



Canadian Private Foundations – Who had the largest total expenditures in 2019?

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

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2019. The database was prepared by the Charities Directorate of CRA in May 2021 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	\$35,847,401,445	\$474,222,033	1.32%	\$362,536,546	\$71,568,425	1.21%
2	FONDATION LUCIE ET ANDRÉ CHAGNON LUCIE AND ANDRÉ CHAGNON FOUNDATION	\$2,075,222,000	\$86,012,000	4.14%	\$53,326,000	\$8,365,000	2.97%

#	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
3	Green Municipal Fund	\$1,717,003,600	\$7,394,200	0.43%	\$666,000	\$1,613,400	0.13%
4	LI KA SHING (CANADA) FOUNDATION	\$1,039,417,449	\$41,817,569	4.02%	\$360,027	\$38,920,762	3.78%
5	La Fondation Rossy The Rossy Foundation	\$728,975,044	\$24,200,293	3.32%	\$724,345	\$21,970,598	3.11%
6	THE J W MCCONNELL FAMILY FOUNDATION - LA FONDATION DE LA FAMILLE J W MCCONNELL	\$677,445,932	\$31,259,226	4.61%	\$10,195,974	\$15,510,738	3.79%
7	LA FONDATION MARCELLE ET JEAN COUTU	\$623,428,000	\$24,484,753	3.93%	\$105,923	\$21,484,270	3.46%

#	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
8	THE JOSEPH LEOVIC CHARITABLE FOUNDATION	\$398,021,057	\$9,863,688	2.48%		\$9,706,750	2.44%
9	The Joyce Family Foundation	\$395,744,735	\$8,915,788	2.25%	\$27,181	\$8,271,800	2.10%
10	FONDATION MIRELLA & LINO SAPUTO	\$370,237,537	\$10,770,080	2.91%	\$239,664	\$9,654,538	2.67%
11	FDC Foundation	\$365,119,016	\$9,960,975	2.73%	\$827,238	\$9,041,834	2.70%
12	The Slaight Family Foundation	\$335,322,381	\$20,638,959	6.15%		\$20,357,480	6.07%

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13	AUDAIN FOUNDATION	\$331,863,419	\$5,119,178	1.54%	\$188,562	\$4,585,414	1.44%
14	Weston Family Foundation / Fondation de la famille Weston	\$323,552,703	\$36,562,977	11.30%		\$33,386,865	10.32%
15	Wilson 5 Foundation	\$313,034,521	\$612,119	0.20%		\$142,425	0.05%
16	Hewitt Foundation / Fondation Hewitt	\$290,312,583	\$7,091,253	2.44%		\$6,393,900	2.20%
17	PATHY FAMILY FOUNDATION / FONDATION DE LA FAMILLE PATHY	\$285,282,425	\$13,275,097	4.65%		\$12,410,399	4.35%

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18	Brookfield Partners Foundation	\$261,021,000	\$17,908,000	6.86%		\$17,881,000	6.85%
19	THE MOLSON FOUNDATION/FONDATION MOLSON	\$250,703,952	\$11,276,713	4.50%	\$211,608	\$11,055,000	4.49%
20	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$241,254,011	\$12,245,554	5.08%		\$11,124,900	4.61%
21	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$236,366,428	\$1,571,757	0.66%		\$1,473,707	0.62%
22	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$234,860,175	\$15,395,051	6.55%		\$13,698,635	5.83%

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23	THE PETER AND MELANIE MUNK CHARITABLE FOUNDATION	\$229,794,745	\$6,276,699	2.73%		\$6,090,910	2.65%
24	THE DR. WOLF LEBOVIC CHARITABLE FOUNDATION	\$224,405,478	\$12,573,354	5.60%		\$12,443,121	5.54%
25	THE SPROTT FOUNDATION	\$219,761,691	\$11,647,138	5.30%	\$11,258,900	\$11,258,900	10.25%
26	The Lazaridis Family Foundation	\$217,762,889	\$12,219,629	5.61%		\$10,155,639	4.66%
27	FONDATION J. A. DESÈVE	\$217,267,188	\$9,676,101	4.45%		\$7,790,428	3.59%

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28	The Waverley House Foundation	\$212,146,285	\$4,670,089	2.20%		\$4,670,000	2.20%
29	Wynn Family Charitable Foundation	\$211,053,691	\$5,045,157	2.39%	\$3,217,570	\$1,790,083	2.37%
30	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$206,129,031	\$38,236,018	18.55%	\$2,653,059	\$34,735,737	18.14%
31	THE ASPER FOUNDATION	\$191,967,565	\$9,847,388	5.13%	\$1,644,556	\$5,304,408	3.62%
32	Fondation Courtois	\$190,087,546	\$5,502,092	2.89%		\$5,114,200	2.69%

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33	ECHO FOUNDATION/FONDATION ÉCHO	\$183,823,953	\$9,419,132	5.12%		\$7,837,508	4.26%
34	MCGRATH FAMILY FOUNDATION INCORPORATED	\$179,683,667	\$4,725,720	2.63%		\$4,672,630	2.60%
35	FONDATION J. ARMAND BOMBARDIER- J. ARMAND BOMBARDIER FOUNDATION	\$176,239,565	\$9,721,900	5.52%	\$5,217,417	\$3,715,600	5.07%
36	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$173,001,038	\$7,119,621	4.12%	\$1,575,297	\$4,499,944	3.51%
37	J.P. BICKELL FOUNDATION	\$161,224,372	\$5,088,911	3.16%		\$4,454,776	2.76%

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38	THE KREMBIL FOUNDATION	\$160,265,293	\$13,507,038	8.43%		\$12,461,699	7.78%
39	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$157,259,067	\$5,161,672	3.28%		\$5,134,500	3.26%
40	The Bruce H. Mitchell Foundation	\$155,861,301	\$3,279,966	2.10%		\$3,279,263	2.10%
41	R. Howard Webster Foundation / Fondation R. Howard Webster	\$155,652,697	\$1,119,956	0.72%		\$6,660,237	4.28%
42	DONNER CANADIAN FOUNDATION	\$152,831,296	\$6,681,149	4.37%	\$1,281,641	\$3,878,484	3.38%

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43	THE JIM PATTISON FOUNDATION	\$150,846,039	\$21,086,705	13.98%		\$20,534,500	13.61%
44	The Sitka Foundation	\$145,187,655	\$5,372,208	3.70%	\$500,000	\$4,101,016	3.17%
45	The Hilary and Galen Weston Foundation	\$143,137,248	\$4,639,611	3.24%			0.00%
46	THE LAWSON FOUNDATION	\$137,782,723	\$7,297,672	5.30%	\$1,389,946	\$4,879,919	4.55%
47	SHERMAN FOUNDATION	\$135,947,809	\$5,254,627	3.87%		\$5,211,278	3.83%

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48	The Jay and Barbara Hennick Family Foundation	\$134,000,577	\$1,703,652	1.27%		\$1,646,361	1.23%
49	The Balsillie Family Foundation	\$125,014,929	\$8,670,424	6.94%	\$2,092,510	\$5,151,850	5.79%
50	The Nikita Foundation	\$124,963,541	\$4,305,568	3.45%		\$4,252,500	3.40%
51	DIAMOND FOUNDATION	\$123,631,539	\$13,282,520	10.74%		\$12,709,416	10.28%
52	CMA Foundation / Fondation AMC	\$123,579,153	\$3,304,897	2.67%		\$3,050,942	2.47%

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53	ORIOLE CHARITABLE FOUNDATION	\$121,070,136	\$4,636,335	3.83%		\$4,189,000	3.46%
54	Global Partners FC Foundation	\$120,417,344	\$8,002,418	6.65%		\$7,989,731	6.64%
55	APOTEX FOUNDATION	\$119,634,959	\$3,789,679	3.17%		\$3,774,217	3.15%
56	LASSONDE FAMILY FOUNDATION	\$118,059,281	\$8,524,620	7.22%		\$8,055,030	6.82%
57	The Annual Foundation	\$116,114,577	\$30,769,258	26.50%		\$30,763,082	26.49%

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58	TELUS Friendly Future Foundation - Fondation TELUS Pour un Futur Meilleur	\$112,797,863	\$7,689,425	6.82%		\$7,591,369	6.73%
59	Shaw Family Foundation	\$112,723,886	\$3,647,188	3.24%		\$3,363,033	2.98%
60	THE LEDER CHARITABLE FOUNDATION	\$111,533,207	\$6,068,331	5.44%		\$2,170,000	1.95%
61	The Good Mind Charitable Fund / Le Bon Esprit Fonds de Charité	\$108,331,015	\$2,213,563	2.04%		\$2,134,413	1.97%
62	THE BUCKINGHAM CHARITABLE FOUNDATION	\$108,036,980	\$16,268,557	15.06%		\$15,515,279	14.36%

