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# RESEARCH NOTE

#PARG 2025-51RN

## Food Banks Finances in Canada An examination of the national organization

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### Introduction

Poverty remains a serious problem for communities across Canada (National Advisory Council on Poverty, 2022). Typically, if the general population expects the federal, provincial and municipal governments to engage in welfare provisions and alleviate poverty, several solutions may be noted which fall outside of government initiatives. Food banks illustrate such an alternative strategy. They focus on one area connected to poverty, namely fighting food insecurity nationally. However, they are by no means a permanent solution to address hunger.

The purpose of this study is to examine the financial information of selected food banks registered charities in major Canadian cities, across Canadian provinces / territories, including their national / provincial associations. This is part of a mapping exercise to offer an overview of the situation and the ecosystem in the country (See Appendix A for a list of the research notes).

This research note aims to better understand the philanthropic sector of food banks through the following research questions for this research note:

- 1) Who is the Canadian national food banks association(s)?
- 2) What are the finances of the Canadian national food banks association(s)?

This research note summarizes some information regarding the national association, Food Banks Canada. The note outlines some statistics on poverty and use of food banks in Canada, a description of Food Banks Canada, and a presentation of its finances. It also includes a brief description of the methodology employed.

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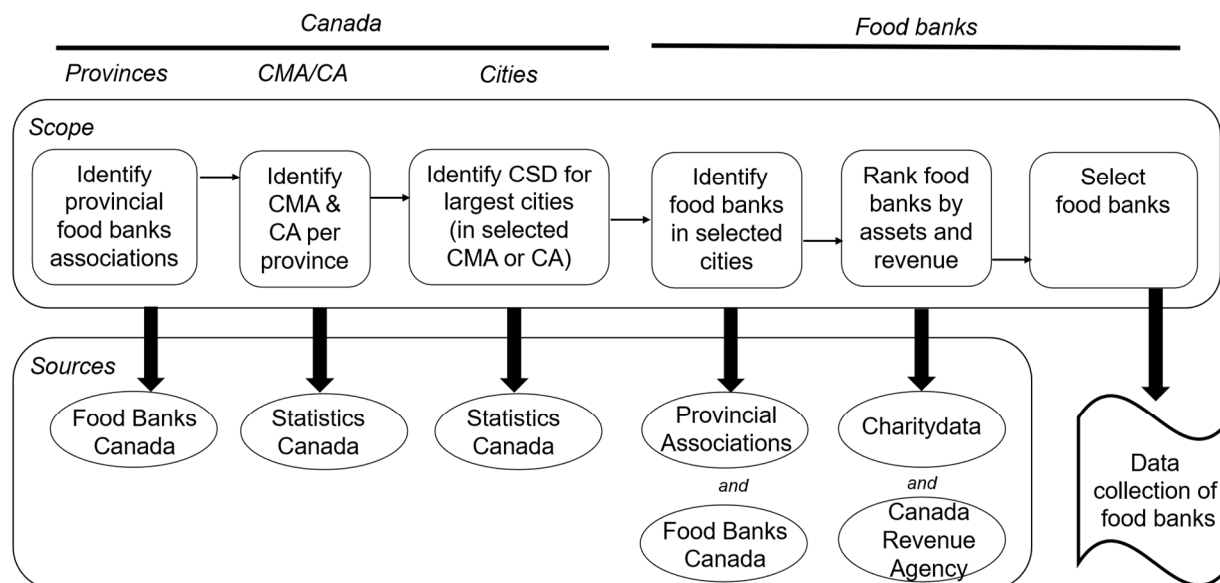


## Methodology

The methodology section summarizes the selection of Canadian food banks and the data collection. A data-driven method was used to identify and analyze the food banks serving Canada's largest urban areas in each of the provinces. More detailed information on the methodology is available in the Overview research note of the series (2025-50RN).

