VAN NORMAN CHARITABLE FOUNDATION INC	\$967,534.00	\$6,674,220.00	689.82%
69.	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$160,906,323.00	\$6,393,869.00	3.97%
70.	THE ANGEL GABRIEL FOUNDATION	\$12,723,279.00	\$6,333,001.00	49.77%
71.	FONDATION ÉCHO /ECHO FOUNDATION	\$162,547,091.00	\$6,287,588.00	3.87%
72.	Judy and Wilmot Matthews Foundation	\$5,460,136.00	\$6,136,391.00	112.39%
73.	Salaama Educational Foundation	\$22,978.00	\$6,072,706.00	26428.35%
74.	ELIZABETH FOUNDATION INC.		\$6,061,980.00	#DIV/0!
75.	MLSE FOUNDATION	\$2,976,769.00	\$5,778,426.00	194.12%
76.	COLLEGE O'SULLIVAN DE MONTREAL INC.	\$6,354,234.00	\$5,768,673.00	90.78%
77.	CIBC Children's Foundation	\$666,689.00	\$5,740,693.00	861.08%
78.	IMPERIAL OIL FOUNDATION/FONDATION PETROLIERE IMPERIALE	\$625,053.00	\$5,705,625.00	912.82%
79.	THE PURPLEVILLE FOUNDATION	\$60,580,580.00	\$5,643,615.00	9.32%
80.	HAL JACKMAN FOUNDATION	\$42,945,191.00	\$5,614,500.00	13.07%
81.	CJMF FOUNDATION	\$48,984,475.00	\$5,614,086.00	11.46%
82.	DONNER CANADIAN FOUNDATION	\$132,261,915.00	\$5,576,449.00	4.22%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
83.	THE GEOFFREY H. WOOD FOUNDATION	\$9,915,088.00	\$5,569,484.00	56.17%
84.	THE HOME DEPOT CANADA FOUNDATION	\$2,800,474.00	\$5,519,325.00	197.09%
85.	APOTEX FOUNDATION	\$104,191,050.00	\$5,413,348.00	5.20%
86.	THE SIXTY THREE FOUNDATION	\$2,309,909.00	\$5,357,547.00	231.94%
87.	OUR LADY QUEEN OF PEACE FOUNDATION (CANADA) INC.	\$692,669.00	\$5,326,071.00	768.92%
88.	JOHN AND MYRNA DANIELS CHARITABLE FOUNDATION	\$8,425,169.00	\$5,216,692.00	61.92%
89.	J.P. BICKELL FOUNDATION	\$133,993,062.00	\$5,213,512.00	3.89%
90.	TD FRIENDS OF THE ENVIRONMENT FOUNDATION	\$3,551,924.00	\$5,160,778.00	145.30%
91.	ECOLE COMMERCIALE DU CAP INC.	\$7,553,074.00	\$5,139,721.00	68.05%
92.	THE PAUL MYERS FAMILY FOUNDATION	\$13,509,683.00	\$5,123,165.00	37.92%
93.	H W SIEBENS CHARITABLE FOUNDATION	\$6,532,301.00	\$5,055,484.00	77.39%
94.	THE WESLEY AND MARY NICOL CHARITABLE FOUNDATION	\$4,512,027.00	\$5,047,400.00	111.87%
95.	E. & G. ODETTE FOUNDATION	\$32,312,542.00	\$5,025,504.00	15.55%
96.	LESLIE & IRENE DUBE FOUNDATION INC.	\$16,004,991.00	\$4,982,917.00	31.13%
97.	WELOGA FOUNDATION - FONDATION WELOGA		\$4,975,820.00	#DIV/0!
98.	NORTHERN YOUTH SERVICES INC./SERVICES A LA JEUNESSE DU NORD INC.	\$3,469,258.00	\$4,933,310.00	142.20%
99.	F. K. MORROW FOUNDATION	\$76,913,979.00	\$4,762,843.00	6.19%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
100.	Fondation Jeunesse-Vie	\$20,197,489.00	\$4,734,030.00	23.44%
101.	DELOITTE FOUNDATION CANADA/LA FONDATION DELOITTE CANADA	\$2,054,275.00	\$4,733,563.00	230.42%
102.	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE	\$30,048,358.00	\$4,669,256.00	15.54%
103.	MATAN BSAYSER FOUNDATION	\$884,217.00	\$4,631,669.00	523.82%
104.	THE DELPHINE FOUNDATION	\$72,039,868.00	\$4,595,354.00	6.38%
105.	THE MACDONALD STEWART FOUNDATION - LA FONDATION MACDONALD STEWART	\$48,296,189.00	\$4,502,607.00	9.32%
106.	KOERNER FOUNDATION	\$50,617,487.00	\$4,483,977.00	8.86%
107.	MANOIR SAINT-JEAN BAPTISTE INC.	\$3,168,873.00	\$4,457,187.00	140.66%
108.	CANADIAN CREDIT MANAGEMENT FOUNDATION / FONDATION CANADIENNE DE LA GERANCE DU CREDIT	\$3,089,010.00	\$4,445,293.00	143.91%
109.	The N.R. Harris Family Foundation	\$13,710,625.00	\$4,437,213.00	32.36%
110.	Hudson's Bay Company Foundation	\$16,357,652.00	\$4,428,125.00	27.07%
111.	THE B&C ZY GEZUNT CHARITABLE FOUNDATION	\$7,760,567.00	\$4,420,797.00	56.96%
112.	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$128,346,490.00	\$4,334,385.00	3.38%
113.	Claudine and Stephen Bronfman Family Foundation / Fondation de la Famille Claudine et Stephen Bronfman	\$3,816,194.00	\$4,305,524.00	112.82%

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114.	THE GARRON FOUNDATION	\$12,827,461.00	\$4,282,712.00	33.39%
115.	LOUIS BRIER JEWISH RESIDENCE SOCIETY	\$8,187,144.00	\$4,246,156.00	51.86%
116.	LASSONDE FAMILY FOUNDATION	\$90,251,749.00	\$4,236,769.00	4.69%
117.	MURRAY MCKINNON FOUNDATION	\$494,267.00	\$4,142,473.00	838.10%
