



How much did the largest Canadian private foundations spend in 2021?

By Mark Blumberg and Henri Pasha (March 21, 2023)

We recently reviewed the private foundations contained on the T3010 Registered Charity Information Return for 2021. The database was prepared by the Charities Directorate of CRA in February 2023 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)

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

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
1	Mastercard Foundation	\$39,045,318,806	\$1,873,068,501	4.80%	\$613,007,297	\$1,221,669,935	4.70%
2	FONDATION LUCIE ET ANDRÉ CHAGNON LUCIE AND ANDRÉ CHAGNON FOUNDATION	\$2,342,838,000	\$93,293,000	3.98%	\$43,991,000	\$28,493,000	3.09%
3	Green Municipal Fund	\$1,610,888,200	\$221,587,800	13.76%	\$2,942,150	\$72,249,500	4.67%
4	LI KA SHING (CANADA) FOUNDATION	\$1,066,264,898	\$31,396,546	2.94%	\$3,501,713	\$27,747,956	2.93%
5	La Fondation Rossy The Rossy Foundation	\$945,326,258	\$24,603,545	2.60%	\$1,227,953	\$22,517,166	2.51%
6	FONDATION MIRELLA & LINO SAPUTO	\$886,759,524	\$16,193,467	1.83%	\$1,118,519	\$14,172,240	1.72%

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7	THE J W MCCONNELL FAMILY FOUNDATION - LA FONDATION DE LA FAMILLE J W MCCONNELL	\$715,827,358	\$36,345,120	5.08%	\$10,294,461	\$19,578,644	4.17%
8	LA FONDATION MARCELLE ET JEAN COUTU	\$619,828,827	\$25,488,332	4.11%	\$109,263	\$22,701,049	3.68%
9	THE SCHULICH FOUNDATION	\$533,519,969	\$18,556,282	3.48%		\$17,008,037	3.19%
10	The Joyce Family Foundation	\$515,212,579	\$7,034,407	1.37%		\$6,792,500	1.32%
11	The Hilary and Galen Weston Foundation	\$509,804,339	\$5,154,485	1.01%		\$5,170,000	1.01%
12	THE JOSEPH LEBOVIC CHARITABLE FOUNDATION	\$491,763,482	\$1,355,373	0.28%		\$50,250	0.01%
13	FDC Foundation	\$399,370,273	\$17,756,391	4.45%	\$567,788	\$17,119,500	4.43%
14	Wilson 5 Foundation	\$395,518,669	\$13,791,451	3.49%		\$12,434,422	3.14%

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15	Weston Family Foundation / Fondation de la famille Weston	\$391,590,788	\$49,770,213	12.71%		\$46,138,676	11.78%
16	AUDAIN FOUNDATION	\$386,541,821		0.00%	\$129,607	\$7,464,315	1.96%
17	RIVER PHILIP FOUNDATION	\$376,039,645	\$5,333,997	1.42%		\$4,290,500	1.14%
18	The Slight Family Foundation	\$357,178,939	\$34,919,720	9.78%		\$34,578,047	9.68%
19	Brookfield Partners Foundation	\$348,924,000	\$25,102,000	7.19%		\$24,923,000	7.14%
20	PATHY FAMILY FOUNDATION / FONDATION DE LA FAMILLE PATHY	\$324,870,535	\$14,118,544	4.35%		\$13,201,139	4.06%
21	Hewitt Foundation / Fondation Hewitt	\$314,167,468	\$299,759,593	95.41%		\$292,025,519	92.95%

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22	The Chief Cornerstone Foundation	\$290,908,074	\$568,854	0.20%			0.00%
23	MCGRATH FAMILY FOUNDATION INCORPORATED	\$286,631,826	\$9,520,095	3.32%		\$8,000,000	2.79%
24	Temerty Foundation	\$278,518,891	\$266,829,600	95.80%		\$265,854,642	95.45%
25	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$265,706,104	\$27,844,336	10.48%	\$1,526,705	\$26,110,966	10.40%
26	THE SPROTT FOUNDATION	\$261,249,885	\$23,995,048	9.18%	\$23,490,000	\$23,490,000	17.98%
27	The Jay and Barbara Hennick Family Foundation	\$261,189,406	\$12,797,885	4.90%	\$20,392	\$12,768,467	4.90%
28	The 625 Powell Street Foundation	\$260,596,157	\$10,625,223	4.08%	\$10,750	\$9,996,500	3.84%

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29	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN	\$259,262,053	\$7,964,662	3.07%		\$6,477,885	2.50%
30	THE DR. WOLF LEBOVIC CHARITABLE FOUNDATION	\$256,174,408	\$434,026	0.17%		\$50,000	0.02%
31	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$239,857,993	\$23,858,556	9.95%		\$22,239,385	9.27%
32	FONDATION J. A. DESÈVE	\$236,349,322	\$9,943,220	4.21%		\$7,833,580	3.31%
33	The Sitka Foundation	\$226,468,629	\$7,270,197	3.21%	\$500,000	\$5,532,503	2.66%

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34	THE PETER AND MELANIE MUNK CHARITABLE FOUNDATION	\$225,589,706	\$28,360,570	12.57%		\$27,736,740	12.30%
35	THE CATHERINE AND MAXWELL MEIGHEN FOUNDATION	\$219,760,820	\$5,644,649	2.57%		\$5,600,000	2.55%
36	ECHO FOUNDATION/FONDATION ÉCHO	\$217,401,213	\$12,854,863	5.91%		\$11,255,056	5.18%
37	Wynn Family Charitable Foundation	\$217,199,568	\$8,780,142	4.04%			0.00%
38	The Lazaridis Family Foundation	\$214,703,885	\$4,811,539	2.24%		\$1,375,000	0.64%
39	The Bruce H. Mitchell Foundation	\$207,821,206	\$3,270,902	1.57%		\$3,265,918	1.57%
40	THE MOLSON FOUNDATION/FONDATION MOLSON	\$206,327,651	\$7,620,722	3.69%	\$254,925	\$7,355,000	3.69%

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41	THE GEORGE CEDRIC METCALF CHARITABLE FOUNDATION	\$203,579,026	\$9,417,637	4.63%	\$1,434,515	\$6,988,494	4.14%
42	THE PAUL ALBRECHTSEN FOUNDATION INC.	\$199,205,959	\$5,517,422	2.77%		\$5,510,000	2.77%
43	R. Howard Webster Foundation / Fondation R. Howard Webster	\$198,627,506	\$11,994,882	6.04%		\$7,908,310	3.98%
44	THE ASPER FOUNDATION	\$198,453,744	\$11,346,809	5.72%	\$1,451,122	\$7,102,413	4.31%
45	THE BUCKINGHAM CHARITABLE FOUNDATION	\$193,098,463	\$9,952,569	5.15%		\$9,527,821	4.93%
46	The Nikita Foundation	\$191,249,659	\$7,969,975	4.17%		\$7,955,360	4.16%
47	THE KREMBIL FOUNDATION	\$189,938,934	\$14,083,507	7.41%	\$1,000	\$12,807,326	6.74%

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48	The Brian and Joannah Lawson Family Foundation	\$189,182,795	\$3,054,254	1.61%		\$2,810,385	1.49%
49	J.P. BICKELL FOUNDATION	\$187,274,791	\$7,576,450	4.05%		\$5,325,333	2.84%
50	Global Partners FC Foundation	\$179,776,693	\$3,026,978	1.68%	\$3,020,985	\$3,026,978	3.36%
51	FONDATION J. ARMAND BOMBARDIER- J. ARMAND BOMBARDIER FOUNDATION	\$179,285,303	\$9,276,723	5.17%	\$4,745,131	\$3,615,605	4.66%
52	THE JIM PATTISON FOUNDATION	\$173,941,932	\$3,460,879	1.99%		\$2,869,000	1.65%
53	Fondation Courtois	\$167,649,828	\$11,347,772	6.77%		\$10,778,711	6.43%
54	LASSONDE FAMILY FOUNDATION	\$161,630,247	\$41,205,893	25.49%		\$5,784,967	3.58%
55	THE SCHROEDER FOUNDATION	\$159,845,900	\$60,057,204	37.57%		\$59,944,607	37.50%

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56	DONNER CANADIAN FOUNDATION	\$158,839,827	\$9,606,949	6.05%	\$1,044,315	\$6,827,482	4.96%
57	Shaw Family Foundation	\$157,023,213	\$4,271,409	2.72%		\$3,730,548	2.38%
58	DIAMOND FOUNDATION	\$156,559,683	\$7,344,388	4.69%		\$5,930,333	3.79%
59	THE LAWSON FOUNDATION	\$151,764,217	\$8,530,061	5.62%	\$1,473,556	\$5,960,295	4.90%
60	Canerector Foundation / Fondation Canerector	\$143,124,859	\$988,141	0.69%		\$985,000	0.69%
61	ORIOLE CHARITABLE FOUNDATION	\$129,618,450	\$4,395,118	3.39%		\$3,930,000	3.03%
62	TELUS Friendly Future Foundation - Fondation TELUS Pour un Futur Meilleur	\$127,071,524	\$8,836,199	6.95%		\$8,654,315	6.81%
63	THE LEDER CHARITABLE FOUNDATION	\$123,981,749	\$6,310,467	5.09%		\$2,150,000	1.73%

