



How much did the largest Canadian private foundations spend in 2018?

By Mark Blumberg and Henri Pasha (December 21, 2022)

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2018. The database was prepared by the Charities Directorate of CRA in May 2020 and covers about 84,000 charities.

In this case we looked at the 500 private foundations with the largest assets to see how much they spent on charitable activities or gifts to qualified donees according to their T3010 filings. We also noted the percentage amount expended on charitable activities and gifts to qualified donees as a percentage of the assets.

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. Some foundations were just recently created and may have received funds late in the fiscal year.

Some foundations may be playing games by transferring funds to other charities, but the funds are restricted gifts, and the recipient charity may not have the ability to spend those funds in the near future. This makes these foundations look more generous than they really are, and funds are not actually going to be used to help real beneficiaries in the near term.

Unfortunately, CRA collects very little information on the T3010. CRA does not ask for example, if assets of the foundation are restricted or not. (i.e., Are all the assets of the foundation available potentially for granting purposes). CRA does not ask if the gift from the foundation to the recipient charity was restricted or not (for example whether the recipient is only allowed to spend a small part of the gift each year or it is unrestricted and can be spent at the discretion of the grantee).

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.

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
1	Mastercard Foundation	\$23,739,813,559	\$388,074,022	1.63%	\$254,051,888	\$113,712,053	1.55%
2	FONDATION LUCIE ET ANDRÉ CHAGNON LUCIE AND ANDRÉ CHAGNON FOUNDATION	\$1,955,782,000	\$55,891,000	2.86%	\$53,495,000	\$5,703,000	3.03%

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3	Green Municipal Fund	\$759,975,600	\$15,132,900	1.99%	\$2,199,400	\$6,613,200	1.16%
4	THE J W MCCONNELL FAMILY FOUNDATION - LA FONDATION DE LA FAMILLE J W MCCONNELL	\$628,873,297	\$30,686,639	4.88%	\$9,595,191	\$16,425,860	4.14%
5	LA FONDATION MARCELLE ET JEAN COUTU	\$588,185,746	\$24,517,331	4.17%	\$79,451	\$21,480,251	3.67%
6	La Fondation Rossy The Rossy Foundation	\$537,487,120	\$24,925,255	4.64%	\$789,629	\$23,798,270	4.57%
7	THE SCHULICH FOUNDATION	\$367,377,905	\$14,246,024	3.88%		\$13,075,690	3.56%

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8	THE JOSEPH LEBOVIC CHARITABLE FOUNDATION	\$343,672,820	\$9,980,869	2.90%		\$9,850,250	2.87%
9	The Slaight Family Foundation	\$342,394,288	\$22,061,965	6.44%		\$21,787,048	6.36%
10	AUDAIN FOUNDATION	\$310,161,125	\$7,533,075	2.43%	\$163,519	\$7,205,511	2.38%
11	THE W. GARFIELD WESTON FOUNDATION	\$296,149,220	\$32,375,883	10.93%		\$29,356,340	9.91%
12	Hewitt Foundation / Fondation Hewitt	\$289,691,722	\$1,576,632	0.54%		\$1,345,000	0.46%

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13	FONDATION MIRELLA & LINO SAPUTO	\$276,932,787	\$10,033,340	3.62%	\$20,151	\$9,443,977	3.42%
14	THE MOLSON FOUNDATION/FONDATION MOLSON	\$266,728,803	\$12,749,308	4.78%	\$178,662	\$12,560,000	4.78%
15	PATHY FAMILY FOUNDATION / FONDATION DE LA FAMILLE PATHY	\$252,247,144	\$11,481,075	4.55%		\$10,594,812	4.20%
16	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$242,560,457	\$8,022,492	3.31%		\$6,571,088	2.71%
17	The Lazaridis Family Foundation	\$234,612,244	\$7,094,988	3.02%		\$5,001,899	2.13%

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18	THE DR. WOLF LEBOVIC CHARITABLE FOUNDATION	\$226,031,937	\$3,924,142	1.74%		\$3,789,750	1.68%
19	FONDATION J. A. DESÈVE	\$220,274,529	\$10,483,502	4.76%		\$8,480,534	3.85%
20	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$209,019,545	\$34,178,411	16.35%	-\$2,771,612	\$36,621,988	16.19%
21	FDC Foundation	\$204,052,835	\$7,827,742	3.84%	\$451,530	\$7,292,646	3.80%
22	Wynn Family Charitable Foundation	\$200,015,884	\$6,608	0.00%			0.00%

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23	Brookfield Partners Foundation	\$194,021,000	\$14,215,000	7.33%		\$14,078,000	7.26%
24	THE ASPER FOUNDATION	\$188,949,443	\$8,876,289	4.70%	\$1,535,286	\$4,792,317	3.35%
25	FONDATION J. ARMAND BOMBARDIER- J. ARMAND BOMBARDIER FOUNDATION	\$176,550,301	\$9,712,591	5.50%	\$5,225,795	\$3,717,000	5.07%
26	THE KREMBIL FOUNDATION	\$176,143,110	\$9,406,809	5.34%		\$8,429,762	4.79%
27	ECHO FOUNDATION/FONDATION ÉCHO	\$167,272,414	\$8,052,547	4.81%		\$6,528,105	3.90%

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28	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$162,730,993	\$10,601,082	6.51%		\$9,704,950	5.96%
29	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$161,652,485	\$6,801,556	4.21%	\$1,285,935	\$4,567,597	3.62%
30	MCGRATH FAMILY FOUNDATION INCORPORATED	\$158,759,694	\$4,004,797	2.52%		\$3,591,000	2.26%
31	THE JIM PATTISON FOUNDATION	\$148,112,694	\$12,705,098	8.58%		\$12,170,887	8.22%
32	J.P. BICKELL FOUNDATION	\$142,864,862	\$4,706,163	3.29%		\$3,784,050	2.65%

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33	DONNER CANADIAN FOUNDATION	\$140,455,657	\$6,515,788	4.64%	\$1,307,567	\$3,449,306	3.39%
34	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$135,887,577	\$5,183,245	3.81%		\$5,158,000	3.80%
35	SHERMAN FOUNDATION	\$135,064,157	\$5,049,451	3.74%		\$5,037,323	3.73%
36	R. Howard Webster Foundation / Fondation R. Howard Webster	\$132,673,046	\$3,891,169	2.93%			0.00%
37	The Waverley House Foundation	\$129,925,493	\$2,030,307	1.56%		\$2,030,000	1.56%

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38	The Bruce H. Mitchell Foundation	\$129,377,072	\$2,592,611	2.00%		\$2,585,000	2.00%
39	THE LAWSON FOUNDATION	\$127,921,964	\$7,968,312	6.23%	\$1,537,930	\$5,190,621	5.26%
40	The Balsillie Family Foundation	\$125,227,120	\$6,052,302	4.83%	\$594,148	\$4,009,882	3.68%
41	The Sitka Foundation	\$121,143,197	\$5,243,963	4.33%	\$500,000	\$4,044,206	3.75%
42	ORIOLE CHARITABLE FOUNDATION	\$118,955,443	\$4,514,954	3.80%		\$4,098,000	3.44%

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43	DIAMOND FOUNDATION	\$113,283,128	\$12,266,239	10.83%		\$11,671,410	10.30%
44	THE BUCKINGHAM CHARITABLE FOUNDATION	\$107,926,317	\$29,213,239	27.07%		\$27,948,506	25.90%
45	TELUS Friendly Future Foundation - Fondation TELUS Pour un Futur Meilleur	\$107,829,174	\$27,710	0.03%		\$8,008	0.01%
46	THE JOHN VOLKEN FOUNDATION	\$105,280,324	\$6,827,582	6.49%	\$1,857,612	\$1,968,692	3.63%
47	APOTEX FOUNDATION	\$104,804,748	\$2,706,423	2.58%		\$2,693,495	2.57%

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48	Global Partners FC Foundation	\$104,797,276	\$2,755,000	2.63%		\$2,755,000	2.63%
49	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$101,214,761	\$3,294,597	3.26%	\$13,188	\$3,202,216	3.18%
50	THE LEDER CHARITABLE FOUNDATION	\$101,107,245	\$6,908,755	6.83%		\$2,898,000	2.87%
51	Shaw Family Foundation	\$96,474,462	\$2,626,944	2.72%		\$2,340,141	2.43%
52	Fondation Chamandy - Chamandy Foundation	\$96,209,160	\$8,922,978	9.27%		\$7,322,500	7.61%

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53	The Damascus Road Foundation	\$95,464,496	\$2,178,307	2.28%		\$1,919,111	2.01%
54	LASSONDE FAMILY FOUNDATION	\$95,092,132	\$3,742,623	3.94%		\$3,682,210	3.87%
55	FONDATION J-LOUIS LEVESQUE	\$94,180,007	\$4,206,679	4.47%		\$3,501,400	3.72%
56	IVEY FOUNDATION	\$93,582,456	\$4,196,660	4.48%	\$1,022,899	\$2,511,475	3.78%
57	DJAVAD MOWAFAGHIAN FOUNDATION	\$88,778,016	\$6,650,818	7.49%	\$375,589	\$1,959,589	2.63%