118.	VICTORIAN CHILDREN'S FOUNDATION	\$16,813,789.00	\$4,118,747.00	24.50%
119.	ORIOLE CHARITABLE FOUNDATION	\$104,497,270.00	\$4,111,171.00	3.93%
120.	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUN	\$29,478,084.00	\$4,110,233.00	13.94%
121.	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$90,814,995.00	\$4,044,657.00	4.45%
122.	THE SITKA FOUNDATION	\$97,573,604.00	\$4,009,242.00	4.11%
123.	AUTISM SPEAKS CANADA	\$2,430,571.00	\$3,993,927.00	164.32%
124.	BINAH CHARITABLE FOUNDATION	\$58,058,848.00	\$3,942,172.00	6.79%
125.	THE GRAHAM BOECKH FOUNDATION /FONDATION GRAHAM BOECKH	\$13,530,240.00	\$3,932,075.00	29.06%
126.	CASCARA CHARITABLE FOUNDATION	\$11,759,874.00	\$3,904,527.00	33.20%
127.	FIELDGATE CARES FOUNDATION	\$4,353,741.00	\$3,897,235.00	89.51%
128.	PTARMIGAN FOUNDATION INC.	\$3,527,971.00	\$3,896,620.00	110.45%
129.	IVEY FOUNDATION	\$92,200,861.00	\$3,895,565.00	4.23%
130.	Fondation J-Louis Lévesque	\$95,376,938.00	\$3,893,384.00	4.08%

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131.	THE MAYTREE FOUNDATION	\$294,273.00	\$3,874,562.00	1316.66%
132.	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$218,502,241.00	\$3,820,534.00	1.75%
133.	THE ANNUAL FOUNDATION	\$7,746,478.00	\$3,771,927.00	48.69%
134.	THE COUNSELLING FOUNDATION OF CANADA	\$57,199,189.00	\$3,761,368.00	6.58%
135.	MILAN & MAUREEN ILICH FOUNDATION	\$11,128,533.00	\$3,716,069.00	33.39%
136.	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$60,727,417.00	\$3,649,616.00	6.01%
137.	THE LEON AND THEA KOERNER FOUNDATION	\$95,735.00	\$3,644,419.00	3806.78%
138.	SHOPPERS DRUG MART/PHARMAPRIX LIFE FOUNDATION - LA FONDATION LIFE DE PHARMAPRIX/SHOPPERS DRUG MART	-\$591,538.00	\$3,602,615.00	-609.03%
139.	THE MAITLAND B. STEINKOPF RESIDENCE	\$714,206.00	\$3,580,600.00	501.34%
140.	JOHN M. & BERNICE PARROTT FOUNDATION INC.	\$87,641,140.00	\$3,563,399.00	4.07%
141.	Intact Foundation/Fondation Intact	\$2,691,893.00	\$3,531,837.00	131.20%
142.	NEWTON GLASSMAN CHARITABLE FOUNDATION	\$3,056,179.00	\$3,483,048.00	113.97%
143.	THE MURPHY FOUNDATION INCORPORATED	\$237,252.00	\$3,453,049.00	1455.44%
144.	THE SIMONS FOUNDATION	\$331,661.00	\$3,440,187.00	1037.26%
145.	THE MICHAEL YOUNG FAMILY FOUNDATION	\$28,621,495.00	\$3,435,912.00	12.00%

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146.	COLLEGE BART (1975) / BART COLLEGE (1975)	\$1,985,479.00	\$3,408,310.00	171.66%
147.	DAAT CHARITABLE FOUNDATION	\$55,357,814.00	\$3,404,881.00	6.15%
148.	CARTHY FOUNDATION	\$78,933,791.00	\$3,328,035.00	4.22%
149.	TELUS EMPLOYEES CHARITABLE TRUST	\$3,296,896.00	\$3,296,896.00	100.00%
150.	INDIGO LOVE OF READING FOUNDATION/FONDATION INDIGO POUR L'AMOUR DE LA LECTURE	\$4,045,581.00	\$3,278,449.00	81.04%
151.	PATRICK AND BARBARA KEENAN FOUNDATION	\$11,067,786.00	\$3,278,025.00	29.62%
152.	LESLOIS SHAW FOUNDATION	\$27,854,053.00	\$3,270,317.00	11.74%
153.	Q'WEMTSIN HEALTH SOCIETY	\$2,923,421.00	\$3,248,458.00	111.12%
154.	ANCHOR ACADEMY SOCIETY	\$796,699.00	\$3,240,931.00	406.79%
155.	THE AVILA FOUNDATION	\$55,019,521.00	\$3,234,302.00	5.88%
156.	LAIDLAW FOUNDATION	\$72,288,157.00	\$3,233,344.00	4.47%
157.	THE M A C AIDS FUND/LE FONDS SIDA MAC	\$2,007,618.00	\$3,189,428.00	158.87%
158.	MAX BELL FOUNDATION	\$70,287,305.00	\$3,150,668.00	4.48%
159.	CHISHOLM EDUCATION CENTRE	\$4,742,972.00	\$3,148,585.00	66.38%
160.	THE SCHAD FOUNDATION	\$81,206,741.00	\$3,095,804.00	3.81%
161.	DONALD BERMAN FOUNDATION	\$14,329,823.00	\$3,092,854.00	21.58%
162.	SEACLIFF FOUNDATION	\$13,762,535.00	\$3,070,780.00	22.31%

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163.	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$27,255,895.00	\$3,062,573.00	11.24%
164.	JOHN VOLKEN ACADEMY SOCIETY	\$2,642,810.00	\$3,057,201.00	115.68%
165.	THE DAN-HYTMAN FAMILY FOUNDATION	\$17,617,008.00	\$3,056,346.00	17.35%
166.	THE DIANNE AND IRVING KIPNES FOUNDATION	\$23,298,392.00	\$3,035,193.00	13.03%
167.	THE DR. WOLF LEBOVIC CHARITABLE FOUNDATION	\$206,352,589.00	\$3,026,358.00	1.47%
168.	GIVE KIDS A CHANCE CHARITY INC.	\$3,880,231.00	\$3,011,236.00	77.60%
