



Canadian Private Foundations – Who had the largest total expenditures in 2014?

By Mark Blumberg (November 13, 2016)

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2014. The database was prepared by the Charities Directorate of CRA in August 2016 and covers about 84,917 charities.

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

Below we have created a table of 500 private foundations based on the amount they spent in 2014. We have also listed how much each of those foundations had in terms of assets in their 2014 fiscal year. Finally, we have included a column, which sets out the amount percentage of their total assets spent by the foundation in that year.

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

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

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

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

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
1	THE MASTERCARD FOUNDATION	\$9,579,790,532.00	\$213,619,840.00	2.23%
2	RBC FOUNDATION/RBC FONDATION	\$54,481,046.00	\$54,196,381.00	99.48%
3	Fondation Lucie et André Chagnon	\$1,767,103,000.00	\$46,004,000.00	2.60%
4	THE BUCKINGHAM CHARITABLE FOUNDATION	\$0.00	\$42,440,723.00	#DIV/0!
5	THE FRIEDBERG CHARITABLE FOUNDATION	\$174,415.00	\$41,919,003.00	24034.06%
6	Pure North S'Energy Foundation	\$9,958,632.00	\$38,940,644.00	391.02%
7	ABRAHAM AND MALKA GREEN CHARITABLE FOUNDATION	\$4,177,936.00	\$32,967,074.00	789.08%
8	LI KA SHING (CANADA) FOUNDATION	\$1,161,568,496.00	\$31,996,937.00	2.75%
9	THE J W MCCONNELL FAMILY FOUNDATION/LA FONDATION DE FAMILLE	\$596,185,207.00	\$26,578,406.00	4.46%
10	MOATFIELD FOUNDATION	\$41,084,473.00	\$25,919,604.00	63.09%
11	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$67,493,546.00	\$24,614,073.00	36.47%
12	AUDAIN FOUNDATION	\$132,682,464.00	\$24,308,171.00	18.32%
13	Canadian Tire Jumpstart Charities/Oeuvre Bon Depart de Canadian Tire	\$3,739,239.00	\$22,951,898.00	613.81%
14	RUNDLE COLLEGE SOCIETY	\$17,347,595.00	\$22,861,106.00	131.78%
15	THE W. GARFIELD WESTON FOUNDATION	\$285,307,635.00	\$22,109,514.00	7.75%
16	RAYJO CHARITABLE TRUST	\$3,563,948.00	\$20,970,134.00	588.40%
17	JOHN VOLKEN FOUNDATION	\$128,582,555.00	\$20,122,871.00	15.65%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
18	LAWRASON BAY FOUNDATION		\$19,603,521.00	#DIV/0!
19	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$246,140,234.00	\$17,970,133.00	7.30%
20	SUNCOR ENERGY FOUNDATION/FONDATION SUNCOR ENERGIE	\$24,597,936.00	\$17,292,907.00	70.30%
21	THE DAVID SPENCER ENDOWMENT ENCOURAGEMENT FUND		\$14,813,086.00	#DIV/0!
22	THE DAVID HOFSTEDTER FAMILY FOUNDATION	\$9,840,235.00	\$14,386,156.00	146.20%
23	THE SCHULICH FOUNDATION	\$161,334,420.00	\$13,023,214.00	8.07%
24	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$51,802,233.00	\$12,933,947.00	24.97%
25	THE PETER GILGAN FOUNDATION	\$263,675.00	\$12,726,581.00	4826.62%
26	THE DR. WOLF LEBOVIC CHARITABLE FOUNDATION	\$178,084,055.00	\$12,663,654.00	7.11%
27	TULA FOUNDATION	\$78,123,831.00	\$12,504,244.00	16.01%
28	THE LAZARIDIS FAMILY FOUNDATION	\$214,152,674.00	\$12,052,938.00	5.63%
29	CANADIAN CREDIT MANAGEMENT FOUNDATION / FONDATION CANADIENNE DE LA GERANCE DU CREDIT	\$7,492,424.00	\$11,497,821.00	153.46%
30	Palix Foundation	\$95,074,484.00	\$10,987,456.00	11.56%
31	DIAMOND FOUNDATION	\$98,592,266.00	\$10,909,062.00	11.06%
32	DJAVAD MOWAFAGHIAN FOUNDATION	\$96,331,046.00	\$10,797,325.00	11.21%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
33	THE LANG FAMILY FOUNDATION	\$660,288.00	\$10,661,454.00	1614.67%
34	FONDATION J ARMAND BOMBARDIER	\$166,008,792.00	\$10,343,963.00	6.23%
35	BROOKFIELD PARTNERS FOUNDATION	\$81,979,000.00	\$10,196,000.00	12.44%
36	CHAN FOUNDATION OF CANADA	\$1,485,917.00	\$10,145,903.00	682.80%
37	THE BUCHAN FAMILY FOUNDATION	\$771,322.00	\$10,124,886.00	1312.67%
38	FONDATION J.A. DESEVE	\$222,181,694.00	\$9,803,809.00	4.41%
39	THE SPROTT FOUNDATION	\$99,168,989.00	\$9,694,958.00	9.78%
40	THE SLAIGHT FAMILY FOUNDATION	\$266,967,379.00	\$9,620,355.00	3.60%
41	Fondation Marcelle et Jean Coutu	\$544,584,602.00	\$9,352,979.00	1.72%
42	RIDDELL FAMILY CHARITABLE FOUNDATION	\$186,500,377.00	\$9,202,703.00	4.93%
43	The Rossy Family Foundation - La Fondation Familiale Rossy	\$391,357,484.00	\$9,197,304.00	2.35%
44	THE JOSEPH LBOVIC CHARITABLE FOUNDATION	\$260,729,709.00	\$9,031,957.00	3.46%
45	RESEARCH MANITOBA	\$8,876,142.00	\$8,793,096.00	99.06%
46	Temerty Family Foundation	\$9,556,731.00	\$8,378,972.00	87.68%
47	THE M.K. FOUNDATION/LA FONDATION M.K.	\$4,848,327.00	\$7,807,708.00	161.04%
48	THE KREMBIL FOUNDATION	\$127,116,298.00	\$7,629,109.00	6.00%
49	THE JIM PATTISON FOUNDATION	\$126,913,047.00	\$7,513,866.00	5.92%
50	THE ASPER FOUNDATION	\$161,986,436.00	\$7,101,038.00	4.38%
51	R. Howard Webster Foundation / Fondation R. Howard Webster	\$127,274,990.00	\$7,058,893.00	5.55%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
52	FDC FOUNDATION	\$120,500,952.00	\$6,896,269.00	5.72%
53	THE GEOFFREY H. WOOD FOUNDATION	\$15,343,447.00	\$6,680,154.00	43.54%
54	MLSE FOUNDATION	\$2,379,237.00	\$6,621,131.00	278.29%
55	Claudine and Stephen Bronfman Family Foundation / Fondation de la Famille Claudine et Stephen Bronfman	\$6,340,416.00	\$6,510,851.00	102.69%
56	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$157,116,170.00	\$6,442,756.00	4.10%
57	THE LAWSON FOUNDATION	\$125,714,991.00	\$6,398,787.00	5.09%
58	OUR LADY QUEEN OF PEACE FOUNDATION (CANADA) INC.	\$525,667.00	\$6,016,010.00	1144.45%
59	THE PALOMA FOUNDATION	\$11,229,545.00	\$5,959,838.00	53.07%
60	RICHARDSON FOUNDATION INC. /FONDATION RICHARDSON INC.	\$18,236,646.00	\$5,932,039.00	32.53%
61	F. K. MORROW FOUNDATION	\$77,977,792.00	\$5,852,908.00	7.51%
62	The Murray R. O'Neil Charitable Foundation	\$16,373,850.00	\$5,753,738.00	35.14%
63	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$73,665,112.00	\$5,743,118.00	7.80%
64	THE MOLSON FOUNDATION/FONDATION MOLSON	\$266,068,810.00	\$5,725,408.00	2.15%
65	PATRICK AND BARBARA KEENAN FOUNDATION	\$11,071,238.00	\$5,666,846.00	51.19%
66	THE ANGEL GABRIEL FOUNDATION	\$2,879,190.00	\$5,626,895.00	195.43%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
67	FONDATION ÉCHO /ECHO FOUNDATION	\$153,631,578.00	\$5,581,242.00	3.63%
68	H W SIEBENS CHARITABLE FOUNDATION	\$4,219,568.00	\$5,557,148.00	131.70%
69	MILAN & MAUREEN ILICH FOUNDATION		\$5,508,068.00	#DIV/0!
70	COLLEGE O'SULLIVAN DE MONTREAL INC.	\$5,980,737.00	\$5,469,945.00	91.46%
71	THE WESLEY AND MARY NICOL CHARITABLE FOUNDATION	\$5,506,152.00	\$5,352,231.00	97.20%
72	IMPERIAL OIL FOUNDATION/FONDATION PETROLIERE IMPERIALE	\$90,596.00	\$5,318,000.00	5870.02%
73	THE PETER AND MELANIE MUNK CHARITABLE FOUNDATION	\$22,957,136.00	\$5,316,992.00	23.16%
74	DONNER CANADIAN FOUNDATION	\$120,283,459.00	\$5,208,197.00	4.33%
75	MATAN BSAYSER FOUNDATION	\$11,789.00	\$5,187,814.00	44005.55%
76	J.P. BICKELL FOUNDATION	\$136,783,657.00	\$5,171,507.00	3.78%
77	THE MACDONALD STEWART FOUNDATION - LA FONDATION MACDONALD STEWART	\$50,343,488.00	\$5,160,483.00	10.25%