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58	JOHN M. & BERNICE PARROTT FOUNDATION INC.	\$88,430,626	\$3,957,710	4.48%		\$3,245,134	3.67%
59	Wilson 5 Foundation	\$88,187,933	\$2,747,229	3.12%		\$2,195,385	2.49%
60	The Nikita Foundation	\$86,979,022	\$10,551,689	12.13%		\$10,542,500	12.12%
61	THE JOHN DOBSON FOUNDATION	\$86,042,133	\$2,855,011	3.32%		\$2,761,236	3.21%
62	THE ATKINSON CHARITABLE FOUNDATION	\$85,587,439	\$3,446,103	4.03%	\$3,026,977	\$1,633,760	5.45%

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63	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$85,121,380	\$8,316,022	9.77%		\$7,952,500	9.34%
64	THE STOLLERY CHARITABLE FOUNDATION	\$84,773,051	\$3,068,825	3.62%		\$2,907,300	3.43%
65	THE SPROTT FOUNDATION	\$83,424,607	\$35,361,356	42.39%	\$13,633,020	\$13,633,020	32.68%
66	The Jay and Barbara Hennick Family Foundation	\$83,054,226	\$2,320,014	2.79%		\$2,288,596	2.76%
67	FALCON FOUNDATION	\$82,433,850	\$3,336,516	4.05%		\$3,292,447	3.99%

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68	CARTHY FOUNDATION	\$81,538,833	\$3,512,768	4.31%	\$732,382	\$2,370,154	3.80%
69	THE SCHAD FOUNDATION	\$80,655,615	\$3,529,270	4.38%		\$2,906,150	3.60%
70	HUNTER FAMILY FOUNDATION	\$79,462,486	\$6,847,688	8.62%		\$6,025,300	7.58%
71	BINAH CHARITABLE FOUNDATION	\$79,254,379	\$3,517,206	4.44%		\$3,409,375	4.30%
72	THE VOORTMAN FOUNDATION	\$77,887,435	\$23,062,295	29.61%		\$22,579,000	28.99%

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73	World Charitable Foundation of Canada	\$77,459,197	\$12,069,297	15.58%		\$12,035,134	15.54%
74	F.K. MORROW FOUNDATION	\$76,838,831	\$5,497,046	7.15%		\$5,140,600	6.69%
75	THE ROGERS FOUNDATION	\$76,408,406	\$25,304,790	33.12%		\$24,928,840	32.63%
76	PTARMIGAN CHARITABLE FOUNDATION	\$75,425,002	\$2,979,991	3.95%	\$390,951	\$2,589,040	3.95%
77	THE DELPHINE FOUNDATION	\$74,629,263	\$5,644,585	7.56%		\$5,186,000	6.95%

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78	ALVIN SEGAL FAMILY FOUNDATION/FONDATION DE FAMILLE ALVIN SEGAL	\$74,576,434	\$7,019,891	9.41%		\$5,770,933	7.74%
79	MAX BELL FOUNDATION	\$74,516,717	\$3,382,564	4.54%	\$944,670	\$1,877,909	3.79%
80	CRABTREE FOUNDATION / FONDATION CRABTREE	\$74,455,137	\$2,713,238	3.64%	\$46,967	\$2,437,500	3.34%
81	LAIDLAW FOUNDATION	\$72,524,564	\$4,315,209	5.95%	\$2,640,902	\$1,047,938	5.09%
82	JACKMAN FOUNDATION	\$72,288,300	\$3,036,801	4.20%		\$2,719,290	3.76%

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83	The Walter and Maria Schroeder Foundation	\$69,959,003	\$7,585,049	10.84%		\$7,548,411	10.79%
84	THE WINDSOR FOUNDATION	\$69,863,592	\$3,188,167	4.56%		\$2,432,249	3.48%
85	La Fondation Emmanuelle Gattuso	\$68,710,734	\$5,421,816	7.89%		\$5,215,538	7.59%
86	LOUISE HAWLEY STONE CHARITABLE TRUST	\$68,615,883	\$3,303,347	4.81%		\$2,724,000	3.97%
87	THE PROSSER CHARITABLE FOUNDATION	\$67,149,263	\$2,618,388	3.90%		\$2,490,188	3.71%

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88	Five B Family Foundation	\$67,135,836	\$2,206,083	3.29%	\$32,047	\$2,155,943	3.26%
89	DAAT CHARITABLE FOUNDATION	\$64,188,021	\$2,786,034	4.34%		\$2,690,877	4.19%
90	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$63,189,961	\$3,492,074	5.53%	\$2,718,067	\$240,000	4.68%
91	The Annual Foundation	\$63,076,490	\$23,132,111	36.67%		\$23,094,782	36.61%
92	DANBE FOUNDATION INC.	\$62,041,345	\$2,954,552	4.76%		\$2,370,684	3.82%

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93	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$62,002,296	\$3,328,244	5.37%		\$3,264,641	5.27%
94	Fondation Sibylla Hesse	\$60,856,430	\$2,671,809	4.39%	\$86,494	\$1,964,603	3.37%
95	THE SOBEY FOUNDATION	\$60,075,392	\$2,591,798	4.31%	\$41,875	\$2,519,500	4.26%
96	The Brian and Joannah Lawson Family Foundation	\$59,963,886	\$2,096,304	3.50%		\$2,035,150	3.39%
97	THE HENRY WHITE KINNEAR FOUNDATION	\$58,653,221	\$2,268,311	3.87%		\$1,933,137	3.30%

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98	THE SAMUEL FAMILY FOUNDATION	\$58,210,070	\$2,852,828	4.90%	\$279,684	\$2,297,380	4.43%
99	ARRELL FAMILY FOUNDATION	\$56,528,711	\$4,072,860	7.20%	\$17,655	\$3,917,750	6.96%
100	COUNSELLING FOUNDATION OF CANADA	\$56,383,334	\$3,592,704	6.37%	\$73,750	\$2,588,858	4.72%
101	THE BURNS MEMORIAL TRUST	\$55,614,702	\$2,576,098	4.63%		\$2,031,285	3.65%
102	The Peter and Shelagh Godsoe Family Foundation	\$55,596,219	\$3,147,083	5.66%		\$2,510,329	4.52%

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103	RBC FOUNDATION / RBC FONDATION	\$55,032,281	\$72,273,510	131.33%		\$72,055,739	130.93%
104	THE ANGEL GABRIEL FOUNDATION	\$54,404,043	\$107,497,400	197.59%		\$107,325,419	197.27%
105	THE BLUE LUPIN FOUNDATION	\$54,399,243	\$1,975,665	3.63%	\$4,454	\$1,945,120	3.58%
106	LOYALTY FOUNDATION	\$54,303,260	\$8,569	0.02%		\$5,000	0.01%
107	ERIC T. WEBSTER FOUNDATION	\$53,969,525	\$2,621,704	4.86%		\$1,893,470	3.51%

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108	THE MCLEAN FOUNDATION	\$53,476,372	\$2,665,272	4.98%		\$2,322,400	4.34%
109	Arthur L. Irving Family Foundation	\$53,330,507	\$12,398,529	23.25%	\$52,018	\$12,308,774	23.18%
110	Gerald Sheff and Shanitha Kachan Charitable Foundation	\$52,793,990	\$2,901,954	5.50%		\$2,592,818	4.91%
111	THE DALGLISH FAMILY FOUNDATION	\$51,592,757	\$2,142,776	4.15%		\$2,080,500	4.03%
112	THE CATHERINE DONNELLY FOUNDATION	\$51,381,564	\$2,232,596	4.35%	\$848,456	\$905,443	3.41%

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113	THE SHARP FOUNDATION	\$51,173,238	\$3,112,742	6.08%		\$2,736,358	5.35%
114	FRANK AND ELLEN REMAI FOUNDATION INC.	\$50,932,127	\$3,730,513	7.32%		\$3,587,318	7.04%
115	THE AVILA FOUNDATION	\$50,787,412	\$3,837,848	7.56%		\$3,600,000	7.09%
116	RIDDELL FAMILY CHARITABLE FOUNDATION	\$50,622,053	\$3,966,936	7.84%		\$3,927,983	7.76%
117	John & Bonnie Buhler Foundation, Inc.	\$49,139,492	\$1,794,240	3.65%		\$1,664,495	3.39%

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118	THE CHARIS FOUNDATION	\$48,585,081	\$3,592,756	7.39%	\$682,416	\$2,880,695	7.33%
119	THE PURPLEVILLE FOUNDATION	\$48,521,923	\$6,282,418	12.95%		\$2,562,502	5.28%
120	The Flanagan Foundation	\$48,289,729	\$1,747,090	3.62%		\$1,540,000	3.19%
121	THE WILLIAM AND NONA HEASLIP FOUNDATION	\$48,242,576	\$1,707,567	3.54%		\$1,610,183	3.34%
122	MOATFIELD FOUNDATION	\$47,891,622	\$29,182,976	60.94%	\$557,054		1.16%