169.	LOUISE HAWLEY STONE CHARITABLE TRUST	\$61,858,171.00	\$2,978,914.00	4.82%
170.	RAYMOND CHANG FOUNDATION	\$14,604,639.00	\$2,969,479.00	20.33%
171.	The Penny and Gordon Echenberg Family Foundation LA FONDATION DE LA FAMILLE PENNY ET GORDON ECHENBERG	\$870,910.00	\$2,968,982.00	340.91%
172.	ZOLTY CHARITABLE FOUNDATION	\$122,434.00	\$2,961,238.00	2418.64%
173.	MINTO FOUNDATION INC	\$34,192,231.00	\$2,933,730.00	8.58%
174.	JASPER PLACE WELLNESS CENTRE	\$5,770,267.00	\$2,923,672.00	50.67%
175.	The Claridge Foundation-La fondation Claridge	\$46,735,940.00	\$2,908,713.00	6.22%
176.	FELSEN FOUNDATION	\$29,331,960.00	\$2,898,947.00	9.88%
177.	VIEW WEST FOUNDATION	\$3,714,082.00	\$2,884,435.00	77.66%
178.	THE ATKINSON CHARITABLE FOUNDATION	\$79,007,981.00	\$2,860,732.00	3.62%
179.	THE STOLLERY CHARITABLE FOUNDATION	\$78,677,213.00	\$2,854,525.00	3.63%

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180.	JESSOMA FOUNDATION	\$11,615,268.00	\$2,824,508.00	24.32%
181.	THE LEDER CHARITABLE FOUNDATION	\$51,417,977.00	\$2,816,967.00	5.48%
182.	ARTHUR L. IRVING FAMILY FOUNDATION	\$40,157,136.00	\$2,807,251.00	6.99%
183.	THE MUTTART FOUNDATION	\$43,775,130.00	\$2,787,023.00	6.37%
184.	WERKLUND FOUNDATION	\$13,880,666.00	\$2,757,369.00	19.86%
185.	DANBE FOUNDATION INC.	\$65,233,695.00	\$2,723,186.00	4.17%
186.	DONALD R SOBEY FOUNDATION	\$17,219,960.00	\$2,714,621.00	15.76%
187.	THE GOODMAN FAMILY FOUNDATION	\$22,480,497.00	\$2,699,577.00	12.01%
188.	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$40,632,396.00	\$2,653,972.00	6.53%
189.	BING THOM ARCHITECTS FOUNDATION	\$12,450.00	\$2,642,089.00	21221.60%
190.	THE BALSILLIE FAMILY FOUNDATION	\$115,964,498.00	\$2,637,758.00	2.27%
191.	ECOLE ARMEN-QUEBEC DE L'UNION GENERALE ARMENIENNE DE BIENFAISANCE	\$2,768,741.00	\$2,619,437.00	94.61%
192.	HERON FAMILY FOUNDATION	\$11,634,676.00	\$2,608,493.00	22.42%
193.	Fondation Sibylla Hesse	\$61,642,050.00	\$2,605,596.00	4.23%
194.	THE ROTMAN FAMILY FOUNDATION	\$2,645,088.00	\$2,590,413.00	97.93%
195.	DREAMCATCHER CHARITABLE FOUNDATION	\$181,461.00	\$2,589,892.00	1427.24%
196.	THE RON AND NANCY CLARK FOUNDATION	\$3,301,544.00	\$2,585,562.00	78.31%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
197.	FONDATION MIRELLA & LINO SAPUTO	\$140,243,823.00	\$2,577,561.00	1.84%
198.	THE GUSTAV LEVINSCHI FOUNDATION/LA FONDATION GUSTAV LEVINSCHI	\$12,240,167.00	\$2,575,496.00	21.04%
199.	Eric T. Webster Foundation	\$52,670,397.00	\$2,562,048.00	4.86%
200.	The Cole foundation/La Fondation Cole	\$36,991,296.00	\$2,503,894.00	6.77%
201.	Fondation Familiale Gewurz/Gewurz Family Fondation	\$14,996,068.00	\$2,472,120.00	16.49%
202.	WOCO FOUNDATION	\$53,511.00	\$2,465,277.00	4607.05%
203.	THOMAS SILL FOUNDATION INC.	\$39,603,499.00	\$2,457,817.00	6.21%
204.	THE EDMONTON LEARNING TRUST FUND	\$192,427.00	\$2,452,507.00	1274.51%
205.	RAYMOND JAMES CANADA FOUNDATION	\$8,598,910.00	\$2,450,123.00	28.49%
206.	THE WILSON FOUNDATION LA FONDATION WILSON	\$58,794,237.00	\$2,433,467.00	4.14%
207.	REIMER EXPRESS FOUNDATION INC.	\$1,740,374.00	\$2,432,469.00	139.77%
208.	Mistera Foundation	\$11,793,407.00	\$2,421,241.00	20.53%
209.	THE WB FAMILY FOUNDATION	\$43,026,217.00	\$2,414,508.00	5.61%
210.	UNIVERSITY INTERNAL MEDICINE RESEARCH FOUNDATION	\$8,891,638.00	\$2,401,740.00	27.01%
211.	THE BURNS MEMORIAL TRUST	\$53,459,666.00	\$2,398,952.00	4.49%
212.	RICHARD AND EDITH STRAUSS FOUNDATION	\$10,122,169.00	\$2,371,446.00	23.43%
213.	ROSS-SHIRE FOUNDATION	\$5,422,181.00	\$2,363,680.00	43.59%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
214.	SHELDON M CHUMIR FOUNDATION FOR ETHICS IN LEADERSHIP	\$14,268,731.00	\$2,358,782.00	16.53%
215.	OUR LADY QUEEN OF PEACE RANCH (SOUTHERN ALBERTA) LTD.	\$12,685,671.00	\$2,342,003.00	18.46%
216.	CRABTREE FOUNDATION FONDATION CRABTREE	\$72,029,328.00	\$2,319,248.00	3.22%
217.	THE HORNE FAMILY CHARITABLE FOUNDATION	\$44,859,966.00	\$2,311,993.00	5.15%
218.	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$47,179,039.00	\$2,311,638.00	4.90%
