



How much did the largest Canadian private foundations spend in 2020?

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

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2020. The database was prepared by the Charities Directorate of CRA in August 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	\$40,078,183,354	\$1,257,577,497	3.14%	\$857,257,427	\$358,405,692	3.03%
2	FONDATION LUCIE ET ANDRÉ CHAGNON LUCIE AND ANDRÉ CHAGNON FOUNDATION	\$2,153,748,000	\$71,829,000	3.34%	\$46,271,000	\$16,958,000	2.94%
3	Green Municipal Fund	\$1,729,492,400	\$29,107,800	1.68%	\$2,961,000	\$5,542,000	0.49%

#	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
4	LI KA SHING (CANADA) FOUNDATION	\$866,084,367	\$28,438,661	3.28%	\$312,167	\$27,869,218	3.25%
5	La Fondation Rossy The Rossy Foundation	\$828,717,309	\$24,881,199	3.00%	\$806,073	\$23,387,310	2.92%
6	THE J W MCCONNELL FAMILY FOUNDATION - LA FONDATION DE LA FAMILLE J W MCCONNELL	\$699,225,095	\$34,401,409	4.92%	\$10,105,462	\$19,383,537	4.22%
7	LA FONDATION MARCELLE ET JEAN COUTU	\$622,043,721	\$26,076,419	4.19%	\$121,042	\$22,832,834	3.69%
8	FONDATION MIRELLA & LINO SAPUTO	\$493,190,144	\$12,380,266	2.51%	\$618,617	\$10,786,857	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
9	THE JOSEPH LEBOVIC CHARITABLE FOUNDATION	\$416,722,817	\$48,556,878	11.65%		\$16,060,100	3.85%
10	Wilson 5 Foundation	\$400,692,344	\$4,903,780	1.22%		\$2,760,803	0.69%
11	THE SCHULICH FOUNDATION	\$387,875,977	\$14,393,129	3.71%		\$13,027,556	3.36%
12	Temerty Foundation	\$378,967,523	\$28,661,067	7.56%		\$28,178,026	7.44%
13	FDC Foundation	\$341,135,619	\$17,303,735	5.07%	\$909,271	\$16,305,250	5.05%

#	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
14	The Joyce Family Foundation	\$334,383,867	\$5,356,147	1.60%	\$1,529	\$5,086,165	1.52%
15	The Hilary and Galen Weston Foundation	\$327,640,528	\$1,110,819	0.34%		\$1,102,043	0.34%
16	AUDAIN FOUNDATION	\$327,635,761	\$7,300,929	2.23%	\$178,291	\$6,722,339	2.11%
17	Weston Family Foundation / Fondation de la famille Weston	\$313,873,458	\$35,798,617	11.41%		\$32,631,915	10.40%
18	The Slaight Family Foundation	\$304,937,200	\$28,212,515	9.25%		\$27,901,175	9.15%

#	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
19	Hewitt Foundation / Fondation Hewitt	\$299,113,888	\$17,832,372	5.96%		\$10,262,200	3.43%
20	THE SPROTT FOUNDATION	\$295,177,594	\$31,223,483	10.58%	\$30,387,255	\$30,837,255	20.74%
21	PATHY FAMILY FOUNDATION / FONDATION DE LA FAMILLE PATHY	\$294,039,951	\$13,678,867	4.65%		\$12,924,896	4.40%
22	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$286,509,185	\$10,167,075	3.55%		\$8,622,651	3.01%
23	Brookfield Partners Foundation	\$276,586,000	\$23,528,000	8.51%		\$20,811,000	7.52%

#	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
24	MCGRATH FAMILY FOUNDATION INCORPORATED	\$239,847,683	\$6,107,258	2.55%		\$5,122,400	2.14%
25	THE DR. WOLF LEBOVIC CHARITABLE FOUNDATION	\$238,612,606	\$3,153,293	1.32%		\$3,020,900	1.27%
26	THE PETER AND MELANIE MUNK CHARITABLE FOUNDATION	\$236,931,259	\$18,496,060	7.81%		\$18,298,803	7.72%
27	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$235,701,954	\$20,128,609	8.54%		\$18,643,010	7.91%
28	FONDATION J. A. DESÈVE	\$222,735,091	\$10,689,641	4.80%		\$8,562,492	3.84%

#	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
29	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$218,566,882	\$37,025,806	16.94%	\$3,124,940	\$33,692,355	16.84%
30	Wynn Family Charitable Foundation	\$213,875,698	\$7,378,279	3.45%	\$7,332,335		3.43%
31	The Lazaridis Family Foundation	\$204,480,351	\$22,904,076	11.20%		\$20,605,000	10.08%
32	LASSONDE FAMILY FOUNDATION	\$198,291,371	\$4,778,588	2.41%		\$4,644,174	2.34%
33	ECHO FOUNDATION/FONDATION ÉCHO	\$194,544,010	\$10,264,731	5.28%		\$8,827,106	4.54%

#	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
34	THE ASPER FOUNDATION	\$189,995,926	\$9,294,557	4.89%	\$1,376,991	\$5,116,733	3.42%
35	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$188,603,837	\$2,229,892	1.18%		\$2,005,000	1.06%
36	The Sitka Foundation	\$186,818,733	\$5,519,510	2.95%	\$500,000	\$4,134,756	2.48%
37	Fondation Courtois	\$183,633,046	\$12,561,033	6.84%		\$11,992,761	6.53%
38	THE JIM PATTISON FOUNDATION	\$183,202,714	\$30,776,829	16.80%		\$30,120,200	16.44%

#	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
39	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$180,942,191	\$8,779,842	4.85%	\$1,407,317	\$6,425,742	4.33%
40	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$179,834,742	\$5,418,169	3.01%		\$5,375,000	2.99%
41	R. Howard Webster Foundation / Fondation R. Howard Webster	\$175,569,179	\$10,718,598	6.11%		\$6,158,767	3.51%
42	The Jay and Barbara Hennick Family Foundation	\$173,354,475	\$2,745,789	1.58%		\$2,710,310	1.56%
43	The Bruce H. Mitchell Foundation	\$169,536,483	\$3,170,253	1.87%		\$3,168,410	1.87%

#	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
44	J.P. BICKELL FOUNDATION	\$167,432,923	\$4,728,209	2.82%		\$4,054,225	2.42%
45	Global Partners FC Foundation	\$164,407,462	\$2,335,768	1.42%	\$2,133,094	\$12,000	1.30%
46	FONDATION J. ARMAND BOMBARDIER- J. ARMAND BOMBARDIER FOUNDATION	\$162,790,173	\$9,791,376	6.01%	\$5,246,027	\$3,630,600	5.45%
47	THE MOLSON FOUNDATION/FONDATION MOLSON	\$157,907,992	\$9,418,941	5.96%	\$233,290	\$9,175,000	5.96%
48	DONNER CANADIAN FOUNDATION	\$155,358,709	\$9,005,007	5.80%	\$971,300	\$3,956,315	3.17%

#	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
49	DIAMOND FOUNDATION	\$144,657,904	\$7,618,889	5.27%		\$6,631,243	4.58%
50	THE SCHROEDER FOUNDATION	\$142,737,466	\$12,152,576	8.51%	\$6,531	\$11,981,282	8.40%
51	THE LAWSON FOUNDATION	\$141,455,345	\$8,295,607	5.86%	\$1,375,349	\$5,920,954	5.16%
52	The Balsillie Family Foundation	\$140,831,433	\$7,608,375	5.40%	\$2,170,000	\$3,514,247	4.04%
53	The Nikita Foundation	\$137,733,655	\$7,894,267	5.73%		\$7,809,851	5.67%

#	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
54	THE KREMBIL FOUNDATION	\$136,174,771	\$13,761,481	10.11%		\$12,549,351	9.22%
55	The Annual Foundation	\$114,683,797	\$18,185,144	15.86%		\$18,181,127	15.85%
56	THE LEDER CHARITABLE FOUNDATION	\$114,044,658	\$6,025,162	5.28%		\$2,150,000	1.89%
57	TELUS Friendly Future Foundation - Fondation TELUS Pour un Futur Meilleur	\$111,523,863	\$9,024,330	8.09%		\$8,909,920	7.99%
58	IVEY FOUNDATION	\$109,378,567	\$6,110,468	5.59%	\$918,900	\$3,853,800	4.36%