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64	IVEY FOUNDATION	\$123,519,872	\$6,144,743	4.97%	\$1,049,390	\$3,570,715	3.74%
65	The Damascus Road Foundation	\$120,325,346	\$4,641,366	3.86%	\$67	\$4,045,276	3.36%
66	THE VOORTMAN FOUNDATION	\$119,687,115	\$22,498,263	18.80%		\$21,891,700	18.29%
67	The Balsillie Family Foundation	\$117,326,757	\$6,988,370	5.96%	\$1,331,107	\$3,970,667	4.52%
68	THE WALTONS TRUST	\$116,318,323	\$9,184,727	7.90%		\$8,083,608	6.95%
69	FONDATION J-LOUIS LEVESQUE	\$115,697,196	\$4,193,292	3.62%		\$3,471,300	3.00%
70	THE JOHN VOLKEN FOUNDATION	\$112,064,625	\$8,314,645	7.42%	\$1,776,987	\$3,743,410	4.93%
71	Myhal Family Foundation	\$110,223,108	\$2,244,000	2.04%		\$2,244,000	2.04%
72	PTARMIGAN CHARITABLE FOUNDATION	\$108,414,653	\$5,698,585	5.26%	\$1,116,653	\$4,234,887	4.94%
73	THE ATKINSON CHARITABLE FOUNDATION	\$108,297,126	\$4,067,607	3.76%	\$1,314,939	\$2,279,167	3.32%

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74	The Good Mind Charitable Fund / Le Bon Esprit Fonds de Charité	\$107,259,537	\$16,420	0.02%		\$330,000	0.31%
75	THE JOHN DOBSON FOUNDATION	\$103,057,432	\$3,028,900	2.94%		\$2,900,271	2.81%
76	THE ANGEL GABRIEL FOUNDATION	\$103,028,468	\$15,026,222	14.58%		\$14,689,804	14.26%
77	THE PROSSER CHARITABLE FOUNDATION	\$102,649,198	\$3,028,327	2.95%		\$2,925,196	2.85%
78	Amant Foundation	\$102,520,285	\$18,956,731	18.49%	\$18,956,731	\$18,956,731	36.98%
79	CARTHY FOUNDATION	\$101,501,276	\$4,980,503	4.91%	\$807,860	\$3,675,730	4.42%
80	FRANK AND ELLEN REMAI FOUNDATION INC.	\$100,710,471	\$4,568,838	4.54%		\$2,138,630	2.12%
81	The Waverley House Foundation	\$100,668,383	\$6,549,177	6.51%		\$6,500,000	6.46%

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82	Fondation Chamandy - Chamandy Foundation	\$99,407,998	\$3,377,730	3.40%		\$620,700	0.62%
83	MAX BELL FOUNDATION	\$98,682,965	\$4,222,973	4.28%		\$2,494,912	2.53%
84	CRABTREE FOUNDATION / FONDATION CRABTREE	\$98,064,856	\$3,326,865	3.39%	\$48,142	\$3,032,500	3.14%
85	JACKMAN FOUNDATION	\$97,420,165	\$4,771,341	4.90%		\$4,368,351	4.48%
86	THE PURPLEVILLE FOUNDATION	\$97,307,721	\$1,248,247	1.28%		\$536,500	0.55%
87	DJAVAD MOWAFAGHIAN FOUNDATION	\$96,991,154	\$7,252,421	7.48%	\$409,423	\$2,300,400	2.79%
88	The Annual Foundation	\$96,032,680	\$28,006,598	29.16%		\$27,996,568	29.15%
89	THE CLARIDGE FOUNDATION-LA FONDATION CLARIDGE	\$94,582,406	\$5,120,186	5.41%		\$4,800,000	5.07%

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90	THE STOLLERY CHARITABLE FOUNDATION	\$94,094,004	\$3,236,012	3.44%		\$3,014,150	3.20%
91	FALCON FOUNDATION	\$92,878,675	\$3,364,223	3.62%		\$3,129,215	3.37%
92	THE WINDSOR FOUNDATION	\$92,648,880	\$3,289,552	3.55%		\$2,476,524	2.67%
93	BINAH CHARITABLE FOUNDATION	\$91,504,120	\$19,618,122	21.44%	\$23,695	\$19,260,477	21.07%
94	ROSENBERG FAMILY FOUNDATION / FONDATION DE LA FAMILLE ROSENBERG	\$90,849,161	\$5,426,090	5.97%	\$313,375	\$4,976,720	5.82%
95	THE SCHAD FOUNDATION	\$88,686,993	\$3,842,708	4.33%	\$623,272	\$2,637,721	3.68%
96	La Fondation Emmanuelle Gattuso	\$88,508,155	\$7,204,860	8.14%		\$6,972,302	7.88%
97	CMA Foundation / Fondation AMC	\$88,476,724	\$8,426,046	9.52%	\$64,400	\$7,492,853	8.54%

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98	RIDDELL FAMILY CHARITABLE FOUNDATION	\$88,292,197	\$3,603,933	4.08%		\$3,445,000	3.90%
99	THE SOBEY FOUNDATION	\$87,829,254	\$2,906,966	3.31%		\$2,821,000	3.21%
100	LAIDLAW FOUNDATION	\$87,699,597	\$6,268,707	7.15%	\$2,698,302	\$2,899,906	6.38%
101	CJMF Foundation	\$85,476,578	\$3,021,660	3.54%	\$1,609,753	\$567,431	2.55%
102	F.K. MORROW FOUNDATION	\$85,198,576	\$4,865,472	5.71%		\$4,444,700	5.22%
103	Ashesi University Foundation Canada	\$84,942,573	\$9,017	0.01%			0.00%
104	THE LANG FAMILY FOUNDATION	\$84,810,462	\$2,339,469	2.76%		\$2,305,000	2.72%
105	ARRELL FAMILY FOUNDATION	\$82,989,844	\$1,253,632	1.51%	\$36,358	\$1,062,500	1.32%
106	The Newlands Family Foundation	\$82,720,714	\$1,797,304	2.17%		\$1,734,500	2.10%

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107	June and Ian Cockwell Private Foundation	\$82,245,311	\$3,048,995	3.71%		\$2,933,000	3.57%
108	Five B Family Foundation	\$81,492,320	\$2,410,713	2.96%		\$2,387,263	2.93%
109	HUNTER FAMILY FOUNDATION	\$80,593,536	\$6,363,342	7.90%		\$5,351,637	6.64%
110	ALVIN SEGAL FAMILY FOUNDATION/FONDATION DE FAMILLE ALVIN SEGAL	\$79,428,587	\$6,624,511	8.34%		\$7,521,190	9.47%
111	LESLOIS SHAW FOUNDATION	\$79,140,320	\$4,323,787	5.46%		\$3,584,827	4.53%
112	THE WILSON FOUNDATION/LA FONDATION WILSON	\$78,962,429	\$3,708,066	4.70%	\$22,901	\$3,582,667	4.57%
113	THE BLIDNER FAMILY FOUNDATION	\$78,431,278	\$1,769,835	2.26%		\$1,760,000	2.24%

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114	The Peter and Shelagh Godsoe Family Foundation	\$78,358,884	\$3,161,204	4.03%	\$8,567	\$2,449,025	3.14%
115	WALTER AND DUNCAN GORDON CHARITABLE FOUNDATION	\$78,330,399	\$2,882,599	3.68%	\$1,854,084	\$263,790	2.70%
116	ERIC T. WEBSTER FOUNDATION	\$77,743,176	\$2,959,096	3.81%		\$2,025,935	2.61%
117	LOUISE HAWLEY STONE CHARITABLE TRUST	\$75,367,021	\$3,658,725	4.85%		\$3,004,000	3.99%
118	THE RATHLYN FOUNDATION	\$75,145,636	\$2,109,042	2.81%	\$6,238	\$2,000,000	2.67%
119	THE HENRY WHITE KINNEAR FOUNDATION	\$75,141,325	\$2,612,316	3.48%		\$2,360,000	3.14%
120	Fondation Sibylla Hesse	\$75,043,456	\$2,906,251	3.87%	\$81,215	\$2,206,400	3.05%
121	DAAT CHARITABLE FOUNDATION	\$75,001,633	\$18,459,335	24.61%	\$54,652	\$18,102,940	24.21%