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63	Myhal Family Foundation	\$108,005,461	\$1,389,063	1.29%		\$1,360,000	1.26%
64	THE JOHN VOLKEN FOUNDATION	\$104,173,790	\$8,433,721	8.10%	\$1,919,613	\$3,412,656	5.12%
65	The Damascus Road Foundation	\$104,049,330	\$3,727,551	3.58%	\$1,688	\$3,243,874	3.12%
66	FONDATION J-LOUIS LEVESQUE	\$102,235,318	\$4,611,906	4.51%		\$3,906,400	3.82%
67	IVEY FOUNDATION	\$101,929,984	\$5,775,209	5.67%	\$1,060,403	\$3,737,300	4.71%

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68	JOHN M. & BERNICE PARROTT FOUNDATION INC.	\$96,946,194	\$4,272,699	4.41%		\$3,516,655	3.63%
69	THE ANGEL GABRIEL FOUNDATION	\$96,658,692	\$10,582,310	10.95%		\$10,370,000	10.73%
70	THE ROGERS FOUNDATION	\$96,572,414	\$24,083,613	24.94%		\$23,697,701	24.54%
71	Fondation Chamandy - Chamandy Foundation	\$95,669,976	\$14,076,991	14.71%		\$12,156,564	12.71%
72	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$95,082,634	\$11,101,808	11.68%		\$10,994,767	11.56%

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73	THE ATKINSON CHARITABLE FOUNDATION	\$94,803,754	\$3,978,871	4.20%	\$3,541,193	\$1,905,900	5.75%
74	Amant Foundation	\$92,874,974	\$3,379,000	3.64%		\$3,379,000	3.64%
75	DJAVAD MOWAFAGHIAN FOUNDATION	\$91,991,192	\$7,094,571	7.71%	\$284,503	\$2,342,806	2.86%
76	THE JOHN DOBSON FOUNDATION	\$91,842,884	\$2,934,451	3.20%		\$2,835,467	3.09%
77	BINAH CHARITABLE FOUNDATION	\$91,261,792	\$4,684,651	5.13%		\$4,464,166	4.89%

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78	CARTHY FOUNDATION	\$90,852,353	\$4,247,457	4.68%	\$800,072	\$2,967,944	4.15%
79	The Brian and Joannah Lawson Family Foundation	\$90,203,748	\$4,339,791	4.81%		\$4,315,640	4.78%
80	THE STOLLERY CHARITABLE FOUNDATION	\$89,290,347	\$3,125,514	3.50%		\$2,908,600	3.26%
81	FALCON FOUNDATION	\$87,871,702	\$2,636,415	3.00%		\$2,564,416	2.92%
82	PTARMIGAN CHARITABLE FOUNDATION	\$86,422,694	\$3,498,313	4.05%	\$955,419	\$2,542,894	4.05%

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83	THE VOORTMAN FOUNDATION	\$85,848,307	\$17,402,406	20.27%		\$16,905,000	19.69%
84	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$85,619,794	\$2,994,567	3.50%		\$2,645,000	3.09%
85	MAX BELL FOUNDATION	\$83,398,800	\$3,678,596	4.41%	\$672,758	\$2,097,918	3.32%
86	CRABTREE FOUNDATION / FONDATION CRABTREE	\$83,187,827	\$3,136,112	3.77%	\$48,643	\$2,759,725	3.38%
87	HUNTER FAMILY FOUNDATION	\$82,927,568	\$6,792,523	8.19%		\$5,944,500	7.17%

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88	THE SCHAD FOUNDATION	\$82,770,690	\$3,633,506	4.39%		\$2,740,265	3.31%
89	THE WALTONS TRUST	\$80,890,061	\$696,862	0.86%		\$89,500	0.11%
90	JACKMAN FOUNDATION	\$80,719,189	\$2,906,363	3.60%		\$2,561,623	3.17%
91	THE PROSSER CHARITABLE FOUNDATION	\$80,206,543	\$2,518,024	3.14%		\$2,425,743	3.02%
92	LAIDLAW FOUNDATION	\$79,792,947	\$5,135,234	6.44%	\$4,593,731	\$2,076,575	8.36%

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93	F.K. MORROW FOUNDATION	\$79,470,200	\$3,872,126	4.87%		\$3,532,000	4.44%
94	DAAT CHARITABLE FOUNDATION	\$75,446,881	\$4,065,678	5.39%		\$3,761,104	4.99%
95	ALVIN SEGAL FAMILY FOUNDATION/FONDATION DE FAMILLE ALVIN SEGAL	\$74,973,544	\$6,857,104	9.15%		\$5,763,333	7.69%
96	THE LANG FAMILY FOUNDATION	\$74,163,961	\$512,155	0.69%		\$491,970	0.66%
97	The Walter and Maria Schroeder Foundation	\$73,274,762	\$17,842,052	24.35%	\$70,513	\$17,582,087	24.09%

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98	The Newlands Family Foundation	\$72,552,021	\$649,639	0.90%		\$625,000	0.86%
99	ARRELL FAMILY FOUNDATION	\$71,438,740	\$3,124,030	4.37%	\$21,988	\$2,909,000	4.10%
100	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$70,637,414	\$3,249,680	4.60%	\$2,424,304	\$223,090	3.75%
101	THE SOBEY FOUNDATION	\$70,631,205	\$2,564,160	3.63%		\$2,516,500	3.56%
102	LOUISE HAWLEY STONE CHARITABLE TRUST	\$69,391,811	\$3,303,590	4.76%		\$2,705,000	3.90%

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103	Five B Family Foundation	\$69,300,832	\$2,367,302	3.42%		\$2,351,515	3.39%
104	La Fondation Emmanuelle Gattuso	\$68,600,504	\$5,657,037	8.25%		\$5,429,296	7.91%
105	THE WILSON FOUNDATION/LA FONDATION WILSON	\$67,677,021	\$2,054,269	3.04%	\$20,574	\$1,936,000	2.89%
106	FRANK AND ELLEN REMAI FOUNDATION INC.	\$66,904,277	\$2,278,638	3.41%		\$2,093,899	3.13%
107	Fondation Sibylla Hesse	\$66,526,473	\$2,730,441	4.10%	\$81,914	\$2,061,728	3.22%

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108	THE DELPHINE FOUNDATION	\$65,563,904	\$11,063,208	16.87%		\$10,662,000	16.26%
109	The Peter and Shelagh Godsoe Family Foundation	\$65,553,848	\$2,567,652	3.92%		\$2,035,598	3.11%
110	THE HENRY WHITE KINNEAR FOUNDATION	\$64,367,229	\$2,578,156	4.01%		\$2,268,300	3.52%
111	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$63,944,145	\$8,048,043	12.59%		\$7,077,658	11.07%
112	THE M.K. FOUNDATION/LA FONDATION M.K.	\$63,222,351	\$18,481,430	29.23%		\$17,717,277	28.02%

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113	DANBE FOUNDATION INC.	\$62,779,335	\$2,871,291	4.57%		\$2,276,800	3.63%
114	THE SAMUEL FAMILY FOUNDATION	\$61,957,076	\$4,098,822	6.62%	\$401,549	\$3,339,639	6.04%
115	COUNSELLING FOUNDATION OF CANADA	\$61,493,263	\$3,245,312	5.28%	\$851,388	\$2,186,104	4.94%
116	June and Ian Cockwell Private Foundation	\$60,417,527	\$1,142,502	1.89%		\$1,050,000	1.74%
117	Gerald Sheff and Shanitha Kachan Charitable Foundation	\$60,388,700	\$2,674,640	4.43%		\$2,282,685	3.78%

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118	ERIC T. WEBSTER FOUNDATION	\$60,186,137	\$2,891,635	4.80%		\$2,011,438	3.34%
119	THE BURNS MEMORIAL TRUST	\$59,373,694	\$2,469,644	4.16%		\$2,028,165	3.42%
120	World Charitable Foundation of Canada	\$59,107,877	\$22,957,745	38.84%	\$3,558	\$22,940,465	38.82%
121	THE MCLEAN FOUNDATION	\$58,428,012	\$2,397,362	4.10%		\$2,036,400	3.49%
122	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$57,673,526	\$11,679,399	20.25%		\$11,551,421	20.03%