#	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
59	THE JOHN DOBSON FOUNDATION	\$108,408,322	\$3,702,039	3.41%		\$3,490,884	3.22%
60	The Damascus Road Foundation	\$108,372,305	\$4,025,602	3.71%	\$874	\$3,489,185	3.22%
61	THE JOHN VOLKEN FOUNDATION	\$108,309,298	\$6,125,094	5.66%	\$1,821,952	\$1,821,952	3.36%
62	THE VOORTMAN FOUNDATION	\$107,738,848	\$20,550,775	19.07%		\$20,028,175	18.59%
63	The Waverley House Foundation	\$107,358,892	\$106,525,000	99.22%		\$106,525,000	99.22%

#	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
64	FONDATION J-LOUIS LEVESQUE	\$104,402,477	\$3,769,522	3.61%		\$3,081,500	2.95%
65	JOHN M. & BERNICE PARROTT FOUNDATION INC.	\$103,490,564	\$3,811,671	3.68%		\$3,050,082	2.95%
66	ORIOLE CHARITABLE FOUNDATION	\$103,406,772	\$7,442,891	7.20%		\$7,000,000	6.77%
67	The Brian and Joannah Lawson Family Foundation	\$102,858,259	\$5,611,129	5.46%		\$5,242,974	5.10%
68	Shaw Family Foundation	\$100,537,908	\$3,901,323	3.88%		\$3,671,891	3.65%

#	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
69	THE ATKINSON CHARITABLE FOUNDATION	\$100,447,089	\$4,575,283	4.55%	\$1,479,725	\$2,677,083	4.14%
70	The Good Mind Charitable Fund / Le Bon Esprit Fonds de Charité	\$99,658,581	\$12,010,765	12.05%		\$11,934,500	11.98%
71	Thistledown Foundation	\$98,842,362	\$6,333,794	6.41%		\$6,160,000	6.23%
72	PTARMIGAN CHARITABLE FOUNDATION	\$97,365,303	\$4,379,260	4.50%	\$1,277,218	\$3,102,042	4.50%
73	Fondation Chamandy - Chamandy Foundation	\$96,371,372	\$2,911,890	3.02%		\$763,727	0.79%

#	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
74	CARTHY FOUNDATION	\$95,560,258	\$5,316,950	5.56%	\$831,375	\$4,059,226	5.12%
75	FALCON FOUNDATION	\$95,235,665	\$3,053,515	3.21%		\$2,784,000	2.92%
76	Amant Foundation	\$94,422,485	\$15,000	0.02%	\$0	\$15,000	0.02%
77	CMA Foundation / Fondation AMC	\$94,403,201	\$32,164,651	34.07%	\$260,500	\$30,734,541	32.83%
78	DJAVAD MOWAFAGHIAN FOUNDATION	\$93,527,339	\$7,348,942	7.86%	\$426,550	\$2,661,113	3.30%

#	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
79	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$93,279,976	\$2,967,878	3.18%	\$11,000	\$2,806,641	3.02%
80	BINAH CHARITABLE FOUNDATION	\$93,194,267	\$5,985,620	6.42%	\$44,991	\$5,679,802	6.14%
81	Myhal Family Foundation	\$92,804,882	\$1,759,950	1.90%		\$1,357,999	1.46%
82	THE BUCKINGHAM CHARITABLE FOUNDATION	\$92,593,236	\$11,900,389	12.85%		\$11,544,371	12.47%
83	The 625 Powell Street Foundation	\$91,925,954	\$4,928,166	5.36%	\$16,232	\$4,685,423	5.11%

#	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
84	THE PROSSER CHARITABLE FOUNDATION	\$88,404,756	\$2,676,721	3.03%		\$2,584,511	2.92%
85	MAX BELL FOUNDATION	\$87,603,406	\$1,397,429	1.60%			0.00%
86	THE STOLLERY CHARITABLE FOUNDATION	\$86,046,847	\$3,261,340	3.79%		\$3,030,110	3.52%
87	CRABTREE FOUNDATION / FONDATION CRABTREE	\$85,542,454	\$2,862,555	3.35%	\$46,248	\$2,465,000	2.94%
88	JACKMAN FOUNDATION	\$84,012,106	\$1,531,797	1.82%		\$1,189,600	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
89	THE WALTONS TRUST	\$83,584,610	\$5,094,372	6.09%		\$4,001,000	4.79%
90	THE SCHAD FOUNDATION	\$82,792,893	\$3,959,112	4.78%	\$187,859	\$2,723,798	3.52%
91	F.K. MORROW FOUNDATION	\$82,652,175	\$4,151,184	5.02%		\$3,759,800	4.55%
92	LAIDLAW FOUNDATION	\$81,877,868	\$6,134,598	7.49%	\$2,261,645	\$3,183,879	6.65%
93	FRANK AND ELLEN REMAI FOUNDATION INC.	\$80,963,853	\$2,688,218	3.32%		\$2,403,907	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
94	THE CLARIDGE FOUNDATION-LA FONDATION CLARIDGE	\$79,099,179	\$1,921,785	2.43%		\$1,600,000	2.02%
95	HUNTER FAMILY FOUNDATION	\$78,777,091	\$7,729,794	9.81%		\$6,847,905	8.69%
96	THE GRIFFIN TRUST FOR EXCELLENCE IN POETRY	\$77,810,304	\$2,620,117	3.37%	\$343,763	\$2,084,400	3.12%
97	THE WINDSOR FOUNDATION	\$76,566,202	\$3,369,557	4.40%		\$2,770,602	3.62%
98	DAAT CHARITABLE FOUNDATION	\$76,228,799	\$6,385,151	8.38%	\$11,521	\$5,157,881	6.78%

#	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
99	THE LANG FAMILY FOUNDATION	\$75,083,605	\$740,063	0.99%		\$729,000	0.97%
100	The Newlands Family Foundation	\$73,215,030	\$928,213	1.27%		\$915,000	1.25%
101	ALVIN SEGAL FAMILY FOUNDATION/FONDATION DE FAMILLE ALVIN SEGAL	\$73,170,748	\$6,576,396	8.99%		\$5,557,455	7.60%
102	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$72,110,049	\$3,087,704	4.28%	\$2,079,859	\$425,990	3.48%
103	Canerector Foundation / Fondation Canerector	\$71,948,247	\$967,348	1.34%		\$965,000	1.34%

#	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
104	LOUISE HAWLEY STONE CHARITABLE TRUST	\$70,764,158	\$3,393,191	4.80%		\$2,797,600	3.95%
105	THE SOBEY FOUNDATION	\$70,372,879	\$4,351,374	6.18%	\$1,500,000	\$2,818,000	6.14%
106	TULA FOUNDATION	\$70,080,518	\$17,142,657	24.46%	\$14,513,124	\$1,939,367	23.48%
107	ARRELL FAMILY FOUNDATION	\$69,061,642	\$7,428,762	10.76%	\$6,819	\$7,233,800	10.48%
108	The Peter and Shelagh Godsoe Family Foundation	\$67,522,502	\$3,081,221	4.56%	\$10,271	\$2,498,218	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
109	June and Ian Cockwell Private Foundation	\$67,225,413	\$2,155,802	3.21%		\$2,062,600	3.07%
110	Fondation Sibylla Hesse	\$67,094,851	\$2,767,413	4.12%	\$71,000	\$2,122,898	3.27%
111	THE HENRY WHITE KINNEAR FOUNDATION	\$66,056,657	\$2,376,454	3.60%	\$2,500	\$2,126,538	3.22%
112	La Fondation Emmanuelle Gattuso	\$65,853,165	\$4,664,147	7.08%		\$4,410,258	6.70%
113	THE WILSON FOUNDATION/LA FONDATION WILSON	\$64,367,668	\$3,430,517	5.33%	\$22,978	\$3,306,667	5.17%

#	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
114	THE PAUL MYERS FAMILY FOUNDATION	\$64,013,369	\$404,560	0.63%		\$250,000	0.39%
115	Five B Family Foundation	\$63,376,846	\$2,502,381	3.95%		\$2,482,955	3.92%
116	THE SAMUEL FAMILY FOUNDATION	\$63,373,531	\$3,224,507	5.09%	\$298,744	\$2,557,380	4.51%
117	FELSEN FOUNDATION	\$63,226,416	\$3,284,351	5.19%		\$3,171,800	5.02%
118	ERIC T. WEBSTER FOUNDATION	\$62,840,702	\$2,815,757	4.48%		\$1,974,533	3.14%

#	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
119	THE DELPHINE FOUNDATION	\$61,236,463	\$9,384,476	15.32%		\$9,006,000	14.71%
120	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$60,668,797	\$7,789,416	12.84%		\$6,753,599	11.13%
121	THE MCLEAN FOUNDATION	\$60,617,643	\$3,136,621	5.17%		\$2,787,900	4.60%
122	The Flanagan Foundation	\$59,491,875	\$1,854,460	3.12%		\$1,600,100	2.69%
123	Gerald Sheff and Shanitha Kachan Charitable Foundation	\$59,410,975	\$1,890,099	3.18%		\$1,308,840	2.20%