219.	THE DR DAVID FRIESEN FAMILY CORP		\$2,301,582.00	#DIV/0!
220.	JACKMAN FOUNDATION	\$66,084,696.00	\$2,296,832.00	3.48%
221.	BEL-FRAN CHARITABLE FOUNDATION	\$2,022,832.00	\$2,296,764.00	113.54%
222.	INTERNATIONAL CONSERVATION FUND OF CANADA INC.	\$4,378,132.00	\$2,229,891.00	50.93%
223.	ASH FAMILY CHARITABLE FOUNDATION	\$83,269.00	\$2,222,119.00	2668.60%
224.	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$21,934,240.00	\$2,216,736.00	10.11%
225.	THE PROSSER CHARITABLE FOUNDATION	\$60,492,797.00	\$2,203,287.00	3.64%
226.	PHYLISS AND IRVING SNIDER FOUNDATION	\$15,073,692.00	\$2,187,230.00	14.51%
227.	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$36,419,151.00	\$2,169,711.00	5.96%
228.	THE MCLEAN FOUNDATION	\$53,076,830.00	\$2,166,810.00	4.08%
229.	ALBERT & TEMMY LATNER FAMILY FOUNDATION	\$25,280,064.00	\$2,151,356.00	8.51%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
230.	CANADA TRUST CHARITABLE FOUNDATION	\$281,579.00	\$2,149,527.00	763.38%
231.	THE HENRY WHITE KINNEAR FOUNDATION	\$58,519,969.00	\$2,125,957.00	3.63%
232.	FONDATION AUBE NOUVELLE	\$1,292,801.00	\$2,114,847.00	163.59%
233.	THE MATHISON FAMILY FOUNDATION	\$5,915,446.00	\$2,102,323.00	35.54%
234.	THE SAMUEL FAMILY FOUNDATION	\$58,391,343.00	\$2,092,221.00	3.58%
235.	THE GITTA NISHUMA FOUNDATION	\$586,348.00	\$2,086,166.00	355.79%
236.	WILDWOOD LEARNING CENTRE	\$1,592,543.00	\$2,070,787.00	130.03%
237.	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$40,114,321.00	\$2,069,421.00	5.16%
238.	ALL CHARITIES CAMPAIGN	\$1,867,168.00	\$2,066,367.00	110.67%
239.	DHC/ART	\$16,308,428.00	\$2,059,713.00	12.63%
240.	The Peter and Shelagh Godsoe Family Foundation	\$50,018,638.00	\$2,056,495.00	4.11%
241.	THE HOP FOUNDATION	\$11,254,347.00	\$2,050,897.00	18.22%
242.	LABARGE CHARITABLE FOUNDATION	\$12,326,201.00	\$2,045,674.00	16.60%
243.	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$14,916,899.00	\$2,022,907.00	13.56%
244.	THE MCCAIN FOUNDATION	\$1,196.00	\$1,999,228.00	167159.53%
245.	THE ERNST HANSCH FOUNDATION INC.	\$6,449,311.00	\$1,983,855.00	30.76%
246.	THE ARTHUR J E CHILD FOUNDATION	\$40,415,711.00	\$1,976,278.00	4.89%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
247.	THE WINDSOR FOUNDATION	\$51,309,907.00	\$1,968,004.00	3.84%
248.	Esker Foundation	\$408,117.00	\$1,966,900.00	481.95%
249.	THE KLEMKE FOUNDATION	\$46,558,665.00	\$1,955,275.00	4.20%
250.	KRG CHILDREN'S CHARITABLE FOUNDATION	\$38,489,156.00	\$1,951,202.00	5.07%
251.	ROBERT L. CONCONI FOUNDATION	\$17,972,549.00	\$1,939,304.00	10.79%
252.	THE IV CHARITABLE FOUNDATION	\$140,975.00	\$1,935,449.00	1372.90%
253.	Moss Rock Park Foundation	\$2,362,413.00	\$1,902,320.00	80.52%
254.	THE JOHN DOBSON FOUNDATION	\$84,898,277.00	\$1,884,109.00	2.22%
255.	THE BLUE LUPIN FOUNDATION	\$55,048,577.00	\$1,880,620.00	3.42%
256.	T.R. MEIGHEN FAMILY FOUNDATION/FONDATION DE LA FAMILLE T.R. MEIGHEN	\$19,779,104.00	\$1,877,289.00	9.49%
257.	NORTH GROWTH FOUNDATION	\$21,384,175.00	\$1,875,187.00	8.77%
258.	THE SOBEY FOUNDATION	\$56,245,262.00	\$1,865,366.00	3.32%
259.	THE SHARP FOUNDATION	\$52,722,915.00	\$1,861,506.00	3.53%
260.	Nova Scotia Crown Share Land Legacy Trust	\$16,199,805.00	\$1,859,803.00	11.48%
261.	IBM CANADA LTD. IBM CANADA LTEE. EMPLOYEE COMMUNITY FUND	\$894,662.00	\$1,857,042.00	207.57%
262.	THE NIKITA FOUNDATION	\$7,303,138.00	\$1,856,560.00	25.42%
263.	THE WAUGH FAMILY FOUNDATION	\$35,647,631.00	\$1,854,453.00	5.20%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
264.	BOARDWALK CHARITABLE TRUST FUND	\$2,785.00	\$1,845,154.00	66253.29%
265.	THE CATHERINE DONNELLY FOUNDATION	\$43,563,670.00	\$1,843,072.00	4.23%
266.	RONALD KIMEL FOUNDATION TRUST	\$19,248,005.00	\$1,835,571.00	9.54%
267.	MYHAL FAMILY FOUNDATION	\$3,884,637.00	\$1,828,232.00	47.06%
268.	SILVER FAMILY CHARITABLE FOUNDATION	\$1,058,369.00	\$1,824,766.00	172.41%
269.	SYDNEY & FLORENCE COOPER CHARITABLE FOUNDATION	\$19,026.00	\$1,813,630.00	9532.38%
270.	THE F&R HAUER CHARITABLE FOUNDATION	\$529,401.00	\$1,794,651.00	339.00%
271.	THE HAROLD E. BALLARD FOUNDATION	\$30,727,294.00	\$1,790,517.00	5.83%
272.	THE LAWRENCE AND JUDITH TANENBAUM FAMILY FOUNDATION	\$1,685,412.00	\$1,778,349.00	105.51%
273.	THE DALGLISH FAMILY FOUNDATION	\$61,467,749.00	\$1,756,303.00	2.86%
274.	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$33,628,537.00	\$1,750,402.00	5.21%
275.	THE AMAYN CHARITABLE FOUNDATION	\$17,916,971.00	\$1,749,772.00	9.77%
276.	HERZOG FAMILY TRUST	\$31,365,414.00	\$1,743,212.00	5.56%
277.	Cenovus Employee Foundation	\$11,257.00	\$1,742,317.00	15477.63%
278.	PETER & JOANNE BROWN FOUNDATION	\$6,625,287.00	\$1,739,768.00	26.26%
279.	THE GEORGE HULL CENTRE FOUNDATION	\$898,255.00	\$1,739,680.00	193.67%