78	TD FRIENDS OF THE ENVIRONMENT FOUNDATION	\$2,715,691.00	\$5,067,037.00	186.58%
79	NORTHERN YOUTH SERVICES INC./SERVICES A LA JEUNESSE DU NORD INC.	\$3,692,405.00	\$5,054,288.00	136.88%
80	Hurvitz Family Foundation	\$15,017,547.00	\$5,035,005.00	33.53%
81	LESLIE & IRENE DUBE FOUNDATION INC.	\$16,018,701.00	\$5,016,942.00	31.32%
82	ECOLE COMMERCIALE DU CAP INC.	\$7,242,974.00	\$4,958,629.00	68.46%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
83	THE PURPLEVILLE FOUNDATION	\$43,069,271.00	\$4,948,028.00	11.49%
84	THE HOME DEPOT CANADA FOUNDATION	\$1,934,673.00	\$4,714,938.00	243.71%
85	Canadian Online Giving Foundation/Fondation canadienne de dons en ligne	\$1,536,752.00	\$4,703,555.00	306.07%
86	ALVIN SEGAL FAMILY FOUNDATION	\$56,422,457.00	\$4,617,819.00	8.18%
87	THE DAN-HYTMAN FAMILY FOUNDATION	\$20,530,018.00	\$4,580,759.00	22.31%
88	THE SIXTY THREE FOUNDATION	\$2,811,495.00	\$4,505,849.00	160.27%
89	THE BENNETT FAMILY FOUNDATION	\$15,681,406.00	\$4,480,309.00	28.57%
90	PATHY FAMILY FOUNDATION/FONDATION DE LA FAMILLE PATHY	\$80,002,747.00	\$4,472,482.00	5.59%
91	ELIZABETH FOUNDATION INC.		\$4,461,926.00	#DIV/0!
92	THE DELPHINE FOUNDATION	\$74,663,076.00	\$4,383,817.00	5.87%
93	The Joyce Family Foundation	\$58,411,468.00	\$4,355,592.00	7.46%
94	MANOIR SAINT-JEAN BAPTISTE INC.	\$3,479,240.00	\$4,328,338.00	124.40%
95	LOUIS BRIER JEWISH RESIDENCE SOCIETY	\$8,510,104.00	\$4,274,689.00	50.23%
96	THE DIANNE AND IRVING KIPNES FOUNDATION	\$26,033,998.00	\$4,265,820.00	16.39%
97	CIBC Children's Foundation	\$1,132,707.00	\$4,260,272.00	376.11%
98	MINTO FOUNDATION INC	\$33,143,370.00	\$4,198,903.00	12.67%
99	MURRAY MCKINNON FOUNDATION	\$372,738.00	\$4,168,376.00	1118.31%
100	DELOITTE FOUNDATION CANADA/LA FONDATION DELOITTE CANADA	\$1,896,488.00	\$4,136,249.00	218.10%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
101	Hudson's Bay Company Foundation	\$15,715,738.00	\$3,971,767.00	25.27%
102	THE MAYTREE FOUNDATION	\$406,430.00	\$3,964,722.00	975.50%
103	VAN NORMAN CHARITABLE FOUNDATION INC	\$2,305,464.00	\$3,867,811.00	167.77%
104	THE COUNSELLING FOUNDATION OF CANADA	\$62,779,619.00	\$3,863,259.00	6.15%
105	SHOPPERS DRUG MART/PHARMAPRIX LIFE FOUNDATION - LA FONDATION LIFE DE PHARMAPRIX/SHOPPERS DRUG MART	\$1,024,712.00	\$3,826,545.00	373.43%
106	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$128,675,313.00	\$3,823,804.00	2.97%
107	DE GASPE BEAUBIEN FOUNDATION/LA FONDATION DE GASPE BEAUBIEN	\$614,774.00	\$3,752,853.00	610.44%
108	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$206,957,272.00	\$3,749,556.00	1.81%
109	KOERNER FOUNDATION	\$51,413,789.00	\$3,723,284.00	7.24%
110	Fondation J-Louis Lévesque	\$94,571,023.00	\$3,658,487.00	3.87%
111	NEWTON GLASSMAN CHARITABLE FOUNDATION	\$2,956,342.00	\$3,643,329.00	123.24%
112	The N.R. Harris Family Foundation	\$15,100,827.00	\$3,552,791.00	23.53%
113	TELUS EMPLOYEES CHARITABLE TRUST	\$3,501,670.00	\$3,501,670.00	100.00%
114	ETHEL V. LEAVER FOUNDATION	\$804,729.00	\$3,500,000.00	434.93%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
115	AUTISM SPEAKS CANADA	\$3,196,412.00	\$3,489,484.00	109.17%
116	Intact Foundation/Fondation Intact	\$2,669,636.00	\$3,446,421.00	129.10%
117	RAYMOND CHANG FOUNDATION	\$16,623,800.00	\$3,440,580.00	20.70%
118	Fondation Teasdale-Corti	\$288,484.00	\$3,437,560.00	1191.59%
119	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE	\$30,984,489.00	\$3,426,379.00	11.06%
120	COLLEGE BART (1975) / BART COLLEGE (1975)	\$1,850,004.00	\$3,401,812.00	183.88%
121	LA FONDATION EMMANUELLE GATTUSO	\$46,618,277.00	\$3,399,583.00	7.29%
122	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUN	\$28,819,714.00	\$3,363,605.00	11.67%
123	FERNWOOD FOUNDATION	\$3,502,543.00	\$3,361,686.00	95.98%
124	IVEY FOUNDATION	\$88,957,176.00	\$3,344,812.00	3.76%
125	ORIOLE CHARITABLE FOUNDATION	\$103,189,735.00	\$3,339,447.00	3.24%
126	THE RON AND NANCY CLARK FOUNDATION	\$5,658,739.00	\$3,304,414.00	58.39%
127	ABBA MISSIONS AND MEDICAL FOUNDATION		\$3,293,439.00	#DIV/0!
128	THE MAITLAND B. STEINKOPF RESIDENCE	\$718,756.00	\$3,237,401.00	450.42%
129	THE WB FAMILY FOUNDATION	\$43,392,493.00	\$3,200,996.00	7.38%
130	JOHN M. & BERNICE PARROTT FOUNDATION INC.	\$85,588,909.00	\$3,177,407.00	3.71%
131	ANCHOR ACADEMY SOCIETY	\$415,709.00	\$3,163,502.00	760.99%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
132	THE ROTMAN FAMILY FOUNDATION	\$5,207,134.00	\$3,152,691.00	60.55%
133	THE SCHAD FOUNDATION	\$77,178,928.00	\$3,123,264.00	4.05%
134	MARTA AND OWEN BORIS FOUNDATION	\$21,849,974.00	\$3,098,982.00	14.18%
135	JOHN AND MYRNA DANIELS CHARITABLE FOUNDATION	\$13,029,312.00	\$3,096,665.00	23.77%
136	Legacy Private Trust Foundation	\$2,003,174.00	\$3,054,280.00	152.47%
137	HERON FAMILY FOUNDATION	\$10,873,372.00	\$3,015,397.00	27.73%
138	CARTHY FOUNDATION	\$75,495,384.00	\$3,014,695.00	3.99%
139	GIVE KIDS A CHANCE CHARITY INC.	\$3,025,071.00	\$3,004,570.00	99.32%
140	THE SIMONS FOUNDATION	\$158,149.00	\$2,949,599.00	1865.08%
141	THE ROGERS FOUNDATION	\$78,556,898.00	\$2,937,747.00	3.74%
142	DONALD BERMAN FOUNDATION	\$8,978,854.00	\$2,935,311.00	32.69%
143	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$41,139,047.00	\$2,922,841.00	7.10%
144	MAX BELL FOUNDATION	\$68,741,544.00	\$2,897,601.00	4.22%
145	THE M A C AIDS FUND/LE FONDS SIDA MAC	\$2,460,234.00	\$2,866,779.00	116.52%
146	THE GRAHAM BOECKH FOUNDATION /FONDATION GRAHAM BOECKH	\$20,306,459.00	\$2,823,889.00	13.91%
147	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$61,138,114.00	\$2,820,750.00	4.61%
148	THE ATKINSON CHARITABLE FOUNDATION	\$77,110,982.00	\$2,818,331.00	3.65%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
149	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$108,960,694.00	\$2,798,662.00	2.57%
150	THE LEDER CHARITABLE FOUNDATION	\$49,586,553.00	\$2,797,084.00	5.64%
151	Cenovus Employee Foundation	\$41,375.00	\$2,789,426.00	6741.82%
152	THE WARREN AND DEBBIE KIMEL FAMILY FOUNDATION	\$22,738,933.00	\$2,778,342.00	12.22%
153	LASSONDE FAMILY FOUNDATION	\$60,254,388.00	\$2,764,486.00	4.59%
154	TERESA CASCIOLI CHARITABLE FOUNDATION		\$2,734,890.00	#DIV/0!
155	OUR LADY QUEEN OF PEACE RANCH (SOUTHERN ALBERTA) LTD.	\$12,823,057.00	\$2,716,606.00	21.19%
156	SEACLIFF FOUNDATION	\$15,574,707.00	\$2,709,671.00	17.40%
157	LOUISE HAWLEY STONE CHARITABLE TRUST	\$57,072,591.00	\$2,702,418.00	4.74%
158	DHC/ART	\$17,413,120.00	\$2,700,652.00	15.51%
159	THE MICHAEL YOUNG FAMILY FOUNDATION	\$31,890,213.00	\$2,683,621.00	8.42%
160	LAIDLAW FOUNDATION	\$67,635,857.00	\$2,676,804.00	3.96%
161	ARTHUR L. IRVING FAMILY FOUNDATION	\$25,335,454.00	\$2,649,390.00	10.46%
162	THE MUTTART FOUNDATION	\$44,643,652.00	\$2,629,609.00	5.89%
163	JASPER PLACE WELLNESS CENTRE	\$5,965,386.00	\$2,616,945.00	43.87%
164	The Mesora Charitable Foundation	\$57,157.00	\$2,611,351.00	4568.73%
165	THE STOLLERY CHARITABLE FOUNDATION	\$80,907,347.00	\$2,609,389.00	3.23%
166	THE JOHN AND JUDY BRAGG FAMILY FOUNDATION	\$6,072,582.00	\$2,605,841.00	42.91%