#	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
124	The Houssian Foundation	\$58,631,934	\$1,855,633	3.16%		\$1,311,750	2.24%
125	COUNSELLING FOUNDATION OF CANADA	\$58,587,725	\$3,965,183	6.77%	\$825,074	\$2,929,709	6.41%
126	APOTEX FOUNDATION	\$57,710,053	\$67,945,583	117.74%		\$67,829,898	117.54%
127	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$57,411,326	\$895,904	1.56%	\$21,435	\$508,000	0.92%
128	LOYALTY FOUNDATION	\$56,923,301	\$3,020,864	5.31%		\$3,006,500	5.28%

#	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
129	CHAN FAMILY FOUNDATION	\$56,731,653	\$6,462,629	11.39%		\$6,295,050	11.10%
130	THE BURNS MEMORIAL TRUST	\$56,627,834	\$2,515,642	4.44%		\$2,010,185	3.55%
131	THE FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$56,331,393	\$773,679	1.37%		\$681,684	1.21%
132	Beedie Luminaries Foundation	\$56,219,205	\$3,131,912	5.57%	\$11,279	\$2,058,500	3.68%
133	THE BLUE LUPIN FOUNDATION	\$56,180,025	\$1,957,800	3.48%	\$67	\$1,935,000	3.44%

#	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
134	RBC FOUNDATION / RBC FONDATION	\$56,032,907	\$70,852,216	126.45%		\$70,664,452	126.11%
135	THE ALVIN AND MONA LIBIN FOUNDATION	\$55,853,324	\$1,685,862	3.02%		\$1,611,286	2.88%
136	DANBE FOUNDATION INC.	\$55,509,543	\$3,088,487	5.56%		\$2,452,774	4.42%
137	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$55,221,568	\$3,244,392	5.88%		\$3,066,842	5.55%
138	THE RATHLYN FOUNDATION	\$55,204,025	\$1,582,793	2.87%	\$3,138	\$1,500,000	2.72%

#	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
139	THE BLIDNER FAMILY FOUNDATION	\$54,891,001	\$1,381,029	2.52%		\$1,372,000	2.50%
140	MEHADURAS FRIEDMAN FOUNDATION	\$54,742,210	\$1,470,419	2.69%		\$774,348	1.41%
141	MOATFIELD FOUNDATION	\$54,731,291	\$25,403,370	46.41%	\$437,424	\$6,300	0.81%
142	John & Bonnie Buhler Foundation, Inc.	\$54,158,142	\$1,694,972	3.13%		\$1,606,400	2.97%
143	LESLOIS SHAW FOUNDATION	\$54,014,263	\$3,952,400	7.32%		\$3,106,882	5.75%

#	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
144	THE ALAN & ROULA ROSSY FAMILY FOUNDATION / LA FONDATION FAMILIALE ALAN & ROULA ROSSY	\$53,811,067	\$2,715,050	5.05%		\$1,611,388	2.99%
145	THE AVILA FOUNDATION	\$53,106,858	\$3,422,312	6.44%		\$3,105,430	5.85%
146	THE BRANSCOMBE FAMILY FOUNDATION	\$53,055,696	\$2,122,937	4.00%	\$417,536	\$1,300,224	3.24%
147	The Marcel and Frances Labelle Foundation	\$52,361,904	\$2,777,280	5.30%		\$2,738,000	5.23%
148	THE WILLIAM AND NONA HEASLIP FOUNDATION	\$51,905,110	\$1,886,860	3.64%		\$1,769,500	3.41%

#	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
149	THE PURPLEVILLE FOUNDATION	\$51,746,321	\$1,917,088	3.70%		\$1,613,334	3.12%
150	THE RALPH M. BARFORD FOUNDATION	\$51,479,722	\$2,044,978	3.97%	\$72,239	\$1,656,029	3.36%
151	THE KAVELMAN FONN FOUNDATION	\$50,961,938	\$2,118,122	4.16%		\$1,192,421	2.34%
152	THE CATHERINE DONNELLY FOUNDATION	\$50,870,559	\$3,444,082	6.77%	\$1,702,182	\$1,188,722	5.68%
153	KTLX CHARITABLE FOUNDATION	\$50,432,935	\$17,589	0.03%	\$0	\$0	0.00%

#	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
154	THE SHARP FOUNDATION	\$50,421,836	\$2,196,976	4.36%		\$1,870,800	3.71%
155	The Douglas A. Smith Family Foundation	\$49,265,469	\$2,722,530	5.53%		\$2,530,000	5.14%
156	CJMF Foundation	\$48,392,425	\$6,367,635	13.16%	\$4,641,168	\$915,431	11.48%
157	Henry Schroeder Foundation	\$47,666,366	\$1,432,120	3.00%	\$5,625	\$1,420,000	2.99%
158	Joseph Alfred Remail Family Foundation Inc.	\$47,069,255	\$1,747,822	3.71%		\$1,743,340	3.70%

#	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
159	LILY STREET FOUNDATION	\$46,795,185	\$6,177,894	13.20%		\$6,170,600	13.19%
160	The Aune Foundation	\$46,569,592	\$2,554,320	5.48%		\$1,648,600	3.54%
161	HAL JACKMAN FOUNDATION	\$46,035,459	\$3,953,434	8.59%		\$3,794,447	8.24%
162	MINTO FOUNDATION INC.	\$44,534,946	\$3,466,953	7.78%		\$3,158,560	7.09%
163	The Pindoff Family Charitable Foundation	\$44,347,263	\$2,011,257	4.54%		\$1,524,070	3.44%

#	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
164	THE MACDONALD STEWART FOUNDATION - LA FONDATION MACDONALD STEWART	\$42,987,400	\$3,079,860	7.16%	\$55,475	\$1,928,600	4.62%
165	THE LEACROSS FOUNDATION / LA FONDATION LEACROSS	\$42,355,275	\$2,133,356	5.04%	\$130,485	\$1,428,350	3.68%
166	THE KLEMKE FOUNDATION	\$42,334,379	\$417,495	0.99%	\$169,685	\$245,310	0.98%
167	Trust Under the Will of Alfred Fred Muth	\$42,173,587	\$135,417	0.32%		\$135,417	0.32%
168	THE AMAYN CHARITABLE FOUNDATION	\$41,968,865	\$3,031,036	7.22%	\$44,598	\$2,445,009	5.93%

#	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
169	THE MUTTART FOUNDATION	\$41,448,119	\$2,888,900	6.97%	\$1,478,098	\$1,052,683	6.11%
170	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$41,426,339	\$3,823,453	9.23%	\$3,222,415		7.78%
171	Fondation Famille Godin - Godin Family Foundation	\$41,376,116	\$3,585,315	8.67%		\$3,482,991	8.42%
172	MR. AND MRS. P.A. WOODWARD'S FOUNDATION	\$40,641,521	\$1,984,934	4.88%		\$1,772,952	4.36%
173	World Charitable Foundation of Canada	\$40,439,370	\$20,402,338	50.45%		\$20,391,873	50.43%

#	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
174	THE FREEBURNE BANTING FOUNDATION	\$40,390,247	\$1,228,475	3.04%		\$870,000	2.15%
175	BCU FOUNDATION	\$40,023,547	\$2,218,750	5.54%	\$508,526	\$1,527,199	5.09%
176	The Waugh Family Foundation	\$39,927,757	\$2,804,595	7.02%		\$2,206,598	5.53%
177	Chisholm Thomson Family Foundation	\$39,749,976	\$1,284,922	3.23%		\$1,138,500	2.86%
178	THE DAVID AND FAYE SOBEY FOUNDATION	\$39,703,733	\$2,585,440	6.51%		\$2,543,500	6.41%

#	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
179	Patrick J McNally Charitable Foundation	\$39,586,384	\$1,194,872	3.02%	\$125,037	\$1,064,430	3.00%
180	THE ARTHUR J E CHILD FOUNDATION	\$38,899,211	\$2,170,338	5.58%	\$12,265	\$2,127,750	5.50%
181	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$38,893,522	\$5,896,339	15.16%		\$5,893,976	15.15%
182	Ed & Wilma de Boer Foundation	\$38,854,694	\$859,239	2.21%		\$20,497	0.05%
183	HARRISON MCCAIN FOUNDATION	\$38,742,564	\$1,804,680	4.66%		\$1,642,784	4.24%