280.	BC GOVERNMENT EMPLOYEES COMMUNITY SERVICES FUND TRUST	\$830,905.00	\$1,738,430.00	209.22%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
281.	FONDATION JACQUES & MICHEL AUGER	\$18,310,727.00	\$1,718,764.00	9.39%
282.	THE STONEFIELDS FOUNDATION	\$29,632,872.00	\$1,718,130.00	5.80%
283.	THE JOHN C AND SALLY HORSFALL EATON FOUNDATION	\$11,110,818.00	\$1,714,589.00	15.43%
284.	LA FONDATION DES JEUNES MAMANS DU QUEBEC	\$777,335.00	\$1,702,591.00	219.03%
285.	TD Securities Underwriting Hope Fund	\$1,275,507.00	\$1,686,995.00	132.26%
286.	THE CALL OF THE POOR INC	\$573,959.00	\$1,664,235.00	289.96%
287.	TESARI CHARITABLE FOUNDATION	\$17,202,282.00	\$1,641,120.00	9.54%
288.	VIEWPOINT FOUNDATION	\$13,255,157.00	\$1,634,230.00	12.33%
289.	DR GEOFFREY R CONWAY MEMORIAL FOUNDATION (CANADA)	\$4,785,614.00	\$1,622,402.00	33.90%
290.	THE BRANSCOMBE FAMILY FOUNDATION	\$42,577,597.00	\$1,604,570.00	3.77%
291.	ABRAHAM BLEEMAN FOUNDATION	\$8,403,185.00	\$1,603,139.00	19.08%
292.	JOHN & LORENA REDEKOP FOUNDATION	\$3,462,819.00	\$1,601,904.00	46.26%
293.	BRIDGEWAY FOUNDATION	\$11,765,991.00	\$1,599,829.00	13.60%
294.	HUNTER FAMILY FOUNDATION	\$81,617,027.00	\$1,594,981.00	1.95%
295.	ACT II CHILD AND FAMILY SERVICES SOCIETY	\$3,411,086.00	\$1,591,989.00	46.67%
296.	THE CHARIS FOUNDATION	\$22,136,682.00	\$1,582,402.00	7.15%
297.	FRANK J. FLAMAN FOUNDATION	\$961,597.00	\$1,570,162.00	163.29%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
298.	D H FALLE FAMILY FOUNDATION	\$19,061,203.00	\$1,558,354.00	8.18%
299.	Trico Charitable Foundation	\$16,869,601.00	\$1,557,142.00	9.23%
300.	The Brian and Joannah Lawson Family Foundation	\$43,772.00	\$1,555,272.00	3553.12%
301.	PTARMIGAN CHARITABLE FOUNDATION	\$48,680,965.00	\$1,550,535.00	3.19%
302.	WILSON 5 FOUNDATION	\$86,627,340.00	\$1,550,444.00	1.79%
303.	THE KPMG FOUNDATION/LA FONDATION KPMG	\$51,650.00	\$1,545,519.00	2992.29%
304.	THE LLOYD CARR-HARRIS FOUNDATION	\$21,431,471.00	\$1,544,759.00	7.21%
305.	THE RADLETT FOUNDATION	\$6,272,455.00	\$1,542,340.00	24.59%
306.	TRINITY PACIFIC FOUNDATION	\$8,049,301.00	\$1,535,505.00	19.08%
307.	The Alan Quesnel Family Foundation	\$20,268,284.00	\$1,528,885.00	7.54%
308.	THE DON AND SHIRLEY GREEN FAMILY CHARITABLE FOUNDATION	\$4,795,207.00	\$1,524,513.00	31.79%
309.	DE GASPE BEAUBIEN FOUNDATION/LA FONDATION DE GASPE BEAUBIEN	\$637,778.00	\$1,524,023.00	238.96%
310.	The Mesora Charitable Foundation	\$146,487.00	\$1,521,780.00	1038.85%
311.	THE LEWIS AND CHARLOTTE STEINBERG FAMILY FOUNDATION	\$17,278,944.00	\$1,515,346.00	8.77%
312.	THE GAIL ASPER FAMILY FOUNDATION INC	\$5,876,414.00	\$1,503,753.00	25.59%
313.	FONDATION FAMILLE JULES DALLAIRE	\$4,843,158.00	\$1,503,172.00	31.04%
314.	MADONNA FOUNDATION	\$21,175,053.00	\$1,501,242.00	7.09%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
315.	TOM AND ANNIE KOHN CHARITABLE FOUNDATION	\$1,349,229.00	\$1,493,979.00	110.73%
316.	GREENROCK CHARITABLE TRUST	\$31,880,205.00	\$1,492,556.00	4.68%
317.	THE AUXILIUM FOUNDATION	\$22,259,215.00	\$1,490,781.00	6.70%
318.	The Leacross Foundation/La Fondation Leacross	\$48,242,749.00	\$1,490,168.00	3.09%
319.	THE ALLAN AND SUSAN SEIDENFELD CHARITABLE FOUNDATION	\$707,226.00	\$1,483,287.00	209.73%
320.	THE BULLER FOUNDATION INC.	\$1,396,486.00	\$1,483,010.00	106.20%
321.	FONDATION DUFRESNE & GAUTHIER	\$9,408,494.00	\$1,475,899.00	15.69%
322.	JEMINI FOUNDATION	\$10,959,031.00	\$1,473,245.00	13.44%
323.	PRINCE ALBERT METIS WOMEN'S ASSOC INC	\$1,193,631.00	\$1,468,055.00	122.99%
324.	ONTARIO POWER GENERATION EMPLOYEES' AND PENSIONERS' CHARITY TRUST FUND	\$409,288.00	\$1,461,324.00	357.04%
325.	THE KAVELMAN-FONN FOUNDATION	\$41,396,773.00	\$1,458,149.00	3.52%
326.	THE COWAN FOUNDATION	\$371,248.00	\$1,447,591.00	389.93%
327.	HOMEWARD FOUNDATION	\$27,214,805.00	\$1,442,028.00	5.30%
328.	FIVE B FAMILY FOUNDATION	\$43,419,991.00	\$1,434,213.00	3.30%
329.	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$39,554,224.00	\$1,433,052.00	3.62%
330.	THE APPLE SCHOOLS FOUNDATION.	\$121,117.00	\$1,416,890.00	1169.85%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
331.	THE TERENCE DONNELLY FOUNDATION	\$1,670,138.00	\$1,406,622.00	84.22%
332.	The George Hogg Family Foundation	\$36,316,743.00	\$1,404,737.00	3.87%
333.	THE LOCH HAME FOUNDATION	\$325,280.00	\$1,387,799.00	426.65%
334.	THE FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$13,785,405.00	\$1,386,741.00	10.06%
335.	BELL CANADA EMPLOYEES' CHARITY TRUST	\$403,451.00	\$1,370,942.00	339.80%
336.	THE LEO AND SALA GOLDHAR FOUNDATION	\$6,134,948.00	\$1,368,909.00	22.31%
337.	THE BLEMA & ARNOLD STEINBERG FAMILY FOUNDATION/ LA FONDATION DE LA FAMILLE BLEMA & ARNOLD STEINBERG	\$5,161,733.00	\$1,358,793.00	26.32%