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122	THE FRIEDMAN FAMILY FOUNDATION/LA FONDATION FAMILIALE FRIEDMAN	\$72,307,504	\$716,799	0.99%		\$610,278	0.84%
123	THE PAUL MYERS FAMILY FOUNDATION	\$71,991,410	\$5,209,702	7.24%		\$5,000,000	6.95%
124	CIBC Foundation / Fondation CIBC	\$71,792,741	\$5,836,600	8.13%		\$5,836,600	8.13%
125	The Cowan Foundation	\$71,317,605	\$3,002,876	4.21%		\$2,759,862	3.87%
126	Thistledown Foundation	\$70,535,855	\$34,472,549	48.87%		\$34,050,155	48.27%
127	The Flanagan Foundation	\$70,383,592	\$2,368,558	3.37%		\$2,067,000	2.94%
128	ISRAEL KOSCHITZKY FAMILY CHARITABLE FOUNDATION	\$68,136,523	\$2,667,927	3.92%		\$2,459,565	3.61%
129	THE SAMUEL FAMILY FOUNDATION	\$67,326,232	\$4,021,465	5.97%	\$202,545	\$3,487,892	5.48%

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130	THE SERRUYA FAMILY FOUNDATION	\$67,133,583	\$2,190,307	3.26%		\$2,174,900	3.24%
131	THE MICHAEL AND SONJA KOERNER CHARITABLE FOUNDATION	\$66,419,765	\$4,975,290	7.49%		\$3,911,243	5.89%
132	The Marcel and Frances Labelle Foundation	\$66,148,828	\$1,523,662	2.30%		\$1,390,000	2.10%
133	THE CATHERINE DONNELLY FOUNDATION	\$66,013,220	\$3,379,454	5.12%	\$2,147,397	\$1,050,120	4.84%
134	The Houssian Foundation	\$65,938,855	\$2,045,393	3.10%		\$1,441,550	2.19%
135	DANBE FOUNDATION INC.	\$65,788,936	\$3,316,419	5.04%		\$2,632,588	4.00%
136	THE MCLEAN FOUNDATION	\$65,238,400	\$3,467,669	5.32%		\$3,055,210	4.68%
137	MEHADURAS FRIEDMAN FOUNDATION	\$64,642,740	\$4,251,323	6.58%		\$4,130,720	6.39%

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138	THE DELPHINE FOUNDATION	\$64,453,314	\$9,225,945	14.31%		\$8,833,000	13.70%
139	FELSEN FOUNDATION	\$64,413,456	\$3,463,343	5.38%		\$3,355,300	5.21%
140	THE LES AND KAE MARTIN CHARITABLE FOUNDATION	\$64,351,428	\$3,119,900	4.85%		\$2,605,000	4.05%
141	MCMILLAN FAMILY FOUNDATION	\$64,251,478	\$12,664,667	19.71%		\$880,000	1.37%
142	THE ALVIN AND MONA LIBIN FOUNDATION	\$64,071,469	\$1,813,479	2.83%		\$1,722,684	2.69%
143	MOATFIELD FOUNDATION	\$63,493,330	\$24,728,511	38.95%	\$485,478	\$3,890	0.77%
144	Ed & Wilma de Boer Foundation	\$63,355,273	\$1,843,707	2.91%		\$39,433	0.06%
145	Gerald Sheff and Shanitha Kachan Charitable Foundation	\$62,535,873	\$4,511,930	7.21%		\$4,078,681	6.52%
146	THE RALPH M. BARFORD FOUNDATION	\$61,706,639	\$1,799,281	2.92%		\$1,408,785	2.28%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
147	The Counselling Foundation of Canada	\$61,364,889	\$3,485,299	5.68%	\$893,494	\$2,351,519	5.29%
148	THE BURNS MEMORIAL TRUST	\$61,056,633	\$2,632,479	4.31%		\$2,025,680	3.32%
149	Beedie Luminaries Foundation	\$60,968,146	\$4,622,700	7.58%	\$978,268	\$3,230,500	6.90%
150	LA FONDATION CHOQUETTE/LEGAULT	\$60,962,735	\$1,538,485	2.52%		\$1,084,245	1.78%
151	RBC FOUNDATION / RBC FONDATION	\$60,670,253	\$70,767,307	116.64%		\$70,536,775	116.26%
152	Terra Hill Ambulatory Surgical and Medical Centre	\$60,533,588	\$57,251	0.09%	\$6,633		0.01%
153	THE BRANSCOMBE FAMILY FOUNDATION	\$60,168,023	\$2,513,846	4.18%	\$456,660	\$1,578,002	3.38%
154	THE BLUE LUPIN FOUNDATION	\$59,907,278	\$1,981,808	3.31%	\$59	\$1,965,000	3.28%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
155	TRINITY PACIFIC FOUNDATION	\$59,440,754	\$16,824	0.03%		\$15,750	0.03%
156	THE ALAN & ROULA ROSSY FAMILY FOUNDATION / LA FONDATION FAMILIALE ALAN & ROULA ROSSY	\$59,060,893	\$2,947,018	4.99%		\$1,683,065	2.85%
157	THE WILLIAM AND NONA HEASLIP FOUNDATION	\$57,828,073	\$1,934,991	3.35%		\$1,814,500	3.14%
158	CHAN FAMILY FOUNDATION	\$57,479,566	\$598,555	1.04%		\$425,178	0.74%
159	LOYALTY FOUNDATION	\$57,242,756	\$870,000	1.52%		\$860,000	1.50%
160	John & Bonnie Buhler Foundation, Inc.	\$57,060,727	\$1,615,285	2.83%		\$1,507,546	2.64%
161	THE AVILA FOUNDATION	\$56,516,552	\$3,356,395	5.94%		\$2,200,000	3.89%
162	TULA FOUNDATION	\$55,339,178	\$19,640,234	35.49%	\$16,900,054	\$1,864,285	33.91%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
163	THE NORTHPINE FOUNDATION	\$54,005,967	\$7,231,752	13.39%		\$6,750,217	12.50%
164	The Pindoff Family Charitable Foundation	\$53,296,197	\$2,316,387	4.35%		\$1,804,106	3.39%
165	Foord Family Foundation	\$52,742,817	\$451,162	0.86%	\$5,280	\$326,364	0.63%
166	HAL JACKMAN FOUNDATION	\$52,601,700	\$3,335,755	6.34%		\$3,133,031	5.96%
167	KTLX CHARITABLE FOUNDATION	\$52,445,915	\$3,178,053	6.06%		\$3,004,108	5.73%
168	THE SHARP FOUNDATION	\$52,107,787	\$2,225,622	4.27%		\$1,697,700	3.26%
169	THE AMAYN CHARITABLE FOUNDATION	\$51,617,610	\$21,065,448	40.81%	\$11,728	\$20,336,812	39.42%
170	Patrick J McNally Charitable Foundation	\$51,193,003	\$1,776,745	3.47%	\$139,196	\$1,632,144	3.46%
171	LILY STREET FOUNDATION	\$50,918,837	\$9,071,676	17.82%		\$9,063,700	17.80%
172	WALKER WOOD FOUNDATION	\$50,869,133	\$931,543	1.83%	\$6,431	\$918,100	1.82%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
173	THE FREEBURNE BANTING FOUNDATION	\$50,560,677	\$1,715,327	3.39%		\$1,411,500	2.79%
174	Fondation Famille Godin - Godin Family Foundation	\$50,499,354	\$3,170,523	6.28%		\$3,074,032	6.09%
175	Airlie Foundation	\$50,478,544	\$1,211,556	2.40%		\$1,128,000	2.23%
176	THE DAVID AND FAYE SOBEY FOUNDATION	\$49,633,239	\$2,946,343	5.94%		\$2,890,750	5.82%
177	MINTO FOUNDATION INC.	\$49,007,152	\$2,411,199	4.92%		\$2,065,137	4.21%
178	TACHANE FOUNDATION INC.	\$48,327,194	\$1,160,809	2.40%		\$1,159,000	2.40%
179	THE MACDONALD STEWART FOUNDATION - LA FONDATION MACDONALD STEWART	\$48,095,037	\$2,792,356	5.81%	\$62,767	\$1,744,504	3.76%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
180	BCU FOUNDATION	\$48,082,461	\$2,119,945	4.41%	\$716,986	\$1,032,706	3.64%
181	Y.P. Heung Foundation	\$47,537,611	\$1,736,456	3.65%		\$1,452,602	3.06%
182	THE KLEMKE FOUNDATION	\$47,531,670	\$756,436	1.59%	\$293,039	\$461,497	1.59%
183	Henry Schroeder Foundation	\$47,351,679	\$1,746,880	3.69%		\$1,710,000	3.61%
184	BEEDIE FOUNDATION	\$46,901,960	\$7,527,136	16.05%		\$7,345,130	15.66%
185	Joseph Alfred Remail Family Foundation Inc.	\$46,377,459	\$1,939,129	4.18%		\$1,934,675	4.17%
186	MR. AND MRS. P.A. WOODWARD'S FOUNDATION	\$45,824,412	\$1,847,975	4.03%		\$1,651,003	3.60%
187	Fred and Jon Sherman & Family Foundation	\$45,560,168	\$2,140,674	4.70%		\$2,136,393	4.69%
188	HARRISON MCCAIN FOUNDATION	\$45,537,814	\$2,239,906	4.92%		\$2,148,404	4.72%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
189	The Aune Foundation	\$45,536,342	\$2,812,657	6.18%		\$2,186,000	4.80%
190	Janzen Family Foundation Inc.	\$45,234,593	\$1,800,957	3.98%		\$615,000	1.36%
191	THE MITCHELL AND KATHRYN BARAN FAMILY FOUNDATION	\$44,988,517	\$2,150,877	4.78%		\$1,947,000	4.33%
192	MADONNA FOUNDATION	\$44,499,431	\$2,208,618	4.96%		\$1,583,200	3.56%
193	Canadian Online Giving Foundation / Fondation canadienne de dons en ligne	\$44,353,819	\$137,951,614	311.03%		\$134,183,332	302.53%
194	MUNDAY-MAXWELL & GAYLENE-ASSOCIATION	\$44,026,505	\$9,480,287	21.53%		\$9,478,230	21.53%
195	THE MICHAEL YOUNG FAMILY FOUNDATION	\$43,945,788	\$1,423,325	3.24%	\$10,540	\$1,257,888	2.89%