#	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
184	THOMAS SILL FOUNDATION INC	\$38,561,235	\$1,766,931	4.58%	\$682,628	\$1,058,519	4.52%
185	Airlie Foundation	\$38,429,143	\$935,672	2.43%		\$787,000	2.05%
186	NORTH FAMILY FOUNDATION	\$38,336,286	\$3,851,477	10.05%		\$3,836,420	10.01%
187	MADONNA FOUNDATION	\$38,221,768	\$7,272,010	19.03%	\$5,000	\$6,640,956	17.39%
188	Fred and Jon Sherman & Family Foundation	\$38,216,791	\$469,825	1.23%		\$467,000	1.22%

#	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
189	Pollock Family Foundation/Fondation de la famille pollock	\$38,197,586	\$745,964	1.95%	\$5,000	\$708,500	1.87%
190	RIDDELL FAMILY CHARITABLE FOUNDATION	\$38,035,824	\$130,559	0.34%		\$117,000	0.31%
191	THE MITCHELL AND KATHRYN BARAN FAMILY FOUNDATION	\$37,958,986	\$2,328,772	6.13%		\$2,172,000	5.72%
192	THE RIX FAMILY FOUNDATION	\$37,732,809	\$1,938,693	5.14%		\$1,746,670	4.63%
193	Solcz Family Foundation	\$37,624,366	\$1,634,376	4.34%	\$111,919	\$1,318,880	3.80%

#	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
194	THE CHIN-WEI FOUNDATION	\$36,970,987	\$1,280,215	3.46%		\$1,000,000	2.70%
195	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE MEDICAL RESEARCH CENTRE OF THE UNIVERSITY OF SHERBROOKE	\$36,676,444	\$4,863,680	13.26%	\$4,595,571	\$31,200	12.62%
196	Garry Hurvitz Foundation	\$36,608,333	\$3,512,993	9.60%		\$3,106,220	8.49%
197	The P.E. & E. Hart Trust	\$36,485,968	\$2,329,713	6.39%		\$2,095,157	5.74%
198	THE GEORGE HOGG FAMILY FOUNDATION	\$36,333,257	\$1,710,294	4.71%		\$1,458,250	4.01%

#	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
199	THE JACK WEINBAUM FAMILY FOUNDATION	\$36,281,061	\$1,636,177	4.51%		\$1,613,634	4.45%
200	THE SERRUYA FAMILY FOUNDATION	\$36,090,098	\$651,505	1.81%		\$646,850	1.79%
201	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$35,601,052	\$1,593,450	4.48%		\$1,362,028	3.83%
202	BEEDIE FOUNDATION	\$35,339,244	\$4,975,997	14.08%		\$4,786,594	13.54%
203	THE COLE FOUNDATION/LA FONDATION COLE	\$35,278,920	\$2,156,796	6.11%	\$192,501	\$1,757,943	5.53%

#	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
204	THE DUNIN FOUNDATION	\$35,272,926	\$1,251,700	3.55%		\$1,247,000	3.54%
205	THE DALGLISH FAMILY FOUNDATION	\$35,152,442	\$2,086,375	5.94%		\$2,004,500	5.70%
206	The Stonefields Foundation	\$34,917,146	\$2,609,591	7.47%		\$2,383,131	6.83%
207	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$34,560,661	\$1,469,280	4.25%	\$981,803		2.84%
208	COMART FOUNDATION	\$34,482,125	\$1,531,807	4.44%		\$1,387,000	4.02%

#	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
209	Foord Family Foundation	\$34,392,453	\$366,535	1.07%		\$154,650	0.45%
210	THE MICHAEL YOUNG FAMILY FOUNDATION	\$34,255,195	\$2,430,495	7.10%		\$1,430,615	4.18%
211	James A. Burton and Family Foundation	\$34,025,116	\$1,518,935	4.46%		\$1,174,126	3.45%
212	TONY & BETTY INFILISE FAMILY FOUNDATION / FONDATION FAMILIALE TONY & BETTY INFILISE	\$34,014,052	\$138,731	0.41%		\$83,500	0.25%
213	MCMILLAN FAMILY FOUNDATION	\$33,962,108	\$428,591	1.26%		\$385,000	1.13%

#	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
214	WESLEY M NICOL FOUNDATION	\$33,878,597	\$1,177,099	3.47%		\$992,700	2.93%
215	The Transformation Foundation	\$33,870,355	\$255,119	0.75%		\$220,000	0.65%
216	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$33,516,161	\$2,270,218	6.77%		\$2,194,132	6.55%
217	THE HAROLD E. BALLARD FOUNDATION	\$33,506,719	\$1,446,842	4.32%		\$1,201,275	3.59%
218	WALKER WOOD FOUNDATION	\$33,467,964	\$747,158	2.23%		\$607,500	1.82%

#	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
219	TRUE DIRECTIONS CHARITABLE FOUNDATION	\$33,399,141	\$573,226	1.72%		\$340,151	1.02%
220	Canadian Online Giving Foundation / Fondation canadienne de dons en ligne	\$33,363,579	\$102,984,947	308.67%		\$99,515,021	298.27%
221	ELINA & GIUSEPPE BORSELLINO FAMILY FOUNDATION / FONDATION FAMILIALE ELINA & GIUSEPPE BORSELLINO	\$33,045,460	\$997,687	3.02%		\$846,660	2.56%
222	THE HIGHBURY FOUNDATION	\$33,041,914	\$1,748,539	5.29%		\$1,721,409	5.21%
223	Donald R. Sobey Family Foundation	\$32,874,811	\$4,359,945	13.26%		\$4,243,500	12.91%

#	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
224	1-R32 Foundation	\$32,821,545	\$793,579	2.42%		\$598,959	1.82%
225	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$32,803,347	\$1,728,466	5.27%	\$712,059	\$725,000	4.38%
226	James Family Foundation	\$32,641,834	\$2,960,695	9.07%		\$2,905,728	8.90%
227	The Krawczyk Family Foundation	\$32,596,161	\$1,658,385	5.09%		\$1,550,500	4.76%
228	LINDY GREEN FAMILY FOUNDATION	\$32,277,371	\$1,327,188	4.11%		\$1,173,133	3.63%

#	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
229	THE TAUBA AND SOLOMON SPIRO FAMILY FOUNDATION	\$32,065,202	\$486,370	1.52%		\$466,500	1.45%
230	Lux in Tenebris Foundation/ Fondation lux in Tenebris	\$32,060,016	\$365,571	1.14%	\$12,946	\$340,767	1.10%
231	Ronald Kimel Foundation Trust	\$31,724,507	\$1,036,100	3.27%		\$1,036,000	3.27%
232	PAUL BRONFMAN FAMILY FOUNDATION	\$31,458,689	\$722,827	2.30%		\$448,890	1.43%
233	KNRS Charitable Foundation	\$31,405,417	\$759,597	2.42%		\$748,000	2.38%

#	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
234	KRG CHILDREN'S CHARITABLE FOUNDATION	\$31,395,128	\$1,268,063	4.04%		\$956,930	3.05%
235	Wagner Green Family Trust	\$31,296,261	\$2,278,675	7.28%		\$2,094,935	6.69%
236	The Juravinski Foundation	\$31,287,861	\$4,463,308	14.27%		\$4,448,500	14.22%
237	The John & Ellie Voortman Charitable Foundation	\$31,023,875	\$1,362,467	4.39%	\$763,031	\$763,032	4.92%
238	LLOYD CARR-HARRIS FOUNDATION	\$30,969,487	\$1,329,433	4.29%	\$10,000	\$1,085,856	3.54%

#	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
239	THE WB FAMILY FOUNDATION	\$30,956,386	\$6,719,355	21.71%		\$6,494,670	20.98%
240	Homeward Foundation	\$30,882,760	\$1,781,832	5.77%		\$1,619,514	5.24%
241	Ilnatowycz Family Foundation	\$30,739,095	\$1,332,411	4.33%		\$1,135,298	3.69%
242	TACHANE FOUNDATION INC.	\$30,683,144	\$876,532	2.86%		\$868,000	2.83%
243	Somers Family Foundation	\$30,350,335	\$580,993	1.91%		\$500,100	1.65%

#	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
244	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$30,294,128	\$1,117,271	3.69%		\$894,678	2.95%
245	THE AUXILIUM FOUNDATION	\$30,085,227	\$2,304,399	7.66%		\$2,117,500	7.04%
246	THE BIRKS FAMILY FOUNDATION	\$29,739,625	\$1,505,460	5.06%	\$121,831	\$1,217,550	4.50%
247	FONDATION ANTOINE-TURMEL/ANTOINE-TURMEL FOUNDATION	\$29,710,770	\$1,682,785	5.66%		\$1,161,000	3.91%
248	FELICIA AND ARNOLD AARON FOUNDATION	\$29,626,967	\$1,147,635	3.87%		\$970,000	3.27%