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123	Joseph Alfred Remai Family Foundation Inc.	\$47,631,666	\$1,573,730	3.30%		\$1,568,850	3.29%
124	CJMF Foundation	\$47,231,926	\$5,561,075	11.77%	\$4,001,282	\$721,194	10.00%
125	THE MACDONALD STEWART FOUNDATION - LA FONDATION MACDONALD STEWART	\$47,125,310	\$4,052,188	8.60%	\$57,559	\$3,154,639	6.82%
126	THE CLARIDGE FOUNDATION-LA FONDATION CLARIDGE	\$47,101,960	\$2,786,544	5.92%		\$2,450,000	5.20%
127	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$46,803,246	\$755,024	1.61%	\$8,478	\$45,000	0.11%

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128	FELSEN FOUNDATION	\$45,829,998	\$2,714,952	5.92%		\$2,588,500	5.65%
129	The Pindoff Family Charitable Foundation	\$45,376,970	\$1,379,084	3.04%		\$886,250	1.95%
130	THE BRANSCOMBE FAMILY FOUNDATION	\$45,047,178	\$1,899,753	4.22%	\$330,792	\$1,192,044	3.38%
131	Palix Foundation	\$44,624,045	\$4,109,858	9.21%	\$3,075,913	\$524,448	8.07%
132	TULA FOUNDATION	\$44,476,351	\$19,221,313	43.22%	\$15,927,908	\$2,532,283	41.51%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
133	THE ALVIN AND MONA LIBIN FOUNDATION	\$44,247,889	\$1,383,231	3.13%		\$1,305,098	2.95%
134	THE KLEMKE FOUNDATION	\$44,242,295	\$941,776	2.13%	\$326,708	\$605,068	2.11%
135	LESLOIS SHAW FOUNDATION	\$43,459,835	\$4,684,490	10.78%		\$2,253,689	5.19%
136	Henry Schroeder Foundation	\$43,443,398	\$2,148,313	4.95%		\$1,990,000	4.58%
137	KOERNER FOUNDATION	\$43,197,910	\$4,593,408	10.63%		\$3,854,551	8.92%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
138	THE LEACROSS FOUNDATION / LA FONDATION LEACROSS	\$42,670,593	\$1,716,868	4.02%	\$371,946	\$1,344,922	4.02%
139	HAL JACKMAN FOUNDATION	\$42,425,177	\$2,575,694	6.07%		\$2,481,392	5.85%
140	THE ALAN & ROULA ROSSY FAMILY FOUNDATION / LA FONDATION FAMILIALE ALAN & ROULA ROSSY	\$41,955,223	\$2,285,425	5.45%		\$1,681,976	4.01%
141	Fondation Courtois	\$41,401,769	\$3,820,076	9.23%		\$3,624,500	8.75%
142	THE KAVELMAN FONN FOUNDATION	\$41,369,590	\$2,115,171	5.11%		\$1,265,768	3.06%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
143	The Houssian Foundation	\$41,292,714	\$867,752	2.10%		\$784,100	1.90%
144	THE ARTHUR J E CHILD FOUNDATION	\$41,180,799	\$2,180,302	5.29%	\$12,274	\$2,125,000	5.19%
145	LILY STREET FOUNDATION	\$41,148,713	\$1,925,018	4.68%		\$1,919,748	4.67%
146	THE MUTTART FOUNDATION	\$41,143,623	\$2,991,038	7.27%	\$1,657,429	\$916,153	6.26%
147	THE RALPH M. BARFORD FOUNDATION	\$40,851,385	\$1,507,150	3.69%		\$1,045,167	2.56%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
148	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$40,787,915		0.00%		\$1,522,000	3.73%
149	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$40,179,011	\$4,226,887	10.52%		\$3,814,650	9.49%
150	MINTO FOUNDATION INC.	\$40,127,259	\$2,500,040	6.23%		\$2,203,232	5.49%
151	THE SERRUYA FAMILY FOUNDATION	\$39,651,106	\$876,650	2.21%		\$870,089	2.19%
152	THOMAS SILL FOUNDATION INC	\$39,093,325	\$2,217,707	5.67%	\$2,080,519	\$1,420,572	8.96%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
153	Fondation Famille Godin - Godin Family Foundation	\$38,072,688	\$3,138,372	8.24%		\$3,054,531	8.02%
154	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE MEDICAL RESEARCH CENTRE OF THE UNIVERSITY OF SHERBROOKE	\$38,037,112	\$4,721,126	12.41%	\$4,392,502	\$44,700	11.67%
155	BCU FOUNDATION	\$37,190,624	\$1,622,008	4.36%	\$311,986	\$1,111,739	3.83%
156	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$36,798,870	\$2,139,487	5.81%		\$2,084,699	5.67%
157	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$36,447,982	\$5,872,125	16.11%	\$5,324,680		14.61%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
158	THE RIX FAMILY FOUNDATION	\$36,073,395	\$1,471,130	4.08%		\$1,291,100	3.58%
159	THE WB FAMILY FOUNDATION	\$35,827,691	\$6,492,036	18.12%		\$6,220,000	17.36%
160	THE DAVID AND FAYE SOBEY FOUNDATION	\$35,804,029	\$850,788	2.38%		\$812,500	2.27%
161	MR. AND MRS. P.A. WOODWARD'S FOUNDATION	\$35,369,588	\$1,373,020	3.88%		\$1,302,412	3.68%
162	THE COLE FOUNDATION/LA FONDATION COLE	\$35,290,810	\$2,287,472	6.48%	\$70,207	\$1,762,900	5.19%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
163	THE JACK WEINBAUM FAMILY FOUNDATION	\$35,290,524	\$1,818,114	5.15%		\$1,775,290	5.03%
164	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$34,895,833	\$2,666,574	7.64%		\$2,664,700	7.64%
165	MADONNA FOUNDATION	\$34,757,892	\$2,006,752	5.77%		\$1,232,234	3.55%
166	THE RATHLYN FOUNDATION	\$34,638,210	\$1,220,033	3.52%		\$1,157,000	3.34%
167	Patrick J McNally Charitable Foundation	\$34,615,661	\$1,165,573	3.37%		\$1,039,875	3.00%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
168	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$34,454,952	\$1,594,058	4.63%	\$898,433		2.61%
169	NORTH FAMILY FOUNDATION	\$34,449,616	\$3,949,407	11.46%		\$3,941,900	11.44%
170	Solcz Family Foundation	\$34,375,892	\$817,877	2.38%	\$78,950	\$568,400	1.88%
171	THE AMAYN CHARITABLE FOUNDATION	\$34,214,852	\$2,372,939	6.94%		\$1,601,415	4.68%
172	The Waugh Family Foundation	\$34,165,747	\$2,670,695	7.82%		\$2,274,396	6.66%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
173	1-R32 Foundation	\$34,107,870	\$884,976	2.59%		\$764,394	2.24%
174	The Joyce Family Foundation	\$33,848,835	\$15,943,729	47.10%	\$70,096	\$15,454,950	45.87%
175	CHAN FAMILY FOUNDATION	\$33,716,624	\$795,103	2.36%		\$726,380	2.15%
176	MADONNA FOUNDATION	\$33,694,467	\$502,511	1.49%		\$414,100	1.23%
177	HARRISON MCCAIN FOUNDATION	\$33,419,969	\$2,355,467	7.05%		\$2,213,284	6.62%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
178	The Douglas A. Smith Family Foundation	\$33,308,186	\$741,465	2.23%		\$630,000	1.89%
179	THE CHIN-WEI FOUNDATION	\$33,110,456	\$295,606	0.89%			0.00%
180	Amant Foundation	\$33,046,983		0.00%			0.00%
181	MOFFAT FOUNDATION INC.	\$32,782,986	\$15,831,655	48.29%		\$15,800,000	48.20%
182	THE Highbury FOUNDATION	\$32,704,899	\$1,323,866	4.05%		\$1,292,953	3.95%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
183	THE MITCHELL AND KATHRYN BARAN FAMILY FOUNDATION	\$32,632,105	\$1,192,425	3.65%		\$1,028,000	3.15%
184	The P.E. & E. Hart Trust	\$32,603,780	\$1,124,138	3.45%		\$896,500	2.75%
185	THE BLIDNER FAMILY FOUNDATION	\$32,327,288	\$968,747	3.00%		\$959,098	2.97%
186	Donald R. Sobey Family Foundation	\$32,034,912	\$3,788,352	11.83%		\$3,661,625	11.43%
187	Y.P. Heung Foundation	\$31,980,568	\$1,356,202	4.24%		\$992,056	3.10%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
188	THE GEORGE HOGG FAMILY FOUNDATION	\$31,799,466	\$1,570,554	4.94%		\$1,211,600	3.81%
189	THE MICHAEL YOUNG FAMILY FOUNDATION	\$31,405,245	\$1,738,372	5.54%		\$880,793	2.80%
190	THE FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$31,346,142	\$1,951,809	6.23%		\$1,196,186	3.82%
191	MEHADURAS FRIEDMAN FOUNDATION	\$31,073,575	\$1,584,555	5.10%		\$1,554,388	5.00%
192	The Fregin Family Foundation	\$31,048,881	\$4,370,807	14.08%		\$3,783,906	12.19%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
193	COMART FOUNDATION	\$30,435,325	\$1,204,417	3.96%		\$1,031,043	3.39%
194	FELICIA AND ARNOLD AARON FOUNDATION	\$30,434,147	\$1,247,076	4.10%		\$1,051,000	3.45%
195	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$30,338,159	\$1,551,475	5.11%		\$1,320,474	4.35%
196	THE HAROLD E. BALLARD FOUNDATION	\$30,166,902	\$1,728,091	5.73%		\$1,398,049	4.63%
197	The Joyce Family Foundation	\$29,995,207	\$10,117,184	33.73%	\$40,051	\$9,871,550	33.04%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
198	David and Penny Wilson Family Foundation	\$29,938,222	\$1,112,425	3.72%		\$1,085,000	3.62%
199	WESLEY M NICOL FOUNDATION	\$29,828,774	\$2,714,305	9.10%		\$949,683	3.18%
200	FONDATION ANTOINE-TURMEL/ANTOINE-TURMEL FOUNDATION	\$29,653,480	\$1,360,379	4.59%		\$985,000	3.32%
201	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$29,451,676	\$1,479,236	5.02%	\$286,390	\$890,000	3.99%
202	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$29,125,721	\$3,588,857	12.32%		\$3,575,465	12.28%