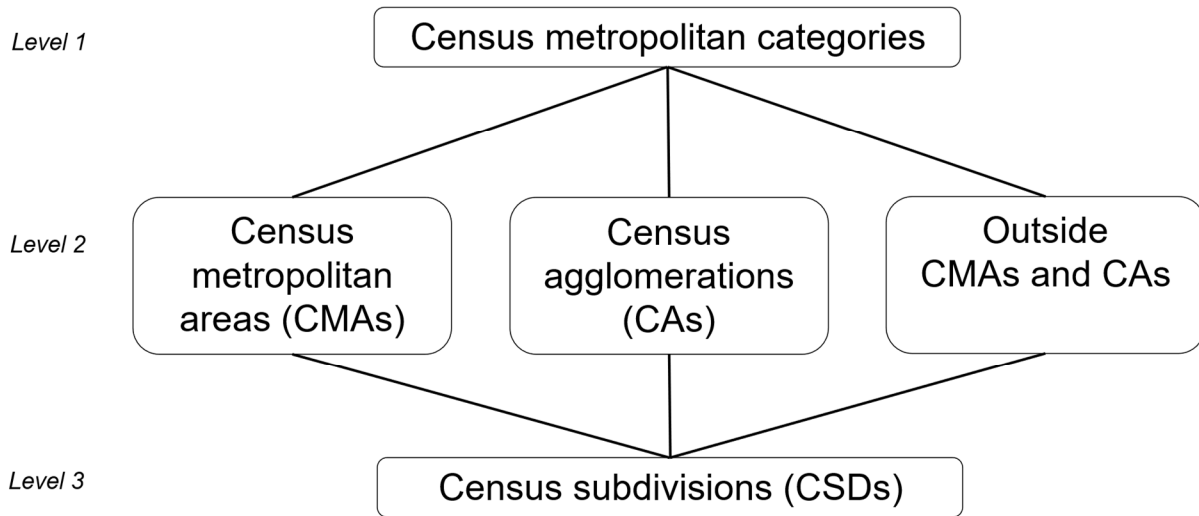
Three figures are presented to summarize the methodology of the study. Figure A illustrates the steps in the selection of Canadian food banks used in this research. Figure B illustrates the Standard Geographical Classification Hierarchy of concepts used by Statistics Canada. They are the Census Metropolitan Areas (CMA), the Census Agglomerations (CA) and the Census subdivisions (CSD). Figure C illustrates the data collection. The scope of the study is interested by information regarding provinces, cities, provincial associations and selected food banks. Information collected could be separated into three groups, namely contextual information on a province or a city, financial information and other information.

**Figure A – Selection of Canadian Food Banks**



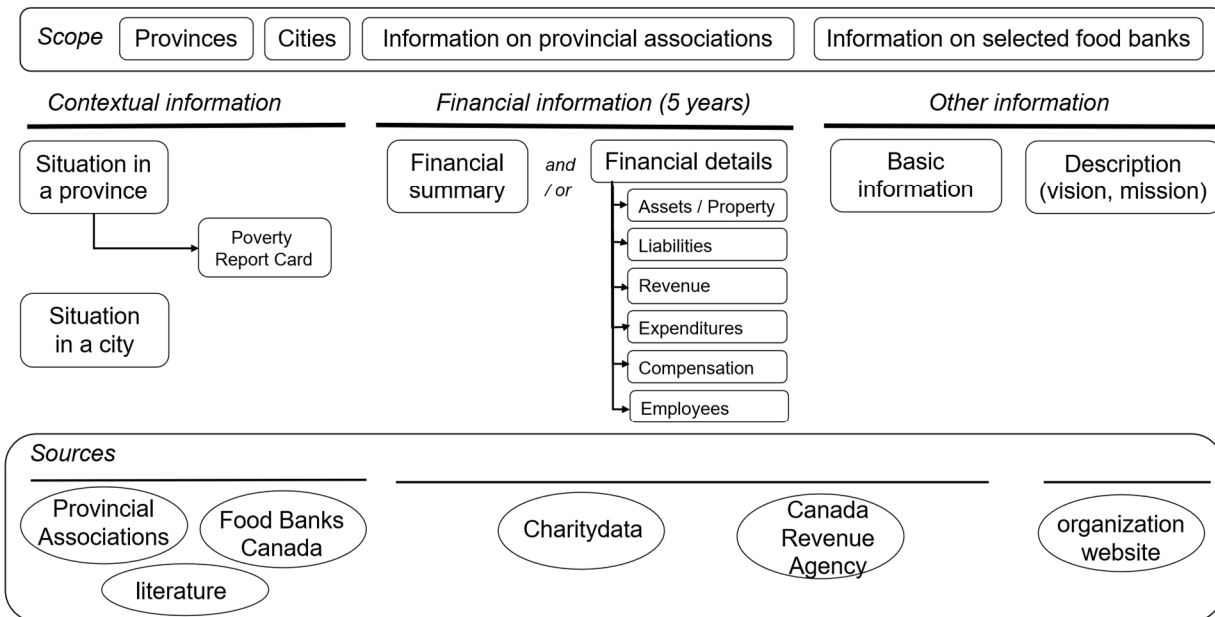
Note: CMA = Census metropolitan areas; CA = Census agglomerations; CSD = Census subdivisions