#	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
249	THE JOHN AND JUDY BRAGG FAMILY FOUNDATION	\$29,571,111	\$1,867,097	6.31%		\$1,867,097	6.31%
250	THE GIUSTRA FOUNDATION	\$29,441,681	\$2,016,257	6.85%		\$1,923,232	6.53%
251	The H. John McDonald Foundation	\$29,438,749	\$1,130,082	3.84%		\$866,444	2.94%
252	Palix Foundation	\$29,378,396	\$2,844,393	9.68%	\$2,163,390	\$158,021	7.90%
253	ALLARD FOUNDATION LTD.	\$29,274,908	\$1,027,558	3.51%		\$993,750	3.39%

#	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
254	The Fregin Family Foundation	\$29,166,276	\$2,665,470	9.14%		\$2,012,185	6.90%
255	THE TOLDO FOUNDATION	\$28,532,497	\$1,031,970	3.62%		\$961,500	3.37%
256	FAITHFUL FRIENDS FOUNDATION	\$28,360,244	\$1,574,187	5.55%		\$1,170,000	4.13%
257	Greenrock Charitable Trust	\$28,358,831	\$5,519,516	19.46%		\$5,309,140	18.72%
258	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$28,326,449	\$664,462	2.35%		\$658,031	2.32%

#	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
259	The Fairmount Foundation	\$28,274,710	\$1,064,651	3.77%		\$846,100	2.99%
260	Y.P. Heung Foundation	\$28,102,529	\$1,653,621	5.88%		\$1,373,390	4.89%
261	Barry and Laurie Green Family Charitable Trust	\$28,092,093	\$2,674,031	9.52%		\$2,483,679	8.84%
262	Green Sanderson Family Foundation	\$27,839,980	\$1,815,856	6.52%		\$1,513,150	5.44%
263	Raymond James Canada Foundation	\$27,778,888	\$4,921,445	17.72%		\$4,611,401	16.60%

#	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
264	GEORGE C. HUNT FAMILY FOUNDATION	\$27,118,753	\$1,075,223	3.96%		\$856,000	3.16%
265	THE BRAWN FAMILY FOUNDATION	\$27,108,082	\$1,079,630	3.98%		\$941,000	3.47%
266	The Consecon Foundation	\$27,016,732	\$1,068,812	3.96%		\$638,418	2.36%
267	The Taylor Family Foundation	\$26,914,920	-\$811,990	-3.02%			0.00%
268	HOSPITAL FOR SICK CHILDREN TRUST RE: JOHN ROSS ROBERTSON ENDOWMENT	\$26,869,022	\$759,738	2.83%		\$586,500	2.18%

#	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
269	CAROLYN SIFTON FOUNDATION INCORPORATED	\$26,836,183	\$1,068,454	3.98%		\$872,405	3.25%
270	Charles & Eve Chang Foundation	\$26,681,150	\$1,599,620	6.00%		\$1,420,024	5.32%
271	ELLEN AND MARTIN PROSSERMAN FOUNDATION, INC /FONDATION ELLEN ET MARTIN PROSSERMAN, INC	\$26,406,118	\$7,991,471	30.26%		\$7,850,000	29.73%
272	The Eric S. Margolis Family Foundation / La Fondation Familiale Eric S. Margolis	\$26,388,739	\$1,406,156	5.33%		\$1,245,085	4.72%
273	ISLES FOUNDATION INCORPORATED	\$26,177,882	\$2,897,993	11.07%		\$2,667,998	10.19%

#	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
274	THE BENSADOUN FAMILY FOUNDATION LA FONDATION DE LA FAMILLE BENSADOUN	\$26,165,596	\$5,387,541	20.59%		\$5,344,000	20.42%
275	SONRISE FOUNDATION	\$26,047,225	\$99,841	0.38%			0.00%
276	The Murray R. O'Neil Charitable Foundation	\$26,038,008	\$2,101,209	8.07%		\$1,509,500	5.80%
277	David and Penny Wilson Family Foundation	\$25,968,742	\$828,652	3.19%		\$820,400	3.16%
278	RUNDLE COLLEGE SOCIETY	\$25,942,695	\$28,461,221	109.71%	\$24,540,600	\$500,000	96.52%

#	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
279	THE SIR JAMES DUNN FOUNDATION INC.	\$25,890,325	\$1,242,943	4.80%	\$55,000	\$843,000	3.47%
280	Hodgson Family Foundation	\$25,723,684	\$682,949	2.65%		\$567,176	2.20%
281	THE MIREILLE AND MURRAY STEINBERG FAMILY FOUNDATION/LA FONDATION DE LA FAMILLE MIREILLE ET MURRAY STEINBERG	\$25,671,852	\$2,419,243	9.42%		\$2,178,962	8.49%
282	Robert Gannicott Foundation	\$25,479,255	\$339,315	1.33%		\$125,000	0.49%
283	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$25,451,585	\$1,311,841	5.15%		\$1,197,948	4.71%

#	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
284	THE SIXTY THREE FOUNDATION	\$25,097,521	\$9,121,705	36.35%		\$9,112,566	36.31%
285	The Tawse Family Charitable Foundation	\$25,089,713	\$6,104,713	24.33%		\$6,070,000	24.19%
286	T-GEAR FOUNDATION	\$25,045,178	\$1,632,301	6.52%		\$1,589,936	6.35%
287	THE BICKLE-WILDER FOUNDATION	\$24,899,851	\$775,990	3.12%		\$637,500	2.56%
288	A.W.B. CHARITABLE FOUNDATION	\$24,703,354	\$939,667	3.80%		\$878,000	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
289	Arthur L. Irving Family Foundation	\$24,656,065	\$14,823,756	60.12%	\$15,666	\$14,452,663	58.68%
290	LA FONDATION CHOQUETTE/LEGAULT	\$24,429,037	\$986,412	4.04%		\$784,128	3.21%
291	The Colin & Lois Pritchard Foundation	\$24,362,457	\$997,864	4.10%		\$997,400	4.09%
292	Marilyn and Charles Baillie Family Foundation	\$24,274,779	\$1,516,408	6.25%		\$1,513,863	6.24%
293	THE M.K. FOUNDATION/LA FONDATION M.K.	\$24,192,349	\$47,199,773	195.10%		\$46,546,438	192.40%

#	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
294	THE LEONARD T. ASSALY FAMILY FOUNDATION / LA FONDATION FAMILIALE LEONARD T. ASSALY	\$24,082,438	\$801,080	3.33%	\$6,181	\$749,000	3.14%
295	KOERNER FOUNDATION	\$24,065,975	\$1,654,353	6.87%		\$1,317,512	5.47%
296	THE PALMER FAMILY FOUNDATION	\$24,035,314	\$1,058,151	4.40%		\$837,000	3.48%
297	The River Foundation	\$23,886,673	\$1,051,148	4.40%		\$811,000	3.40%
298	Gordon & Ruth Gooder Charitable Foundation	\$23,774,548	\$4,787,506	20.14%		\$980,500	4.12%

#	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
299	The Adams Family Foundation/La Fondation de la famille Adams	\$23,757,779	\$1,254,234	5.28%		\$1,254,109	5.28%
300	ZELLER FAMILY FOUNDATION	\$23,564,003	\$1,220,100	5.18%		\$1,035,500	4.39%
301	MILAN & MAUREEN ILICH FOUNDATION	\$23,235,097	\$2,709,949	11.66%	\$2,622,000	\$2,622,000	22.57%
302	FONDATION GUY LALIBERTÉ	\$22,911,676	\$1,004,856	4.39%		\$913,311	3.99%
303	T.R. Meighen Family Foundation/Fondation de la Famille T.R. Meighen	\$22,798,220	\$1,298,822	5.70%	\$116,381	\$1,031,968	5.04%

#	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
304	Fondation Famille Mongeau/Mongeau Family Foundation	\$22,632,869	\$1,514,780	6.69%		\$1,338,000	5.91%
305	LA FONDATION JACQUES FRANCOEUR	\$22,586,156	\$941,614	4.17%	\$62,863	\$753,806	3.62%
306	BERNARD & NORTON WOLF FAMILY FOUNDATION	\$22,569,910	\$1,027,192	4.55%	\$228,372	\$798,751	4.55%
307	The Glen Nevis Foundation	\$22,502,400	\$772,796	3.43%		\$766,500	3.41%
308	The Karen Green Charitable Trust	\$22,451,070	\$962,686	4.29%		\$844,360	3.76%