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203	FAITHFUL FRIENDS FOUNDATION	\$28,390,863	\$1,489,953	5.25%		\$1,115,000	3.93%
204	Ronald Kimel Foundation Trust	\$27,914,740	\$871,190	3.12%		\$871,000	3.12%
205	The Lindy Green Family Charitable Foundation	\$27,689,743	\$994,924	3.59%		\$910,385	3.29%
206	Greenrock Charitable Trust	\$27,672,363	\$26,331,214	95.15%		\$26,078,353	94.24%
207	THE LLOYD CARR-HARRIS FOUNDATION	\$27,541,307	\$1,437,298	5.22%		\$1,197,960	4.35%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
208	THE BIRKS FAMILY FOUNDATION	\$27,403,406	\$1,224,294	4.47%	\$129,080	\$935,640	3.89%
209	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$27,303,799	\$1,195,341	4.38%		\$991,890	3.63%
210	ALLARD FOUNDATION LTD.	\$27,223,191	\$961,044	3.53%		\$929,250	3.41%
211	Wagner Green Family Trust	\$27,182,902	\$1,469,026	5.40%		\$1,370,541	5.04%
212	Homeward Foundation	\$27,160,268	\$1,825,777	6.72%		\$1,640,085	6.04%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
213	Charles & Eve Chang Foundation	\$27,057,873	\$1,663,085	6.15%		\$1,503,420	5.56%
214	The Stonefields Foundation	\$27,024,134	\$2,414,218	8.93%		\$2,178,645	8.06%
215	The Murray R. O'Neil Charitable Foundation	\$26,821,310	\$1,332,753	4.97%		\$814,096	3.04%
216	THE BRAWN FAMILY FOUNDATION	\$26,808,166	\$1,051,442	3.92%		\$974,100	3.63%
217	Barry and Laurie Green Family Charitable Trust	\$26,758,321	\$1,739,005	6.50%		\$1,534,466	5.73%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
218	The John & Ellie Voortman Charitable Foundation	\$26,715,674	\$1,131,631	4.24%	\$62,859	\$867,904	3.48%
219	THE DUNIN FOUNDATION	\$26,580,297	\$1,334,107	5.02%		\$1,306,400	4.91%
220	SONRISE FOUNDATION	\$26,415,056	\$2,278,369	8.63%		\$2,187,400	8.28%
221	Raymond James Canada Foundation	\$26,356,382	\$3,272,448	12.42%		\$3,003,590	11.40%
222	THE TOLDO FOUNDATION	\$26,336,279	\$1,079,789	4.10%		\$948,488	3.60%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
223	Gordon & Ruth Gooder Charitable Foundation	\$26,090,554	\$1,023,378	3.92%		\$584,500	2.24%
224	ZELLER FAMILY FOUNDATION	\$25,833,800	\$1,110,097	4.30%		\$980,500	3.80%
225	RAYMOND CHANG FOUNDATION	\$25,829,188	\$2,399,744	9.29%		\$2,360,000	9.14%
226	THE PAUL MYERS FAMILY FOUNDATION	\$25,736,695	\$156,270	0.61%			0.00%
227	The River Foundation	\$25,129,599	\$1,030,874	4.10%		\$818,300	3.26%

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228	MORNINGSTAR FOUNDATION	\$24,973,561	\$162,102	0.65%			0.00%
229	GEORGE C. HUNT FAMILY FOUNDATION	\$24,891,712	\$933,349	3.75%		\$710,000	2.85%
230	The Fairmount Foundation	\$24,503,614	\$1,057,373	4.32%		\$831,000	3.39%
231	HERZOG FAMILY TRUST	\$24,379,656	\$3,178,376	13.04%	\$5,100	\$3,170,882	13.03%
232	The Adams Family Foundation/La Fondation de la famille Adams	\$24,062,324	\$1,171,106	4.87%		\$1,171,052	4.87%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
233	J and W Murphy Foundation	\$23,816,379	\$7,283,390	30.58%		\$7,282,345	30.58%
234	THE SIXTY THREE FOUNDATION	\$23,541,342	\$9,491,712	40.32%		\$9,484,726	40.29%
235	THE SIR JAMES DUNN FOUNDATION INC.	\$23,481,134	\$714,466	3.04%	\$34,000	\$806,540	3.58%
236	RUNDLE COLLEGE SOCIETY	\$23,439,102	\$27,369,865	116.77%		\$500,000	2.13%
237	CAROLYN SIFTON FOUNDATION INCORPORATED	\$23,377,706	\$1,033,482	4.42%		\$838,700	3.59%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
238	TACHANE FOUNDATION INC.	\$23,294,792	\$845,156	3.63%		\$842,924	3.62%
239	THE LANG FAMILY FOUNDATION	\$23,208,986	\$282	0.00%			0.00%
240	THE LANG FAMILY FOUNDATION	\$23,038,205	\$621,867	2.70%		\$600,127	2.60%
241	THE TAUBA AND SOLOMON SPIRO FAMILY FOUNDATION	\$22,987,012	\$437,231	1.90%		\$422,043	1.84%
242	HOSPITAL FOR SICK CHILDREN TRUST RE: JOHN ROSS ROBERTSON ENDOWMENT	\$22,966,987	\$776,322	3.38%		\$585,000	2.55%

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243	THE AUXILIUM FOUNDATION	\$22,918,293	\$1,387,945	6.06%		\$1,179,800	5.15%
244	VICTORIAN CHILDREN'S FOUNDATION	\$22,913,206	\$2,248,508	9.81%	\$53,245	\$876,038	4.06%
245	KRG CHILDREN'S CHARITABLE FOUNDATION	\$22,768,694	\$2,052,062	9.01%		\$1,573,900	6.91%
246	CMA Foundation / Fondation AMC	\$22,524,944	\$2,067,214	9.18%		\$1,580,943	7.02%
247	Myhal Family Foundation	\$22,502,364	\$1,235,888	5.49%	\$146,250	\$1,070,000	5.40%

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248	The H. John McDonald Foundation	\$22,490,948	\$149,482	0.66%		\$26,250	0.12%
249	The Tawse Family Charitable Foundation	\$22,487,524		0.00%	\$1,665,000		7.40%
250	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUNDATION	\$22,383,000	\$4,231,903	18.91%		\$4,054,122	18.11%
251	W.C. Wood Foundation	\$22,214,570	\$3,590,288	16.16%		\$3,590,000	16.16%
252	The Newlands Family Foundation	\$22,197,491	\$30,000	0.14%		\$30,000	0.14%

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253	A.W.B. CHARITABLE FOUNDATION	\$22,127,786	\$866,053	3.91%		\$790,000	3.57%
254	The Newlands Family Foundation	\$21,928,228	\$328,273	1.50%		\$316,000	1.44%
255	The Colin & Lois Pritchard Foundation	\$21,837,249	\$455,239	2.08%		\$454,036	2.08%
256	ALBERT AND TEMMY LATNER FAMILY FOUNDATION	\$21,747,732	\$1,933,756	8.89%		\$1,888,240	8.68%
257	THE LEONARD T. ASSALY FAMILY FOUNDATION / LA FONDATION FAMILIALE LEONARD T. ASSALY	\$21,728,272	\$790,753	3.64%	\$4,436	\$752,978	3.49%