338.	LILY STREET FOUNDATION	\$28,448,213.00	\$1,356,995.00	4.77%
339.	THE MASTER FOUNDATION	\$141,270.00	\$1,353,517.00	958.11%
340.	TRINITY DEVELOPMENT FOUNDATION	\$1,088,793.00	\$1,353,363.00	124.30%
341.	YDESSA HENDELES ART FOUNDATION	\$5,871,235.00	\$1,352,854.00	23.04%
342.	THE DAVID AND RYFKA D'ANCONA CHARITABLE FOUNDATION	\$4,762,256.00	\$1,347,375.00	28.29%
343.	Service d'intervention en santé Mentale-Espoir	\$723,401.00	\$1,335,658.00	184.64%
344.	STANDARD LIFE CANADIAN FOUNDATION /		\$1,329,872.00	#DIV/0!
345.	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$28,205,343.00	\$1,326,417.00	4.70%
346.	ZICHRON DAVID AND PESIE GRUNBERGER FUND	\$770,226.00	\$1,321,901.00	171.63%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
347.	JEFFREY RUBINOFF FOUNDATION	\$5,654,829.00	\$1,318,299.00	23.31%
348.	Robert Gannicott Foundation	\$678,571.00	\$1,316,998.00	194.08%
349.	P. AND L. ODETTE CHARITABLE FOUNDATION	\$15,950,245.00	\$1,316,509.00	8.25%
350.	CHARLES E FIPKE FOUNDATION	\$1,236,747.00	\$1,314,878.00	106.32%
351.	THE JOHN AND JUDY BRAGG FAMILY FOUNDATION	\$6,041,699.00	\$1,312,113.00	21.72%
352.	WORWIN FOUNDATION/ FONDATION WORWIN	\$3,860,284.00	\$1,306,963.00	33.86%
353.	PAUL AND SUSAN ASH FOUNDATION	\$73,066.00	\$1,302,577.00	1782.74%
354.	KARIS SUPPORT SOCIETY	\$124,216.00	\$1,302,449.00	1048.54%
355.	Fondation Eldee-Eldee Foundation	\$16,304,639.00	\$1,297,979.00	7.96%
356.	The Elizabeth and Tony Comper Foundation	\$4,840,110.00	\$1,293,229.00	26.72%
357.	CENTRE REGIONAL DE SERVICES AUX BIBLIOTHEQUES PUBLIQUES DU SAGUENAY-LAC ST-JEAN	\$2,301,291.00	\$1,292,593.00	56.17%
358.	THE EDMONTON CIVIC EMPLOYEES CHARITABLE ASSISTANCE FUND	\$533,513.00	\$1,279,334.00	239.79%
359.	THE HOUSSIAN FAMILY FOUNDATION	\$18,811,203.00	\$1,276,173.00	6.78%
360.	THE NORMAND AND LAURA LAMARCHE FAMILY FOUNDATION	\$1,057,632.00	\$1,265,022.00	119.61%
361.	A. W. B. CHARITABLE FOUNDATION	\$20,491,035.00	\$1,264,735.00	6.17%
362.	J.P. BICKELL FOUNDATION	\$136,552,361.00	\$1,258,728.00	0.92%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
363.	THE FAY HOLOCAUST LIFE FOUNDATION/ LA FONDATION DE VIE DE 'HOLOCAUSTE FAY	\$3,417,377.00	\$1,258,334.00	36.82%
364.	MR AND MRS P A WOODWARD'S FOUNDATION	\$32,892,726.00	\$1,248,214.00	3.79%
365.	THE JAY AND BARBARA HENNICK FAMILY FOUNDATION	\$15,190,716.00	\$1,247,412.00	8.21%
366.	LUTSKY FAMILY FOUNDATION	\$3,433,293.00	\$1,237,013.00	36.03%
367.	THE RALPH M. BARFORD FOUNDATION	\$23,641,987.00	\$1,235,504.00	5.23%
368.	THE MORRIS JUSTEIN FAMILY CHARITABLE FOUNDATION	\$216,368.00	\$1,233,728.00	570.20%
369.	FAITHFUL FRIENDS FOUNDATION	\$25,904,205.00	\$1,231,124.00	4.75%
370.	THE BROWNLEE FAMILY FOUNDATION INC.	\$15,698,337.00	\$1,228,344.00	7.82%
371.	ATCO GAS EMPLOYEES' COMMUNITY SERVICE FUND	\$151,625.00	\$1,227,608.00	809.63%
372.	Ezra Foundation	\$269,583.00	\$1,220,298.00	452.66%
373.	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$18,361,286.00	\$1,217,905.00	6.63%
374.	MEHADURAS FRIEDMAN FOUNDATION	\$8,816,281.00	\$1,216,586.00	13.80%
375.	HARRISON MCCAIN FOUNDATION	\$32,375,975.00	\$1,211,126.00	3.74%
376.	SEARS CANADA CHARITABLE FOUNDATION	\$390,839.00	\$1,207,754.00	309.02%
377.	Joseph Alfred Remai Family Foundation Inc.	\$48,294,582.00	\$1,197,519.00	2.48%
378.	THE BARNABAS FOUNDATION	\$1,506,566.00	\$1,194,961.00	79.32%
379.	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$30,437,025.00	\$1,193,962.00	3.92%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
380.	THE BEN SAWATZKY FOUNDATION	\$4,108,551.00	\$1,190,946.00	28.99%
381.	ATCO ELECTRIC EPIC	\$1,069,587.00	\$1,188,563.00	111.12%
382.	TRUE DIRECTIONS CHARITABLE FOUNDATION	\$9,346,070.00	\$1,188,354.00	12.72%
383.	COMART FOUNDATION	\$29,764,521.00	\$1,186,499.00	3.99%
384.	KRYSKO FAMILY FOUNDATION	\$13,528,349.00	\$1,185,987.00	8.77%
385.	THE KEG SPIRIT FOUNDATION	\$281,212.00	\$1,182,089.00	420.36%
386.	WALKER WOOD FOUNDATION	\$6,078,247.00	\$1,171,776.00	19.28%
387.	COVENANT ASSOCIATES LTD	\$1,707,877.00	\$1,171,567.00	68.60%
388.	ASPEN FOUNDATION	\$12,388,770.00	\$1,167,323.00	9.42%
389.	PAUL BRONFMAN FAMILY FOUNDATION	\$17,661,039.00	\$1,163,417.00	6.59%
390.	FONDATION AMELIA & LINO SAPUTO JR. / AMELIA & LINO SAPUTO JR. FOUNDATION	\$6.00	\$1,163,357.00	19389283.33%
391.	Felicia and Arnold Aaron Foundation	\$29,042,849.00	\$1,161,761.00	4.00%
392.	POSTMEDIA NETWORK FOUNDATION	\$334,405.00	\$1,160,659.00	347.08%
393.	THE DUNIN FOUNDATION	\$36,809,750.00	\$1,160,411.00	3.15%
394.	The Bruce H. Mitchell Foundation	\$1,956,407.00	\$1,155,034.00	59.04%
395.	GERALD SHEFF AND SHANITHA KACHAN CHARITABLE FOUNDATION	\$55,430,486.00	\$1,153,311.00	2.08%
396.	La Maisonnée Paulette Guinois	\$1,294,588.00	\$1,138,335.00	87.93%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