**Figure B – Standard Geographical Classification Hierarchy**



Source: Statistics Canada (2021)

**Figure C – Data Collection Regarding Canadian Food Banks**



## Poverty in Canada, Poverty Reports, and Food Banks in Canada

Poverty in Canada could be examined in many ways with a special attention on measurements and on characteristics of some population (Government of Canada, 2016). Reports by Food Banks Canada (2024a; 2024c), such as Poverty report card and HungerCount, allows to give a national perspective on poverty.

### *Poverty and Need for Food Banks in Canada*

“As of 2019, an estimated 10% of people in Canada currently live in conditions of poverty, but the poverty rate is expected to increase with the onset of the COVID-19 pandemic. In 2020, 1 in 4 children were living in poverty. Single adults are more likely to live in poverty. 30.7% of single adult males in poverty, and 35.5% of single adult females living in poverty.” (Canada without poverty, 2025)

“The food bank system is buckling under the strain of increased demand. In the past 12 months, nearly 30% of food banks across the network reported running out of food before demand was met; another 56% gave out less food than usual to avoid running out.1 In 2021, these numbers were 10% and 20%, respectively.” (Food Banks Canada, 2024c) The need is even greater for some population.

### Indigenous Poverty

“Despite accounting for approximately 5% of Canada’s population, poverty rates amongst Indigenous peoples (First Nations, Inuit, and Metis) are disproportionately high. The experience of poverty amongst Indigenous populations is multifaceted and rooted in a long history of systemic violence and oppression by the Government of Canada and Catholic Church.” (Canada without poverty, 2025)

### Racialized Poverty

“Communities that have faced systemic racial discrimination, exclusion, and other intersecting forms of oppression have higher poverty rates than White Canadians. Recent immigrants, refugees, and people with precarious status who are racialized face barriers to employment and housing in Canada due to discrimination in the job market and exclusion from Government benefits, including access to healthcare.” (Canada without poverty, 2025)

### Disability Poverty

“1 in 6 people with disabilities lived in poverty in 2022, representing 1,521,000 people. 1 in 3 people with disabilities living alone lived in poverty. People with disabilities would need, on average, 30% more income to reach the poverty line (using the Low Income Measure After Tax). From 2013 to 2022, the poverty rate for people with disabilities was on average twice as high than the poverty rate for people without disabilities.” (Campaign 2000 and Disability Without Poverty, 2024, p.4)












## Poverty Reports in Canada

In 2023, Food Banks Canada introduced “the country’s first comprehensive poverty report to capture the nuances of provincial, territorial, and federal perspectives in one place. The report and corresponding report cards are accompanied by a set of policy recommendations for each level of government, which act as a roadmap to steer the country toward a future where poverty and food insecurity are a thing of the past.” (Food Banks Canada, 2023, p.7)

“This report examines the state and experience of poverty across the country and offers an analysis of poverty reduction efforts in each jurisdiction. The report not only contains an analysis of poverty in each province and territory – and a high-level federal analysis – but also contains thoroughly developed report cards based on diverse and reliable data sources. These report cards will serve as a signal to Canadians and governments, as it enables us to assess and compare the performance of all governments in their efforts to eliminate poverty across Canada.” (Food Banks Canada, 2023, p.8)

“Food Banks Canada’s 2024 Poverty Report Cards paint a devastating look at the diverse ways poverty is impacting people in every province or territory in Canada. The full series of report cards provide detailed provincial, national, and territorial analysis and statistics, along with updated interactive, digital maps to hold governments to account.” (Food Banks BC, 2025) Table 1 compares the poverty report cards’ overall scores in 2023 and 2024. Four sections (experience of poverty, poverty measures, material deprivation, legislative progress) and 13 indicators are included in the report cards. More details will be provided in research notes for each province.