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196	INDEPENDENT PRODUCTION FUND/FONDS INDEPENDANT DE PRODUCTION	\$43,841,461	\$4,984,610	11.37%	\$4,323,397		9.86%
197	THOMAS SILL FOUNDATION INC	\$42,883,802	\$1,595,965	3.72%	\$738,104	\$866,468	3.74%
198	Raymond James Canada Foundation	\$42,865,346	\$6,463,795	15.08%		\$6,085,353	14.20%
199	The Waugh Family Foundation	\$42,710,629	\$3,230,814	7.56%		\$2,641,471	6.18%
200	THE TAUBA AND SOLOMON SPIRO FAMILY FOUNDATION	\$42,625,916	\$1,008,425	2.37%		\$989,500	2.32%

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201	CENTRE DE RECHERCHE MEDICALE DE L'UNIVERSITE DE SHERBROOKE MEDICAL RESEARCH CENTRE OF THE UNIVERSITY OF SHERBROOKE	\$42,369,731	\$4,482,189	10.58%	\$4,183,660	\$29,776	9.94%
202	Donald R. Sobey Family Foundation	\$42,298,065	\$1,833,373	4.33%		\$1,721,800	4.07%
203	ELINA & GIUSEPPE BORSELLINO FAMILY FOUNDATION / FONDATION FAMILIALE ELINA & GIUSEPPE BORSELLINO	\$42,140,698	\$1,252,733	2.97%		\$1,047,110	2.48%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
204	THE LEACROSS FOUNDATION / LA FONDATION LEACROSS	\$42,116,021	\$2,130,162	5.06%	\$34,111	\$1,622,500	3.93%
205	THE KAVELMAN FONN FOUNDATION	\$42,074,507	\$2,261,140	5.37%		\$1,533,310	3.64%
206	THE COLE FOUNDATION/LA FONDATION COLE	\$41,804,030	\$2,328,650	5.57%	\$154,058	\$1,898,864	4.91%
207	Pollock Family Foundation/Fondation de la famille pollock	\$41,539,820	\$1,022,735	2.46%		\$1,012,000	2.44%
208	THE GEORGE HOGG FAMILY FOUNDATION	\$41,265,090	\$1,784,753	4.33%	\$4,500	\$1,427,700	3.47%
209	THE MUTTART FOUNDATION	\$41,209,081	\$2,738,629	6.65%	\$1,335,669	\$1,003,746	5.68%
210	THE DUNIN FOUNDATION	\$41,078,786	\$1,366,086	3.33%		\$1,362,500	3.32%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
211	The August Group Foundation / La Fondation du Group August	\$41,000,000	\$8,602,200	20.98%			0.00%
212	McCall MacBain Scholarships at McGill / Bourses d'études McCall MacBain à McGill	\$40,948,244	\$617,618	1.51%	\$490,152		1.20%
213	Solcz Family Foundation	\$40,846,542	\$2,060,442	5.04%	\$129,016	\$1,578,120	4.18%
214	THE CHIN-WEI FOUNDATION	\$40,796,599	\$2,731,951	6.70%		\$1,460,000	3.58%
215	MARGARET AND WALLACE MCCAIN FAMILY FOUNDATION INC	\$40,756,780	\$1,521,687	3.73%	\$810,593	\$500,000	3.22%
216	THE ARTHUR J E CHILD FOUNDATION	\$40,361,477	\$2,344,561	5.81%	\$12,265	\$2,297,250	5.72%
217	The P.E. & E. Hart Trust	\$40,218,866	\$1,501,057	3.73%		\$1,267,743	3.15%

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218	THE DALGLISH FAMILY FOUNDATION	\$40,151,124	\$1,575,338	3.92%		\$1,482,500	3.69%
219	The Transformation Foundation	\$39,985,954	\$611,308	1.53%		\$436,000	1.09%
220	THE SONOR FOUNDATION	\$39,977,339	\$961,611	2.41%		\$880,373	2.20%
221	Lux in Tenebris Foundation/ Fondation lux in Tenebris	\$39,505,356	\$8,226,090	20.82%	\$12,278	\$2,466,849	6.28%
222	TRUST UNDER THE ESTATE OF MARY E STILLMAN	\$39,138,034	\$1,608,188	4.11%		\$1,375,618	3.51%
223	Chisholm Thomson Family Foundation	\$39,002,720	\$1,296,989	3.33%		\$1,125,000	2.88%
224	NORTH FAMILY FOUNDATION	\$38,749,947	\$4,730,750	12.21%		\$4,713,618	12.16%
225	Garry Hurvitz Foundation	\$38,687,666	\$8,197,377	21.19%		\$7,939,528	20.52%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
226	James A. Burton and Family Foundation	\$38,470,111	\$1,547,298	4.02%		\$1,095,000	2.85%
227	FONDATION BAXTER & ALMA RICARD/BAXTER & ALMA RICARD FOUNDATION	\$38,425,926	\$1,603,439	4.17%	\$1,465,725		3.81%
228	THE RIX FAMILY FOUNDATION	\$38,103,984	\$1,802,744	4.73%		\$1,586,670	4.16%
229	THE HAROLD E. BALLARD FOUNDATION	\$37,932,248	\$1,428,548	3.77%		\$1,191,697	3.14%
230	THE GIUSTRA FOUNDATION	\$36,906,307	\$1,062,762	2.88%		\$1,027,141	2.78%
231	THE JACK WEINBAUM FAMILY FOUNDATION	\$36,870,467	\$1,624,951	4.41%		\$1,583,272	4.29%
232	James Family Foundation	\$36,719,356	\$3,035,986	8.27%		\$2,615,357	7.12%
233	The Stonefields Foundation	\$36,557,739	\$2,168,498	5.93%	\$6,000	\$1,942,150	5.33%
234	WESLEY M NICOL FOUNDATION	\$36,473,090	\$1,379,098	3.78%		\$1,194,824	3.28%

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235	Ronald Kimel Foundation Trust	\$36,340,760	\$1,577,503	4.34%		\$1,573,000	4.33%
236	PAUL BRONFMAN FAMILY FOUNDATION	\$36,260,812	\$860,206	2.37%		\$706,168	1.95%
237	COMART FOUNDATION	\$36,062,421	\$1,778,038	4.93%		\$1,629,600	4.52%
238	TONY & BETTY INFILISE FAMILY FOUNDATION / FONDATION FAMILIALE TONY & BETTY INFILISE	\$35,783,795	\$457,123	1.28%		\$283,400	0.79%
239	THE MORRIS AND BEVERLY BAKER FOUNDATION	\$35,728,369	\$1,262,289	3.53%		\$1,043,206	2.92%
240	THE IRVING LUDMER FAMILY FOUNDATION/LA FONDATION FAMILIALE IRVING LUDMER	\$35,700,052	\$2,071,568	5.80%		\$1,950,205	5.46%