397.	THE PALMER FAMILY FOUNDATION	\$12,945,702.00	\$1,136,653.00	8.78%
398.	THE WERNER FAMILY FOUNDATION	\$11,238,758.00	\$1,129,945.00	10.05%
399.	CHIPPENDALE FOUNDATION	\$10,767,841.00	\$1,129,762.00	10.49%
400.	CHRYSLER CANADA LTD. EMPLOYEES' CHARITABLE FUND		\$1,126,588.00	#DIV/0!
401.	THE SAM AND BETTY SWITZER FOUNDATION		\$1,122,213.00	#DIV/0!
402.	MARTIN FAMILY INITIATIVE	\$2,394,969.00	\$1,122,160.00	46.85%
403.	THE Highbury FOUNDATION	\$28,560,984.00	\$1,122,026.00	3.93%
404.	FONDATION-ANTOINE-TURMEL /ANTOINE TURMEL FOUNDATION	\$27,679,214.00	\$1,116,662.00	4.03%
405.	George C. Hunt Family Foundation	\$24,699,760.00	\$1,116,641.00	4.52%
406.	THE ALVIN AND MONA LIBIN FOUNDATION	\$35,037,298.00	\$1,115,809.00	3.18%
407.	FONDATION DE L'HOPITAL MONT SINAI / MOUNT SINAI HOSPITAL FOUNDATION	\$3,845,218.00	\$1,112,367.00	28.93%
408.	DAVID AND KAREN HOLST FAMILY FOUNDATION INC.	\$900,307.00	\$1,107,353.00	123.00%
409.	DUBOIS CHARITABLE FOUNDATION	\$53,817.00	\$1,103,814.00	2051.05%
410.	THE NEW HOPE FOUNDATION	\$27,480,189.00	\$1,101,407.00	4.01%
411.	CHAN FAMILY FOUNDATION	\$14,537,959.00	\$1,101,123.00	7.57%
412.	ALLARD FOUNDATION LTD.	\$27,234,954.00	\$1,097,876.00	4.03%
413.	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$27,190,966.00	\$1,091,784.00	4.02%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
414.	WESTMAN CHARITABLE FOUNDATION	\$4,268,130.00	\$1,091,479.00	25.57%
415.	ST. MICHAEL'S HOSPITAL (TORONTO) RESEARCH INSTITUTE	\$17,224,665.00	\$1,086,555.00	6.31%
416.	SONRISE FOUNDATION	\$21,110,099.00	\$1,082,235.00	5.13%
417.	MONTREAL FLUENCY CENTRE/CENTRE DE FLUIDITE VERBAL DE MONTREAL	\$782,446.00	\$1,080,287.00	138.07%
418.	THE RENETTE AND DAVID BERMAN FAMILY FOUNDATION	\$5,474,678.00	\$1,077,033.00	19.67%
419.	THE JURAVINSKI FOUNDATION	\$9,888,718.00	\$1,074,003.00	10.86%
420.	IMPERIAL OIL EMPLOYEES CHARITY TRUST		\$1,073,458.00	#DIV/0!
421.	FONDATION FRANCOIS BOURGEOIS LTEE	\$11,420,292.00	\$1,071,308.00	9.38%
422.	HEITNER CHARITABLE FOUNDATION	\$52,040.00	\$1,068,775.00	2053.76%
423.	Legacy Private Trust Foundation	\$2,581,097.00	\$1,067,571.00	41.36%
424.	Ihnatowycz Family Foundation	\$24,263,462.00	\$1,067,333.00	4.40%
425.	ENCANA CARES FOUNDATION	\$23,120.00	\$1,067,318.00	4616.43%
426.	THE TOSKAN CASALE FOUNDATION	\$333,755.00	\$1,064,310.00	318.89%
427.	THE LEWIS & RUTH SHERMAN FOUNDATION	\$15,503,340.00	\$1,064,277.00	6.86%
428.	KEREN HATORAH CHARITY FUND		\$1,063,338.00	#DIV/0!
429.	FORD MOTOR COMPANY OF CANADA LIMITED - EMPLOYEES' CHARITY		\$1,062,449.00	#DIV/0!

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
430.	THE JACK WEINBAUM FAMILY FOUNDATION	\$34,355,887.00	\$1,061,965.00	3.09%
431.	THE GANZ FAMILY CHARITABLE FOUNDATION	\$12,404,760.00	\$1,050,639.00	8.47%
432.	The Flanagan Foundation	\$39,381,811.00	\$1,050,597.00	2.67%
433.	BUCHAN INTERNATIONAL FUND	\$8,863,428.00	\$1,048,004.00	11.82%
434.	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$8,753,931.00	\$1,047,490.00	11.97%
435.	THE MAX AND BEATRICE WOLFE CHARITABLE FOUNDATION	\$6,688,193.00	\$1,043,637.00	15.60%
436.	MURRAY LAKE CHARITABLE TRUST	\$1,337,983.00	\$1,040,786.00	77.79%
437.	THE MANUEL & EVA KIMEL FOUNDATION	\$3,610,764.00	\$1,040,325.00	28.81%
438.	WILLIAM JAMES HENDERSON FOUNDATION	\$13,368,221.00	\$1,038,100.00	7.77%
439.	The River Foundation	\$25,934,857.00	\$1,037,751.00	4.00%
440.	The Clematis Foundation	\$29,328.00	\$1,037,738.00	3538.39%
441.	THE LISA AND ALLAN BROWN FAMILY FOUNDATION	\$83,917.00	\$1,026,806.00	1223.60%
442.	LAMB FOUNDATION	\$13,891,422.00	\$1,025,548.00	7.38%
443.	The Sir James Dunn Foundation Inc.	\$22,239,712.00	\$1,024,458.00	4.61%
444.	THE SERRUYA FAMILY FOUNDATION	\$36,734,429.00	\$1,018,173.00	2.77%
445.	SRI SUALAL PODDAR CHARITABLE FOUNDATION	\$220,946.00	\$1,015,671.00	459.69%
446.	La Fondation Cure / The Cure Foundation	\$8,027,177.00	\$1,014,260.00	12.64%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
447.	FLEMING FOUNDATION	\$2,184,208.00	\$1,011,850.00	46.33%
448.	THE BRAWN FAMILY FOUNDATION.	\$25,314,969.00	\$1,006,969.00	3.98%
449.	THE THOMAS HOFSTEDTER FAMILY FOUNDATION	\$11,163,670.00	\$1,004,594.00	9.00%
450.	FONDATION DE LA FAMILLE FISCHMAN FISCHMAN FAMILY FOUNDATION	\$984,991.00	\$1,002,317.00	101.76%
