







# Research Paper

Religious Charities in Canada

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philab.uqam.ca in PhiLab

# Description du réseau PhiLab

Le réseau canadien de recherche partenariale sur la philanthropie (PhiLab), anciennement Laboratoire montréalais de recherche sur la philanthropie canadienne, a été pensé en 2014 dans le cadre de la conception de la demande de financement du projet développement de partenariat CRSH intitulé "Innovation sociale, changement sociétal et Fondations subventionnaires canadiennes". Ce financement a été reconduit en 2018 sous le nom "Evaluation du rôle et des actions de fondations subventionnaires canadiennes en réponse à l'enjeu des inégalités sociales et des défis environnementaux". Depuis ses débuts, le Réseau constitue un lieu de recherche, de partage d'information et de mobilisation des connaissances des fondations canadiennes. Des recherches conduites en partenariat permettent la coproduction de nouvelles connaissances dédiées à une diversité d'acteurs : des représentants gouvernementaux, des chercheurs universitaires, des représentants du secteur philanthropique et leurs organisations affiliées ou partenaires.

Le centre de recherche (Hub) mère se situe dans le centre-ville de Montréal, sur le campus de l'Université du Québec à Montréal (UQÀM).

Le Réseau regroupe des chercheurs, des décideurs et des membres de la communauté philanthropique à travers le monde afin de partager des informations, des ressources et des idées.

# **PhiLab Network Description**

The Canadian network of partnership-oriented research on philanthropy (PhiLab), previously called the Montreal Research Laboratory on Canadian philanthropy, was thought up in 2014 as part of the conception of a funding request by the SSHRC partnership development project called "Social innovation, social change, and Canadian Grantmaking Foundations". From it's beginning, the Network was a place for research, information exchange and mobilization of Canadian foundations' knowledge. Research conducted in partnership allows for the coproduction of new knowledge dedicated to a diversity of actors: government representatives, university researchers, representatives of the philanthropic sector and their affiliate organizations or partners.

The project's headquarters are located in downtown Montreal, on the Université du Québec à Montréal (UQAM) campus.

The Network brings together researchers, decision-makers and members of the philanthropic community from around the world in order to share information, resources and ideas.

## Résumé

L'objectif de cette étude est d'examiner les organismes de bienfaisance religieux et de foi ainsi que leurs catégories et sous-catégories au Canada (christianisme, islam, judaïsme et autres religions). Elle s'inscrit dans le cadre d'un exercice de cartographie qui portera sur des informations financières relatives à des religions spécifiques et à des organismes de bienfaisance enregistrés. L'étude vise à mieux comprendre le secteur philanthropique des organismes de bienfaisance religieux et de foi.

Ce document de recherche résume certaines informations générales concernant les organismes de bienfaisance religieux et de foi au Canada à travers une série de cinq notes de recherche. La première note présente des informations générales sur les organismes de bienfaisance religieux au Canada. Elle comprend une définition de la religion, une présentation de la méthodologie utilisée pour la série de notes, une argumentation sur le coût de la religion et la présentation de certaines statistiques à l'échelle nationale. Les notes suivantes présentent des statistiques sur une catégorie spécifique (christianisme, islam, judaïsme et autres religions) et ses sous-catégories d'organismes de bienfaisance religieux et de foi.

## Mots-clés

Organisme de bienfaisance religieux • organisme de bienfaisance de foi • philanthropie • finances

## **Abstract**

The purpose of this study is to examine religious and faith-based charities and their categories and sub-categories in Canada (Christianity, Islam, Judaism, and Other religions). This is part of a mapping exercise, which will look at specific religion and registered charities for financial information. The study aims to better understand the philanthropic sector of religious and faith-based charities.

This research paper summarizes some general information regarding religious and faith-based charities in Canada through a series of five research notes. The first presents summarizes some general information regarding religion charities in Canada. The note includes definition of religion, presentation of the methodology for the series of notes, argumentation on the cost of religion and presentation of some statistics at the national level. The following notes present statistics on a specific category (Christianity, Islam, Judaism and Other religions) and its sub-categories on religious and faith-based charities.