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241	THE BRAWN FAMILY FOUNDATION	\$35,366,149	\$1,313,703	3.71%		\$1,084,700	3.07%
242	Somers Family Foundation	\$35,188,740	\$689,875	1.96%	\$82,782	\$569,568	1.85%
243	Fonteromano Foundation	\$34,998,945	\$2,521,075	7.20%		\$2,506,000	7.16%
244	THE BIRKS FAMILY FOUNDATION	\$34,845,261	\$1,464,562	4.20%	\$116,441	\$1,169,725	3.69%
245	The Juravinski Foundation	\$34,664,146	\$5,141,454	14.83%		\$5,123,000	14.78%
246	1-R32 Foundation	\$34,625,280	\$3,767,929	10.88%		\$3,570,191	10.31%
247	FONDATION ANTOINE-TURMEL/ANTOINE-TURMEL FOUNDATION	\$34,497,753	\$451,778	1.31%			0.00%
248	The John & Ellie Voortman Charitable Foundation	\$34,427,353	\$1,447,031	4.20%	\$790,404	\$790,404	4.59%

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249	LLOYD CARR-HARRIS FOUNDATION	\$34,163,799	\$1,600,428	4.68%	\$10,000	\$1,346,261	3.97%
250	Homeward Foundation	\$34,043,335	\$1,723,415	5.06%		\$1,539,124	4.52%
251	LINDY GREEN FAMILY FOUNDATION	\$33,980,553	\$1,138,480	3.35%		\$962,583	2.83%
252	Ihnatowycz Family Foundation	\$33,775,693	\$1,320,966	3.91%		\$1,080,537	3.20%
253	LONGO FAMILY FOUNDATION	\$33,683,255	\$1,297,152	3.85%		\$1,257,750	3.73%
254	ALLARD FOUNDATION LTD.	\$33,492,915	\$1,096,620	3.27%		\$1,060,800	3.17%
255	The Murphy Family Foundation	\$33,146,153	\$3,291,657	9.93%		\$3,087,999	9.32%
256	THE Highbury Foundation	\$32,805,528	\$1,375,537	4.19%		\$1,345,000	4.10%
257	Wagner Green Family Trust	\$32,665,249	\$2,461,534	7.54%		\$2,218,007	6.79%

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258	TRUE DIRECTIONS CHARITABLE FOUNDATION	\$32,344,821	\$2,147,407	6.64%		\$1,706,602	5.28%
259	THE CHRISTOPHER FOUNDATION	\$32,126,047	\$969,430	3.02%		\$878,500	2.73%
260	The Fairmount Foundation	\$32,048,141	\$1,734,546	5.41%		\$1,510,000	4.71%
261	KNRS Charitable Foundation	\$32,035,647	\$249,604	0.78%		\$234,000	0.73%
262	THE WB FAMILY FOUNDATION	\$31,886,732	\$3,890,272	12.20%		\$3,658,498	11.47%
263	THE DH GALES FAMILY CHARITABLE FOUNDATION OF TORONTO	\$31,767,793	\$1,028,864	3.24%		\$904,695	2.85%
264	THE TOLDO FOUNDATION	\$31,521,714	\$1,075,340	3.41%		\$996,000	3.16%
265	WIM AND NANCY PAUW FOUNDATION	\$31,276,574	\$1,382,001	4.42%	\$41,493	\$1,190,457	3.94%
266	APOTEX FOUNDATION	\$31,184,972	\$26,291,753	84.31%		\$26,280,000	84.27%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
267	THE SIXTY THREE FOUNDATION	\$31,166,082	\$8,352,936	26.80%		\$8,346,005	26.78%
268	The H. John McDonald Foundation	\$30,991,123	\$1,415,522	4.57%		\$1,115,334	3.60%
269	THE BICKLE-WILDER FOUNDATION	\$30,866,891	\$1,019,320	3.30%		\$865,000	2.80%
270	The Taylor Family Foundation	\$30,853,102	-\$600,813	-1.95%			0.00%
271	THE AUXILIUM FOUNDATION	\$30,452,757	\$1,710,117	5.62%		\$1,499,750	4.92%
272	Gordon & Ruth Gooder Charitable Foundation	\$30,387,290	\$1,399,615	4.61%		\$842,259	2.77%
273	THE SIR JAMES DUNN FOUNDATION INC.	\$30,300,949	\$1,249,679	4.12%	\$65,000	\$892,320	3.16%
274	Robert Gannicott Foundation	\$30,007,464	\$294,089	0.98%			0.00%

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275	FAITHFUL FRIENDS FOUNDATION	\$29,879,433	\$1,679,042	5.62%		\$1,220,000	4.08%
276	Green Sanderson Family Foundation	\$29,610,770	\$1,553,375	5.25%		\$1,261,000	4.26%
277	ISLES FOUNDATION INCORPORATED	\$29,505,510	\$905,147	3.07%		\$684,500	2.32%
278	GEORGE C. HUNT FAMILY FOUNDATION	\$29,395,043	\$1,239,994	4.22%		\$993,000	3.38%
279	DUNCAN M. & JUDITH O. JESSIMAN FOUNDATION INC.	\$29,329,412	\$1,051,123	3.58%		\$1,002,500	3.42%
280	FELICIA AND ARNOLD AARON FOUNDATION	\$29,149,688	\$1,143,537	3.92%		\$973,000	3.34%
281	CAROLYN SIFTON FOUNDATION INCORPORATED	\$29,086,785	\$1,117,874	3.84%		\$890,529	3.06%

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282	HOSPITAL FOR SICK CHILDREN TRUST RE: JOHN ROSS ROBERTSON ENDOWMENT	\$28,861,658	\$791,459	2.74%		\$623,325	2.16%
283	World Charitable Foundation of Canada	\$28,797,355	\$12,869,841	44.69%	\$0	\$12,857,460	44.65%
284	RUNDLE COLLEGE SOCIETY	\$28,680,890	\$28,896,899	100.75%		\$500,000	1.74%
285	Barry and Laurie Green Family Charitable Trust	\$28,618,269	\$2,470,640	8.63%		\$2,202,119	7.69%
286	Marilyn and Charles Baillie Family Foundation	\$28,564,643	\$1,362,639	4.77%		\$1,350,900	4.73%
287	Greenrock Charitable Trust	\$28,193,408	\$2,674,054	9.48%		\$2,452,835	8.70%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
288	LA FONDATION SACKLER/THE SACKLER FOUNDATION	\$28,176,042	\$153,446	0.54%		\$67,585	0.24%
289	RAYMOND CHANG FOUNDATION	\$27,973,571	\$1,082,533	3.87%		\$1,035,000	3.70%
290	The Consecon Foundation	\$27,886,226	\$1,090,673	3.91%		\$695,167	2.49%
291	The Fregin Family Foundation	\$27,834,881	\$4,038,569	14.51%		\$3,311,995	11.90%
292	Annette & Paul Wolf Family Foundation	\$27,623,980	\$656,393	2.38%		\$500,000	1.81%
293	THE BENSADOUN FAMILY FOUNDATION LA FONDATION DE LA FAMILLE BENSADOUN	\$27,540,661	\$4,203,358	15.26%		\$4,126,000	14.98%
294	Charles & Eve Chang Foundation	\$27,433,036	\$1,572,268	5.73%		\$1,323,225	4.82%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
295	A.W.B. CHARITABLE FOUNDATION	\$27,411,090	\$934,960	3.41%		\$868,000	3.17%
296	MORNINGSTAR FOUNDATION	\$27,208,081	\$2,237,309	8.22%		\$2,100,000	7.72%
297	The Krawczyk Family Foundation	\$27,207,072	\$6,461,575	23.75%		\$6,331,539	23.27%
298	APRIL 1 FOUNDATION	\$27,098,739	\$2,686,401	9.91%		\$2,592,330	9.57%
299	T-GEAR FOUNDATION	\$27,062,015	\$526,643	1.95%		\$477,389	1.76%
300	KOERNER FOUNDATION	\$26,822,173	\$1,480,353	5.52%		\$1,084,000	4.04%
301	THE MIREILLE AND MURRAY STEINBERG FAMILY FOUNDATION/LA FONDATION DE LA FAMILLE MIREILLE ET MURRAY STEINBERG	\$26,785,639	\$190,097	0.71%		\$163,589	0.61%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
302	The Brenton Wood Foundation	\$26,753,297	\$422,673	1.58%		\$410,000	1.53%
303	TRUST UNDER THE WILL OF THE GERALD MAURICE BRAWLEY ESTATE	\$26,646,137	\$924,812	3.47%		\$772,409	2.90%
304	THE LEONARD T. ASSALY FAMILY FOUNDATION / LA FONDATION FAMILIALE LEONARD T. ASSALY	\$26,623,328	\$823,223	3.09%	\$6,718	\$778,750	2.95%
305	THE CATHERINE AND FREDRIK EATON CHARITABLE FOUNDATION	\$26,593,499	\$59,344	0.22%	\$42,500		0.16%
306	KENNETH M. MOLSON FOUNDATION	\$26,553,123	\$949,674	3.58%		\$740,535	2.79%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
307	SONRISE FOUNDATION	\$26,498,258	\$580,484	2.19%		\$476,000	1.80%
308	The Tawse Family Charitable Foundation	\$26,488,751	\$645,099	2.44%		\$645,000	2.43%
309	The Arnold and Anita Silber Family Foundation	\$26,402,518	\$918,509	3.48%		\$565,915	2.14%
310	Koinonia Charitable Trust	\$26,352,786	\$8,342	0.03%			0.00%
311	Arthur L. Irving Family Foundation	\$26,076,127	\$644,057	2.47%	\$164,028	\$215,079	1.45%
312	LA FONDATION JACQUES FRANCOEUR	\$25,967,489	\$831,609	3.20%	\$69,948	\$635,829	2.72%
313	The Eric S. Margolis Family Foundation / La Fondation Familiale Eric S. Margolis	\$25,923,643	\$1,091,059	4.21%		\$854,493	3.30%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
314	THE WEBER FOUNDATION	\$25,843,493	\$1,758,910	6.81%		\$1,603,230	6.20%
315	The Adams Family Foundation/La Fondation de la famille Adams	\$25,768,952	\$1,416,067	5.50%		\$1,415,947	5.49%
316	Gordon and Patricia Gray Animal Welfare Foundation	\$25,675,402	\$778,206	3.03%		\$600,200	2.34%
317	The River Realty Foundation	\$25,540,048	\$1,321,402	5.17%		\$1,205,700	4.72%
318	Hodgson Family Foundation	\$25,501,847	\$929,545	3.65%		\$655,730	2.57%
319	Faye and David Huestis Family Foundation Inc.	\$25,438,309	\$238,406	0.94%		\$151,000	0.59%
320	The Murray R. O'Neil Charitable Foundation	\$25,251,842	\$1,605,766	6.36%		\$1,025,590	4.06%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
321	Fondation Famille Mongeau/Mongeau Family Foundation	\$25,242,538	\$1,009,538	4.00%		\$826,000	3.27%
322	David and Penny Wilson Family Foundation	\$25,219,972	\$722,138	2.86%		\$710,000	2.82%
323	GRAHAM C. LOUNT FAMILY FOUNDATION, INC.	\$25,147,474	\$940,452	3.74%		\$738,375	2.94%
324	T.R. Meighen Family Foundation/Fondation de la Famille T.R. Meighen	\$25,105,261	\$1,190,525	4.74%	\$112,352	\$874,750	3.93%
325	THE JOHN DAVID AND SIGNY EATON CHARITABLE FOUNDATION	\$24,962,805	\$756,548	3.03%	\$619	\$610,040	2.45%