Table 1 – Poverty Report Cards Overall Scores in 2023 and 2024 by Province

Province		Score 2023	Score 2024	2023 vs 2024
Canada (National)	CAN	D+	D-	
British Columbia	BC	D+	D+	
Alberta	AB	D	D-	
Saskatchewan	SK	D	D-	
Manitoba	MB	C-	D-	
Ontario	ON	D-	D-	
Quebec	QC	B-	C+	
New Brunswick	NB	D-	D-	
Nova Scotia	NS	F	D-	
Prince Edward Island	PE	C-	C-	
Newfoundland and Labrador	NL	D-	D-	
Yukon Territory	YK	inconclusive	inconclusive	
Northwest Territory	NT	inconclusive	inconclusive	
Nunavut	NU	inconclusive	inconclusive	

Source: Food Banks Canada (2023, 2024a, 2024b)

“Despite the scale of the crisis, most governments are not responding with the urgency that is needed. The Poverty Report Cards show that almost half of people nationally (44%) feel financially worse off compared to last year and 1 in 4 are experiencing food insecurity.” (Food Banks BC, 2025)

Another report, HungerCount, is published by Food Banks Canada since 1997. “The annual HungerCount is Food Banks Canada’s signature survey of food bank use in Canada. It is a cross-sectional census survey of most food bank agencies, organizations, and programs, within and outside of the Food Banks Canada network. The HungerCount provides a point-in-time snapshot of food bank use in Canada.” (Food Banks Canada, 2024c, p.103)

According to HungerCount 2024 Report prepared by Food Banks Canada (2024c, p.11-18), the key findings are:

- “In March 2024, there were over 2 million visits to food banks in Canada — the highest number in history.”
- “18% of food bank clients report employment as their main source of income, compared to 12% in 2019.”
- “People with the lowest incomes, which includes those receiving provincial social assistance, spend over 80% of their disposable income on food and housing alone.”
- “This year’s food bank usage represents a 90% increase compared to March 2019, and there are signs that the food banking system is reaching its absolute limit.”
- “Nearly 70% of food bank clients live in market rent housing. Food bank visitors who live in market rental units are also more likely to live in larger population centres of 100,000 people or more.”
- “One third of food bank clients are children.”
- “32% of food bank clients are newcomers to Canada who have been in the country for 10 years or less.”

## National and Provincial Associations in Canada

Table 2 shows the national and provincial associations as part of a national network on food banks. In this research note, the focus is the national association, Food Banks Canada.

Table 2 – National and Provincial Associations

<i>Province</i>		<i>Association</i>
Canada (National)	CAN	Food Banks Canada / Banques alimentaires Canada
British Columbia	BC	Food Banks BC
Alberta	AB	Food Banks Alberta
Saskatchewan	SK	Food Banks of Saskatchewan
Manitoba	MB	Harvest Manitoba
Ontario	ON	Feed Ontario
Quebec	QC	Banques alimentaires du Québec / Food Banks of Quebec
New Brunswick	NB	Feed/Nourrir NB (Food Depot Alimentaire)
Nova Scotia	NS	Feed Nova Scotia
Prince Edward Island	PE	P.E.I. Association of Food Banks
Newfoundland and Labrador	NL	Community Food Sharing Association

Source: Food Banks Canada (2025a)

## Top 10 Impact: Canadian Food Banks 2024

Based on a Charity Intelligence Canada's analysis, Table 3 presents 10 Top Canadian Food Banks based on demonstrated impact per dollar donated, showing the most effective food banks in maximizing value and support for those in need.