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167	THE BALSILLIE FAMILY FOUNDATION	\$116,384,740.00	\$2,572,387.00	2.21%
168	Q'WEMTSIN HEALTH SOCIETY	\$3,020,925.00	\$2,562,565.00	84.83%
169	Eric T. Webster Foundation	\$54,243,642.00	\$2,555,047.00	4.71%
170	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$22,498,148.00	\$2,550,463.00	11.34%
171	DREW FOUNDATION INC	\$6,359,406.00	\$2,549,464.00	40.09%
172	ZOLTY CHARITABLE FOUNDATION		\$2,548,953.00	#DIV/0!
173	THE GUSTAV LEVINSCHI FOUNDATION/LA FONDATION GUSTAV LEVINSCHI	\$12,487,393.00	\$2,506,394.00	20.07%
174	CJMF FOUNDATION	\$45,615,996.00	\$2,505,551.00	5.49%
175	THE EDMONTON LEARNING TRUST FUND	\$149,933.00	\$2,505,018.00	1670.76%
176	KRG CHILDREN'S CHARITABLE FOUNDATION	\$37,723,607.00	\$2,496,109.00	6.62%
177	ECOLE ARMEN-QUEBEC DE L'UNION GENERALE ARMENIENNE DE BIENFAISANCE	\$2,865,161.00	\$2,495,883.00	87.11%
178	BINAH CHARITABLE FOUNDATION	\$62,692,121.00	\$2,479,855.00	3.96%
179	J and W Murphy Foundation	\$19,551,266.00	\$2,474,148.00	12.65%
180	The Peter and Shelagh Godsoe Family Foundation	\$47,627,110.00	\$2,461,315.00	5.17%
181	Fondation Jeunesse-Vie	\$18,617,909.00	\$2,434,384.00	13.08%
182	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$51,096,594.00	\$2,433,802.00	4.76%
183	INDIGO LOVE OF READING FOUNDATION/FONDATION	\$3,066,916.00	\$2,425,783.00	79.10%