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123	LOYALTY FOUNDATION	\$57,647,167	\$4,049	0.01%			0.00%
124	RBC FOUNDATION / RBC FONDATION	\$57,019,135	\$70,676,208	123.95%		\$70,449,185	123.55%
125	CHAN FAMILY FOUNDATION	\$56,392,027	\$1,078,438	1.91%		\$958,080	1.70%
126	FELSEN FOUNDATION	\$56,247,535	\$2,741,836	4.87%		\$2,618,550	4.66%
127	THE BLUE LUPIN FOUNDATION	\$55,937,708	\$2,008,379	3.59%	\$157	\$1,985,000	3.55%

#	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
128	The Flanagan Foundation	\$55,772,960	\$1,879,137	3.37%		\$1,630,000	2.92%
129	Beedie Luminaries Foundation	\$55,428,720	\$1,723,747	3.11%		\$802,500	1.45%
130	THE CLARIDGE FOUNDATION-LA FONDATION CLARIDGE	\$54,778,489	\$2,109,770	3.85%		\$1,800,000	3.29%
131	THE ANGEL GABRIEL FOUNDATION	\$53,180,327	\$1,442,212	2.71%		\$1,155,843	2.17%
132	THE RALPH M. BARFORD FOUNDATION	\$52,982,078	\$1,419,881	2.68%	\$124,013	\$945,833	2.02%

#	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	\$52,886,034	\$1,535,728	2.90%		\$1,434,730	2.71%
134	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$52,593,174	\$677,353	1.29%		\$430,000	0.82%
135	John & Bonnie Buhler Foundation, Inc.	\$52,184,175	\$102,786	0.20%			0.00%
136	THE WILLIAM AND NONA HEASLIP FOUNDATION	\$51,856,084	\$1,769,192	3.41%		\$1,654,500	3.19%
137	THE AVILA FOUNDATION	\$51,521,957	\$5,580,538	10.83%		\$5,278,000	10.24%

#	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
138	The Aune Foundation	\$51,355,652	\$973,100	1.89%		\$416,800	0.81%
139	The Houssian Foundation	\$50,706,548	\$1,270,447	2.51%		\$1,163,323	2.29%
140	THE SHARP FOUNDATION	\$50,449,263	\$2,509,366	4.97%		\$1,944,400	3.85%
141	KTLX CHARITABLE FOUNDATION	\$49,999,983	\$17	0.00%			0.00%
142	MOATFIELD FOUNDATION	\$49,845,341	\$30,567,884	61.33%	\$432,491	\$4,838	0.88%

#	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	LESLOIS SHAW FOUNDATION	\$49,825,679	\$3,266,287	6.56%		\$2,316,500	4.65%
144	RIDDELL FAMILY CHARITABLE FOUNDATION	\$49,461,992	\$3,994,706	8.08%		\$3,891,531	7.87%
145	THE BRANSCOMBE FAMILY FOUNDATION	\$49,214,979	\$2,103,728	4.27%	\$366,450	\$1,347,282	3.48%
146	THE MACDONALD STEWART FOUNDATION - LA FONDATION MACDONALD STEWART	\$49,127,488	\$4,172,851	8.49%	\$59,532	\$3,235,670	6.71%
147	HAL JACKMAN FOUNDATION	\$48,520,200	\$3,331,275	6.87%		\$3,194,234	6.58%

#	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 CATHERINE DONNELLY FOUNDATION	\$48,171,369	\$2,859,247	5.94%	\$1,271,811	\$1,072,397	4.87%
149	THE DALGLISH FAMILY FOUNDATION	\$47,801,866	\$1,870,647	3.91%		\$1,799,052	3.76%
150	THE ALAN & ROULA ROSSY FAMILY FOUNDATION / LA FONDATION FAMILIALE ALAN & ROULA ROSSY	\$47,722,595	\$2,715,205	5.69%		\$1,779,571	3.73%
151	Henry Schroeder Foundation	\$47,704,932	\$2,047,014	4.29%	\$7,789	\$2,005,000	4.22%
152	Joseph Alfred Remai Family Foundation Inc.	\$47,416,631	\$1,586,214	3.35%		\$1,580,499	3.33%

#	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	THE RATHLYN FOUNDATION	\$46,788,441	\$1,300,974	2.78%		\$1,226,000	2.62%
154	THE BLIDNER FAMILY FOUNDATION	\$46,390,974	\$1,195,023	2.58%		\$1,184,500	2.55%
155	CJMF Foundation	\$46,223,574	\$5,217,703	11.29%	\$3,473,974	\$806,006	9.26%
156	THE PAUL MYERS FAMILY FOUNDATION	\$45,840,017	\$120,585	0.26%			0.00%
157	The Pindoff Family Charitable Foundation	\$45,426,921	\$2,157,791	4.75%	\$100,000	\$1,589,680	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
158	MINTO FOUNDATION INC.	\$44,850,075	\$2,742,645	6.12%		\$2,393,464	5.34%
159	THE PURPLEVILLE FOUNDATION	\$44,795,037	\$7,590,948	16.95%		\$3,675,498	8.21%
160	Fondation Famille Godin - Godin Family Foundation	\$44,342,713	\$3,827,839	8.63%		\$3,732,061	8.42%
161	LILY STREET FOUNDATION	\$43,748,242	\$6,414,681	14.66%		\$6,395,800	14.62%
162	Palix Foundation	\$43,210,302	\$4,218,522	9.76%	\$3,047,688	\$604,211	8.45%

#	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 FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$43,152,239	\$3,439,444	7.97%		\$1,801,964	4.18%
164	THE LEACROSS FOUNDATION / LA FONDATION LEACROSS	\$42,771,730	\$1,654,218	3.87%	\$111,142	\$1,036,255	2.68%
165	THE KAVELMAN FONN FOUNDATION	\$42,442,983	\$1,930,549	4.55%	\$6,689	\$1,090,710	2.59%
166	THE KLEMKE FOUNDATION	\$42,417,659	\$756,770	1.78%	\$165,733	\$560,989	1.71%
167	THE FREEBURNE BANTING FOUNDATION	\$42,221,350	\$641,704	1.52%	\$7,000	\$575,000	1.38%

#	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	THE MUTTART FOUNDATION	\$42,211,745	\$3,188,472	7.55%	\$1,603,443	\$1,155,511	6.54%
169	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$41,527,556	\$6,850,891	16.50%		\$6,453,660	15.54%
170	Patrick J McNally Charitable Foundation	\$41,327,801	\$1,741,855	4.21%		\$1,615,138	3.91%
171	MADONNA FOUNDATION	\$40,801,007	\$2,461,608	6.03%		\$1,741,880	4.27%
172	The Douglas A. Smith Family Foundation	\$40,721,362	\$1,057,266	2.60%		\$905,000	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
173	THE DAVID AND FAYE SOBEY FOUNDATION	\$40,343,529	\$2,631,185	6.52%		\$2,570,000	6.37%
174	BCU FOUNDATION	\$40,208,015	\$3,008,485	7.48%	\$2,592,089		6.45%
175	THE ARTHUR J E CHILD FOUNDATION	\$39,944,866	\$2,141,416	5.36%	\$12,281	\$2,077,095	5.23%
176	MR. AND MRS. P.A. WOODWARD'S FOUNDATION	\$39,760,755	\$1,392,361	3.50%		\$1,288,775	3.24%
177	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$39,658,261	\$4,682,950	11.81%	\$4,112,998		10.37%

#	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
178	MEHADURAS FRIEDMAN FOUNDATION	\$39,602,427	\$1,878,365	4.74%		\$1,303,263	3.29%
179	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE MEDICAL RESEARCH CENTRE OF THE UNIVERSITY OF SHERBROOKE	\$39,478,134	\$5,460,496	13.83%	\$4,613,292	\$467,992	12.87%
180	THOMAS SILL FOUNDATION INC	\$39,032,259	\$1,869,626	4.79%	\$1,473,224	\$1,146,084	6.71%
181	Arthur L. Irving Family Foundation	\$38,684,478	\$19,952,960	51.58%	\$223,402	\$19,425,231	50.79%
182	The Waugh Family Foundation	\$38,416,430	\$2,759,748	7.18%		\$2,151,942	5.60%