Table 3 – Top 10 Impact: Canadian Food Banks in 2024 (listed by province)

<i>Food Bank</i>	<i>Location</i>	
Greater Vancouver Food Bank	Burnaby	BC
Central Okanagan Food Bank	Kelowna	BC
Edmonton's Food Bank	Edmonton	AB
Interfaith Food Bank of Lethbridge	Lethbridge	AB
Daily Bread Food Bank	Toronto	ON
Feed Ontario	Toronto	ON
The Compass	Mississauga	ON
Food for Life	Burlington	ON
Moisson Québec	Quebec City	QC
Moisson Mauricie / Centre-du-Québec	Trois-Rivières	QC

Source: Charity Intelligence Canada (2024)

**Food Banks Canada / Banques Alimentaires Canada**

“Food Banks Canada is a national charitable organization dedicated to helping Canadians living with hunger. We have a network of affiliated food banks and partners across Canada, which includes 10 Provincial Associations and more than 500 food banks.” (Food Banks Canada, 2025b)



“Food Banks Canada supports a network of more than 5,500 food banks and community organizations across Canada. Along with our many valued donors, we’re working to reduce food insecurity by 50%, by 2030. When we come together, anything is possible.” (Food Banks Canada, 2025c)

**Vision**  
 “A Canada where no one goes hungry” (Food Banks Canada, 2025d)

**Mission**  
 “To relieve hunger today and prevent hunger tomorrow” (Food Banks Canada, 2025d)

Table 4 presents some basic information.

Table 4 – Food Banks Canada – Basic information

<i>Category</i>	<i>Information</i>
Registration no.:	130643737 RR0001
Status:	Registered
Effective date of status:	1989-01-01
Type of qualified donee:	Charity
Designation:	Charitable organization
Fiscal period end:	31 March
Website:	www.foodbankscanada.ca

Source: Food Banks Canada (T3010) and CharityData, 2025

*Financial summary*

Table 5 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

*Financial position*

Table 6 presents assets. Table 7 presents property not used in charitable activities and Table 8 presents liabilities.



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**Table 5 – Food Banks Canada – Financial summary**

<i>Description</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
Total assets (4200)	44,398,260	36,637,524	43,848,693	50,994,643	27,039,426
Total liabilities (4350)	16,072,997	7,440,628	6,788,479	26,607,923	15,153,912
Total net assets	28,325,263	29,196,896	37,060,214	24,386,720	11,885,514
<b>Total revenue (4700)</b>					
Total revenue (4700)	91,765,234	55,886,564	92,193,433	190,791,223	53,623,610
<b>Total expenditures before gifts to qualified donees (4950)</b>					
Total expenditures before gifts to qualified donees (4950)	70,377,650	38,838,300	43,829,612	83,544,846	32,915,833
<b>Total amount of gifts made to all qualified donees (5050)</b>					
Total amount of gifts made to all qualified donees (5050)	18,578,910	22,781,507	35,690,327	94,745,171	21,485,807
<b>Total expenditures (5100)</b>					
Total expenditures (5100)	92,619,935	63,766,814	79,519,939	178,290,017	54,401,640

Source: Food Banks Canada (CRA T3010 Information Return March 31 2020-2024) and Charitydata, 2025

**Table 6 – Food Banks Canada – Assets**

<i>Description</i>	<i>code</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
Cash, bank accounts, and short term investments	4100	36,021,191	28,000,199	35,746,965	35,959,434	13,076,045
Amounts receivable from non-arm's length persons	4110	-	-	-	-	-
Amounts receivable from all others	4120	7,241,551	7,667,001	7,436,430	11,995,898	12,323,073
Investments in non-arm's length persons	4130	-	-	-	-	-
Long term investments	4140	-	-	-	-	-
Inventories	4150	-	-	-	-	-
Land and buildings	4155	-	-	-	-	-
Other capital assets	4160	100,921	112,761	110,222	-	-
Accumulated amortization of capital assets	4166	(59,923)	(51,051)	(51,513)	(550,955)	(238,153)
Other assets	4170	1,094,520	908,614	606,589	2,933,045	1,264,743
10 year gifts	4180	1,966,751	2,390,727	1,897,485	1,869,846	27,176,101
Total assets	4200	44,398,260	36,637,524	43,848,693	50,994,643	27,039,426

Source: Food Banks Canada (CRA T3010 Information Return March 31 2020-2024) and Charitydata, 2025

**Table 7 – Food Banks Canada – Property not used in charitable activities**

<i>Description</i>	<i>code</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
Average value of property during the 24 months before the beginning of the fiscal period	5900	-	-	-	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	-	-	-

Source: Food Banks Canada (CRA T3010 Information Return March 31 2020-2024) and Charitydata, 2025