451.	GORDON & RUTH GOODER CHARITABLE FOUNDATION	\$26,369,644.00	\$1,000,430.00	3.79%
452.	FRIENDS OF HONDURAN CHILDREN	\$300,156.00	\$997,448.00	332.31%
453.	HYDRO ONE EMPLOYEES' AND PENSIONERS' CHARITY TRUST FUND	\$393,818.00	\$996,536.00	253.04%
454.	Prytula/Charpentier Foundation / Fondation Prytula/Charpentier	\$8,776,691.00	\$996,233.00	11.35%
455.	THE LAWRENCE AND FRANCES BLOOMBERG FOUNDATION	\$2,173,761.00	\$988,310.00	45.47%
456.	HOMEWOOD CHARITABLE TRUST	\$2,225,454.00	\$987,846.00	44.39%
457.	IAN ANDERSON HOUSE FOUNDATION	\$6,428,343.00	\$983,048.00	15.29%
458.	THE GWYN MORGAN AND PATRICIA TROTTIER FOUNDATION	\$17,960,032.00	\$982,508.00	5.47%
459.	NELSON ARTHUR HYLAND FOUNDATION	\$14,797,699.00	\$978,081.00	6.61%
460.	The Stephen and Jocelyne Greenberg Foundation	\$507,144.00	\$973,157.00	191.89%
461.	JAMES FAMILY FOUNDATION	\$7,713,780.00	\$964,585.00	12.50%
462.	MCCARTHY TETRAULT FOUNDATION FONDATION MCCARTHY TETRAULT	\$1,426,469.00	\$963,349.00	67.53%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
463.	The Tamarack Charitable Foundation Inc.	\$16,411,619.00	\$956,763.00	5.83%
464.	ARRELL FAMILY FOUNDATION	\$33,827,101.00	\$955,437.00	2.82%
465.	R.J. NELSON FAMILY FOUNDATION	\$4,555,481.00	\$955,325.00	20.97%
466.	Fondation Teasdale-Corti	\$1,036,149.00	\$949,220.00	91.61%
467.	CASTOR CHARITABLE TRUST	\$1,833,263.00	\$941,000.00	51.33%
468.	THE MICAH FOUNDATION	\$5,364,641.00	\$936,350.00	17.45%
469.	THE TOLDO FOUNDATION	\$24,024,004.00	\$932,313.00	3.88%
470.	SPENCERCREO FOUNDATION	\$548,496.00	\$928,540.00	169.29%
471.	CAROLYN SIFTON FOUNDATION INCORPORATED	\$23,631,163.00	\$926,631.00	3.92%
472.	The Birks Family Foundation / La fondation de la famille Birks	\$25,494,223.00	\$922,742.00	3.62%
473.	ARTHUR IRVING ACADEMY FOUNDATION	\$174,318.00	\$919,578.00	527.53%
474.	The Sandra and Leo Kolber Foundation	\$1,396,224.00	\$919,269.00	65.84%
475.	MICHAEL CUCCIONE FOUNDATION	\$1,007,302.00	\$916,962.00	91.03%
476.	GOODLIFE KIDS FOUNDATION	\$1,568,666.00	\$913,062.00	58.21%
477.	THE DUNKLEY CHARITABLE FOUNDATION	\$11,587,452.00	\$911,168.00	7.86%
478.	THE GRIFFIN TRUST FOR EXCELLENCE IN POETRY	\$9,683,523.00	\$902,174.00	9.32%
479.	JOHN & BONNIE BUHLER FOUNDATION INC.	\$46,240,598.00	\$901,355.00	1.95%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
480.	G2 Foundation Inc.	\$1,547.00	\$898,966.00	58110.28%
481.	SOFINA FOUNDATION	\$410,095.00	\$898,616.00	219.12%
482.	F & E STRUMPSKI FOUNDATION	\$9,420,162.00	\$896,617.00	9.52%
483.	The Fairmount Foundation	\$22,922,702.00	\$893,577.00	3.90%
484.	THE DONALD K. JACKSON FAMILY FOUNDATION	\$5,735,772.00	\$893,379.00	15.58%
485.	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$17,227,024.00	\$891,429.00	5.17%
486.	BRIDGEPOINT HEALTH	\$5,684,720.00	\$887,114.00	15.61%
487.	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$6,566,874.00	\$885,639.00	13.49%
488.	THE RATHLYN FOUNDATION	\$27,073,411.00	\$884,050.00	3.27%
489.	The Alan & Roula Rossy Family Foundation / La Fondation Familiale Alan & Roula Rossy	\$39,395,752.00	\$883,924.00	2.24%
490.	THE DAVID AND FAYE SOBEY FOUNDATION	\$18,148,109.00	\$882,232.00	4.86%
491.	THE BURNS MEMORIAL FUND FOR CHILDREN	\$1,855,463.00	\$879,760.00	47.41%
492.	THE JOSEPH SEGAL FAMILY FOUNDATION	\$3,545,821.00	\$878,974.00	24.79%
493.	THE ROBBINS FOUNDATION CANADA	\$2,492,281.00	\$878,630.00	35.25%
494.	THE TAWSE FAMILY CHARITABLE FOUNDATION	\$16,791,594.00	\$876,895.00	5.22%
495.	TIPPET FOUNDATION	\$12,703,909.00	\$876,065.00	6.90%
496.	THE FRANK H HORI CHARITABLE FOUNDATION	\$14,115,489.00	\$870,995.00	6.17%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
497.	THE ADAMS FAMILY FOUNDATION LA FONDATION DE LA FAMILLE ADAMS	\$21,419,568.00	\$869,232.00	4.06%
498.	RAINBOW FOR THE FUTURE	\$148,952.00	\$868,540.00	583.10%
499.	REDPOLL FOUNDATION	\$7,005,717.00	\$868,322.00	12.39%
500.	LAGNIAPPE FOUNDATION	\$6,119,317.00	\$867,514.00	14.18%

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

www.globalphilanthropy.ca

Blumbergs provides to charities and non-profits please visit www.canadiancharitylaw.ca or www.globalphilanthropy.ca

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