#	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
183	THE MICHAEL YOUNG FAMILY FOUNDATION	\$37,798,579	\$1,646,897	4.36%		\$1,388,162	3.67%
184	THE MITCHELL AND KATHRYN BARAN FAMILY FOUNDATION	\$37,567,324	\$1,672,365	4.45%		\$1,525,000	4.06%
185	THE SERRUYA FAMILY FOUNDATION	\$37,457,776	\$734,002	1.96%		\$728,450	1.94%
186	THE AMAYN CHARITABLE FOUNDATION	\$37,445,318	\$1,961,387	5.24%		\$1,907,233	5.09%
187	THE RIX FAMILY FOUNDATION	\$37,357,987	\$1,476,230	3.95%		\$1,313,170	3.52%

#	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
188	Solcz Family Foundation	\$37,140,609	\$1,546,859	4.16%	\$85,453	\$1,268,300	3.64%
189	THE COLE FOUNDATION/LA FONDATION COLE	\$36,938,310	\$2,490,473	6.74%	\$98,865	\$1,972,037	5.61%
190	HARRISON MCCAIN FOUNDATION	\$36,785,623	\$2,010,016	5.46%		\$1,884,989	5.12%
191	Donald R. Sobey Family Foundation	\$36,526,567	\$1,231,375	3.37%		\$1,062,700	2.91%
192	THE DUNIN FOUNDATION	\$36,346,931	\$1,421,076	3.91%		\$1,416,700	3.90%

#	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
193	THE JACK WEINBAUM FAMILY FOUNDATION	\$36,010,462	\$1,472,260	4.09%		\$1,464,837	4.07%
194	The P.E. & E. Hart Trust	\$35,956,532	\$1,400,170	3.89%		\$1,221,351	3.40%
195	THE GEORGE HOGG FAMILY FOUNDATION	\$35,852,889	\$1,540,630	4.30%		\$1,211,550	3.38%
196	NORTH FAMILY FOUNDATION	\$35,426,206	\$3,871,583	10.93%		\$3,859,800	10.90%
197	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$35,188,347	\$1,454,172	4.13%	\$811,315		2.31%

#	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	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$35,132,964	\$2,260,561	6.43%		\$2,092,484	5.96%
199	BEEDIE FOUNDATION	\$34,314,204	\$2,777,604	8.09%		\$2,644,281	7.71%
200	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$33,774,214	\$1,439,719	4.26%	\$506,535	\$632,500	3.37%
201	THE Highbury FOUNDATION	\$33,747,806	\$1,430,662	4.24%		\$1,400,404	4.15%
202	THE CHIN-WEI FOUNDATION	\$33,720,742	\$2,431,411	7.21%		\$2,139,000	6.34%

#	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
203	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$33,499,132	\$1,641,202	4.90%		\$1,334,695	3.98%
204	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$33,241,247	\$4,043,506	12.16%		\$4,041,400	12.16%
205	1-R32 Foundation	\$33,118,353	\$1,906,987	5.76%		\$1,763,200	5.32%
206	THE HAROLD E. BALLARD FOUNDATION	\$32,896,537	\$1,704,488	5.18%		\$1,317,586	4.01%
207	THE WB FAMILY FOUNDATION	\$32,801,783	\$6,993,576	21.32%		\$6,724,000	20.50%

#	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	WESLEY M NICOL FOUNDATION	\$32,494,075	\$1,071,312	3.30%		\$875,500	2.69%
209	COMART FOUNDATION	\$32,441,030	\$1,113,363	3.43%		\$825,893	2.55%
210	THE TAUBA AND SOLOMON SPIRO FAMILY FOUNDATION	\$31,981,084	\$208,888	0.65%		\$190,913	0.60%
211	Y.P. Heung Foundation	\$31,944,364	\$1,120,894	3.51%		\$738,219	2.31%
212	James A. Burton and Family Foundation	\$30,781,686	\$175,823	0.57%		\$70,000	0.23%

#	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	Somers Family Foundation	\$30,711,248	\$1,103,178	3.59%		\$1,097,250	3.57%
214	PAUL BRONFMAN FAMILY FOUNDATION	\$30,585,852	\$448,519	1.47%		\$350,936	1.15%
215	ALLARD FOUNDATION LTD.	\$30,563,187	\$1,040,084	3.40%		\$998,525	3.27%
216	Somers Family Foundation	\$30,400,092	\$4,147	0.01%		\$1,000	0.00%
217	FONDATION ANTOINE-TURMEL/ANTOINE-TURMEL FOUNDATION	\$30,208,425	\$1,394,582	4.62%		\$1,022,500	3.38%

#	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	Homeward Foundation	\$30,090,265	\$1,175,627	3.91%		\$1,001,376	3.33%
219	LLOYD CARR-HARRIS FOUNDATION	\$30,013,763	\$1,480,335	4.93%	\$5,500	\$1,244,975	4.17%
220	FELICIA AND ARNOLD AARON FOUNDATION	\$29,907,391	\$1,191,582	3.98%		\$1,009,173	3.37%
221	Ronald Kimel Foundation Trust	\$29,746,934	\$881,580	2.96%		\$881,000	2.96%
222	The Tawse Family Charitable Foundation	\$29,658,770	\$396,796	1.34%		\$395,000	1.33%

#	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	David and Penny Wilson Family Foundation	\$29,656,214	\$1,015,699	3.42%		\$980,000	3.30%
224	The Fregin Family Foundation	\$29,639,134	\$4,087,525	13.79%		\$3,440,474	11.61%
225	TULA FOUNDATION	\$29,325,167	\$18,266,234	62.29%	\$15,098,110	\$2,398,138	59.66%
226	Greenrock Charitable Trust	\$29,247,630	\$1,533,472	5.24%		\$1,340,000	4.58%
227	TACHANE FOUNDATION INC.	\$29,228,814	\$975,390	3.34%		\$973,924	3.33%

#	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
228	THE BIRKS FAMILY FOUNDATION	\$29,204,499	\$1,380,642	4.73%	\$136,222	\$1,074,031	4.14%
229	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$28,968,080	\$1,200,933	4.15%		\$1,048,161	3.62%
230	The Lindy Green Family Charitable Foundation	\$28,961,894	\$1,061,605	3.67%		\$914,350	3.16%
231	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$28,722,396	\$979,055	3.41%		\$967,861	3.37%
232	Wagner Green Family Trust	\$28,642,748	\$1,492,256	5.21%		\$1,328,102	4.64%

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233	THE TOLDO FOUNDATION	\$28,348,166	\$1,060,550	3.74%		\$952,450	3.36%
234	FAITHFUL FRIENDS FOUNDATION	\$28,273,032	\$1,500,802	5.31%		\$1,126,076	3.98%
235	The John & Ellie Voortman Charitable Foundation	\$28,235,486	\$1,118,486	3.96%	\$193,399	\$807,095	3.54%
236	James Family Foundation	\$27,960,322	\$2,578,412	9.22%		\$2,571,413	9.20%
237	The Fairmount Foundation	\$27,550,780	\$992,287	3.60%		\$764,500	2.77%

#	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	The Stonefields Foundation	\$27,325,529	\$2,443,144	8.94%		\$2,195,895	8.04%
239	THE BRAWN FAMILY FOUNDATION	\$27,056,146	\$1,106,962	4.09%		\$1,027,600	3.80%
240	Charles & Eve Chang Foundation	\$27,022,224	\$1,996,693	7.39%		\$1,716,369	6.35%
241	The Murray R. O'Neil Charitable Foundation	\$26,962,482	\$812,406	3.01%		\$202,570	0.75%
242	The H. John McDonald Foundation	\$26,941,085	\$669,494	2.49%		\$419,842	1.56%

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243	WALKER WOOD FOUNDATION	\$26,926,122	\$510,852	1.90%		\$406,081	1.51%
244	The Juravinski Foundation	\$26,779,752	\$5,752,588	21.48%		\$5,740,500	21.44%
245	THE SIXTY THREE FOUNDATION	\$26,770,333	\$9,517,626	35.55%		\$9,508,272	35.52%
246	The Consecon Foundation	\$26,700,546	\$1,353,304	5.07%		\$859,667	3.22%
247	Gordon & Ruth Gooder Charitable Foundation	\$26,536,320	\$1,272,574	4.80%		\$1,006,000	3.79%