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	INDIGO POUR L'AMOUR DE LA LECTURE			
184	THE HENRY WHITE KINNEAR FOUNDATION	\$56,291,146.00	\$2,419,371.00	4.30%
185	THE WILSON FOUNDATION LA FONDATION WILSON	\$59,965,782.00	\$2,410,052.00	4.02%
186	Fondation Sibylla Hesse	\$59,157,530.00	\$2,408,995.00	4.07%
187	FELSEN FOUNDATION	\$24,927,644.00	\$2,356,126.00	9.45%
188	BRIDGEWAY FOUNDATION	\$10,643,500.00	\$2,355,424.00	22.13%
189	The Cole foundation/La Fondation Cole	\$38,401,510.00	\$2,328,753.00	6.06%
190	THE SOBEY FOUNDATION	\$45,302,310.00	\$2,325,948.00	5.13%
191	THE MURRAY FRUM FOUNDATION	\$2,082,104.00	\$2,321,097.00	111.48%
192	UNIVERSITY INTERNAL MEDICINE RESEARCH FOUNDATION	\$8,456,240.00	\$2,306,764.00	27.28%
193	HAL JACKMAN FOUNDATION	\$45,818,333.00	\$2,294,558.00	5.01%
194	Ezra Foundation	\$1,489,881.00	\$2,288,171.00	153.58%
195	JOHN VOLKEN ACADEMY SOCIETY	\$2,609,462.00	\$2,286,826.00	87.64%
196	CHISHOLM EDUCATION CENTRE	\$5,013,254.00	\$2,274,737.00	45.37%
197	CRABTREE FOUNDATION FONDATION CRABTREE	\$70,914,478.00	\$2,262,720.00	3.19%
198	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$36,724,373.00	\$2,259,133.00	6.15%
199	The Chastell Foundation/La fondation Chastell	\$434,536.00	\$2,250,481.00	517.90%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
200	THE APPLE SCHOOLS FOUNDATION.	\$127,732.00	\$2,241,436.00	1754.80%
201	DANBE FOUNDATION INC.	\$62,058,411.00	\$2,227,324.00	3.59%
202	WERKLUND FOUNDATION	\$15,821,316.00	\$2,225,325.00	14.07%
203	HARRISON MCCAIN FOUNDATION	\$36,245,496.00	\$2,224,867.00	6.14%
204	T.R. MEIGHEN FAMILY FOUNDATION/FONDATION DE LA FAMILLE T.R. MEIGHEN	\$22,785,364.00	\$2,220,063.00	9.74%
205	ROSS-SHIRE FOUNDATION	\$6,701,006.00	\$2,217,462.00	33.09%
206	THOMAS J. RANAGHAN FOUNDATION	\$1,468,034.00	\$2,214,627.00	150.86%
207	ABRAHAM BLEEMAN FOUNDATION	\$8,867,217.00	\$2,208,903.00	24.91%
208	THOMAS SILL FOUNDATION INC.	\$39,227,558.00	\$2,201,091.00	5.61%
209	ROBERT L. CONCONI FOUNDATION	\$16,136,327.00	\$2,192,318.00	13.59%
210	VIEW WEST FOUNDATION	\$5,813,810.00	\$2,191,344.00	37.69%
211	THE B&C ZY GEZUNT CHARITABLE FOUNDATION	\$2,650,159.00	\$2,179,186.00	82.23%
212	THE VILIAM FRANKEL FAMILY CHARITABLE FOUNDATION INC/LA FONDATION DE CHARITE DE LA FAMILLE VILIAM FRANKEL	\$5,308,541.00	\$2,166,353.00	40.81%
213	THE BURNS MEMORIAL TRUST	\$53,797,616.00	\$2,147,400.00	3.99%
214	THE KLEMKE FOUNDATION	\$44,255,128.00	\$2,144,235.00	4.85%
215	JOHN & LORENA REDEKOP FOUNDATION	\$4,534,616.00	\$2,137,448.00	47.14%
216	THE GOODMAN FAMILY FOUNDATION	\$22,680,643.00	\$2,129,692.00	9.39%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
217	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$35,357,238.00	\$2,129,629.00	6.02%
218	THE KAVELMAN-FONN FOUNDATION	\$44,609,392.00	\$2,124,536.00	4.76%
219	RICHARD AND EDITH STRAUSS FOUNDATION	\$9,928,032.00	\$2,122,177.00	21.38%
220	DREAMCATCHER CHARITABLE FOUNDATION	\$126,673.00	\$2,111,860.00	1667.17%
221	IBM CANADA LTD. IBM CANADA LTEE. EMPLOYEE COMMUNITY FUND	\$903,593.00	\$2,085,752.00	230.83%
222	ALL CHARITIES CAMPAIGN	\$1,874,904.00	\$2,080,000.00	110.94%
223	THE LAWRENCE AND JUDITH TANENBAUM FAMILY FOUNDATION	\$1,766,787.00	\$2,063,070.00	116.77%
224	THE RADCLIFFE FOUNDATION	\$22,806,294.00	\$2,060,348.00	9.03%
225	LEDCOR CHARITABLE FOUNDATION	\$1,450,655.00	\$2,052,140.00	141.46%
226	SILVER FAMILY CHARITABLE FOUNDATION	\$1,049,450.00	\$2,042,466.00	194.62%
227	WILDWOOD LEARNING CENTRE	\$1,479,924.00	\$2,039,793.00	137.83%
228	THE MATHISON FAMILY FOUNDATION	\$5,921,030.00	\$2,029,154.00	34.27%
229	FRASER HOPE FOUNDATION	\$27,916.00	\$2,019,277.00	7233.40%
230	THE WINDSOR FOUNDATION	\$50,022,081.00	\$2,006,776.00	4.01%
231	THE MCCAIN FOUNDATION	\$288.00	\$2,004,704.00	696077.78%
232	FONDATION AUBE NOUVELLE	\$1,208,964.00	\$1,996,373.00	165.13%
233	THE CANADIAN FRIENDS OF THE AMERICAN MUSEUM OF NATURAL HISTORY/LES AMIS	\$10,676.00	\$1,995,698.00	18693.31