#	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
309	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$22,305,046	\$454,620	2.04%		\$370,000	1.66%
310	KENNETH M. MOLSON FOUNDATION	\$22,299,191	\$833,792	3.74%		\$655,348	2.94%
311	TRUST UNDER THE WILL OF THE GERALD MAURICE BRAWLEY ESTATE	\$22,047,173	\$877,290	3.98%		\$724,401	3.29%
312	THE LANGARA FOUNDATION	\$21,926,976	\$1,282,047	5.85%		\$1,273,284	5.81%
313	Charlotte and Leo Karassik Foundation / Fondation Charlotte et Leo Karassik	\$21,832,743	\$1,052,736	4.82%		\$900,000	4.12%

#	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
314	Fondation Phi pour l'art contemporain Phi Foundation for Contemporary Art	\$21,784,698	\$4,914,872	22.56%	\$3,096,957		14.22%
315	GRAHAM C. LOUNT FAMILY FOUNDATION, INC.	\$21,763,310	\$801,823	3.68%		\$603,692	2.77%
316	ROZSA FOUNDATION	\$21,717,200	\$1,724,464	7.94%	\$455,330	\$1,081,851	7.08%
317	THE NOURISH AND DEVELOP FOUNDATION	\$21,517,033	\$975,767	4.53%	\$876,862	\$5,100	4.10%
318	THE SONOR FOUNDATION	\$21,499,279	\$768,214	3.57%		\$762,000	3.54%

#	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
319	Co-operators Community Fund (Charity)	\$21,438,620	\$483,838	2.26%		\$449,500	2.10%
320	St. Joseph Priests' Foundation of Edmonton	\$21,419,642	\$756,988	3.53%	\$681,988	\$75,000	3.53%
321	M.E.H. Foundation	\$21,414,331	\$1,895,022	8.85%		\$767,500	3.58%
322	The Emmet Foundation	\$21,326,608	\$842,340	3.95%		\$816,371	3.83%
323	ALBERT AND TEMMY LATNER FAMILY FOUNDATION	\$21,297,601	\$1,840,205	8.64%		\$1,705,815	8.01%

#	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
324	WIM AND NANCY PAUW FOUNDATION	\$20,787,796	\$612,410	2.95%	\$78,245	\$428,810	2.44%
325	THE CATHERINE AND FREDRIK EATON CHARITABLE FOUNDATION	\$20,756,584	\$755,881	3.64%		\$714,119	3.44%
326	THE JOHN DAVID AND SIGNY EATON CHARITABLE FOUNDATION	\$20,667,928	\$774,553	3.75%	\$646	\$683,150	3.31%
327	HENRY GUSSE FOUNDATION	\$20,611,754	\$922,050	4.47%	\$77,000	\$760,000	4.06%
328	HERZOG FAMILY TRUST	\$20,608,006	\$2,105,053	10.21%		\$1,780,473	8.64%

#	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
329	Fondation Lise et Richard Fortin	\$20,582,158	\$645,566	3.14%		\$637,700	3.10%
330	First West Foundation	\$20,539,711	\$1,431,582	6.97%		\$1,333,164	6.49%
331	MORNINGSTAR FOUNDATION	\$20,534,491	\$982,096	4.78%		\$795,000	3.87%
332	CANADIAN TIRE JUMPSTART CHARITIES/OEUVRE BON DEPART DE CANADIAN TIRE	\$20,491,762	\$20,590,248	100.48%	\$6,432,664	\$11,552,785	87.77%
333	RAYMOND CHANG FOUNDATION	\$20,297,807	\$2,167,593	10.68%		\$2,110,000	10.40%

#	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
334	D.H. FALLE FAMILY FOUNDATION	\$20,275,742	\$1,827,151	9.01%		\$1,698,692	8.38%
335	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUNDATION	\$20,249,973	\$3,857,866	19.05%		\$3,684,610	18.20%
336	GEWURZ FAMILY FOUNDATION/FONDATION FAMILIALE GEWURZ	\$20,225,436	\$1,238,141	6.12%		\$1,310,660	6.48%
337	DUNCAN M. & JUDITH O. JESSIMAN FOUNDATION INC.	\$20,072,655	\$10,311	0.05%		\$10,000	0.05%
338	Broadfoot Family Foundation	\$19,925,705	\$794,689	3.99%		\$729,200	3.66%

#	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
339	THE SUMMIT FOUNDATION	\$19,906,904	\$755,802	3.80%		\$568,500	2.86%
340	CONCONI FAMILY FOUNDATION	\$19,884,523	\$1,622,795	8.16%		\$1,181,550	5.94%
341	Andrew J. Lutfy Foundation / Fondation Andrew J. Lutfy	\$19,629,862	\$723,160	3.68%		\$540,000	2.75%
342	KANOVSKY FAMILY FOUNDATION	\$19,412,706	\$748,870	3.86%		\$665,000	3.43%
343	THE MARDER FAMILY FOUNDATION	\$19,284,492	\$1,451,892	7.53%		\$1,410,925	7.32%

#	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
344	The David Family Foundation / La Fondation de la Famille David	\$19,054,716	\$643,629	3.38%	\$421	\$624,168	3.28%
345	Annette & Paul Wolf Family Foundation	\$18,971,815	\$548,634	2.89%		\$450,000	2.37%
346	THE NEW HOPE FOUNDATION	\$18,949,074	\$2,112,387	11.15%		\$2,106,343	11.12%
347	JEFFREY RUBINOFF FOUNDATION	\$18,937,175	\$560,995	2.96%		\$549,000	2.90%
348	Wheeler Family Foundation	\$18,907,858	\$586,169	3.10%		\$584,850	3.09%

#	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
349	CHERNOFF FAMILY FOUNDATION	\$18,902,837	\$819,084	4.33%		\$631,508	3.34%
350	Warren Y. Soper Charitable Trust	\$18,898,875	\$860,912	4.56%		\$620,000	3.28%
351	Ocean Park Foundation	\$18,786,199	\$760,362	4.05%		\$670,000	3.57%
352	LEON JUDAH BLACKMORE FOUNDATION	\$18,766,533	\$1,216,063	6.48%		\$1,136,820	6.06%
353	THE LAO'S FAMILY CHARITABLE TRUST	\$18,763,861	\$870,906	4.64%		\$715,000	3.81%

#	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
354	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$18,753,470	\$988,459	5.27%	\$695,641		3.71%
355	THE CHRISTOPHER FOUNDATION	\$18,638,714	\$698,394	3.75%		\$591,500	3.17%
356	Incite Foundation for the Arts	\$18,565,738	\$758,967	4.09%	\$136,655	\$587,500	3.90%
357	THE DAN-HYTMAN FAMILY FOUNDATION	\$18,518,562	\$4,232,371	22.85%		\$4,056,353	21.90%
358	Gelmont Foundation/Fondation Gelmont	\$18,431,631	\$341,877	1.85%		\$111,788	0.61%

#	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
359	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$18,385,062	\$2,891,806	15.73%		\$2,560,750	13.93%
360	HUMMINGBIRD FOUNDATION	\$18,372,622	\$629,553	3.43%		\$563,000	3.06%
361	NELSON ARTHUR HYLAND FOUNDATION	\$18,366,286	\$1,020,153	5.55%		\$619,000	3.37%
362	Vohra Miller Foundation	\$18,363,467	\$735,978	4.01%		\$714,985	3.89%
363	The Savvas Chamberlain Family Foundation	\$18,328,042	\$539,410	2.94%		\$532,000	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
364	The Daniel Family Foundation	\$18,325,764	\$813,600	4.44%		\$802,100	4.38%
365	THE PETERSON FOUNDATION	\$18,303,959	\$511,716	2.80%		\$381,000	2.08%
366	FONDATION JACQUES & MICHEL AUGER	\$18,231,202	\$2,073,137	11.37%		\$925,740	5.08%
367	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$18,203,312	\$1,771,241	9.73%		\$1,597,500	8.78%
368	HEPPELL FAMILY FOUNDATION	\$18,158,801	\$1,114,329	6.14%	\$2,500	\$974,440	5.38%