**Table 8 – Food Banks Canada – Liabilities**

<i>Description</i>	<i>code</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
Accounts payable and accrued liabilities	4300	16,049,945	7,422,266	6,744,386	26,562,393	15,051,852
Deferred revenue	4310	6,120	18,362	44,093	45,530	102,060
Amounts owing non-arm's length persons	4320	-	-	-	-	-
Other liabilities	4330	16,932	-	-	-	-
Total liabilities	4350	16,072,997	* 7,440,628	6,788,479	26,607,923	15,153,912

Source: Food Banks Canada (CRA T3010 Information Return March 31 2020-2024) and Charitydata, 2025

Note: \* total of 16,692 in CRA and Charitydata databases

## Revenue and expenditures

Table 9 presents a summary of revenue and Table 10 presents a summary of expenditures.

Table 9 – Food Banks Canada – Revenue

Description	code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
Total eligible amount of all gifts with tax receipts	4500	11,120,676	7,942,236	9,783,800	20,042,348	2,586,448
Total eligible amount of tax-receipted tuition fees	5610	-	-	-	-	-
Total amount of 10 year gifts received	4505	-	-	-	-	-
Total amount received from other registered charities	4510	2,673,189	2,001,704	3,910,708	29,590,524	217,593
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	33,359,934	24,815,648	25,000,793	29,970,793	25,574,428
Total revenue received from federal government	4540	22,934,540	-	35,842,694	78,137,277	5,028,920
Total revenue received from provincial/territorial governments	4550	-	-	-	-	-
Total revenue received from municipal/regional governments	4560	-	-	-	-	-
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	-	-	-	-	-
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575	3,083,167	3,040,368	5,221,708	6,229,413	4,837,669
Total interest and investment income received or earned	4580	1,942,346	739,632	162,054	229,001	143,752
Gross proceeds from disposition of assets	4590	-	-	-	-	-
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600	-	-	-	-	-
Gross income received from rental of land and/or buildings	4610	-	-	-	-	-
Total non tax-receipted revenues received for memberships, dues and association fees	4620	-	-	-	-	30,802
Total non tax-receipted revenue from fundraising	4630	16,631,766	17,138,457	12,265,438	26,541,833	15,134,994
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	-	-	-	-	-
Other revenue not already included in the amounts above	4650	19,616	208,519	6,238	50,034	69,004
<b>Total revenue</b>	<b>4700</b>	<b>91,765,234</b>	<b>55,886,564</b>	<b>92,193,433</b>	<b>190,791,223</b>	<b>53,623,610</b>

Source: Food Banks Canada (CRA T3010 Information Return March 31 2020-2024) and Charitydata, 2025

Table 10 – Food Banks Canada – Expenditures

Description	code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
Advertising and promotion	4800	338,841	1,337,900	1,224,880	492,071	520,686
Travel and vehicle expenses	4810	93,912	40,740	3,891	16,798	249,327
Interest and bank charges	4820	11,819	9,623	8,789	6,834	10,112
Licences, memberships, and dues	4830	106,145	14,756	145,120	210,267	67,314
Office supplies and expenses	4840	69,121	30,947	98,710	93,583	47,433
Occupancy costs	4850	27,915	18,343	56,572	220,002	176,432
Professional and consulting fees	4860	1,417,610	731,344	682,565	501,865	420,096
Education and training for staff and volunteers	4870	94,168	30,877	77,592	49,084	23,163
Total expenditures on all compensation	4880	5,801,023	5,312,334	4,711,930	3,778,768	3,131,672
Fair market value of all donated goods used in charitable activities	4890	33,359,934	24,828,197	25,000,793	29,970,793	25,574,428
Purchased supplies and assets	4891	-	-	-	-	-
Amortization of capital assets	4900	71,228	25,141	73,010	312,802	109,684
Research grants and scholarships as part of charitable activities	4910	-	-	-	-	-
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	28,985,934	6,458,098	11,745,760	47,891,979	2,585,486
Total expenditures before gifts to qualified donees	4950	70,377,650	38,838,300	43,829,612	83,544,846	32,915,833
Of the amounts at line 4950						
a. Total expenditures on charitable activities	5000	64,020,318	32,518,486	38,980,802	79,939,689	30,360,499
b. Total expenditures on management and administration	5010	985,388	1,035,350	1,036,333	1,377,924	1,162,723
c. Total expenditures on fundraising	5020	5,371,944	5,284,464	3,812,477	2,227,233	1,392,611
d. Total other expenditures included in line 4950	5040	-	-	-	-	-
Total amount of gifts made to all qualified donees	5050	18,578,910	22,781,507	35,690,327	94,745,171	21,485,807
Total expenditures	5100	92,619,935	63,766,814	79,519,939	178,290,017	54,401,640

Source: Food Banks Canada (CRA T3010 Information Return March 31 2020-2024) and Charitydata, 2025

## Compensation and numbers of employees

Table 11 presents a summary of compensation and number of employees.