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258	The Eric S. Margolis Family Foundation / La Fondation Familiale Eric S. Margolis	\$21,674,917	\$1,838,212	8.48%		\$1,696,800	7.83%
259	Chisholm Thomson Family Foundation	\$21,632,609	\$559,545	2.59%		\$470,000	2.17%
260	BERNARD & NORTON WOLF FAMILY FOUNDATION	\$21,543,581	\$1,303,040	6.05%		\$1,036,000	4.81%
261	Green Sanderson Family Foundation	\$21,516,967	\$453,180	2.11%		\$355,500	1.65%
262	Charlotte and Leo Karassik Foundation / Fondation Charlotte et Leo Karassik	\$21,484,987	\$1,111,291	5.17%		\$1,000,000	4.65%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
263	Airlie Foundation	\$21,190,617	\$742,229	3.50%		\$733,979	3.46%
264	The Brownlee Family Foundation Inc.	\$21,091,064	\$5,486,121	26.01%		\$5,425,000	25.72%
265	Ihnatowycz Family Foundation	\$20,867,894	\$1,461,394	7.00%		\$1,284,263	6.15%
266	HENRY GUSSE FOUNDATION	\$20,829,047	\$593,875	2.85%		\$575,000	2.76%
267	THE SONOR FOUNDATION	\$20,726,969	\$556,845	2.69%		\$548,000	2.64%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
268	The Juravinski Foundation	\$20,700,433	\$1,589,165	7.68%		\$1,582,000	7.64%
269	D.H. FALLE FAMILY FOUNDATION	\$20,677,079	\$1,583,635	7.66%		\$1,474,203	7.13%
270	FONDATION STÉPHAN CRÉTIER	\$20,627,282	\$871,092	4.22%	\$356,582	\$480,000	4.06%
271	ELINA & GIUSEPPE BORSELLINO FAMILY FOUNDATION / FONDATION FAMILIALE ELINA & GIUSEPPE BORSELLINO	\$20,539,749	\$5,213,788	25.38%			0.00%
272	KANOVSKY FAMILY FOUNDATION	\$20,438,266	\$582,907	2.85%		\$509,000	2.49%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
273	M.E.H. Foundation	\$20,405,025	\$697,653	3.42%		\$607,500	2.98%
274	Fondation Famille Mongeau/Mongeau Family Foundation	\$20,350,221	\$483,821	2.38%		\$319,000	1.57%
275	Pollock Family Foundation/Fondation de la famille pollock	\$20,235,288	\$496,510	2.45%		\$494,750	2.44%
276	T.R. Meighen Family Foundation/Fondation de la Famille T.R. Meighen	\$20,125,641	\$2,477,911	12.31%	\$120,899	\$981,666	5.48%
277	FONDATION GUY LALIBERTÉ	\$20,064,814	\$751,883	3.75%		\$740,000	3.69%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
278	THE PATERSON FOUNDATION	\$20,007,361	\$918,962	4.59%	\$14,352	\$728,893	3.71%
279	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$20,004,802	\$988,857	4.94%	\$832,623		4.16%
280	THE NEW HOPE FOUNDATION	\$19,941,247	\$1,735,451	8.70%		\$1,728,925	8.67%
281	ROZSA FOUNDATION	\$19,937,157	\$1,009,064	5.06%	\$470,767	\$372,600	4.23%
282	Fondation Docteur Sadok Besrour	\$19,780,867	\$673,579	3.41%	\$6,844	\$633,799	3.24%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
283	Marilyn and Charles Baillie Family Foundation	\$19,647,372	\$1,359,469	6.92%		\$1,333,379	6.79%
284	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$19,611,777	\$3,167,167	16.15%		\$737,500	3.76%
285	THE LILLIAN AND NORMAN GLOWINSKY FAMILY FOUNDATION	\$19,528,963	\$1,698,250	8.70%		\$1,676,653	8.59%
286	LA FONDATION JACQUES FRANCOEUR	\$19,420,909	\$750,001	3.86%	\$56,276	\$572,452	3.24%
287	T-GEAR FOUNDATION	\$19,419,464	\$870,058	4.48%		\$828,941	4.27%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
288	THE DIANNE AND IRVING KIPNES FOUNDATION	\$19,418,564	\$11,051,870	56.91%		\$10,952,458	56.40%
289	CONCONI FAMILY FOUNDATION	\$19,240,237	\$1,112,830	5.78%		\$702,737	3.65%
290	THE CATHERINE AND FREDRIK EATON CHARITABLE FOUNDATION	\$19,210,540	\$751,914	3.91%		\$718,087	3.74%
291	TRUST UNDER THE WILL OF THE GERALD MAURICE BRAWLEY ESTATE	\$19,192,004	\$970,386	5.06%		\$842,348	4.39%
292	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$19,162,396	\$991,298	5.17%		\$896,054	4.68%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
293	THE PALMER FAMILY FOUNDATION	\$18,914,397	\$883,615	4.67%		\$728,050	3.85%
294	The Emmet Foundation	\$18,827,035	\$666,973	3.54%		\$598,175	3.18%
295	THE DAN-HYTMAN FAMILY FOUNDATION	\$18,817,025	\$4,045,071	21.50%		\$3,812,973	20.26%
296	WALKER WOOD FOUNDATION	\$18,806,346	\$2,269,332	12.07%		\$292,000	1.55%
297	The Karen Green Charitable Trust	\$18,716,894	\$10,745,197	57.41%		\$10,678,850	57.05%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
298	The Consecon Foundation	\$18,650,749	\$1,219,171	6.54%		\$939,905	5.04%
299	The David Family Foundation / La Fondation de la Famille David	\$18,611,136	\$565,037	3.04%		\$550,795	2.96%
300	ISLES FOUNDATION INCORPORATED	\$18,565,883	\$890,394	4.80%		\$694,255	3.74%
301	The Glen Nevis Foundation	\$18,479,708	\$762,648	4.13%		\$756,200	4.09%
302	ST MICHAEL'S HOSPITAL (TORONTO) RESEARCH INSTITUTE	\$18,472,665	\$1,088,099	5.89%	\$1,050,967		5.69%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
303	FONDATION JACQUES & MICHEL AUGER	\$18,450,317	\$2,067,789	11.21%		\$1,004,300	5.44%
304	EDWARDS CHARITABLE FOUNDATION	\$18,407,274	\$757,507	4.12%		\$657,000	3.57%
305	The Taylor Family Foundation	\$18,291,371	\$778	0.00%			0.00%
306	The Daniel Family Foundation	\$18,191,774	\$576,073	3.17%		\$561,500	3.09%
307	P. AND L. ODETTE CHARITABLE FOUNDATION	\$18,178,045	\$1,211,593	6.67%	\$166,096	\$1,028,000	6.57%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
308	THE JOHN DAVID AND SIGNY EATON CHARITABLE FOUNDATION	\$18,155,586	\$752,158	4.14%	\$12,288	\$677,515	3.80%
309	Fondation Lise et Richard Fortin	\$18,149,704	\$619,622	3.41%		\$598,905	3.30%
310	GRAHAM C. LOUNT FAMILY FOUNDATION, INC.	\$18,079,219	\$878,761	4.86%		\$573,014	3.17%
311	Fondation Phi pour l'art contemporain Phi Foundation for Contemporary Art	\$18,065,598	\$2,339,484	12.95%	\$1,955,107		10.82%
312	Ocean Park Foundation	\$17,966,326	\$675,020	3.76%		\$600,000	3.34%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
313	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$17,966,061	\$3,027,325	16.85%		\$1,403,103	7.81%
314	THE LANGARA FOUNDATION	\$17,797,413	\$1,169,075	6.57%		\$11,630,007	65.35%
315	THE MARDER FAMILY FOUNDATION	\$17,747,676	\$1,794,506	10.11%	\$3,204	\$1,791,302	10.11%
316	THE SUMMIT FOUNDATION	\$17,733,743	\$372,377	2.10%		\$190,000	1.07%
317	COMMUNITY CHARITABLE TRUST	\$17,709,612	\$741,481	4.19%		\$669,433	3.78%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
318	Andrew J. Lutfy Foundation / Fondation Andrew J. Lutfy	\$17,651,294	\$503,399	2.85%		\$499,175	2.83%
319	KENNETH M. MOLSON FOUNDATION	\$17,620,671	\$3,205,170	18.19%		\$593,000	3.37%
320	THE GWYN MORGAN AND PATRICIA TROTTIER FOUNDATION	\$17,593,287	\$1,364,352	7.75%		\$1,178,000	6.70%
321	Warren Y. Soper Charitable Trust	\$17,561,311	\$3,951,343	22.50%		\$1,395,000	7.94%
322	THE THOR E AND NICOLE EATON FAMILY CHARITABLE FOUNDATION	\$17,477,527	\$742,752	4.25%		\$484,600	2.77%