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326	CONCONI FAMILY FOUNDATION	\$24,947,496	\$962,225	3.86%		\$439,105	1.76%
327	FONDATION LORRAINE ET JEAN TURMEL	\$24,931,553	\$463,567	1.86%	\$80,894	\$235,500	1.27%
328	BERNARD & NORTON WOLF FAMILY FOUNDATION	\$24,502,216	\$1,020,165	4.16%	\$184,953	\$797,903	4.01%
329	THE IRA GLUSKIN AND MAXINE GRANOVSKY GLUSKIN CHARITABLE FOUNDATION	\$24,470,054	\$3,366,096	13.76%		\$3,164,892	12.93%
330	M.E.H. Foundation	\$24,411,372	\$993,566	4.07%		\$856,460	3.51%
331	The Colin & Lois Pritchard Foundation	\$24,316,322	\$605,607	2.49%		\$604,607	2.49%
332	THE PALMER FAMILY FOUNDATION	\$24,274,104	\$1,194,136	4.92%		\$835,100	3.44%

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333	Fondation Lise et Richard Fortin	\$24,139,736	\$660,510	2.74%		\$652,276	2.70%
334	Charlotte and Leo Karassik Foundation / Fondation Charlotte et Leo Karassik	\$24,088,738	\$1,117,080	4.64%		\$1,000,000	4.15%
335	Wheeler Family Foundation	\$24,008,323	\$700,583	2.92%		\$699,600	2.91%
336	The Karen Green Charitable Trust	\$23,948,401	\$750,745	3.13%		\$597,500	2.49%
337	The River Foundation	\$23,828,680	\$1,212,532	5.09%		\$920,000	3.86%
338	The Savvas Chamberlain Family Foundation	\$23,614,302	\$811,871	3.44%		\$795,207	3.37%
339	THE MARDER FAMILY FOUNDATION	\$23,544,585	\$1,852,625	7.87%		\$1,847,002	7.84%
340	FONDATION GUY LALIBERTÉ	\$23,537,548	\$690,833	2.94%		\$597,331	2.54%
341	ROZSA FOUNDATION	\$23,476,565	\$1,109,251	4.72%	\$496,623	\$420,295	3.91%

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342	THE PHYLLIS LAMBERT FOUNDATION/LA FONDATION PHYLLIS LAMBERT	\$23,460,302	\$186,169	0.79%		\$70,600	0.30%
343	HUDSON'S BAY COMPANY HISTORY FOUNDATION	\$23,376,737	\$648,043	2.77%		\$371,000	1.59%
344	JEFFREY RUBINOFF FOUNDATION	\$23,030,654	\$37,724	0.16%			0.00%
345	ZELLER FAMILY FOUNDATION	\$23,002,061	\$1,075,987	4.68%		\$931,000	4.05%
346	St. Joseph Priests' Foundation of Edmonton	\$22,957,020	\$697,334	3.04%	\$610,933	\$86,401	3.04%
347	HUMMINGBIRD FOUNDATION	\$22,883,362	\$714,229	3.12%		\$637,000	2.78%
348	The Glen Nevis Foundation	\$22,757,141	\$856,296	3.76%		\$851,000	3.74%
349	Wise Family Foundation	\$22,725,899	\$1,390,564	6.12%		\$1,055,934	4.65%

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350	ST MICHAEL'S HOSPITAL (TORONTO) RESEARCH INSTITUTE	\$22,615,082	\$983,136	4.35%	\$950,000		4.20%
351	NELSON ARTHUR HYLAND FOUNDATION	\$22,472,202	\$1,007,164	4.48%		\$606,000	2.70%
352	THE LANGARA FOUNDATION	\$22,464,410	\$1,632,643	7.27%		\$1,579,358	7.03%
353	Cam & Dawn Allard Family Foundation	\$22,225,606	\$506,415	2.28%		\$330,000	1.48%
354	First West Foundation	\$22,192,442	\$1,827,394	8.23%		\$1,718,991	7.75%
355	MILAN & MAUREEN ILICH FOUNDATION	\$22,111,747	\$2,319,696	10.49%	\$2,235,534	\$2,235,534	20.22%
356	The SJ Foundation	\$22,030,052	\$12,142	0.06%			0.00%
357	JASPER PLACE WELLNESS CENTRE	\$21,826,858	\$6,232,719	28.56%	\$4,062,326		18.61%

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358	CHERNOFF FAMILY FOUNDATION	\$21,688,413	\$843,383	3.89%		\$648,000	2.99%
359	Palix Foundation	\$21,630,098	\$909,121	4.20%	\$598,825	\$154,669	3.48%
360	Co-operators Community Fund (Charity)	\$21,296,364	\$624,569	2.93%		\$607,000	2.85%
361	HENRY GUSSE FOUNDATION	\$21,053,780	\$744,789	3.54%	\$93,000	\$560,000	3.10%
362	Fondation Phi pour l'art contemporain Phi Foundation for Contemporary Art	\$20,939,976	\$4,067,830	19.43%	\$2,365,205		11.30%
363	THE CHAWKERS FOUNDATION	\$20,778,189	\$767,209	3.69%		\$624,570	3.01%
364	FONDATION FRANÇOIS BOURGEOIS LTÉE	\$20,655,178	\$1,644,272	7.96%		\$1,528,321	7.40%
365	THE JUBILO TRUST	\$20,589,676	\$8,778,608	42.64%		\$8,679,662	42.16%

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366	THE NOURISH AND DEVELOP FOUNDATION	\$20,558,698	\$1,216,577	5.92%	\$1,076,682	\$27,530	5.37%
367	The Emmet Foundation	\$20,556,205	\$823,406	4.01%		\$819,005	3.98%
368	D.H. FALLE FAMILY FOUNDATION	\$20,555,466	\$1,908,281	9.28%		\$1,790,675	8.71%
369	THE PETERSON FOUNDATION	\$20,493,089	\$915,205	4.47%		\$750,000	3.66%
370	JERICOHO FOUNDATION	\$20,479,136	\$712,393	3.48%		\$657,100	3.21%
371	Broadfoot Family Foundation	\$20,441,936	\$690,518	3.38%		\$609,200	2.98%
372	ALBERT AND TEMMY LATNER FAMILY FOUNDATION	\$20,428,129	\$3,222,244	15.77%		\$3,025,094	14.81%
373	EDWARDS CHARITABLE FOUNDATION	\$20,336,162	\$734,460	3.61%		\$642,000	3.16%