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
	CANADIENS DU MUSEE AMERICAN D'HISTOIRE NATURELLE			
234	THE SITKA FOUNDATION	\$92,754,365.00	\$1,995,624.00	2.15%
235	G2 Foundation Inc.	\$4,879.00	\$1,990,358.00	40794.38%
236	TRINITY DEVELOPMENT FOUNDATION	\$1,782,956.00	\$1,971,375.00	110.57%
237	WORWIN FOUNDATION/ FONDATION WORWIN	\$5,110,598.00	\$1,957,026.00	38.29%
238	JACKMAN FOUNDATION	\$65,145,252.00	\$1,956,590.00	3.00%
239	THE IV CHARITABLE FOUNDATION	\$176,854.00	\$1,947,760.00	1101.34%
240	DAAT CHARITABLE FOUNDATION	\$58,752,706.00	\$1,897,232.00	3.23%
241	FONDATION-ANTOINE-TURMEL /ANTOINE TURMEL FOUNDATION	\$23,612,387.00	\$1,895,824.00	8.03%
242	THE MCLEAN FOUNDATION	\$50,841,522.00	\$1,871,830.00	3.68%
243	THE DILAWRI FOUNDATION	\$33,867.00	\$1,865,484.00	5508.26%
244	ASH FAMILY CHARITABLE FOUNDATION	\$105,485.00	\$1,854,205.00	1757.79%
245	REDPOLL FOUNDATION	\$7,353,136.00	\$1,840,151.00	25.03%
246	THE AMAYN CHARITABLE FOUNDATION	\$17,737,555.00	\$1,833,025.00	10.33%
247	THE ARTHUR J E CHILD FOUNDATION	\$40,315,517.00	\$1,829,286.00	4.54%
248	THE ALBERT & EGOSAH REICHMANN FAMILY FOUNDATION	\$753,109.00	\$1,817,242.00	241.30%
249	THE LOUISE AND ALAN EDWARDS FOUNDATION/LA FONDATION LOUISE ET ALAN EDWARDS	\$53,015,596.00	\$1,810,165.00	3.41%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
250	CANADA TRUST CHARITABLE FOUNDATION	\$411,425.00	\$1,802,648.00	438.15%
251	THE PROSSER CHARITABLE FOUNDATION	\$60,352,115.00	\$1,796,397.00	2.98%
252	VIEWPOINT FOUNDATION	\$14,321,014.00	\$1,793,809.00	12.53%
253	THE CATHERINE DONNELLY FOUNDATION	\$45,421,451.00	\$1,783,947.00	3.93%
254	LABARGE CHARITABLE FOUNDATION	\$9,560,364.00	\$1,775,966.00	18.58%
255	FONDATION CAROLINE DURAND	\$11,463,427.00	\$1,770,396.00	15.44%
256	THE HAROLD E. BALLARD FOUNDATION	\$31,299,564.00	\$1,766,554.00	5.64%
257	The Elizabeth and Tony Comper Foundation	\$5,176,024.00	\$1,760,667.00	34.02%
258	THE CALL OF THE POOR INC	\$572,155.00	\$1,757,510.00	307.17%
259	BC GOVERNMENT EMPLOYEES COMMUNITY SERVICES FUND TRUST	\$800,962.00	\$1,755,827.00	219.21%
260	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$33,542,519.00	\$1,749,231.00	5.21%
261	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$16,539,901.00	\$1,747,943.00	10.57%
262	The Edward and Suzanne Rogers Foundation	\$66,152.00	\$1,745,001.00	2637.87%
263	MARTIN FAMILY INITIATIVE	\$1,695,530.00	\$1,741,670.00	102.72%
264	ALBERT & TEMMY LATNER FAMILY FOUNDATION	\$26,058,819.00	\$1,741,478.00	6.68%
265	Esker Foundation	\$594,276.00	\$1,712,032.00	288.09%
266	Nova Scotia Crown Share Land Legacy Trust	\$17,768,882.00	\$1,707,980.00	9.61%
267	WORLD CHARITABLE FOUNDATION OF CANADA	\$1,551,380.00	\$1,661,547.00	107.10%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
268	THE BLEMA & ARNOLD STEINBERG FAMILY FOUNDATION/ LA FONDATION DE LA FAMILLE BLEMA & ARNOLD STEINBERG	\$5,591,428.00	\$1,649,727.00	29.50%
269	FONDATION JACQUES & MICHEL AUGER	\$18,946,072.00	\$1,640,740.00	8.66%
270	THE BLUE LUPIN FOUNDATION	\$53,783,244.00	\$1,636,463.00	3.04%
271	The Lewitt Family Foundation	\$8,637,519.00	\$1,627,939.00	18.85%
272	JERICOHO FOUNDATION	\$14,282,242.00	\$1,624,002.00	11.37%
273	THE BRANSCOMBE FAMILY FOUNDATION	\$42,883,375.00	\$1,623,217.00	3.79%
274	SEARS CANADA CHARITABLE FOUNDATION	\$220,591.00	\$1,621,437.00	735.04%
275	THE AVILA FOUNDATION	\$54,069,847.00	\$1,621,281.00	3.00%
276	Fondation Eldee-Eldee Foundation	\$15,216,106.00	\$1,617,013.00	10.63%
277	INTERNATIONAL CONSERVATION FUND OF CANADA INC.	\$4,290,288.00	\$1,613,364.00	37.61%
278	THE F&R HAUER CHARITABLE FOUNDATION	\$500,457.00	\$1,611,007.00	321.91%
279	ONTARIO POWER GENERATION EMPLOYEES' AND PENSIONERS' CHARITY TRUST FUND	\$416,819.00	\$1,606,162.00	385.34%
280	THE JOHN DOBSON FOUNDATION	\$76,374,327.00	\$1,605,397.00	2.10%
281	BOARDWALK CHARITABLE TRUST FUND	\$1,992.00	\$1,605,001.00	80572.34
282	SYDNEY & FLORENCE COOPER CHARITABLE FOUNDATION	\$1,047,786.00	\$1,598,704.00	152.58%
283	TD Securities Underwriting Hope Fund	\$1,025,839.00	\$1,598,006.00	155.78%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
284	D H FALLE FAMILY FOUNDATION	\$19,023,775.00	\$1,594,354.00	8.38%
285	The Leacross Foundation/La Fondation Leacross	\$49,347,935.00	\$1,592,900.00	3.23%
286	WILSON 5 FOUNDATION	\$81,078,711.00	\$1,588,913.00	1.96%
287	CSL CHARITABLE FOUNDATION	\$26,156.00	\$1,586,448.00	6065.33%
288	THE HORNE FAMILY CHARITABLE FOUNDATION	\$43,251,763.00	\$1,578,759.00	3.65%
289	PRINCE ALBERT METIS WOMEN'S ASSOC INC	\$951,269.00	\$1,569,616.00	165.00%
290	THE STONEFIELDS FOUNDATION	\$27,861,620.00	\$1,567,506.00	5.63%
291	THE ALLAN AND SUSAN SEIDENFELD CHARITABLE FOUNDATION	\$690,486.00	\$1,557,237.00	225.53%
292	THE MOTTERSHEAD FOUNDATION	\$2,244,336.00	\$1,554,049.00	69.24%
293	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$27,883,944.00	\$1,553,577.00	5.57%
294	THE KPMG FOUNDATION/LA FONDATION KPMG	\$11,156.00	\$1,553,327.00	13923.69%
295	THE FREGIN FAMILY FOUNDATION	\$43,649,353.00	\$1,548,076.00	3.55%
296	GILL RATCLIFFE FOUNDATION	\$28,881.00	\$1,542,346.00	5340.35%
297	KRYSKO FAMILY FOUNDATION	\$15,660,025.00	\$1,525,206.00	9.74%
298	THE HALLMARK EDUCATIONAL FOUNDATION	\$1,094.00	\$1,524,220.00	139325.41%
299	THE CHAIM MOSHE FRIEDMAN MEMORIAL FUND	\$150,384.00	\$1,510,142.00	1004.19%
300	ACT II CHILD AND FAMILY SERVICES SOCIETY	\$3,441,770.00	\$1,509,084.00	43.85%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
301	The Donald Kaye Foundation	\$45,423.00	\$1,500,843.00	3304.15%
302	THE KAHANOFF FOUNDATION		\$1,499,512.00	#DIV/0!
303	THE LLOYD CARR-HARRIS FOUNDATION	\$20,701,719.00	\$1,496,937.00	7.23%
304	THE JACK WEINBAUM FAMILY FOUNDATION	\$33,562,333.00	\$1,491,699.00	4.44%
305	Moss Rock Park Foundation	\$2,111,271.00	\$1,486,973.00	70.43%
306	THE GERRY & NANCY PENCER BRAIN TRUST	\$97,659.00	\$1,484,968.00	1520.56%
307	THE LEWIS AND CHARLOTTE STEINBERG FAMILY FOUNDATION	\$18,506,988.00	\$1,484,128.00	8.02%
308	THE COWAN FOUNDATION	\$288,791.00	\$1,474,233.00	510.48%
309	SHELDON M CHUMIR FOUNDATION FOR ETHICS IN LEADERSHIP	\$15,386,180.00	\$1,460,513.00	9.49%
310	THE JOHN C AND SALLY HORSFALL EATON FOUNDATION	\$12,030,044.00	\$1,456,543.00	12.11%
311	THE DR. MAX GLASSMAN CHARITABLE FOUNDATION	\$216,089.00	\$1,454,508.00	673.11%
312	Service d'intervention en santé Mentale-Espoir	\$661,833.00	\$1,451,746.00	219.35%
313	KARIS SUPPORT SOCIETY	\$132,613.00	\$1,442,269.00	1087.58%
314	THE SHARP FOUNDATION	\$51,241,545.00	\$1,440,561.00	2.81%
315	THE DUNIN FOUNDATION	\$33,985,612.00	\$1,438,007.00	4.23%
316	FONDATION DE L'HOPITAL MONT SINAI / MOUNT SINAI HOSPITAL FOUNDATION	\$3,196,025.00	\$1,424,135.00	44.56%
317	MEHADURAS FRIEDMAN FOUNDATION	\$6,028,416.00	\$1,417,003.00	23.51%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
318	HUNTER FAMILY FOUNDATION	\$18,989,302.00	\$1,410,009.00	7.43%