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323	Longhedge Foundation	\$17,459,287	\$576,297	3.30%		\$470,000	2.69%
324	Incite Foundation for the Arts	\$17,349,429	\$702,116	4.05%	\$98,013	\$544,500	3.70%
325	CLIFFORD AND LILY FIELDING CHARITABLE FOUNDATION	\$17,328,678	\$3,284,640	18.95%	\$162,981	\$452,500	3.55%
326	The Feiga Bresver Academic Fund	\$17,318,610	\$318,794	1.84%		\$250,000	1.44%
327	CHERNOFF FAMILY FOUNDATION	\$17,219,708	\$789,941	4.59%		\$598,519	3.48%

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328	Gelmont Foundation/Fondation Gelmont	\$17,158,068	\$295,640	1.72%		\$274,303	1.60%
329	HEPPELL FAMILY FOUNDATION	\$17,146,095	\$804,189	4.69%		\$783,600	4.57%
330	Canadian Online Giving Foundation / Fondation canadienne de dons en ligne	\$17,143,564	\$54,613,966	318.57%		\$54,558,575	318.25%
331	BRIDGEWAY FOUNDATION	\$17,137,169	\$1,523,365	8.89%	\$0	\$1,389,209	8.11%
332	Fondation D'Amours	\$17,136,517	\$1,008,795	5.89%		\$1,005,000	5.86%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
333	THE LAO'S FAMILY CHARITABLE TRUST	\$17,077,377	\$731,004	4.28%		\$590,000	3.45%
334	VIEWPOINT FOUNDATION	\$16,984,279	\$2,054,198	12.09%	\$438,348	\$1,366,549	10.63%
335	Garry Hurvitz Foundation	\$16,889,921	\$135,426	0.80%		\$6,220	0.04%
336	HERON FAMILY FOUNDATION	\$16,830,431	\$7,057,235	41.93%		\$6,993,000	41.55%
337	James Family Foundation	\$16,804,838	\$3,022,151	17.98%		\$3,014,941	17.94%

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338	UPLANDS CHARITABLE FOUNDATION	\$16,650,468	\$2,716,627	16.32%	\$1,893,491	\$823,136	16.32%
339	ELLEN AND MARTIN PROSSERMAN FOUNDATION, INC /FONDATION ELLEN ET MARTIN PROSSERMAN, INC	\$16,558,996	\$1,046,266	6.32%		\$960,000	5.80%
340	St. Joseph Priests' Foundation of Edmonton	\$16,545,361	\$668,695	4.04%		\$75,000	0.45%
341	MYOSOTIS FOUNDATION	\$16,540,551	\$724,382	4.38%		\$664,294	4.02%
342	THE HOTCHKISS FAMILY FOUNDATION	\$16,427,836	\$630,324	3.84%		\$540,000	3.29%

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343	THE MATHISON FAMILY FOUNDATION	\$16,391,202	\$2,503,007	15.27%		\$2,500,000	15.25%
344	OTTO AND MARIE PICK CHARITABLE FOUNDATION	\$16,170,048	\$640,384	3.96%		\$578,950	3.58%
345	PAUL BRONFMAN FAMILY FOUNDATION	\$16,109,787	\$421,710	2.62%		\$317,082	1.97%
346	WERKLUND FOUNDATION	\$16,081,926	\$2,713,165	16.87%		\$540,210	3.36%
347	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$16,013,660	\$2,186,524	13.65%		\$2,058,210	12.85%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
348	The Goodman Family Foundation	\$15,989,910	\$1,527,088	9.55%		\$1,363,235	8.53%
349	THE LEWIS AND CHARLOTTE STEINBERG FAMILY FOUNDATION	\$15,960,573	\$5,764,382	36.12%		\$5,753,598	36.05%
350	Walsh Foundation	\$15,951,330	\$1,705	0.01%			0.00%
351	The Beaverbrook Canadian Foundation/ La Fondation CanadienneBeaverbrook	\$15,894,518	\$816,285	5.14%		\$533,000	3.35%
352	LEON JUDAH BLACKMORE FOUNDATION	\$15,822,644	\$559,460	3.54%		\$523,583	3.31%

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353	Carswell Family Foundation	\$15,796,925	\$1,262,534	7.99%		\$1,146,000	7.25%
354	Walsh Foundation	\$15,796,833	\$626,308	3.96%		\$600,000	3.80%
355	The Marcel and Frances Labelle Foundation	\$15,785,506	\$5,072,140	32.13%		\$5,056,000	32.03%
356	THE GIUSTRA FOUNDATION	\$15,745,471	\$8,839,194	56.14%	\$4,937,030	\$3,038,480	50.65%
357	RSM Legacy Foundation	\$15,680,210	\$362,727	2.31%		\$39,207	0.25%

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358	LOHN FOUNDATION	\$15,552,926	\$907,885	5.84%	\$7,000	\$691,310	4.49%
359	June and Ian Cockwell Private Foundation	\$15,452,849	\$369,070	2.39%		\$295,000	1.91%
360	First West Foundation	\$15,436,705	\$785,526	5.09%		\$699,970	4.53%
361	Gordon & Diane Buchanan Family Foundation	\$15,388,802	\$880,729	5.72%	\$95,065	\$624,499	4.68%
362	THE LEWIS & RUTH SHERMAN FOUNDATION	\$15,351,668	\$938,410	6.11%		\$771,858	5.03%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
363	Jonathon D. Fischer Foundation	\$15,338,654	\$782,045	5.10%	\$374,386	\$282,121	4.28%
364	The Christofor Foundation Inc.	\$15,257,022	\$2,097,098	13.75%		\$574,700	3.77%
365	GURPRASAD SIKH CHARITABLE FOUNDATION	\$15,238,224	\$1,146,295	7.52%	\$1,002,295		6.58%
366	JERICHO FOUNDATION	\$15,217,102	\$620,070	4.07%		\$565,025	3.71%
367	Celtic Cross Charitable Foundation Trust	\$15,130,738	\$619,345	4.09%		\$512,000	3.38%

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368	RJL Braydon Charitable Foundation	\$15,105,851	\$589,656	3.90%		\$585,000	3.87%
369	Fondation de Claire et Jean-Pierre Léger	\$15,095,973	\$1,495,735	9.91%		\$1,465,082	9.71%
370	Robert Kerr Foundation	\$15,061,485	\$833,696	5.54%		\$577,130	3.83%
371	LA FONDATION CHOQUETTE/LEGAULT	\$15,042,318	\$145,051	0.96%		\$101,167	0.67%
372	THE DUNKLEY CHARITABLE FOUNDATION	\$15,023,046	\$1,117,677	7.44%		\$1,117,642	7.44%

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373	FLEMING FOUNDATION	\$14,975,952	\$1,254,879	8.38%		\$1,250,000	8.35%
374	BRANDT FOUNDATION INC.	\$14,884,507	\$714,483	4.80%		\$713,550	4.79%
375	Nova Scotia Crown Share Land Legacy Trust	\$14,874,068	\$444,983	2.99%		\$432,137	2.91%
376	GRAHAM MUNRO CHARITABLE FOUNDATION	\$14,838,829	\$839,846	5.66%		\$699,500	4.71%
377	JOHN BRIGHT FOUNDATION	\$14,790,145	\$138,038	0.93%			0.00%

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378	THE JOHN AND JUDY BRAGG FAMILY FOUNDATION	\$14,757,324	\$2,739,331	18.56%		\$2,739,178	18.56%
379	PAUL B. HELLIWELL FOUNDATION	\$14,726,800	\$808,068	5.49%		\$730,000	4.96%
380	THE J.C. ANDERSON FAMILY FOUNDATION	\$14,689,963	\$398,457	2.71%		\$390,000	2.65%
381	THE CHAWKERS FOUNDATION	\$14,660,314	\$596,049	4.07%		\$505,320	3.45%
382	Dr. Lou and Mae Lukenda Charitable Foundation	\$14,643,651	\$425,713	2.91%		\$329,000	2.25%

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383	HUMMINGBIRD FOUNDATION	\$14,551,480	\$534,594	3.67%		\$474,000	3.26%
384	NELSON ARTHUR HYLAND FOUNDATION	\$14,529,113	\$927,539	6.38%		\$539,500	3.71%
385	GORE MUTUAL INSURANCE COMPANY FOUNDATION	\$14,494,828	\$674,632	4.65%		\$593,000	4.09%
386	PHYLISS AND IRVING SNIDER FOUNDATION	\$14,478,008	\$831,120	5.74%		\$702,933	4.86%
387	Trico Charitable Foundation	\$14,361,546	\$1,463,969	10.19%	\$265,653	\$819,000	7.55%