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374	GEWURZ FAMILY FOUNDATION/FONDATION FAMILIALE GEWURZ	\$20,273,962	\$3,500,634	17.27%		\$3,162,262	15.60%
375	The David Family Foundation / La Fondation de la Famille David	\$20,064,611	\$672,751	3.35%	\$3,225	\$634,001	3.18%
376	WERKLUND FOUNDATION	\$20,038,112	\$888,526	4.43%		\$807,858	4.03%
377	THE THOR E AND NICOLE EATON FAMILY CHARITABLE FOUNDATION	\$19,997,493	\$901,258	4.51%		\$600,000	3.00%
378	Warren Y. Soper Charitable Trust	\$19,961,381	\$1,051,593	5.27%		\$820,000	4.11%
379	Celtic Cross Charitable Foundation Trust	\$19,935,257	\$815,956	4.09%		\$664,400	3.33%
380	Ocean Park Foundation	\$19,923,697	\$728,304	3.66%		\$620,000	3.11%

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381	UPLANDS CHARITABLE FOUNDATION	\$19,737,101	\$632,480	3.20%		\$617,258	3.13%
382	CLIFFORD AND LILY FIELDING CHARITABLE FOUNDATION	\$19,685,343	\$120,871	0.61%	\$11,281	\$62,500	0.37%
383	Andrew J. Lutfy Foundation / Fondation Andrew J. Lutfy	\$19,437,905	\$629,728	3.24%		\$595,000	3.06%
384	Robert Kerr Foundation	\$19,409,937	\$1,116,619	5.75%		\$774,446	3.99%
385	Lamb Foundation	\$19,399,949	\$907,805	4.68%	\$136,151	\$593,000	3.76%
386	Incite Foundation for the Arts	\$19,357,340	\$898,903	4.64%	\$160,731	\$691,500	4.40%
387	THE LEWIS & RUTH SHERMAN FOUNDATION	\$19,352,349	\$965,677	4.99%		\$766,000	3.96%
388	F & E STRUMPSKI FOUNDATION	\$19,342,671	\$489,230	2.53%	\$6,978	\$434,000	2.28%

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389	The Beaverbrook Canadian Foundation/ La Fondation CanadienneBeaverbrook	\$19,341,882	\$1,007,397	5.21%		\$700,000	3.62%
390	The Midas Touch Foundation	\$19,294,486	\$1,395,055	7.23%		\$1,383,423	7.17%
391	Dr. Lou and Mae Lukenda Charitable Foundation	\$19,249,920	\$590,696	3.07%		\$487,039	2.53%
392	THE JOHN AND DEBORAH HARRIS FAMILY FOUNDATION	\$19,249,166	\$1,164,625	6.05%		\$973,000	5.05%
393	Gelmont Foundation/Fondation Gelmont	\$19,238,779	\$1,057,767	5.50%		\$1,003,920	5.22%
394	Jim and Cathy Goertz Family Foundation	\$19,050,398	\$2,025,929	10.63%		\$2,020,000	10.60%
395	VIEWPOINT FOUNDATION	\$19,027,616	\$1,874,932	9.85%	\$324,782	\$1,230,302	8.17%

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396	LRDR Foundation	\$19,001,847	\$857,283	4.51%		\$855,000	4.50%
397	Fondation Ariane Riou & Réal Plourde	\$18,963,771	\$552,565	2.91%		\$542,000	2.86%
398	The Christofo Foundation Inc.	\$18,957,458	\$685,679	3.62%		\$565,500	2.98%
399	THE NEW HOPE FOUNDATION	\$18,793,506	\$1,275,341	6.79%		\$1,270,773	6.76%
400	ELLEN AND MARTIN PROSSERMAN FOUNDATION, INC /FONDATION ELLEN ET MARTIN PROSSERMAN, INC	\$18,728,310	\$9,155,274	48.88%		\$9,103,600	48.61%
401	PHYLISS AND IRVING SNIDER FOUNDATION	\$18,698,031	\$852,632	4.56%		\$697,833	3.73%
402	The Daniel Family Foundation	\$18,683,447	\$563,695	3.02%		\$553,100	2.96%

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403	The Goodman Family Foundation	\$18,644,592	\$925,415	4.96%		\$657,622	3.53%
404	Moez & Marissa Kassam Foundation	\$18,622,298	\$1,181,410	6.34%	\$6,525	\$1,142,566	6.17%
405	HEPPELL FAMILY FOUNDATION	\$18,537,730	\$1,674,747	9.03%	\$3,000	\$1,532,500	8.28%
406	Liber Ero Foundation	\$18,507,106	\$703,388	3.80%		\$652,600	3.53%
407	THE J.T. CLARK FAMILY FOUNDATION INC.	\$18,506,550	\$462,985	2.50%		\$450,500	2.43%
408	KROGSETH FOUNDATION	\$18,502,459	\$1,013,907	5.48%		\$865,000	4.68%
409	THE HELDERLEIGH FOUNDATION	\$18,494,674	\$1,680,881	9.09%	\$585,113	\$849,302	7.76%
410	Gordon & Diane Buchanan Family Foundation	\$18,363,281	\$502,232	2.73%	\$147,347	\$214,999	1.97%

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411	OUR LADY QUEEN OF PEACE RANCH (NORTHERN ALBERTA) LTD.	\$18,267,008	\$945,802	5.18%	\$649,174		3.55%
412	THE GARRON FOUNDATION	\$18,212,842	\$1,195,394	6.56%		\$1,104,187	6.06%
413	THE AUDREY AND DONALD CAMPBELL FOUNDATION	\$18,207,318	\$368,024	2.02%		\$365,000	2.00%
414	Age of Union Alliance / Alliance Âge de l'Union	\$18,141,437	\$12,529,823	69.07%	\$1,075,200	\$10,150,763	61.88%
415	THE MEYER AND IDELLE WEINSTOCK CHARITABLE FOUNDATION	\$18,035,839	\$1,468,657	8.14%		\$1,367,377	7.58%
416	HERZOG FAMILY TRUST	\$18,019,623	\$6,770,218	37.57%	\$100,381	\$6,669,837	37.57%
417	FONDATION STÉPHAN CRÉTIER	\$17,957,319	\$1,060,947	5.91%	\$323,084	\$698,504	5.69%

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418	The Feiga Bresver Academic Fund	\$17,945,949	\$835,733	4.66%		\$617,151	3.44%
419	FONDATION JACQUES & MICHEL AUGER	\$17,917,612	\$2,157,454	12.04%		\$987,150	5.51%
420	ZUKERMAN FAMILY FOUNDATION	\$17,883,470	\$804,091	4.50%	\$100,384	\$484,732	3.27%
421	Longhedge Foundation	\$17,853,814	\$863,160	4.83%		\$625,000	3.50%
422	KANOVSKY FAMILY FOUNDATION	\$17,789,851	\$696,468	3.91%		\$595,750	3.35%
423	LEON JUDAH BLACKMORE FOUNDATION	\$17,576,602	\$2,395,619	13.63%		\$2,280,850	12.98%
424	THE MORRISON FOUNDATION	\$17,544,464	\$167,735	0.96%		\$155,000	0.88%
425	The Cowell Foundation	\$17,519,735	\$52,824	0.30%		\$50,000	0.29%
426	Notre Dame Pietas Foundation	\$17,444,254	\$696,904	4.00%		\$579,000	3.32%

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427	RIVIERE CHARITABLE FOUNDATION	\$17,410,886	\$362,625	2.08%		\$356,868	2.05%
428	SASAMAT FOUNDATION	\$17,385,463	\$987,639	5.68%		\$897,320	5.16%
429	Jonathon D. Fischer Foundation	\$17,356,670		0.00%			0.00%
430	The Jules Foundation	\$17,355,971	\$469,553	2.71%		\$432,540	2.49%
431	THE LECKY FOUNDATION	\$17,318,874	\$800,508	4.62%		\$529,800	3.06%
432	THE DAN-HYTMAN FAMILY FOUNDATION	\$17,299,721	\$4,316,567	24.95%		\$3,785,943	21.88%
433	The Peacock Family Foundation	\$17,270,022	\$720,772	4.17%		\$531,675	3.08%
434	RESIDUAL TRUST UNDER THE WILL OF PATRICK POWER	\$17,237,822	\$584,321	3.39%		\$424,400	2.46%
435	COMMUNITY CHARITABLE TRUST	\$17,132,999	\$60,810	0.35%		\$54,000	0.32%