#	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
248	ELINA & GIUSEPPE BORSELLINO FAMILY FOUNDATION / FONDATION FAMILIALE ELINA & GIUSEPPE BORSELLINO	\$26,420,434	\$382,175	1.45%		\$362,947	1.37%
249	Barry and Laurie Green Family Charitable Trust	\$26,236,602	\$2,701,499	10.30%		\$2,468,492	9.41%
250	Ed & Wilma de Boer Foundation	\$26,194,859	\$604,193	2.31%		\$14,850	0.06%
251	MOFFAT FOUNDATION INC.	\$26,152,152	\$7,297,709	27.90%		\$7,297,248	27.90%
252	THE SIR JAMES DUNN FOUNDATION INC.	\$26,051,894	\$1,520,284	5.84%	\$49,000	\$790,000	3.22%

#	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
253	Chisholm Thomson Family Foundation	\$25,935,006	\$861,946	3.32%		\$755,000	2.91%
254	CAROLYN SIFTON FOUNDATION INCORPORATED	\$25,845,034	\$1,065,737	4.12%		\$839,827	3.25%
255	Ihnatowycz Family Foundation	\$25,649,286	\$1,157,500	4.51%		\$969,572	3.78%
256	Raymond James Canada Foundation	\$25,623,281	\$17,091,931	66.70%		\$16,724,980	65.27%
257	SONRISE FOUNDATION	\$25,378,347	\$98,537	0.39%			0.00%

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258	RAYMOND CHANG FOUNDATION	\$25,308,177	\$1,317,297	5.21%		\$1,280,000	5.06%
259	THE AUXILIUM FOUNDATION	\$25,131,761	\$1,397,409	5.56%		\$1,254,500	4.99%
260	MILAN & MAUREEN ILICH FOUNDATION	\$25,111,549	\$760,373	3.03%		\$760,000	3.03%
261	HOSPITAL FOR SICK CHILDREN TRUST RE: JOHN ROSS ROBERTSON ENDOWMENT	\$25,099,608	\$856,763	3.41%		\$709,500	2.83%
262	THE MIREILLE AND MURRAY STEINBERG FAMILY FOUNDATION/LA FONDATION DE LA FAMILLE MIREILLE ET MURRAY STEINBERG	\$24,821,814	\$644,232	2.60%		\$634,495	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
263	T-GEAR FOUNDATION	\$24,753,262	\$1,324,986	5.35%		\$1,282,129	5.18%
264	MORNINGSTAR FOUNDATION	\$24,563,227	\$903,378	3.68%		\$665,000	2.71%
265	ELLEN AND MARTIN PROSSERMAN FOUNDATION, INC /FONDATION ELLEN ET MARTIN PROSSERMAN, INC	\$24,545,096	\$3,280,261	13.36%		\$3,210,000	13.08%
266	Robert Gannicott Foundation	\$24,443,603	\$220,714	0.90%			0.00%
267	THE BICKLE-WILDER FOUNDATION	\$24,385,898	\$536,187	2.20%		\$447,000	1.83%

#	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 Eric S. Margolis Family Foundation / La Fondation Familiale Eric S. Margolis	\$24,304,569	\$1,705,512	7.02%		\$1,443,825	5.94%
269	The River Foundation	\$24,257,335	\$903,634	3.73%		\$682,500	2.81%
270	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$24,232,751	\$887,216	3.66%		\$792,103	3.27%
271	KOERNER FOUNDATION	\$24,175,249	\$663,410	2.74%		\$335,000	1.39%
272	A.W.B. CHARITABLE FOUNDATION	\$24,126,313	\$934,177	3.87%		\$868,000	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
273	RUNDLE COLLEGE SOCIETY	\$24,099,074	\$28,091,791	116.57%	\$24,897,729		103.31%
274	The Adams Family Foundation/La Fondation de la famille Adams	\$24,054,392	\$1,076,177	4.47%		\$1,076,057	4.47%
275	The Taylor Family Foundation	\$23,625,920	\$618,147	2.62%			0.00%
276	The Colin & Lois Pritchard Foundation	\$23,539,593	\$526,608	2.24%		\$525,500	2.23%
277	Green Sanderson Family Foundation	\$23,466,699	\$562,158	2.40%		\$333,990	1.42%

#	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	ZELLER FAMILY FOUNDATION	\$23,400,390	\$1,267,608	5.42%		\$1,107,000	4.73%
279	THE SONOR FOUNDATION	\$23,301,148	\$694,392	2.98%		\$685,430	2.94%
280	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUNDATION	\$23,263,704	\$4,431,803	19.05%		\$4,275,269	18.38%
281	ISLES FOUNDATION INCORPORATED	\$23,046,711	\$1,179,564	5.12%		\$993,131	4.31%
282	Fondation Famille Mongeau/Mongeau Family Foundation	\$22,945,836	\$522,859	2.28%		\$330,500	1.44%

#	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	J and W Murphy Foundation	\$22,920,548	\$2,457,124	10.72%		\$2,456,743	10.72%
284	KRG CHILDREN'S CHARITABLE FOUNDATION	\$22,913,100	\$1,194,724	5.21%		\$713,001	3.11%
285	M.E.H. Foundation	\$22,892,684	\$824,991	3.60%		\$713,227	3.12%
286	THE PALMER FAMILY FOUNDATION	\$22,876,730	\$748,891	3.27%		\$573,242	2.51%
287	Marilyn and Charles Baillie Family Foundation	\$22,730,480	\$1,522,633	6.70%		\$1,519,604	6.69%

#	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
288	Hodgson Family Foundation	\$22,605,495	\$449,541	1.99%		\$393,175	1.74%
289	THE LEONARD T. ASSALY FAMILY FOUNDATION / LA FONDATION FAMILIALE LEONARD T. ASSALY	\$22,587,176	\$835,161	3.70%	\$4,568	\$740,806	3.30%
290	BERNARD & NORTON WOLF FAMILY FOUNDATION	\$22,401,609	\$1,156,455	5.16%		\$855,928	3.82%
291	Airlie Foundation	\$22,365,323	\$894,561	4.00%		\$758,275	3.39%
292	TRUST UNDER THE WILL OF THE GERALD MAURICE BRAWLEY ESTATE	\$22,297,303	\$803,856	3.61%		\$690,330	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
293	LA FONDATION CHOQUETTE/LEGAULT	\$22,283,442	\$660,714	2.97%		\$537,000	2.41%
294	Canadian Online Giving Foundation / Fondation canadienne de dons en ligne	\$22,255,745	\$74,399,457	334.29%		\$71,742,089	322.35%
295	LA FONDATION JACQUES FRANCOEUR	\$22,101,461	\$753,426	3.41%	\$60,263	\$572,434	2.86%
296	T.R. Meighen Family Foundation/Fondation de la Famille T.R. Meighen	\$22,046,391	\$1,058,417	4.80%	\$121,073	\$786,416	4.12%
297	HERZOG FAMILY TRUST	\$21,808,833	\$4,466,020	20.48%		\$3,433,089	15.74%

#	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	VICTORIAN CHILDREN'S FOUNDATION	\$21,798,492	\$1,490,061	6.84%	\$59,830	\$723,990	3.60%
299	FONDATION GUY LALIBERTÉ	\$21,741,298	\$1,563,343	7.19%		\$1,477,516	6.80%
300	OTTO AND MARIE PICK CHARITABLE FOUNDATION	\$21,710,924	\$675,917	3.11%		\$609,232	2.81%
301	ALBERT AND TEMMY LATNER FAMILY FOUNDATION	\$21,648,013	\$2,279,058	10.53%		\$2,156,553	9.96%
302	ROZSA FOUNDATION	\$21,610,574	\$1,161,354	5.37%	\$547,167	\$395,520	4.36%

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303	Charlotte and Leo Karassik Foundation / Fondation Charlotte et Leo Karassik	\$21,602,307	\$1,055,571	4.89%		\$900,000	4.17%
304	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$21,305,055	-\$367,116	-1.72%		\$500,000	2.35%
305	THE CATHERINE AND FREDRIK EATON CHARITABLE FOUNDATION	\$21,047,052	\$708,254	3.37%		\$678,150	3.22%
306	Pollock Family Foundation/Fondation de la famille pollock	\$20,849,741	\$447,229	2.15%	\$5,000	\$433,000	2.10%
307	HENRY GUSSE FOUNDATION	\$20,753,625	\$933,403	4.50%	\$150,000	\$700,000	4.10%