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388	THE BENNETT FAMILY FOUNDATION	\$14,349,244	\$2,976,109	20.74%		\$2,027,135	14.13%
389	THE MORNINGVIEW FOUNDATION	\$14,318,462	\$1,043,061	7.28%		\$1,020,500	7.13%
390	DIANE HARWOOD MEMORIAL TRUST	\$14,306,291	\$240,514	1.68%		\$109,500	0.77%
391	Fondation Traçons un Chemin	\$14,270,298	\$878,900	6.16%		\$510,250	3.58%
392	Wheeler Family Foundation	\$14,208,666	\$385,296	2.71%		\$382,521	2.69%

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393	Ames Family Foundation	\$14,172,626	\$603,607	4.26%		\$475,000	3.35%
394	THE ANDREW MAHON FOUNDATION	\$14,153,912	\$417,423	2.95%		\$401,700	2.84%
395	CLAUDINE AND STEPHEN BRONFMAN FAMILY FOUNDATION - FONDATION DE LA FAMILLE CLAUDINE ET STEPHEN BRONFMAN	\$14,059,252	\$5,652,614	40.21%		\$4,545,877	32.33%
396	The Tamarack Charitable Foundation Inc.	\$14,055,467	\$2,370,031	16.86%		\$2,310,000	16.43%
397	THE LECKY FOUNDATION	\$14,044,309	\$595,054	4.24%		\$309,385	2.20%

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398	THE MAYVON FOUNDATION	\$14,030,492	\$3,494,369	24.91%		\$3,422,331	24.39%
399	FLASH FUND FOUNDATION	\$13,944,652	\$493,923	3.54%		\$462,000	3.31%
400	Robert Gannicott Foundation	\$13,937,536	\$118,519	0.85%			0.00%
401	FONDATION FAST/FAST FOUNDATION	\$13,886,110	\$1,482,643	10.68%		\$1,345,000	9.69%
402	BEEDIE FOUNDATION	\$13,881,381	\$6,663,638	48.00%		\$6,502,117	46.84%

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403	The River Realty Foundation	\$13,876,083	\$512,875	3.70%		\$438,941	3.16%
404	THE FRANK H HORI CHARITABLE FOUNDATION	\$13,853,639	\$1,026,126	7.41%		\$521,322	3.76%
405	FONDATION ELDEE-ELDEE FOUNDATION	\$13,828,428	\$1,601,582	11.58%		\$988,736	7.15%
406	MACH-GAENSSLER FOUNDATION OF CANADA	\$13,759,918	\$832,899	6.05%	\$8,842	\$675,000	4.97%
407	THE BOREALIS FOUNDATION	\$13,739,542	\$410,000	2.98%		\$410,000	2.98%

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408	HONDA CANADA FOUNDATION	\$13,732,683	\$2,423,557	17.65%	\$154,353	\$2,166,864	16.90%
409	THE ESCH FOUNDATION	\$13,707,257	\$732,342	5.34%		\$626,950	4.57%
410	LRDR Foundation	\$13,673,760	\$499,100	3.65%		\$471,600	3.45%
411	TESARI CHARITABLE FOUNDATION	\$13,649,367	\$1,437,064	10.53%	\$1,071,846	\$135,300	8.84%
412	ALPHA PRIVATE CHARITABLE FOUNDATION OF CALGARY	\$13,606,641	\$879,793	6.47%		\$826,100	6.07%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
413	KRYSKO FAMILY FOUNDATION	\$13,605,575	\$872,411	6.41%		\$723,000	5.31%
414	THE THOMAS HOFSTEDTER FAMILY FOUNDATION	\$13,557,461	\$1,209,930	8.92%		\$1,162,353	8.57%
415	Ed & Wilma de Boer Foundation	\$13,526,664	\$5,485,414	40.55%		\$4,750,000	35.12%
416	TRUST UNDER WILL OF ROBERT TEGLER	\$13,505,278	\$788,589	5.84%	\$41,700	\$669,300	5.26%
417	THE KOFFLER FOUNDATION	\$13,469,296	\$1,025,297	7.61%		\$957,073	7.11%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
418	ZUKERMAN FAMILY FOUNDATION	\$13,451,520	\$1,035,477	7.70%		\$749,423	5.57%
419	F & E STRUMPSKI FOUNDATION	\$13,420,098	\$576,470	4.30%		\$560,400	4.18%
420	THE HELDERLEIGH FOUNDATION	\$13,336,406	\$598,912	4.49%		\$493,700	3.70%
421	The SJ Foundation	\$13,334,596	\$5,000	0.04%			0.00%
422	Temerty Foundation	\$13,327,948	\$10,104,946	75.82%		\$10,064,838	75.52%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
423	THE NORMAN AND MARGARET JEWISON CHARITABLE FOUNDATION	\$13,325,148	\$549,022	4.12%		\$487,200	3.66%
424	THE WILLIE AND MILDRED FLEISCHER CHARITABLE FOUNDATION	\$13,288,305	\$122,178	0.92%		\$76,100	0.57%
425	FONDATION FRANÇOIS BOURGEOIS LTÉE	\$13,234,577	\$1,300,309	9.83%		\$1,231,020	9.30%
426	THE LILLIAN AND DON WRIGHT FOUNDATION	\$13,213,960	\$658,035	4.98%		\$500,000	3.78%
427	"IVONIS MAZZAROLO FOUNDATION"	\$13,041,004	\$285,195	2.19%	\$108,376	\$70,000	1.37%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
428	RESIDUAL TRUST UNDER THE WILL OF PATRICK POWER	\$13,004,375	\$466,349	3.59%		\$330,000	2.54%
429	THE CHRISTOPHER FOUNDATION	\$12,997,888	\$664,502	5.11%		\$554,000	4.26%
430	DR. ANN WORTH CHARITABLE FOUNDATION	\$12,942,105	\$645,053	4.98%		\$493,000	3.81%
431	Hudson's Bay Foundation	\$12,886,811	\$3,662,777	28.42%		\$2,315,851	17.97%
432	THE WARREN AND DEBBIE KIMEL FAMILY FOUNDATION	\$12,884,786	\$2,529,624	19.63%		\$1,958,100	15.20%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
433	GEWURZ FAMILY FOUNDATION/FONDATION FAMILIALE GEWURZ	\$12,859,996	\$1,741,491	13.54%		\$1,755,679	13.65%
434	MICHEAL ALBERT GARRON FOUNDATION	\$12,845,048	\$740,672	5.77%		\$665,000	5.18%
435	THE ROTMAN FAMILY FOUNDATION	\$12,802,185	\$1,876,536	14.66%		\$1,693,025	13.22%
436	THE MORRIS AND HELEN BELKIN FOUNDATION	\$12,790,114	\$546,149	4.27%		\$531,333	4.15%
437	TIPPET FOUNDATION	\$12,778,750	\$746,118	5.84%		\$631,495	4.94%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
438	THE J.T. CLARK FAMILY FOUNDATION INC.	\$12,748,844	\$455,614	3.57%		\$431,899	3.39%
439	Adams Family Trust Foundation / Fondation fiducie familiale Adams	\$12,747,343	\$72	0.00%			0.00%
440	Gordon and Patricia Gray Animal Welfare Foundation	\$12,667,926	\$642,289	5.07%		\$503,388	3.97%
441	THE GANZ FAMILY CHARITABLE FOUNDATION	\$12,654,427	\$769,033	6.08%		\$685,595	5.42%
442	CO-OPERATORS FIFTIETH ANNIVERSARY COMMUNITY FUND	\$12,508,927	\$414,767	3.32%		\$399,000	3.19%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
443	THE D.H. GORDON FOUNDATION	\$12,502,399	\$567,515	4.54%		\$453,000	3.62%
444	DREW FOUNDATION INC	\$12,490,647	\$617,203	4.94%		\$590,000	4.72%
445	Mistera Foundation	\$12,461,225	\$822,611	6.60%		\$665,025	5.34%
446	Notre Dame Pietas Foundation	\$12,455,872	\$526,931	4.23%		\$415,000	3.33%
447	THE PETER YOUNG FOUNDATION	\$12,444,771	\$409,711	3.29%		\$386,285	3.10%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
448	The Alan Quesnel Family Foundation	\$12,432,334	\$2,663,328	21.42%	\$382	\$2,655,000	21.36%
449	WILLIAM JAMES HENDERSON FOUNDATION	\$12,430,752	\$1,211,553	9.75%		\$1,068,626	8.60%
450	FONDATION FAMILLE JULES DALLAIRE	\$12,370,052	\$3,977,954	32.16%	\$1,587,266	\$334,906	15.54%
451	THE AUDREY AND DONALD CAMPBELL FOUNDATION	\$12,327,238	\$406,525	3.30%	\$5,000	\$398,000	3.27%
452	CHAN BETTER WORLD FOUNDATION	\$12,256,903	\$348,798	2.85%		\$261,500	2.13%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
453	The Peacock Family Foundation	\$12,256,539	\$698,343	5.70%		\$596,667	4.87%
454	THE ROY WILSON PARKS ENDOWMENT	\$12,225,296	\$433,403	3.55%	\$2,909	\$400,000	3.30%
455	LESLIE & IRENE DUBE FOUNDATION INC.	\$12,225,183	\$1,819,524	14.88%		\$1,754,069	14.35%
456	Kymar Foundation	\$12,189,176	\$594,148	4.87%		\$496,000	4.07%
457	TRUST UNDER WILL OF F C MANNING	\$12,176,368	\$412,680	3.39%		\$269,968	2.22%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
458	Confederation Centre of the Arts Foundation Inc.	\$12,149,403	\$1,168,174	9.62%		\$1,110,000	9.14%
459	Bay Tree Foundation	\$12,109,178	\$509,491	4.21%		\$451,368	3.73%
460	John R. McConnell Foundation/La Fondation John R. McConnell	\$12,075,175	\$330,026	2.73%		\$254,000	2.10%
461	The Shen Family Charitable Foundation	\$12,070,514	\$1,116,669	9.25%		\$1,073,241	8.89%
462	Norris Family Foundation	\$12,054,742	\$596,764	4.95%		\$465,000	3.86%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
463	TRUE DIRECTIONS CHARITABLE FOUNDATION	\$12,047,487	\$1,226,827	10.18%		\$1,099,149	9.12%
464	The Willowool Foundation	\$12,005,435	\$2,485,865	20.71%		\$1,332,500	11.10%
465	Fondation Ariane Riou & Réal Plourde	\$11,977,987	\$403,329	3.37%	\$1,500	\$398,108	3.34%
466	E.W. BICKLE FOUNDATION	\$11,959,290	\$512,458	4.29%		\$436,361	3.65%
467	THE JOAN AND CLIFFORD HATCH FOUNDATION	\$11,952,541	\$461,512	3.86%		\$444,366	3.72%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
468	SHELDON M CHUMIR FOUNDATION FOR ETHICS IN LEADERSHIP	\$11,941,837	\$972,443	8.14%	\$495,300		4.15%
469	THE MIREILLE AND MURRAY STEINBERG FAMILY FOUNDATION/LA FONDATION DE LA FAMILLE MIREILLE ET MURRAY STEINBERG	\$11,923,169	\$677,182	5.68%		\$665,763	5.58%
470	The Jules Foundation	\$11,918,731	\$491,764	4.13%		\$468,219	3.93%
471	THE WEBER FOUNDATION	\$11,873,107	\$569,547	4.80%		\$502,000	4.23%
472	The Merrifield Family Foundation	\$11,856,813	\$448,327	3.78%		\$343,858	2.90%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
473	THE PETERSON FOUNDATION	\$11,849,570	\$425,291	3.59%		\$340,000	2.87%
474	TRUST UNDER THE WILL OF THOMAS LYALL HAY	\$11,633,170	\$365,891	3.15%	\$7,000	\$260,000	2.30%
475	THE HAMBER FOUNDATION	\$11,571,214	\$573,864	4.96%		\$461,310	3.99%
476	P.E.A.R.L. Foundation	\$11,532,579	\$566,661	4.91%		\$449,500	3.90%
477	THE MORRISON FOUNDATION	\$11,525,380	\$3,166,188	27.47%		\$3,158,000	27.40%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
478	HAWTHORNE CHARITABLE FOUNDATION	\$11,512,373	\$558,411	4.85%		\$416,573	3.62%
479	MARIGOLD FOUNDATION LTD.	\$11,511,575	\$609,073	5.29%	\$466,714		4.05%
480	MANITOBA MEDICAL SERVICE FOUNDATION INC.	\$11,464,336	\$563,705	4.92%	\$559,227		4.88%
481	E. & G. ODETTE FOUNDATION	\$11,461,964	\$131,950	1.15%			0.00%
482	THE GUSTAV LEVINSCHI FOUNDATION-LA FONDATION GUSTAV LEVINSCHI	\$11,408,647	\$2,466,639	21.62%		\$766,120	6.72%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
483	PIRIE FOUNDATION	\$11,357,815	\$674,779	5.94%		\$667,104	5.87%
484	ASPEN FOUNDATION	\$11,356,904	\$1,543,315	13.59%		\$1,199,315	10.56%
485	FIDUCIE CHARITABLE FOURNIER-ETHIER	\$11,347,719	\$548,517	4.83%		\$426,109	3.76%
486	The Bertram Austin Goodman, May Easton McLaren Goodman and Dorothy Jean Goodman Foundation	\$11,295,807	\$372,979	3.30%		\$246,654	2.18%
487	OUR LADY QUEEN OF PEACE RANCH (SOUTHERN ALBERTA) LTD.	\$11,279,912	\$936,803	8.31%	\$664,544		5.89%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
488	COLONEL HARLAND SANDERS CHARITABLE ORGANIZATION, INC.	\$11,266,950	\$402,058	3.57%		\$333,000	2.96%
489	JEMINI FOUNDATION	\$11,248,007	\$1,797,999	15.99%		\$1,730,000	15.38%
490	Liber Ero Foundation	\$11,166,128	\$654,639	5.86%		\$495,000	4.43%
491	FONDATION DUFRESNE & GAUTHIER	\$11,059,294	\$1,714,065	15.50%	\$322,048	\$1,329,804	14.94%
492	THE LIBERMONT FOUNDATION/LA FONDATION LIBERMONT	\$11,055,118	\$1,073,549	9.71%		\$1,033,900	9.35%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
493	THE JASMINE FOUNDATION INC.	\$11,005,667	\$862,000	7.83%		\$862,000	7.83%
494	THE HOLT FOUNDATION	\$11,001,423	\$581,125	5.28%		\$443,000	4.03%
495	Fondation Sylvie Lespérance	\$10,941,193	\$101,799	0.93%		\$100,250	0.92%
496	LABARGE CHARITABLE FOUNDATION	\$10,935,736	\$4,434,642	40.55%		\$4,300,000	39.32%
497	Lamb Foundation	\$10,924,463	\$1,598,282	14.63%		\$1,383,000	12.66%