319	THE TERRENCE DONNELLY FOUNDATION	\$1,940,556.00	\$1,405,364.00	72.42%
320	THE WEBER FOUNDATION	\$10,091,020.00	\$1,404,216.00	13.92%
321	THE RALPH M. BARFORD FOUNDATION	\$22,865,786.00	\$1,401,298.00	6.13%
322	TESARI CHARITABLE FOUNDATION	\$18,215,199.00	\$1,395,525.00	7.66%
323	The Claridge Foundation- La fondation Claridge	\$45,350,184.00	\$1,373,431.00	3.03%
324	FONDATION AMELIA & LINO SAPUTO JR. / AMELIA & LINO SAPUTO JR. FOUNDATION	\$63.00	\$1,372,750.00	2178968.25%
325	PHYLISS AND IRVING SNIDER FOUNDATION	\$16,281,481.00	\$1,362,164.00	8.37%
326	THE TOSKAN CASALE FOUNDATION	\$307,722.00	\$1,358,436.00	441.45%
327	APOTEX FOUNDATION	\$106,501,628.00	\$1,354,937.00	1.27%
328	BELL CANADA EMPLOYEES' CHARITY TRUST	\$418,684.00	\$1,342,392.00	320.62%
329	JOHN & BONNIE BUHLER FOUNDATION INC.	\$45,317,232.00	\$1,336,529.00	2.95%
330	JEFFREY RUBINOFF FOUNDATION	\$5,344,599.00	\$1,335,491.00	24.99%
331	THE ROEL C. BUCK FAMILY FOUNDATION CANADA INC./	\$1,812,007.00	\$1,330,460.00	73.42%
332	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$18,425,123.00	\$1,326,231.00	7.20%
333	NORTH GROWTH FOUNDATION	\$20,087,160.00	\$1,311,459.00	6.53%
334	La Fondation CST	\$155,535.00	\$1,300,194.00	835.95%
335	TOM AND ANNIE KOHN CHARITABLE FOUNDATION	\$1,375,173.00	\$1,297,073.00	94.32%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
336	EGON BAUMANN MUSIC FOUNDATION	\$1,740,635.00	\$1,294,977.00	74.40%
337	ENCANA CARES FOUNDATION	\$54,600.00	\$1,292,542.00	2367.29%
338	THE RIX FAMILY FOUNDATION	\$30,502,979.00	\$1,290,156.00	4.23%
339	FIVE B FAMILY FOUNDATION	\$43,048,274.00	\$1,285,782.00	2.99%
340	ISLES FOUNDATION INCORPORATED	\$10,607,060.00	\$1,279,791.00	12.07%
341	HOMWOOD CHARITABLE TRUST	\$1,254,890.00	\$1,277,013.00	101.76%
342	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$5,541,409.00	\$1,272,887.00	22.97%
343	HERZOG FAMILY TRUST	\$29,851,542.00	\$1,272,841.00	4.26%
344	THE EDMONTON CIVIC EMPLOYEES CHARITABLE ASSISTANCE FUND	\$626,466.00	\$1,271,235.00	202.92%
345	THE WILLIAM AND NONA HEASLIP FOUNDATION	\$41,244,559.00	\$1,269,777.00	3.08%
346	TRINITY PACIFIC FOUNDATION	\$5,711,304.00	\$1,269,554.00	22.23%
347	The George Hogg Family Foundation	\$36,093,046.00	\$1,267,510.00	3.51%
348	THE BULLER FOUNDATION INC.	\$1,880,198.00	\$1,266,979.00	67.39%
349	PAUL AND SUSAN ASH FOUNDATION	\$71,244.00	\$1,264,348.00	1774.67%
350	COVENANT ASSOCIATES LTD	\$1,688,263.00	\$1,263,378.00	74.83%
351	THE MORNING STAR CHARITABLE FOUNDATION	\$632,276.00	\$1,263,194.00	199.79%
352	POSTMEDIA NETWORK FOUNDATION	\$223,549.00	\$1,263,128.00	565.03%
353	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$12,611,979.00	\$1,249,323.00	9.91%
354	SEACREST FOUNDATION	\$12,468.00	\$1,241,940.00	9961.02%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
355	La Fondation Cure / The Cure Foundation	\$7,599,404.00	\$1,238,426.00	16.30%
356	The Alan Quesnel Family Foundation	\$20,355,430.00	\$1,227,247.00	6.03%
357	ATCO ELECTRIC EPIC	\$1,061,623.00	\$1,226,031.00	115.49%
358	MR AND MRS P A WOODWARD'S FOUNDATION	\$34,647,809.00	\$1,225,934.00	3.54%
359	THE WAUGH FAMILY FOUNDATION	\$36,338,406.00	\$1,222,651.00	3.36%
360	ALPHA PRIVATE CHARITABLE FOUNDATION OF CALGARY	\$15,999,403.00	\$1,221,457.00	7.63%
361	CHRYSLER CANADA LTD. EMPLOYEES' CHARITABLE FUND		\$1,221,030.00	#DIV/0!
362	CENTRE REGIONAL DE SERVICES AUX BIBLIOTHEQUES PUBLIQUES DU SAGUENAY-LAC ST-JEAN	\$2,569,760.00	\$1,216,054.00	47.32%
363	Sylvan Adams Family Foundation/Fondation Familiale Sylvan Adams	\$10,960,644.00	\$1,215,943.00	11.09%
364	ATCO GAS EMPLOYEES' COMMUNITY SERVICE FUND	\$150,541.00	\$1,215,190.00	807.22%
365	THE MASTER FOUNDATION	\$194,786.00	\$1,214,788.00	623.65%
366	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$25,868,232.00	\$1,214,707.00	4.70%
367	MADONNA FOUNDATION	\$14,628,671.00	\$1,208,425.00	8.26%
368	THE LAWRENCE AND FRANCES BLOOMBERG FOUNDATION	\$3,235,255.00	\$1,207,372.00	37.32%
369	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$12,315,522.00	\$1,204,610.00	9.78%
370	DONALD R SOBEY FOUNDATION	\$19,365,478.00	\$1,203,565.00	6.22%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
371	AUSTIN S NELSON FOUNDATION		\$1,196,930.00	#DIV/0!
372	La Maisonnée Paulette Guinois	\$1,437,848.00	\$1,193,900.00	83.03%
373	Trico Charitable Foundation	\$18,544,044.00	\$1,193,713.00	6.44%
374	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$32,059,149.00	\$1,187,489.00	3.70%
375	FONDATION DUFRESNE & GAUTHIER	\$9,492,428.00	\$1,172,286.00	12.35%
376	THE MAX AND LARRY ENKIN FAMILY FOUNDATION	\$3,808,499.00	\$1,170,479.00	30.73%
377	MCCARTHY TETRAULT FOUNDATION FONDATION MCCARTHY TETRAULT	\$1,134,281.00	\$1,160,206.00	102.29%
378	ASPEN FOUNDATION	\$12,732,767.00	\$1,151,204.00	9.04%
379	The Sandra and Leo Kolber Foundation	\$1,508,283.00	\$1,145,512.00	75.95%
380	The Tamarack Charitable Foundation Inc.	\$17,420,412.00	\$1,144,538.00	6.57%
381	RAYMOND JAMES CANADA FOUNDATION	\$6,944,406.00	\$1,136,208.00	16.36%
382	MARIGOLD FOUNDATION LTD.	\$11,723,912.00	\$1,133,424.00	9.67%
383	THE PAUL AND LEA REICHMANN FOUNDATION	\$688,004.00	\$1,129,855.00	164.22%
384	THE MARK MANDELBAUM FAMILY FOUNDATION	\$432,891.00	\$1,128,602.00	260.71%
385	GRAHAM MUNRO CHARITABLE FOUNDATION	\$14,285,715.00	\$1,127,762.00	7.89%
386	DR GEOFFREY R CONWAY MEMORIAL FOUNDATION (CANADA)	\$6,383,338.00	\$1,127,637.00	17.67%
387	ZICHRON DAVID AND PESIE GRUNBERGER FUND	\$822,872.00	\$1,125,904.00	136.83%
388	JEMINI FOUNDATION	\$10,103,652.00	\$1,120,232.00	11.09%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
389	FRANK J. FLAMAN FOUNDATION	\$1,083,420.00	\$1,118,763.00	103.26%
390	THE BITOVE FOUNDATION	\$362,534.00	\$1,118,680.00	308.57%
391	PTARMIGAN FOUNDATION INC.	\$7,194,844.00	\$1,117,727.00	15.54%
392	ALLARD FOUNDATION LTD.	\$28,203,958.00	\$1,117,615.00	3.96%
393	THE DAVID AND RYFKA D'ANCONA CHARITABLE FOUNDATION	\$5,715,160.00	\$1,114,204.00	19.50%
394	THE FAY HOLOCAUST LIFE FOUNDATION/ LA FONDATION DE VIE DE 'HOLOCAUSTE FAY	\$4,635,434.00	\$1,113,024.00	24.01%
395	MONTREAL FLUENCY CENTRE/CENTRE DE FLUIDITE VERBAL DE MONTREAL	\$863,317.00	\$1,110,893.00	128.68%
396	Felicia and Arnold Aaron Foundation	\$28,539,674.00	\$1,108,808.00	3.89%
397	IMPERIAL OIL EMPLOYEES CHARITY TRUST		\$1,108,611.00	#DIV/0!
398	FAITHFUL FRIENDS FOUNDATION	\$23,601,581.00	\$1,108,450.00	4.70%
399	MAGNA FOR CANADA SCHOLARSHIP FOUNDATION		\$1,105,000.00	#DIV/0!
400	THE JUDITH & NORMAN ALIX FOUNDATION	\$3,030,746.00	\$1,102,928.00	36.39%
401	WILLIAM JAMES HENDERSON FOUNDATION		\$1,096,693.00	#DIV/0!
402	BRIDGEPOINT HEALTH	\$5,840,423.00	\$1,090,149.00	18.67%
403	GORDON & RUTH GOODER CHARITABLE FOUNDATION	\$25,518,639.00	\$1,089,758.00	4.27%
404	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$26,287,746.00	\$1,088,735.00	4.14%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