Table 11 – Food Banks Canada – Compensation and number of employees

Description	code	2024		2021		2019	
		\$	number	\$	number	\$	number
Total compensation for all positions	390	5,801,023		3,778,768		2,496,516	
Full-time employees	300		50		38		30
Part-time or Part-year employees	370		0		3		3
Total compensation for part-time or part-year employees	380	0		31,315		17,461	
Compensation (ten highest)							
\$1 to \$39,999	305		0		0		0
\$40,000 to \$79,999	310		0		0		1
\$80,000 to \$119,999	315		0		5		5
\$120,000 to \$159,999	320		0		3		2
\$160,000 to \$199,999	325		8		1		2
\$200,000 to \$249,999	330		2		1		0
\$250,000 to \$299,999	335		0		0		0
\$300,000 to \$349,999	340		0		0		0
\$350,000 and over	345		0		0		0

Source: Food Banks Canada (CRA T3010 Information Return March 31, 2019, 2021, 2024) and Charitydata, 2025

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### **PARG research notes**

Professional Accounting Research Group (PARG)  
Sprott School of Business, Carleton University  
(available at <https://sprott.carleton.ca/parg/videos-notes-papers-and-briefs>)

## Appendix A

### List of research notes in the food banks series

<i>Province</i>	<i>National / Provincial Association</i>	<i>Main cities (CMA or CA)</i>	<i>Food banks</i>	<i>PARG 2025 - # RN</i>
	Overview			2025-50RN
CAN	Food Banks Canada			2025-51RN
BC	Food Banks BC	Vancouver	Greater Vancouver Food Bank Society	2025-52RN
		Vancouver	Sources Community Resources Society	
		Vancouver	Surrey Food Bank Society	
		Vancouver	Richmond Food Bank	
		Victoria	Mustard Seed Food Bank	
		Kelowna	Central Okanagan Food Bank	
		Abbotsford-Mission	Archway Community Services Society	
AB	Food Banks Alberta	Calgary	The Calgary Food Bank	2025-53RN
		Edmonton	Edmonton's Food Bank	
SK	Food Banks of Saskatchewan	Saskatoon	Saskatoon Food Bank & Learning Centre	2025-54RN
		Regina	Regina & District Food Bank	
MB	Harvest Manitoba	Winnipeg	Harvest Manitoba	2025-55RN
ON	Feed Ontario	Toronto	Daily Bread Food Bank	2025-56RN
		Toronto	Food Banks Mississauga	
		Toronto	Kerr Street Community Services	
		Toronto	Caledon Community Services	
		Ottawa	The Ottawa Food Bank	
		Hamilton	Burlington Food Bank	
		Kitchener-Cambridge-Waterloo	The Food Bank of Waterloo Region	
		London	London and Area Food Bank	
		St. Catharines-Niagara	Project Share	
QC	Banques alimentaires du Québec / Food Banks of Québec	Montréal	Moisson Montréal	2025-57RN
		Montréal	Moisson Rive-Sud	
		Montréal	Centre de bénévolat et Moisson Laval	
		Gatineau	Moisson Outaouais	
		Quebec	Moisson Québec	
NB	Feed/Nourrir NB (Formerly Food Depot Alimentaire)	Moncton	Peter McKee Community Centre	2025-58RN
		Saint John	Outflow Ministry	
		Fredericton	Greener Village	
NS	Feed Nova Scotia	Halifax	Parker Street food & Furniture Bank [Community Care Network Society]	2025-59RN
PE	P.E.I. Association of Food Banks (The Upper Room Hospitality Ministry)	Charlottetown	-	2025-60RN
NL	Community Food Sharing Association	St. John's	Bridges to Hope Food Bank	2025-61RN