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308	THE JOHN AND JUDY BRAGG FAMILY FOUNDATION	\$20,660,497	\$2,999,000	14.52%		\$2,999,000	14.52%
309	D.H. FALLE FAMILY FOUNDATION	\$20,637,713	\$2,006,490	9.72%		\$1,875,440	9.09%
310	THE BENSADOUN FAMILY FOUNDATION LA FONDATION DE LA FAMILLE BENSADOUN	\$20,530,099	\$6,735,393	32.81%		\$6,700,000	32.64%
311	KENNETH M. MOLSON FOUNDATION	\$20,462,238	\$790,303	3.86%		\$610,000	2.98%
312	THE NEW HOPE FOUNDATION	\$20,450,680	\$1,156,107	5.65%		\$1,147,208	5.61%

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313	KANOVSKY FAMILY FOUNDATION	\$20,176,463	\$587,969	2.91%		\$509,000	2.52%
314	THE JOHN DAVID AND SIGNY EATON CHARITABLE FOUNDATION	\$20,166,027	\$570,142	2.83%	\$19,469	\$482,929	2.49%
315	THE SUMMIT FOUNDATION	\$20,113,939	\$1,087,086	5.40%		\$913,500	4.54%
316	Fondation Lise et Richard Fortin	\$20,059,746	\$1,720,993	8.58%		\$1,690,439	8.43%
317	The Glen Nevis Foundation	\$19,995,233	\$791,811	3.96%		\$786,900	3.94%

#	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
318	The Murphy Family Foundation	\$19,972,581	\$1,639,764	8.21%		\$1,533,000	7.68%
319	Broadfoot Family Foundation	\$19,961,379	\$3,181	0.02%			0.00%
320	The Emmet Foundation	\$19,946,314	\$778,487	3.90%		\$704,918	3.53%
321	Fondation Phi pour l'art contemporain Phi Foundation for Contemporary Art	\$19,534,031	\$3,239,217	16.58%	\$2,362,461		12.09%
322	The Karen Green Charitable Trust	\$19,445,156	\$745,644	3.83%		\$629,128	3.24%

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323	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$19,357,551	\$1,319,221	6.82%	\$771,022		3.98%
324	GEWURZ FAMILY FOUNDATION/FONDATION FAMILIALE GEWURZ	\$19,329,198	\$1,864,624	9.65%		\$1,509,657	7.81%
325	St. Joseph Priests' Foundation of Edmonton	\$19,317,370	\$783,938	4.06%	\$708,938	\$75,000	4.06%
326	GRAHAM C. LOUNT FAMILY FOUNDATION, INC.	\$19,309,045	\$888,736	4.60%		\$651,342	3.37%
327	W.C. Wood Foundation	\$19,290,081	\$3,470,168	17.99%		\$3,470,000	17.99%

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328	FONDATION STÉPHAN CRÉTIER	\$19,252,490	\$929,852	4.83%	\$471,634	\$426,674	4.67%
329	EDWARDS CHARITABLE FOUNDATION	\$19,222,906	\$759,088	3.95%		\$697,000	3.63%
330	THE DAN-HYTMAN FAMILY FOUNDATION	\$19,101,472	\$4,500,887	23.56%		\$3,899,884	20.42%
331	CHERNOFF FAMILY FOUNDATION	\$18,944,653	\$724,657	3.83%		\$533,325	2.82%
332	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$18,933,356	\$1,479,369	7.81%		\$1,301,000	6.87%

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333	THE THOR E AND NICOLE EATON FAMILY CHARITABLE FOUNDATION	\$18,914,384	\$854,694	4.52%		\$589,150	3.11%
334	THE GIUSTRA FOUNDATION	\$18,842,215	\$3,788,484	20.11%	\$1,569,551	\$1,349,970	15.49%
335	The Brownlee Family Foundation Inc.	\$18,838,066	\$5,519,290	29.30%		\$5,430,000	28.82%
336	UPLANDS CHARITABLE FOUNDATION	\$18,653,722	\$742,910	3.98%		\$730,408	3.92%
337	THE LILLIAN AND NORMAN GLOWINSKY FAMILY FOUNDATION	\$18,607,171	\$1,333,461	7.17%		\$1,289,193	6.93%

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338	FONDATION JACQUES & MICHEL AUGER	\$18,542,988	\$2,069,832	11.16%		\$984,550	5.31%
339	CONCONI FAMILY FOUNDATION	\$18,495,802	\$2,164,194	11.70%		\$1,548,401	8.37%
340	ST MICHAEL'S HOSPITAL (TORONTO) RESEARCH INSTITUTE	\$18,299,753	\$999,069	5.46%	\$950,000		5.19%
341	First West Foundation	\$18,297,789	\$730,217	3.99%		\$639,863	3.50%
342	Incite Foundation for the Arts	\$18,275,197	\$677,256	3.71%	\$136,829	\$511,500	3.55%

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343	The David Family Foundation / La Fondation de la Famille David	\$18,272,353	\$653,016	3.57%		\$634,088	3.47%
344	The Daniel Family Foundation	\$18,244,886	\$768,961	4.21%		\$727,821	3.99%
345	THE LAO'S FAMILY CHARITABLE TRUST	\$18,201,248	\$846,591	4.65%		\$687,000	3.77%
346	Ocean Park Foundation	\$18,199,422	\$677,251	3.72%		\$594,250	3.27%
347	The Marcel and Frances Labelle Foundation	\$18,056,123	\$2,677,271	14.83%		\$2,640,000	14.62%

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348	WERKLUND FOUNDATION	\$18,048,666	\$886,014	4.91%		\$793,468	4.40%
349	Andrew J. Lutfy Foundation / Fondation Andrew J. Lutfy	\$18,018,063	\$963,133	5.35%		\$540,000	3.00%
350	HEPPELL FAMILY FOUNDATION	\$17,900,820	\$1,145,778	6.40%	\$2,500	\$1,011,300	5.66%
351	Annette & Paul Wolf Family Foundation	\$17,871,427	\$1,400,706	7.84%		\$1,350,000	7.55%
352	The Beaverbrook Canadian Foundation/ La Fondation CanadienneBeaverbrook	\$17,855,582	\$741,707	4.15%		\$474,500	2.66%

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353	CLIFFORD AND LILY FIELDING CHARITABLE FOUNDATION	\$17,686,960	\$613,366	3.47%	\$139,730	\$412,500	3.12%
354	Warren Y. Soper Charitable Trust	\$17,652,735	\$1,861,897	10.55%		\$1,670,000	9.46%
355	HUMMINGBIRD FOUNDATION	\$17,628,153	\$569,676	3.23%		\$508,000	2.88%
356	Gelmont Foundation/Fondation Gelmont	\$17,602,121	\$565,783	3.21%		\$531,631	3.02%
357	Garry Hurvitz Foundation	\$17,591,928	\$385,077	2.19%		\$256,720	1.46%

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358	The Feiga Bresver Academic Fund	\$17,528,740	\$584,806	3.34%		\$405,000	2.31%
359	COMMUNITY CHARITABLE TRUST	\$17,483,083	\$673,956	3.85%		\$647,000	3.70%
360	Longhedge Foundation	\$17,465,767	\$693,268	3.97%		\$570,000	3.26%
361	THE GWYN MORGAN AND PATRICIA TROTTIER FOUNDATION	\$17,272,898	\$1,713,534	9.92%	\$15,907	\$1,533,000	8.97%
362	THE LEWIS & RUTH SHERMAN FOUNDATION	\$17,115,427	\$686,028	4.01%		\$538,058	3.14%

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363	THE J.C. ANDERSON FAMILY FOUNDATION	\$16,935,234	\$454,374	2.68%		\$450,000	2.66%
364	THE CHAWKERS FOUNDATION	\$16,903,172	\$601,072	3.56%		\$483,500	2.86%
365	Fondation D'Amours	\$16,851,714	\$706,901	4.19%		\$700,000	4.15%
366	Lamb Foundation	\$16,813,355	\$789,990	4.70%		\$594,000	3.53%
367	THE MARDER FAMILY FOUNDATION	\$16,789,488	\$1,493,172	8.89%	\$10,066	\$1,483,106	8.89%

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368	The Christofor Foundation Inc.	\$16,732,624	\$911,181	5.45%		\$585,000	3.50%
369	THE MATHISON FAMILY FOUNDATION	\$16,627,160	\$2,503,707	15.06%		\$2,500,000	15.04%
370	MYOSOTIS FOUNDATION	\$16,555,907	\$763,423	4.61%		\$700,700	4.23%
371	NELSON ARTHUR HYLAND FOUNDATION	\$16,512,133	\$964,255	5.84%		\$573,500	3.47%
372	Dr. Lou and Mae Lukenda Charitable Foundation	\$16,508,005	\$633,239	3.84%		\$517,179	3.13%