405	THE FAAS FOUNDATION	\$3,945,430.00	\$1,086,922.00	27.55%
406	LILY STREET FOUNDATION	\$22,961,343.00	\$1,084,671.00	4.72%
407	HYDRO ONE EMPLOYEES' AND PENSIONERS' CHARITY TRUST FUND	\$432,538.00	\$1,083,976.00	250.61%
408	THE AUXILIUM FOUNDATION	\$21,529,727.00	\$1,082,117.00	5.03%
409	THE NEW HOPE FOUNDATION	\$29,962,112.00	\$1,077,186.00	3.60%
410	Mistera Foundation	\$13,757,138.00	\$1,073,407.00	7.80%
411	Fondation Esprit de Corps	\$231,599.00	\$1,072,366.00	463.03%
412	HAWTHORNE CHARITABLE FOUNDATION	\$12,024,604.00	\$1,064,671.00	8.85%
413	COMART FOUNDATION	\$28,986,096.00	\$1,057,672.00	3.65%
414	FONDATION DES CAISSES POPULAIRES ACADIENNES INC	\$4,255,183.00	\$1,055,335.00	24.80%
415	FRIENDS OF HONDURAN CHILDREN	\$292,156.00	\$1,053,055.00	360.44%
416	GLEN LAMOND FOUNDATION	\$1,387.00	\$1,052,394.00	75875.56%
417	KEN AND OLI JOHNSTONE FOUNDATION	\$11,170,312.00	\$1,041,542.00	9.32%
418	SIERRA CHARITABLE TRUST	\$981,085.00	\$1,035,029.00	105.50%
419	WESTMAN CHARITABLE FOUNDATION	\$5,201,568.00	\$1,034,859.00	19.90%
420	CHARLOTTE AND LEO KARASSIK FOUNDATION/	\$24,334,146.00	\$1,031,790.00	4.24%
421	THE LUNG FOUNDATION OF SASKATCHEWAN INC.	\$8,458,594.00	\$1,030,124.00	12.18%
422	FONDATION MIRELLA & LINO SAPUTO	\$88,792,103.00	\$1,028,641.00	1.16%
423	FLEMING FOUNDATION	\$1,126,787.00	\$1,023,990.00	90.88%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
424	THE JURAVINSKI FOUNDATION	\$8,753,168.00	\$1,019,404.00	11.65%
425	FONDATION SAISON NOUVELLE	\$2,745,048.00	\$1,018,633.00	37.11%
426	LESLOIS SHAW FOUNDATION	\$24,915,478.00	\$1,008,406.00	4.05%
427	GIANCARLO AND ODETTE TOGNETTI LEGACY TRUST FOUNDATION	\$3,999,365.00	\$1,006,177.00	25.16%
428	THE GITTA NISHUMA FOUNDATION	\$713,692.00	\$1,005,382.00	140.87%
429	CHARLES E FIPKE FOUNDATION	\$1,205,246.00	\$1,003,680.00	83.28%
430	THE HIGHBURY FOUNDATION	\$28,119,757.00	\$1,003,349.00	3.57%
431	THE THOMAS HOFSTEDTER FAMILY FOUNDATION	\$12,140,376.00	\$1,003,201.00	8.26%
432	THE LINDA FRUM & HOWARD SOKOLOWSKI CHARITABLE FOUNDATION	\$8,720.00	\$1,003,072.00	11503.12%
433	THE HUCULAK FOUNDATION	\$3,496,435.00	\$1,002,718.00	28.68%
434	MICHAEL CUCCIONE FOUNDATION	\$1,055,920.00	\$1,000,373.00	94.74%
435	THE GANZ FAMILY CHARITABLE FOUNDATION	\$11,684,688.00	\$999,047.00	8.55%
436	THE BARNABAS FOUNDATION	\$1,420,240.00	\$989,577.00	69.68%
437	The Flanagan Foundation	\$21,770,821.00	\$987,132.00	4.53%
438	THE CHARIS FOUNDATION	\$20,944,927.00	\$985,674.00	4.71%
439	THE MANUEL & EVA KIMEL FOUNDATION	\$4,092,558.00	\$977,552.00	23.89%
440	Fondation Familiale Gewurz/Gewurz Family Fondation	\$11,878,806.00	\$973,150.00	8.19%
441	THE WERNER FAMILY FOUNDATION	\$11,220,774.00	\$972,274.00	8.66%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
442	THE ALVIN AND MONA LIBIN FOUNDATION	\$32,905,859.00	\$971,328.00	2.95%
443	JAMES FAMILY FOUNDATION	\$8,604,230.00	\$970,984.00	11.28%
444	PTARMIGAN CHARITABLE FOUNDATION	\$44,688,116.00	\$970,125.00	2.17%
445	THE LEWIS & RUTH SHERMAN FOUNDATION	\$14,331,577.00	\$968,239.00	6.76%
446	PAUL B HELLIWELL FOUNDATION	\$12,840,339.00	\$967,313.00	7.53%
447	BEALIGHT FOUNDATION	\$5,961,134.00	\$966,042.00	16.21%
448	CARRICK A REDE FOUNDATION	\$291,075.00	\$964,086.00	331.22%
449	The Bruce H. Mitchell Foundation	\$731,415.00	\$954,809.00	130.54%
450	Kingsley Charitable Foundation	\$3,593,700.00	\$952,761.00	26.51%
451	SPENCERCREO FOUNDATION	\$471,411.00	\$951,797.00	201.90%
452	The Sir James Dunn Foundation Inc.	\$22,025,116.00	\$943,332.00	4.28%
453	Organisation Chabad de Centre ville de Montréal / Organisation Chabad of Downtown Montréal	\$343,727.00	\$939,683.00	273.38%
454	THE SOOK CHING FOUNDATION	\$1,507,107.00	\$935,473.00	62.07%
455	THE DALGLISH FAMILY FOUNDATION	\$22,099,775.00	\$933,321.00	4.22%
456	The Beaverbrook Canadian Foundation	\$14,449,018.00	\$929,514.00	6.43%
457	CULLEEN AND DONALD KURT FOUNDATION	\$908,087.00	\$927,721.00	102.16%
458	The Stephen and Jocelyne Greenberg Foundation	\$543,691.00	\$923,760.00	169.91%
459	BCU FOUNDATION	\$21,392,322.00	\$915,738.00	4.28%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
460	BERNARD & NORTON WOLF FAMILY FOUNDATION	\$19,762,374.00	\$911,469.00	4.61%
461	P. AND L. ODETTE CHARITABLE FOUNDATION	\$15,227,480.00	\$911,294.00	5.98%
462	THE GRIFFIN TRUST FOR EXCELLENCE IN POETRY	\$9,649,731.00	\$908,949.00	9.42%
463	Michael and Karen Vukets Family Foundation	\$300,407.00	\$908,875.00	302.55%
464	George C. Hunt Family Foundation	\$23,606,004.00	\$906,451.00	3.84%
465	THE TOLDO FOUNDATION	\$24,194,593.00	\$906,237.00	3.75%
466	THE GARRON FOUNDATION	\$13,247,166.00	\$905,173.00	6.83%
467	THE KEG SPIRIT FOUNDATION	\$539,785.00	\$903,233.00	167.33%
468	Yuill Family Foundation	\$456,631.00	\$900,020.00	197.10%
469	THE GEORGE HOFSTEDTER FAMILY FOUNDATION	\$2,267,738.00	\$899,281.00	39.66%
470	LOHN FOUNDATION	\$14,905,233.00	\$897,722.00	6.02%
471	JONATHON D. FISCHER FOUNDATION	\$3,117,296.00	\$897,368.00	28.79%
472	The J.C. Anderson Family Foundation	\$8,532,252.00	\$896,026.00	10.50%
473	THE HOP FOUNDATION	\$1,385,436.00	\$888,875.00	64.16%
474	THE LEBOFF FAMILY CHARITABLE FOUNDATION	\$1,463,888.00	\$883,443.00	60.35%
475	Ihnatowycz Family Foundation	\$23,045,517.00	\$882,408.00	3.83%
476	ST. MICHAEL'S HOSPITAL (TORONTO) RESEARCH INSTITUTE	\$17,382,020.00	\$882,180.00	5.08%
477	THE BEN SAWATZKY FOUNDATION	\$4,180,801.00	\$880,529.00	21.06%
478	THE ROBERT HARDING FOUNDATION	\$8,046,259.00	\$875,773.00	10.88%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
479	LAGNIAPPE FOUNDATION	\$6,015,845.00	\$874,479.00	14.54%
480	KEREN HATORAH CHARITY FUND	\$1,030,072.00	\$873,547.00	84.80%
481	THE BRAWN FAMILY FOUNDATION.	\$25,133,928.00	\$872,161.00	3.47%
482	ROUGEBANK FOUNDATION	\$3,351,757.00	\$869,212.00	25.93%
483	THE JEREMY & JUDITH FREEDMAN FAMILY FOUNDATION	\$829,821.00	\$867,718.00	104.57%
484	CHAN FAMILY FOUNDATION	\$15,316,722.00	\$866,420.00	5.66%
485	The Hotchkiss Family Foundation	\$17,340,286.00	\$855,054.00	4.93%
486	Fondation de la famille Zeller	\$20,212,960.00	\$850,929.00	4.21%
487	THE CUMBA CHARITABLE FOUNDATION	\$553,609.00	\$849,978.00	153.53%
488	IAN ANDERSON HOUSE FOUNDATION	\$6,034,804.00	\$849,514.00	14.08%
489	THE MACMILLIAN FAMILY FOUNDATION	\$9,115,039.00	\$848,055.00	9.30%
490	WELLINGTON WEST FOUNDATION INC.	\$1,074,050.00	\$843,980.00	78.58%
491	NELSON ARTHUR HYLAND FOUNDATION	\$15,864,093.00	\$843,886.00	5.32%
492	THE ADAMS FAMILY FOUNDATION LA FONDATION DE LA FAMILLE ADAMS	\$21,541,625.00	\$837,444.00	3.89%
493	THE BLACK FAMILY FOUNDATION	\$600,683.00	\$835,988.00	139.17%
494	THE KOENIG FAMILY FOUNDATION	\$1,099,447.00	\$831,285.00	75.61%
495	CAROLYN SIFTON FOUNDATION INCORPORATED	\$22,413,738.00	\$825,398.00	3.68%
496	THE BURNS MEMORIAL FUND FOR CHILDREN	\$2,492,265.00	\$818,731.00	32.85%