#	Account name	Total Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Expenditures on Charitable Activities	Gifts to Qualified Donees	Gifts and Charitable Expenses as a Percentage of Assets
498	THE ROBERT HARDING FOUNDATION	\$10,923,463	\$2,008,722	18.39%		\$960,000	8.79%
499	RICHARDSON FOUNDATION INC.	\$10,878,061	\$9,288,977	85.39%		\$9,286,222	85.37%
500	EDEN CONSERVATION TRUST	\$10,864,352	\$613,222	5.64%		\$600,000	5.52%

Limitations and Caveats

There are a number of cautions in dealing with the information from the T3010. You can access the CRA Charities Listing database directly on the CRA website at: <https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html>. As well, Blumbergs also maintains Canada's largest charity information portal at www.CharityData.ca with up to 19 years information on every Canadian registered charity. The portal is free and the aim is to increase transparency in the Canadian

charity sector. With CRA removing recently over 10 years' worth of information from the Charities Listing, and only providing 5 years information online in the Charities Listing, www.CharityData.ca has far more years available

- 1) The data in this note is based on the 2018 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within 6 months of their fiscal year end, some charities file late or do not file at all and then will lose their charitable status. Depending on the data set from CRA, not every charity may have filed their T3010 or been inputted yet.
- 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), limited language skills, may not have easy access to the correct information or are in a hurry to file the form to avoid deregistration. In the case of larger institutions, it is typically accountants or finance staff who prepare the T3010. One would expect greater accuracy with the larger institutions. However, as they also tend to be more complicated and involve bigger numbers, the likelihood of a significant inaccuracy in their T3010 filings is great.
- 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 can eliminate most processing errors on CRA's part. Canadian charities can as of June 2019 electronically file the T3010 which will hopefully reduce errors and speed up the process for T3010 data becoming available.
- 5) In some cases, those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organization knows that it has substantial fundraising or political expenses but chooses to put them under charitable activities. 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 which is supposed to be completed according to guidance provided by the CRA in [Guide Completing the Registered Charity Information Return \(T-4033\)](#) and also various other CRA guidances and policies. The information inputted may

not conform to Generally Accepted Accounting Principles (GAAP) and often the numbers will 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 can sometimes add further information.

8) Some questions on the T3010 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable, like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every charity and if a charity makes a mistake, the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand, some numbers like political expenditures (which are now no longer being asked about) were often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture. With the 2012 numbers, the top 6 organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article [“Did the University of Windsor spend \\$285 million on political activities in 2012”](#). For the 2013 political numbers were \$171 million on the T3010. If one reviews the actual organizations, the number is probably about \$26 million. For 2017 the number is 28 million. For 2018 the number is 30 million.

9) The T3010 asks certain questions. Many [important questions](#) are not asked on the T3010. Relying on the T3010 to make decisions on whether a charity is efficient 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.

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

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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.