#	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
369	FONDATION STÉPHAN CRÉTIER	\$18,146,176	\$1,207,970	6.66%	\$547,803	\$570,935	6.17%
370	The Beaverbrook Canadian Foundation/ La Fondation CanadienneBeaverbrook	\$18,101,973	\$628,044	3.47%		\$369,000	2.04%
371	F & E STRUMPSKI FOUNDATION	\$18,096,053	\$362,600	2.00%		\$319,060	1.76%
372	EDWARDS CHARITABLE FOUNDATION	\$18,026,260	\$493,091	2.74%	\$85,190	\$400,000	2.69%
373	THE LEWIS & RUTH SHERMAN FOUNDATION	\$17,994,824	\$831,451	4.62%		\$664,324	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
374	The River Realty Foundation	\$17,945,678	\$619,638	3.45%		\$530,350	2.96%
375	KROGSETH FOUNDATION	\$17,724,331	\$672,672	3.80%		\$535,000	3.02%
376	THE J.C. ANDERSON FAMILY FOUNDATION	\$17,699,845	\$559,250	3.16%		\$555,000	3.14%
377	Gordon and Patricia Gray Animal Welfare Foundation	\$17,665,129	\$667,372	3.78%		\$563,775	3.19%
378	UPLANDS CHARITABLE FOUNDATION	\$17,609,911	\$1,769,313	10.05%		\$684,258	3.89%

#	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
379	WERKLUND FOUNDATION	\$17,600,198	\$908,111	5.16%		\$822,504	4.67%
380	Notre Dame Pietas Foundation	\$17,547,970	\$494,263	2.82%		\$371,000	2.11%
381	THE CHAWKERS FOUNDATION	\$17,535,939	\$685,210	3.91%		\$558,570	3.19%
382	CLIFFORD AND LILY FIELDING CHARITABLE FOUNDATION	\$17,445,998	\$452,916	2.60%		\$405,000	2.32%
383	Longhedge Foundation	\$17,426,715	\$924,585	5.31%		\$780,000	4.48%

#	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
384	J and W Murphy Foundation	\$17,415,533	\$7,321,579	42.04%		\$7,031,281	40.37%
385	THE HELDERLEIGH FOUNDATION	\$17,333,194	\$1,719,830	9.92%		\$1,546,615	8.92%
386	ST MICHAEL'S HOSPITAL (TORONTO) RESEARCH INSTITUTE	\$17,261,615	\$995,192	5.77%	\$950,000		5.50%
387	Dr. Lou and Mae Lukenda Charitable Foundation	\$17,186,897	\$462,723	2.69%		\$361,198	2.10%
388	FONDATION FRANÇOIS BOURGEOIS LTÉE	\$17,180,854	\$1,540,409	8.97%		\$1,467,500	8.54%

#	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
389	THE THOR E AND NICOLE EATON FAMILY CHARITABLE FOUNDATION	\$17,179,974	\$1,010,694	5.88%		\$593,480	3.45%
390	The Feiga Bresver Academic Fund	\$17,165,368	\$1,196,163	6.97%		\$997,328	5.81%
391	COMMUNITY CHARITABLE TRUST	\$17,126,579	\$502,472	2.93%		\$495,605	2.89%
392	THE ROGERS FOUNDATION	\$16,934,649	\$105,043,048	620.28%		\$87,472,701	516.53%
393	THE GWYN MORGAN AND PATRICIA TROTTIER FOUNDATION	\$16,834,227	\$1,612,124	9.58%		\$1,453,104	8.63%

#	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
394	Celtic Cross Charitable Foundation Trust	\$16,832,829	\$656,925	3.90%		\$551,000	3.27%
395	Liber Ero Foundation	\$16,800,834	\$732,668	4.36%		\$740,198	4.41%
396	Gordon & Diane Buchanan Family Foundation	\$16,739,230	\$452,896	2.71%	\$18,817	\$287,599	1.83%
397	The Christofo Foundation Inc.	\$16,619,184	\$816,092	4.91%		\$585,000	3.52%
398	Fondation DAmours	\$16,611,757	\$1,005,756	6.05%		\$1,001,000	6.03%

#	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
399	RJL Braydon Charitable Foundation	\$16,610,961	\$504,159	3.04%		\$495,000	2.98%
400	PHYLISS AND IRVING SNIDER FOUNDATION	\$16,527,715	\$609,253	3.69%		\$506,166	3.06%
401	The Goodman Family Foundation	\$16,488,402	\$576,439	3.50%		\$355,801	2.16%
402	Jonathon D. Fischer Foundation	\$16,457,446	\$919,133	5.58%	\$454,366	\$398,719	5.18%
403	THE J.T. CLARK FAMILY FOUNDATION INC.	\$16,382,727	\$358,649	2.19%		\$328,700	2.01%

#	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
404	MYOSOTIS FOUNDATION	\$16,371,659	\$773,600	4.73%		\$710,000	4.34%
405	W.C. Wood Foundation	\$16,369,682	\$3,435,043	20.98%		\$3,435,000	20.98%
406	MOFFAT FOUNDATION INC.	\$16,340,571	\$10,328,203	63.21%		\$10,327,798	63.20%
407	CONGREGATION ATERETH ZEKAINIM/CONGREGATION DES SENIORS COURO	\$16,301,768	\$681,515	4.18%	\$185,350	\$291,892	2.93%
408	THE WILLIE AND MILDRED FLEISCHER CHARITABLE FOUNDATION	\$16,234,543	\$138,687	0.85%		\$85,000	0.52%

#	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
409	JERICO FOUNDATION	\$16,231,313	\$797,078	4.91%		\$754,000	4.65%
410	THE LILLIAN AND NORMAN GLOWINSKY FAMILY FOUNDATION	\$16,186,998	\$2,619,449	16.18%		\$2,582,160	15.95%
411	VICTORIAN CHILDREN'S FOUNDATION	\$16,104,414	\$4,993,096	31.00%	\$65,665		0.41%
412	Lamb Foundation	\$16,079,798	\$1,011,409	6.29%	\$136,151	\$700,500	5.20%
413	DIANE HARWOOD MEMORIAL TRUST	\$16,059,393	\$654,530	4.08%		\$495,000	3.08%

#	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
414	LOHN FOUNDATION	\$16,015,745	\$883,531	5.52%	\$3,500	\$669,350	4.20%
415	THE LECKY FOUNDATION	\$15,972,428	\$658,093	4.12%		\$404,000	2.53%
416	Janzen Family Foundation Inc.	\$15,941,408	\$302,853	1.90%		\$300,000	1.88%
417	THE BOREALIS FOUNDATION	\$15,896,185	\$536,500	3.38%		\$536,500	3.38%
418	Robert Kerr Foundation	\$15,806,142	\$777,398	4.92%	\$178,285	\$302,500	3.04%

#	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
419	GRAHAM MUNRO CHARITABLE FOUNDATION	\$15,760,075	\$1,126,521	7.15%		\$983,450	6.24%
420	THE ANDREW MAHON FOUNDATION	\$15,742,922	\$584,814	3.71%	\$1,394	\$567,700	3.61%
421	THE MORRISON FOUNDATION	\$15,741,265	\$202,341	1.29%		\$175,000	1.11%
422	RSM Legacy Foundation	\$15,734,939	\$324,787	2.06%			0.00%
423	Walsh Foundation	\$15,680,077	\$1,257,443	8.02%		\$1,152,500	7.35%

#	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
424	BRANDT FOUNDATION INC.	\$15,674,574	\$450,784	2.88%		\$448,300	2.86%
425	THE DUNKLEY CHARITABLE FOUNDATION	\$15,606,869	\$409,503	2.62%		\$409,500	2.62%
426	The Merrifield Family Foundation	\$15,596,650	\$512,668	3.29%		\$424,430	2.72%
427	THE HOTCHKISS FAMILY FOUNDATION	\$15,385,259	\$1,865,925	12.13%		\$1,755,000	11.41%
428	VIEWPOINT FOUNDATION	\$15,347,548	\$1,817,820	11.84%	\$415,960	\$1,176,573	10.38%

#	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
429	THE BRADSTREET FAMILY FOUNDATION	\$15,204,039	\$466,969	3.07%	\$32,818	\$434,100	3.07%
430	Mistera Foundation	\$15,195,920	\$579,254	3.81%		\$483,961	3.18%
431	PAUL B. HELLIWELL FOUNDATION	\$15,165,189	\$540,497	3.56%		\$460,000	3.03%
432	MACH-GAENSSLEN FOUNDATION OF CANADA	\$15,133,841	\$1,223,664	8.09%	\$8,073	\$1,081,829	7.20%
433	The Brownlee Family Foundation Inc.	\$15,114,349	\$5,833,151	38.59%		\$5,740,000	37.98%

#	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
434	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$15,085,375	\$2,101,791	13.93%		\$1,983,080	13.15%
435	GORE MUTUAL INSURANCE COMPANY FOUNDATION	\$14,974,008	\$2,384,747	15.93%		\$2,303,500	15.38%
436	YDESSA HENDELES ART FOUNDATION	\$14,964,399	\$1,331,281	8.90%	\$1,230,629		8.22%
437	Fondation Traçons un Chemin	\$14,889,515	\$971,013	6.52%		\$600,693	4.03%
438	The Willowool Foundation	\$14,870,430	\$423,552	2.85%		\$396,000	2.66%