# Key words

Religious charities • faith-based charities • philanthropy • finances •

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# RESEARCH NOTE

**#PARG 2025-62RN** 

# **Religious Charities in Canada**

Overview

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#### Introduction

Considering the large number of religious registered charities (more than 32,000 charities, representing more than 37% of all registered charities), the amounts of assets in them and the cost to taxpayers, examining those organizations is justified. "Canadian taxpayers subsidize the advancement of religion by as much as \$3.2 billion annually as a result of income tax relief available to Canadians who donate to religious charities." (Dunham and Rosenblood, 2021b, p.3)

The purpose of this study is to examine religious and faith-based charities (advancement of religion objects, see Table 6) and their categories and sub-categories in Canada (Christianity, Islam, Judaism, and Other religions). This is part of a mapping exercise, which will look at specific religion and registered charities for financial information.

The study aims to better understand the philanthropic sector of religious and faith-based charities with the following research questions (RQ):

RQ1) What are the categories and sub-categories of religious charities in Canada?

RQ2) For each category and sub-categories of religious registered charities in Canada: RQ2a) How many religious charities per assets and revenue levels?

RQ2b) Who are the largest religious charities?

RQ2c) What are the distribution by provinces / territories of the religious charities?

This research note summarizes some general information regarding religion charities in Canada. The note includes definition of religion, presentation of the methodology for the series of notes, argumentation on the cost of religion, presentation of some statistics at the national level for nonprofits and registered charities for categories and subcategories.









#### **Definition of Religion and Trends in Canada**

Religion is recognized in the *Universal Declaration of Human Rights*. "Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance." (United Nations General Assembly, 1948, article 18)

In providing principles and recommendations for census, United Nations (2017) provides some guidance to the comparative study of religion (Statistics Canada, 2021a):

"Each country that investigates religion in its census should use the definition most appropriate to its needs and should display the definition that has been used as part of the metadata in the census publications and dissemination programme." (United Nations, 2017, par.4.174, p.203)

"For census purposes, religion may be defined as either: (a) Religious or spiritual belief of preference, regardless of whether or not this belief is represented by an organized group; or (b) Affiliation with an organized group having specific religious or spiritual tenets." (United Nations, 2017, par.4.175, p.203)

In the context of various approaches, the focus is on definitions rooted in Canadian perspectives. In Canadian law, the definition of religion originates from the majority decision of the Supreme Court of Canada in Syndicat Northcrest *v.* Amselem, (2004) (Kislowicz, 2012). In this court case, religion is defined as:

"While it is perhaps not possible to define religion precisely, some outer definition is useful since only beliefs, convictions and practices rooted in religion, as opposed to those that are secular, socially based or conscientiously held, are protected by the guarantee of freedom of religion. Defined broadly, religion typically involves a particular and comprehensive system of faith and worship. Religion also tends to involve the belief in a divine, superhuman or controlling power. In essence, religion is about freely and deeply held personal convictions or beliefs connected to an individual's spiritual faith and integrally linked to one's self-definition and spiritual fulfilment, the practices of which allow individuals to foster a connection with the divine or with the subject or object of that spiritual faith." (Syndicat Northcrest v. Amselem, 2004, par.39)

According to Statistics Canada (2022a), "[r]eligion refers to a person's self-identified connection to or affiliation with any religious denomination, group, body, or other religiously defined community or system of belief. Religion is not limited to formal membership in a religious organization or group." "For infants or children, religion refers to the specific religious group or denomination, if any, in which they are being raised." (Statistics Canada, 2022a) "Persons without a religious connection or affiliation can self-identify as atheist, agnostic or humanist, or can provide another applicable response." (Statistics Canada, 2022a)









"A religion is a system of practices rationalized by beliefs according to which (1) the practices constitute fit, or (2) they produce a relation to an SR [supermundane reality] which is of value because it is instrumental to attaining human goods." (Stone, 2001, p.183) "Judaism, Christianity, Islam, Buddhism – each involve activities that, when done in the right way for the right reasons, constitute the practice of that religion. A religion is a kind of system of practices." (Stone, 2001, p.177)

"In recent decades, the religious landscape in Canada has undergone significant changes, including a decline in religious affiliation and the practice of religious activities, both collectively and individually." (Cornelissen, 2021, p.1) "In 2021, over 19.3 million people reported a Christian religion, representing just over half of the Canadian population (53.3%). However, this proportion is down from 67.3% in 2011 and 77.1% in 2001. Approximately 12.6 million people, or more than one-third of Canada's population, reported having no religious affiliation. The proportion of this population has more than doubled in 20 years, going from 16.5% in 2001 to 34.6% in 2021. While small, the proportion of Canada's population who reported being Muslim, Hindu or Sikh has more than doubled in 20 years. From 2001 to 2021, these shares rose from 2.0% to 4.9% for Muslims, from 1.0% to 2.3% for Hindus and from 0.9% to 2.1% for Sikhs." (Statistics Canada, 2022b, p.2)