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436	Fondation Huguette et Jean-Louis Fontaine	\$17,128,719	\$243,979	1.42%		\$198,300	1.16%
437	JOHN BRIGHT FOUNDATION	\$17,094,295	\$621,888	3.64%		\$525,000	3.07%
438	RJL Braydon Charitable Foundation	\$17,089,131	\$529,193	3.10%		\$525,000	3.07%
439	GORE MUTUAL INSURANCE COMPANY FOUNDATION	\$17,083,825	\$576,711	3.38%		\$500,000	2.93%
440	The Merrifield Family Foundation	\$17,069,037	\$738,703	4.33%		\$645,000	3.78%
441	THE GOLDBERG FAMILY FOUNDATION	\$17,023,710	\$1,524,541	8.96%		\$1,464,775	8.60%
442	MYOSOTIS FOUNDATION	\$17,010,572	\$765,550	4.50%		\$702,600	4.13%
443	THE D.H. GORDON FOUNDATION	\$16,968,052	\$641,594	3.78%		\$515,000	3.04%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
444	THE ROY WILSON PARKS ENDOWMENT	\$16,946,451	\$69,746	0.41%			0.00%
445	Michael and Libby Goldgrub Foundation	\$16,924,458	\$1,398,877	8.27%		\$1,382,200	8.17%
446	SUNCOR ENERGY FOUNDATION/FONDATION SUNCOR ENERGIE	\$16,826,888	\$19,000,745	112.92%		\$17,956,080	106.71%
447	Balsam Foundation	\$16,789,758	\$7,463,743	44.45%	\$84,750	\$7,378,449	44.45%
448	THE WILLIE AND MILDRED FLEISCHER CHARITABLE FOUNDATION	\$16,766,961	\$99,549	0.59%		\$57,800	0.34%
449	J and W Murphy Foundation	\$16,765,149	\$2,105,998	12.56%		\$2,098,700	12.52%
450	Vohra Miller Foundation	\$16,735,519	\$1,719,847	10.28%		\$1,667,450	9.96%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
451	Remembering Otto and Marie Pick Charitable Foundation	\$16,583,696	\$555,393	3.35%		\$501,682	3.03%
452	THE LILLIAN AND DON WRIGHT FOUNDATION	\$16,494,537	\$716,782	4.35%		\$532,125	3.23%
453	THE ANDREW MAHON FOUNDATION	\$16,485,850	\$665,765	4.04%	\$45	\$650,000	3.94%
454	The Willowool Foundation	\$16,457,742	\$1,503,176	9.13%		\$1,474,100	8.96%
455	The Racioppo Family Foundation	\$16,407,830	\$403,451	2.46%		\$388,797	2.37%
456	GARY BLUESTEIN CHARITABLE FOUNDATION	\$16,401,034	\$482,236	2.94%		\$476,678	2.91%
457	John R. McConnell Foundation/La Fondation John R. McConnell	\$16,380,286	\$535,162	3.27%		\$495,000	3.02%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
458	DIANE HARWOOD MEMORIAL TRUST	\$16,369,205	\$710,002	4.34%		\$525,000	3.21%
459	CONGREGATION ATERETH ZEKAINIM/CONGREGATION DES SENIORS COURO	\$16,337,675	\$1,000,058	6.12%	\$237,026	\$534,184	4.72%
460	STABLE HARVEST FARMS	\$16,332,024	\$871,347	5.34%	\$558,905		3.42%
461	NICKLE FAMILY FOUNDATION	\$16,328,196	\$711,446	4.36%	\$119,557	\$553,219	4.12%
462	The HOP Foundation	\$16,275,233	\$1,362,474	8.37%	\$4,990	\$1,350,000	8.33%
463	BRANDT FOUNDATION INC.	\$16,250,643	\$407,860	2.51%		\$405,700	2.50%
464	GRAHAM MUNRO CHARITABLE FOUNDATION	\$16,242,520	\$887,812	5.47%		\$739,500	4.55%
465	LOHN FOUNDATION	\$16,183,000	\$908,703	5.62%	\$1,500	\$692,000	4.29%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
466	ALTRU FOUNDATION INC	\$16,161,304	\$595,138	3.68%		\$475,000	2.94%
467	TIPPET FOUNDATION	\$16,061,812	\$803,682	5.00%		\$676,500	4.21%
468	THE BOREALIS FOUNDATION	\$16,044,364	\$580,000	3.61%		\$580,000	3.61%
469	Gencon Foundation	\$15,989,540	\$267,102	1.67%		\$225,000	1.41%
470	Fondation DAmours	\$15,984,813	\$841,222	5.26%		\$837,000	5.24%
471	THE FRANK H HORI CHARITABLE FOUNDATION	\$15,849,835	\$1,026,157	6.47%		\$526,740	3.32%
472	JEMINI FOUNDATION	\$15,816,009	\$1,750,499	11.07%		\$1,645,000	10.40%
473	THE HOTCHKISS FAMILY FOUNDATION	\$15,776,852	\$1,015,161	6.43%		\$735,000	4.66%
474	Walsh Foundation	\$15,770,460	\$1,176,348	7.46%		\$1,102,500	6.99%
475	Norris Family Foundation	\$15,738,906	\$642,029	4.08%		\$512,500	3.26%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
476	RSM Legacy Foundation	\$15,726,800	\$412,583	2.62%		\$100,000	0.64%
477	THE BRADSTREET FAMILY FOUNDATION	\$15,686,468	\$469,892	3.00%	\$42,101	\$428,500	3.00%
478	THE NORMAN AND MARGARET JEWISON CHARITABLE FOUNDATION	\$15,673,909	\$582,913	3.72%		\$510,000	3.25%
479	THE J.C. ANDERSON FAMILY FOUNDATION	\$15,624,182	\$587,630	3.76%		\$581,000	3.72%
480	FONDATION ELDEE-ELDEE FOUNDATION	\$15,613,628	\$1,442,697	9.24%	\$288,348	\$678,243	6.19%
481	TRAFALGAR CASTLE SCHOOL FOUNDATION	\$15,602,620	\$16,678	0.11%			0.00%
482	THE MORNINGVIEW FOUNDATION	\$15,504,596	\$928,924	5.99%	\$5,000	\$905,313	5.87%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
483	PAUL B. HELLIWELL FOUNDATION	\$15,449,248	\$882,256	5.71%		\$774,000	5.01%
484	"IVONIS MAZZAROLO FOUNDATION"	\$15,405,434	\$481,178	3.12%	\$336,331	\$39,500	2.44%
485	The Brownlee Family Foundation Inc.	\$15,403,837	\$2,695,852	17.50%		\$2,612,000	16.96%
486	RICHARDSON FOUNDATION INC.	\$15,368,041	\$8,891,478	57.86%		\$8,886,866	57.83%
487	THE GWYN MORGAN AND PATRICIA TROTTIER FOUNDATION	\$15,307,763	\$2,771,809	18.11%	\$10,000	\$2,594,500	17.01%
488	The Bertram Austin Goodman, May Easton McLaren Goodman and Dorothy Jean Goodman Foundation	\$15,276,077	\$992,610	6.50%		\$843,000	5.52%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
489	The N.R. Harris Family Foundation	\$15,250,515	\$1,185,789	7.78%	\$930,938	\$76,540	6.61%
490	FLASH FUND FOUNDATION	\$15,215,755	\$658,701	4.33%		\$573,000	3.77%
491	THE KOFFLER FOUNDATION	\$15,199,317	\$1,170,766	7.70%		\$1,077,347	7.09%
492	FAMGLAS FOUNDATION	\$15,182,884	\$634,923	4.18%		\$613,260	4.04%
493	NATHAN AND LILY SILVER FAMILY FOUNDATION	\$15,173,744	\$2,026,867	13.36%		\$1,907,130	12.57%
494	Bay Tree Foundation	\$15,138,335	\$505,258	3.34%		\$442,848	2.93%
495	MACH-GAENSSLEN FOUNDATION OF CANADA	\$15,133,841	\$1,223,664	8.09%	\$8,073	\$1,081,829	7.20%
496	Fondation Traçons un Chemin	\$15,110,587	\$1,073,318	7.10%	\$81,572	\$700,125	5.17%
497	Mistera Foundation	\$15,093,660	\$919,434	6.09%		\$689,515	4.57%

#	Account name	Assets	Total Expenditures	Total Expenditures as a Percentage of Assets	Charitable Expenditures	Gifts to Qualified Donees	Gifts and Charitable Expenditures as a Percentage of Assets
498	THE LILLIAN AND NORMAN GLOWINSKY FAMILY FOUNDATION	\$15,078,188	\$1,173,746	7.78%		\$1,128,580	7.48%
499	FONDATION DUFRESNE & GAUTHIER	\$15,052,666	\$1,843,167	12.24%	\$314,403	\$1,425,674	11.56%
500	John Patrick Colfer Family Foundation	\$15,032,485	\$298,589	1.99%		\$258,000	1.72%

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: 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 of 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, www.CharityData.ca has far more years available.

1) The data in this note is based on the 2021 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within six 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 by Canadian charities are 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 six 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 2013, the 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 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.

Mark Blumberg is a lawyer at Blumbergs 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.