#	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
439	THE FRANK H HORI CHARITABLE FOUNDATION	\$14,834,938	\$932,340	6.28%		\$490,047	3.30%
440	FLASH FUND FOUNDATION	\$14,831,352	\$722,972	4.87%		\$646,528	4.36%
441	NICKLE FAMILY FOUNDATION	\$14,812,588	\$772,222	5.21%	\$150,000	\$589,250	4.99%
442	The Brenton Wood Foundation	\$14,780,031	\$556,174	3.76%		\$550,000	3.72%
443	THE LILLIAN AND DON WRIGHT FOUNDATION	\$14,676,810	\$666,789	4.54%		\$505,125	3.44%

#	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
444	STABLE HARVEST FARMS	\$14,666,978	\$841,914	5.74%	\$473,309		3.23%
445	Bay Tree Foundation	\$14,625,779	\$522,352	3.57%	\$5,000	\$440,458	3.05%
446	GARY BLUESTEIN CHARITABLE FOUNDATION	\$14,556,940	\$450,497	3.09%		\$444,817	3.06%
447	THE THOMAS HOFSTEDTER FAMILY FOUNDATION	\$14,531,687	\$774,096	5.33%		\$741,560	5.10%
448	Fondation Ariane Riou & Réal Plourde	\$14,527,902	\$447,000	3.08%		\$447,000	3.08%

#	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
449	FLEMING FOUNDATION	\$14,502,172	\$11,548	0.08%			0.00%
450	THE GARRON FOUNDATION	\$14,476,352	\$8,977,104	62.01%		\$8,905,000	61.51%
451	THE D.H. GORDON FOUNDATION	\$14,459,871	\$589,871	4.08%		\$476,000	3.29%
452	THE ROY WILSON PARKS ENDOWMENT	\$14,407,908	\$285,521	1.98%		\$217,500	1.51%
453	"IVONIS MAZZAROLO FOUNDATION"	\$14,352,008	\$308,085	2.15%	\$144,032	\$46,000	1.32%

#	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
454	RIVIERE CHARITABLE FOUNDATION	\$14,350,062	\$222,469	1.55%		\$216,000	1.51%
455	ZUKERMAN FAMILY FOUNDATION	\$14,308,693	\$886,992	6.20%	\$83,992	\$615,903	4.89%
456	GURPRASAD SIKH CHARITABLE FOUNDATION	\$14,231,740	\$1,312,300	9.22%	\$905,700	\$32,600	6.59%
457	TIPPET FOUNDATION	\$14,211,659	\$701,784	4.94%		\$579,500	4.08%
458	FONDATION DUFRESNE & GAUTHIER	\$14,209,913	\$1,800,092	12.67%	\$338,246	\$1,393,501	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
459	THE MORNINGVIEW FOUNDATION	\$14,148,322	\$809,036	5.72%		\$797,500	5.64%
460	John R. McConnell Foundation/La Fondation John R. McConnell	\$14,084,896	\$499,769	3.55%		\$447,230	3.18%
461	The Midas Touch Foundation	\$14,083,030	\$2,415,400	17.15%		\$2,411,500	17.12%
462	The Bertram Austin Goodman, May Easton McLaren Goodman and Dorothy Jean Goodman Foundation	\$14,077,649	\$134,641	0.96%			0.00%
463	THE KOFFLER FOUNDATION	\$14,071,436	\$1,458,963	10.37%		\$1,355,312	9.63%

#	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
464	The Firstline Foundation	\$14,029,406	\$292,153	2.08%		\$201,000	1.43%
465	HERON FAMILY FOUNDATION	\$13,968,691	\$4,614,717	33.04%		\$4,542,000	32.52%
466	THE WEBER FOUNDATION	\$13,951,400	\$693,328	4.97%		\$620,000	4.44%
467	THE NORMAN AND MARGARET JEWISON CHARITABLE FOUNDATION	\$13,944,894	\$491,929	3.53%		\$426,950	3.06%
468	Ames Family Foundation	\$13,935,093	\$655,161	4.70%		\$535,000	3.84%

#	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
469	HONDA CANADA FOUNDATION	\$13,905,156	\$2,297,802	16.52%	\$55,961	\$2,157,438	15.92%
470	Pooler Charitable Fund	\$13,861,292	\$300,802	2.17%		\$181,000	1.31%
471	RESIDUAL TRUST UNDER THE WILL OF PATRICK POWER	\$13,816,593	\$622,884	4.51%		\$481,400	3.48%
472	FONDATION ELDEE-ELDEE FOUNDATION	\$13,759,794	\$1,225,412	8.91%	\$297,779	\$490,900	5.73%
473	APRIL 1 FOUNDATION	\$13,727,035	\$1,815,478	13.23%		\$1,787,353	13.02%

#	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
474	TRUST UNDER WILL OF ROBERT TEGLER	\$13,720,274	\$785,905	5.73%		\$711,266	5.18%
475	Norris Family Foundation	\$13,690,556	\$773,753	5.65%		\$645,000	4.71%
476	THE ESCH FOUNDATION	\$13,688,201	\$687,761	5.02%		\$573,200	4.19%
477	LRDR Foundation	\$13,662,137	\$506,695	3.71%		\$505,000	3.70%
478	ALPHA PRIVATE CHARITABLE FOUNDATION OF CALGARY	\$13,598,704	\$566,155	4.16%		\$503,000	3.70%

#	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
479	THE VICTOR & ANNA KERN FOUNDATION	\$13,582,352	\$223,867	1.65%		\$223,000	1.64%
480	THE BIERER FOUNDATION	\$13,506,350	\$765,790	5.67%		\$680,000	5.03%
481	The Tamarack Charitable Foundation Inc.	\$13,492,007	\$1,285,369	9.53%		\$1,255,000	9.30%
482	The Don and Joan Walker Family Charitable Trust	\$13,428,319	\$963,804	7.18%		\$874,000	6.51%
483	The Micha Life Foundation / La Fondation de vie Micha	\$13,374,821	\$70,716	0.53%		\$70,141	0.52%

#	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
484	THE JOAN AND CLIFFORD HATCH FOUNDATION	\$13,294,734	\$489,058	3.68%		\$453,349	3.41%
485	MANITOBA MEDICAL SERVICE FOUNDATION INC.	\$13,289,403	\$613,231	4.61%	\$562,831		4.24%
486	The SJ Foundation	\$13,282,259	\$50,007	0.38%		\$45,000	0.34%
487	TRUST UNDER THE WILL OF THOMAS LYALL HAY	\$13,194,489	\$397,618	3.01%	\$3,000	\$302,300	2.31%
488	THE GOLDBERG FAMILY FOUNDATION	\$13,181,140	\$785,335	5.96%		\$737,360	5.59%

#	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
489	McCall MacBain Scholarships at McGill / Bourses d'études McCall MacBain à McGill	\$13,156,490	\$1,457,655	11.08%	\$1,379,523		10.49%
490	THE AUDREY AND DONALD CAMPBELL FOUNDATION	\$13,150,729	\$477,361	3.63%		\$474,650	3.61%
491	The Peacock Family Foundation	\$13,144,944	\$641,052	4.88%		\$505,295	3.84%
492	Hudson's Bay Foundation	\$13,137,253	\$2,572,396	19.58%		\$2,580,417	19.64%
493	P.E.A.R.L. Foundation	\$13,118,805	\$591,686	4.51%		\$483,175	3.68%

#	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
494	Fondation Huguette et Jean-Louis Fontaine	\$13,110,865	\$593,957	4.53%	\$1,700	\$555,450	4.25%
495	ALTRU FOUNDATION INC	\$13,047,896	\$539,076	4.13%		\$430,000	3.30%
496	TESARI CHARITABLE FOUNDATION	\$13,037,315	\$1,666,540	12.78%	\$1,368,358	\$137,050	11.55%
497	THE JASMINE FOUNDATION INC.	\$12,903,446	\$735,036	5.70%		\$735,000	5.70%
498	KRYSKO FAMILY FOUNDATION	\$12,841,911	\$853,774	6.65%		\$706,742	5.50%

#	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
499	THE GANZ FAMILY CHARITABLE FOUNDATION	\$12,775,952	\$967,155	7.57%		\$896,660	7.02%
500	Trico Charitable Foundation	\$12,712,270	\$1,384,270	10.89%	\$546,281	\$849,500	10.98%

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 2020 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.

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

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