"In recent decades, there has been a decline in religious affiliation, participation in group or individual religious or spiritual activities, and the importance of religious and spiritual beliefs in how people live their lives. Changes in indicators of religiosity over time appear to be the result of differences between younger and older cohorts. Compared with individuals born in Canada, those born outside Canada were more likely to report having a religious affiliation, to consider their religious and spiritual beliefs important to how they live their lives, and to engage in religious activities in groups or on their own. These differences were more pronounced among younger birth cohorts. There were some differences in religiosity across the country. For example, in British Columbia, religious non-affiliation was more common and generational differences in religious practice were smaller. In Quebec, religious affiliation was higher, but was more often combined with lower importance given to religious or spiritual beliefs. Religious practice was also generally lower in Quebec. Lastly, in the Atlantic provinces, the generational differences were larger than elsewhere in the country." (Cornelissen, 2021, p.1)









#### Methodology

The methodology section describes the identification of Canadian religious charities and the data collection. A data-driven method was used to identify and analyze the religious charities. Most religious charities fall under "advancement of religion" charitable object / purpose. Brouard and Litalien (2024a, 2024b) have provided analysis of CRA statistics for all Canadian registered charities and for "advancement of religion" charitable object.

#### Advancement of religion

CRA (2002, 2013) provides some guidance to describe advancement of religion. "Purposes that advance religion may be charitable under the third category. Advancing religion in the charitable sense means manifesting, promoting, sustaining, or increasing belief in a religion's three key attributes, which are: faith in a higher unseen power such as a God, Supreme Being, or Entity; worship or reverence; and a particular and comprehensive system of doctrines and observances." (CRA, 2013, #34)

"Examples of purposes that advance religion include:

- advancing religion to adherents of the faith or the public by preaching and advancing the teachings of the (specify faith or religion) faith
- advancing religion to adherents of the faith or the public by establishing,
   maintaining, and supporting a house of worship with services held in accordance with the tenets and doctrines of the (specify faith or religion) faith
- advancing religion to adherents of the faith or the public by supporting and maintaining missions and missionaries to propagate the (specify faith or religion) faith" (CRA, 2013, #35)

As noted by Blumberg (2020, 2024) and Warren (2024), we agree that it is surprising that no guidance has been published by CRA on the object of advancement of religion. Some CRA's working draft guidance have been available since 2009 (Blumberg, 2009) with various versions in 2009, 2017, 2018 and 2019 (Blumberg, 2020). Even in a recent CRA's (2024) report, "[t]here is no mention of the advancement of religious guidance that was basically finalized many years ago but has still not been published" (Blumberg, 2024). Therefore, no additional definitions or explanations are provided in the present research note as official positions are not published yet. Some practical guidance may be offered, for example Advancement of religion versus the promotion of a philosophy (Blumberg, 2025).

Selection and data collection of Canadian religious charities

Figure A illustrates the selection and data collection process used in this research. The illustration presents the scope with four main components, the categories, the number of sub-categories per CRA classification and those used in Charitydata. Sources complete the figure.

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The T3010 is the Registered Charity Information Return file with Canada Revenue Agency (CRA). The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Information was obtained through the CharityData website, including T3010 information. Schedule 6 of the T3010 provides rich information on charities' assets, liabilities, revenue, and expenditures. The focus is on Assets and Revenue.

CharityData (2025) is a database on Canadian registered charities, compiling most — but not all — of the charities' financial data found on the CRA's website and gathered from their T3010 form. The CharityData Advanced Search tool was used to carry out data collection.