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373	THE HOTCHKISS FAMILY FOUNDATION	\$16,433,646	\$859,047	5.23%		\$750,000	4.56%
374	THE PETERSON FOUNDATION	\$16,405,254	\$402,077	2.45%		\$280,000	1.71%
375	The River Realty Foundation	\$16,396,993	\$548,507	3.35%		\$465,000	2.84%
376	Gordon & Diane Buchanan Family Foundation	\$16,375,872	\$517,998	3.16%	\$20,187	\$348,899	2.25%
377	LEON JUDAH BLACKMORE FOUNDATION	\$16,348,497	\$599,003	3.66%		\$553,264	3.38%

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378	JERICHO FOUNDATION	\$16,327,561	\$928,741	5.69%		\$881,490	5.40%
379	VIEWPOINT FOUNDATION	\$16,288,742	\$1,962,798	12.05%	\$524,280	\$1,199,138	10.58%
380	FONDATION FRANÇOIS BOURGEOIS LTÉE	\$16,251,268	\$1,252,873	7.71%		\$1,155,515	7.11%
381	RJL Braydon Charitable Foundation	\$16,196,692	\$494,011	3.05%		\$470,000	2.90%
382	Jonathon D. Fischer Foundation	\$16,166,050	\$901,561	5.58%	\$408,247	\$396,470	4.98%

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383	Wheeler Family Foundation	\$16,116,281	\$463,684	2.88%		\$460,140	2.86%
384	HERON FAMILY FOUNDATION	\$16,056,084	\$4,694,191	29.24%		\$4,619,000	28.77%
385	GORE MUTUAL INSURANCE COMPANY FOUNDATION	\$16,055,106	\$510,476	3.18%		\$445,350	2.77%
386	Walsh Foundation	\$16,043,991	\$758,935	4.73%		\$690,000	4.30%
387	PHYLISS AND IRVING SNIDER FOUNDATION	\$16,020,482	\$817,074	5.10%		\$699,766	4.37%

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388	P. AND L. ODETTE CHARITABLE FOUNDATION	\$15,993,362	\$2,413,872	15.09%	\$160,200	\$2,225,500	14.92%
389	The Goodman Family Foundation	\$15,894,079	\$1,584,086	9.97%		\$1,403,062	8.83%
390	Robert Kerr Foundation	\$15,807,508	\$1,288,925	8.15%		\$992,493	6.28%
391	LOHN FOUNDATION	\$15,775,342	\$883,187	5.60%	\$3,500	\$662,000	4.22%
392	RSM Legacy Foundation	\$15,703,517	\$10,339,921	65.84%		\$10,002,000	63.69%

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393	Celtic Cross Charitable Foundation Trust	\$15,582,929	\$674,034	4.33%		\$565,000	3.63%
394	GRAHAM MUNRO CHARITABLE FOUNDATION	\$15,582,555	\$944,225	6.06%		\$805,000	5.17%
395	THE DUNKLEY CHARITABLE FOUNDATION	\$15,582,183	\$815,308	5.23%		\$815,150	5.23%
396	F & E STRUMPSKI FOUNDATION	\$15,381,335	\$309,494	2.01%		\$277,100	1.80%
397	Mistera Foundation	\$15,371,682	\$546,900	3.56%		\$462,500	3.01%

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398	BRANDT FOUNDATION INC.	\$15,318,463	\$381,129	2.49%		\$380,200	2.48%
399	NICKLE FAMILY FOUNDATION	\$15,257,890	\$779,924	5.11%	\$47,903	\$534,505	3.82%
400	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$15,184,413	\$2,019,814	13.30%		\$1,897,275	12.49%
401	THE FRANK H HORI CHARITABLE FOUNDATION	\$15,171,044	\$901,153	5.94%		\$483,500	3.19%
402	Janzen Family Foundation Inc.	\$15,105,632	\$163,076	1.08%		\$150,000	0.99%

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403	Fondation Traçons un Chemin	\$15,066,356	\$901,646	5.98%		\$542,800	3.60%
404	FLASH FUND FOUNDATION	\$15,057,185	\$575,624	3.82%		\$546,500	3.63%
405	Bay Tree Foundation	\$15,055,313	\$606,662	4.03%		\$504,385	3.35%
406	THE GARRON FOUNDATION	\$15,030,575	\$794,322	5.28%		\$715,000	4.76%
407	MACH-GAENSSLER FOUNDATION OF CANADA	\$15,006,038	\$1,032,010	6.88%	\$23,768	\$862,016	5.90%

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408	THE J.T. CLARK FAMILY FOUNDATION INC.	\$14,963,984	\$360,044	2.41%		\$344,962	2.31%
409	THE ANDREW MAHON FOUNDATION	\$14,963,562	\$722,137	4.83%	\$2,967	\$703,450	4.72%
410	PAUL B. HELLIWELL FOUNDATION	\$14,957,347	\$632,014	4.23%		\$551,000	3.68%
411	THE DIANNE AND IRVING KIPNES FOUNDATION	\$14,922,094	\$7,071,763	47.39%		\$7,027,194	47.09%
412	THE AUDREY AND DONALD CAMPBELL FOUNDATION	\$14,806,612	\$48,637	0.33%	\$0	\$45,000	0.30%

#	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	THE BOREALIS FOUNDATION	\$14,748,719	\$553,571	3.75%		\$553,000	3.75%
414	The SJ Foundation	\$14,736,067	\$38,178	0.26%		\$15,225	0.10%
415	THE HELDERLEIGH FOUNDATION	\$14,713,342	\$1,325,532	9.01%		\$1,196,570	8.13%
416	FLEMING FOUNDATION	\$14,692,548	\$1,011,774	6.89%		\$1,005,000	6.84%
417	THE MORNINGVIEW FOUNDATION	\$14,654,100	\$681,775	4.65%		\$652,500	4.45%

#	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	THE D.H. GORDON FOUNDATION	\$14,611,446	\$549,931	3.76%	\$2,580	\$435,000	2.99%
419	RESIDUAL TRUST UNDER THE WILL OF PATRICK POWER	\$14,581,659	\$631,157	4.33%		\$486,150	3.33%
420	DIANE HARWOOD MEMORIAL TRUST	\$14,561,437	\$578,675	3.97%		\$390,000	2.68%
421	JOHN BRIGHT FOUNDATION	\$14,522,587	\$139,006	0.96%			0.00%
422	THE CHRISTOPHER FOUNDATION	\$14,505,125	\$965,905	6.66%		\$829,000	5.72%

#	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
423	THE MAYVON FOUNDATION	\$14,491,500	\$1,617,276	11.16%		\$1,456,591	10.05%
424	The Morris Foundation	\$14,485,713	\$589,482	4.07%		\$435,221	3.00%
425	GURPRASAD SIKH CHARITABLE FOUNDATION	\$14,429,357	\$1,301,546	9.02%	\$917,546		6.36%
426	TIPPET FOUNDATION	\$14,407,178	\$729,438	5.06%		\$612,816	4.25%
427	Judy and Wilmot Matthews Foundation	\$14,403,890	\$8,125,466	56.41%	\$10,000	\$8,082,977	56.19%

#	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
428	THE NORMAN AND MARGARET JEWISON CHARITABLE FOUNDATION	\$14,367,785	\$477,463	3.32%		\$411,150	2.86%
429	Nova Scotia Crown Share Land Legacy Trust	\$14,365,256	\$732,926	5.10%		\$721,575	5.02%
430	TESARI CHARITABLE FOUNDATION	\$14,315,544	\$1,514,638	10.58%	\$1,214,401	\$130,000	9.39%
431	THE THOMAS HOFSTEDTER FAMILY FOUNDATION	\$14,267,677	\$607,326	4.26%		\$569,767	3.99%
432	DREW FOUNDATION INC	\$14,267,180	\$686,823	4.81%		\$650,600	4.56%

#	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
433	Ames Family Foundation	\$14,232,318	\$665,886	4.68%		\$535,000	3.76%
434	THE LECKY FOUNDATION	\$14,214,226	\$548,434	3.86%		\$260,500	1.83%
435	THE MORRISON FOUNDATION	\$14,210,639	\$185,854	1.31%		\$178,950	1.26%
436	ZUKERMAN FAMILY FOUNDATION	\$14,205,143	\$972,672	6.85%		\$646,373	4.55%
437	HONDA CANADA FOUNDATION	\$14,194,190	\$2,571,984	18.12%	\$66,478	\$2,417,113	17.50%