	Name of Canadian Private Foundation	Total Assets	Total Expenditures	Percentage of expenditures in relation to total assets
497	THE LUPINA FOUNDATION	\$6,552,080.00	\$818,388.00	12.49%
498	DAVE LEDE FAMILY CHARITABLE FOUNDATION	\$2,417,697.00	\$818,368.00	33.85%
499	The Birks Family Foundation / La fondation de la famille Birks	\$24,256,453.00	\$816,473.00	3.37%
500	THE MEL HOPPENHEIM FAMILY FOUNDATION /	\$634,710.00	\$802,922.00	126.50%
501	THE DORIS GILLER RABINOVITCH FOUNDATION	\$436,118.00	\$802,436.00	184.00%
502	DUBOIS CHARITABLE FOUNDATION	\$58,566.00	\$802,209.00	1369.75%
503	The Alan & Roula Rossy Family Foundation / La Fondation Familiale Alan & Roula Rossy	\$30,809,304.00	\$801,119.00	2.60%
504	NANCY'S VERY OWN FOUNDATION	\$4,459,002.00	\$798,315.00	17.90%
505	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$35,354,390.00	\$797,860.00	2.26%
506	THE FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$10,969,345.00	\$797,068.00	7.27%
507	Centre S.C.A.M.A. (centre de services communautaires et d'aide au maintien de l'autonomie)	\$1,508,192.00	\$796,502.00	52.81%
508	Heartland Charitable Trust	\$2,495,622.00	\$795,834.00	31.89%
509	N. MURRAY EDWARDS CHARITABLE FOUNDATION	\$21,005,223.00	\$792,865.00	3.77%
510	SUCKER CREEK WOMEN'S EMERGENCY SHELTER	\$747,984.00	\$792,641.00	105.97%

Limitations and Caveats

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

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

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

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

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

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