#	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	"IVONIS MAZZAROLO FOUNDATION"	\$14,181,012	\$440,421	3.11%	\$16,010	\$97,500	0.80%
439	Hudson's Bay Foundation	\$14,133,813	\$543,154	3.84%		\$1,678,349	11.87%
440	Fondation Ariane Riou & Réal Plourde	\$14,122,183	\$444,622	3.15%	\$1,705	\$437,840	3.11%
441	Liber Ero Foundation	\$14,110,195	\$762,522	5.40%		\$555,000	3.93%
442	Carswell Family Foundation	\$14,102,846	\$2,494,179	17.69%		\$2,357,983	16.72%

#	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
443	The Tamarack Charitable Foundation Inc.	\$14,067,792	\$1,181,321	8.40%		\$1,150,000	8.17%
444	THE KOFFLER FOUNDATION	\$14,044,007	\$1,176,570	8.38%		\$1,085,950	7.73%
445	JEFFREY RUBINOFF FOUNDATION	\$13,991,873	\$548,336	3.92%		\$500,444	3.58%
446	MCMILLAN FAMILY FOUNDATION	\$13,991,864	\$357,955	2.56%		\$315,708	2.26%
447	THE JOAN AND CLIFFORD HATCH FOUNDATION	\$13,953,102	\$465,824	3.34%		\$436,013	3.12%

#	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	ALTRU FOUNDATION INC	\$13,941,693	\$482,945	3.46%	\$12,878	\$385,000	2.85%
449	APRIL 1 FOUNDATION	\$13,930,319	\$4,089,277	29.36%	\$30,000	\$4,051,917	29.30%
450	THE WILLIE AND MILDRED FLEISCHER CHARITABLE FOUNDATION	\$13,895,880	\$125,185	0.90%		\$73,500	0.53%
451	LRDR Foundation	\$13,888,833	\$650,000	4.68%		\$647,500	4.66%
452	TRUST UNDER WILL OF ROBERT TEGLER	\$13,888,678	\$364,739	2.63%		\$291,332	2.10%

#	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
453	ALPHA PRIVATE CHARITABLE FOUNDATION OF CALGARY	\$13,820,295	\$772,114	5.59%		\$696,700	5.04%
454	THE ESCH FOUNDATION	\$13,780,150	\$695,874	5.05%		\$586,950	4.26%
455	The Willowool Foundation	\$13,773,765	\$330,469	2.40%	\$25,000	\$274,000	2.17%
456	THE BRADSTREET FAMILY FOUNDATION	\$13,733,131	\$986,545	7.18%	\$43,460	\$943,027	7.18%
457	THE DONKERVLIET FOUNDATION	\$13,731,782	\$2,267,409	16.51%		\$2,180,000	15.88%

#	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	FONDATION ELDEE-ELDEE FOUNDATION	\$13,723,976	\$1,454,384	10.60%	\$271,776	\$739,410	7.37%
459	THE WEBER FOUNDATION	\$13,706,115	\$647,608	4.72%		\$575,000	4.20%
460	Temerty Foundation	\$13,673,538	\$15,138,756	110.72%		\$14,878,691	108.81%
461	Trico Charitable Foundation	\$13,594,559	\$1,526,445	11.23%	\$379,074	\$930,215	9.63%
462	THE GANZ FAMILY CHARITABLE FOUNDATION	\$13,586,096	\$533,437	3.93%		\$449,484	3.31%

#	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	Norris Family Foundation	\$13,573,443	\$574,124	4.23%		\$448,000	3.30%
464	John R. McConnell Foundation/La Fondation John R. McConnell	\$13,476,008	\$594,628	4.41%		\$532,000	3.95%
465	The Peacock Family Foundation	\$13,381,742	\$550,511	4.11%		\$454,500	3.40%
466	Fondation Huguette et Jean-Louis Fontaine	\$13,376,538	\$181,982	1.36%	\$2,346	\$146,704	1.11%
467	THE ROY WILSON PARKS ENDOWMENT	\$13,361,932	\$621,682	4.65%		\$445,000	3.33%

#	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	Adams Family Trust Foundation / Fondation fiducie familiale Adams	\$13,359,297	\$126	0.00%			0.00%
469	E. & G. ODETTE FOUNDATION	\$13,202,116	\$175,726	1.33%		\$50,000	0.38%
470	Co-operators Community Fund (Charity)	\$13,173,866	\$479,676	3.64%		\$427,300	3.24%
471	The Midas Touch Foundation	\$13,039,285	\$1,900,871	14.58%		\$1,882,000	14.43%
472	The Jules Foundation	\$13,022,424	\$493,583	3.79%		\$458,832	3.52%

#	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
473	Gordon and Patricia Gray Animal Welfare Foundation	\$12,984,378	\$720,991	5.55%		\$529,274	4.08%
474	MARIGOLD FOUNDATION LTD.	\$12,930,659	\$336,816	2.60%	\$186,708		1.44%
475	The Bertram Austin Goodman, May Easton McLaren Goodman and Dorothy Jean Goodman Foundation	\$12,918,533	\$328,253	2.54%		\$198,000	1.53%
476	FONDATION FAST/FAST FOUNDATION	\$12,902,258	\$1,513,421	11.73%		\$1,400,300	10.85%
477	DR. ANN WORTH CHARITABLE FOUNDATION	\$12,882,114	\$653,709	5.07%		\$492,500	3.82%

#	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	THE MORRIS AND HELEN BELKIN FOUNDATION	\$12,767,921	\$1,104,458	8.65%		\$1,088,733	8.53%
479	THE JASMINE FOUNDATION INC.	\$12,756,641	\$775,000	6.08%		\$775,000	6.08%
480	Confederation Centre of the Arts Foundation Inc.	\$12,673,268	\$482,827	3.81%		\$400,000	3.16%
481	Notre Dame Pietas Foundation	\$12,664,591	\$538,480	4.25%		\$430,000	3.40%
482	GARY BLUESTEIN CHARITABLE FOUNDATION	\$12,653,957	\$428,692	3.39%		\$424,714	3.36%

#	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	KRYSKO FAMILY FOUNDATION	\$12,555,194	\$911,789	7.26%		\$768,000	6.12%
484	MANITOBA MEDICAL SERVICE FOUNDATION INC.	\$12,544,979	\$670,799	5.35%	\$621,069		4.95%
485	TRUST UNDER THE WILL OF THOMAS LYALL HAY	\$12,539,898	\$400,389	3.19%	\$14,000	\$310,000	2.58%
486	THE PETER YOUNG FOUNDATION	\$12,534,880	\$596,380	4.76%		\$580,186	4.63%
487	FONDATION DUFRESNE & GAUTHIER	\$12,394,991	\$1,741,338	14.05%	\$197,067	\$1,301,482	12.09%

#	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	Kymar Foundation	\$12,295,830	\$521,702	4.24%		\$422,902	3.44%
489	WIM AND NANCY PAUW FOUNDATION	\$12,192,200	\$553,670	4.54%		\$521,910	4.28%
490	THE ROTMAN FAMILY FOUNDATION	\$12,153,061	\$2,337,597	19.23%		\$2,216,238	18.24%
491	TRUST UNDER WILL OF F C MANNING	\$12,090,228	\$524,492	4.34%		\$370,303	3.06%
492	CHAN BETTER WORLD FOUNDATION	\$12,061,871	\$369,512	3.06%		\$239,176	1.98%

#	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 HAMBER FOUNDATION	\$11,972,508	\$542,914	4.53%		\$423,135	3.53%
494	The Shen Family Charitable Foundation	\$11,960,003	\$775,215	6.48%		\$726,007	6.07%
495	Fondation Sylvie Lespérance	\$11,932,506	\$103,582	0.87%		\$100,000	0.84%
496	UNIVERSITY INTERNAL MEDICINE RESEARCH FOUNDATION	\$11,909,756	\$1,726,098	14.49%	\$1,599,108		13.43%
497	John Patrick Colfer Family Foundation	\$11,897,060	\$257,385	2.16%		\$247,000	2.08%

#	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 BIERER FOUNDATION	\$11,881,589	\$440,930	3.71%		\$360,000	3.03%
499	THE NORMAN AND MARIAN ROBERTSON CHARITABLE FOUNDATION	\$11,850,763	\$637,509	5.38%		\$557,926	4.71%
500	THE WARREN AND DEBBIE KIMEL FAMILY FOUNDATION	\$11,832,276	\$2,044,772	17.28%		\$2,023,932	17.11%

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 2019 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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