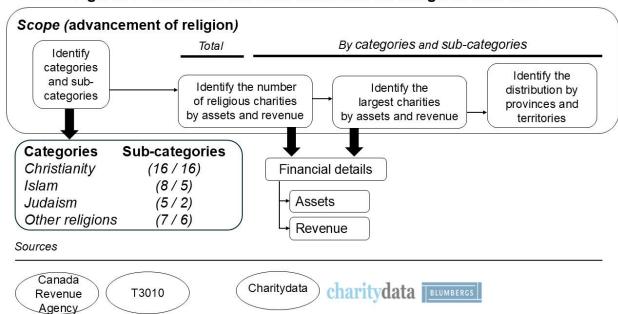


Figure A – Selection and Data collection for Religious charities

#### CRA categories and sub-categories

The selection of charities in this research is based on CRA classification (RQ1). CRA has a classification of registered charities with categories and sub-categories for "advancement of religion" (Blumbergs, 2023). The categories regarding religions are Christianity, Islam, Judaism, and Other religions. The 36 sub-categories regarding each religions are Christianity (Adventist, Anglican, Apostolic, Baptist, Catholic, Christ of Christ, Gospel, Jehovah's Witnesses, Mennonite/ Brethren /Hutterite, Orthodox, Pentecostal, Presbyterian, Protestant, Salvation Army Temples, United, Other), Islam (Ahmadi, Alevi, Ismaili, Salafi /Wahhabi, Shia, Sufi, Sunni, Other), Judaism (Conservative, Kabbalah, Orthodox, Reform, Other), Other religions (Baha'i, Buddhism, Hinduism, Jainism, Sikhism, Zoroastrianism, Other). (Brouard & Litalien, 2024a, p.11)





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In addition of religions, another group of categories and sub-categories under "advancement of religion" is support of religion and other. The categories are Support of religions, Ecumenical and interfaith organizations, and Foundations advancing religions. Support of religions has 20 sub-categories. (Brouard & Litalien, 2024b) This other group is not used in this research.

Dunham and Rosenblood (2021a) point out that some charities may be registered under 'Advancement of religion', even if there are not mainly religious, and some faith-based charities may not be registered under the 'Advancement of religion', but under other objects. For example, "many YMCA (Young Men's Christian Association) and YWCA (Young Women's Christian Association) organizations are categorized under 'Advancement of Religion' even if many see "those places as non-religious recreational facilities, often simply called, 'The Y' "; or they may be registered under 'Advancement of education': "Most notable in this category are educational charities that operate religious schools such as the Ottawa Islamic School, The Calgary Jewish Academy, and the Halifax Christian Academy"; or registered under the object of 'Other purposes beneficial to the community' (Dunham and Rosenblood, 2021a, p.8). However, the lack of detailed classification considering all the religious components may not allow for precise estimation of all the charities related to religion. A better search capability from CRA database information could allow for better research results. This represents a limit to this research.

#### Presentation of results in tables

Results are presented in three tables for each category and sub-categories of religious registered charities in Canada. Each table is a response to sub-questions of RQ2, namely:

RQ2a) How many religious charities per assets and revenue levels? (distribution per Assets (7 levels) and Revenue (6 levels)) (see Table 1)

Table 1 – Assets and Revenue for (category or sub-category)

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Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	Х	x.x%	More than 5,000,000	X	x.x%
1,000,001-100 million	X	x.x%	1,500,001-5,000,000	X	x.x%
500,001-1,000,000	X	x.x%	500,001-1,500,000	X	x.x%
200,001-500,000	Х	x.x%	150,001-500,000	X	x.x%
100,001-200,000	Х	x.x%	30,001-150,000	X	x.x%
50,001-100,000	Х	x.x%	30,000 or else	X	x.x%
50,000 or less	Х	X.X%	Unknown	X	x.x%
Unknown	Х	X.X%			•
Total	Х	100%	Total	X	100%





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RQ2b) Who are the largest religious charities?

(focusing on those with the highest combined levels of Assets (normally greater than 100 million) and Revenue (normally greater than 5 million) (see Table 2)

Table 2 – Largest registered charities for (category or sub-category)

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
		000000000 RR0001	202X	X	X

RQ2c) What are the distribution by provinces / territories of the religious charities? (see Table 3)

Table 3 – Distribution by provinces for (category or sub-category)

Can		Provinces											S
total	BC	BC AB SK MB ON QC NB NS PE NL											NU
X	Х	X X X X X X X X X X									Х	Х	Х
100%	x.x%	x.x%	x.x%	x.x%	x.x%	x.x%	x.x%						





#### **Cost of Religion Preferred Tax Treatment**

Considering the level of tax advantages and cost of religion, studying religious organizations is arguably an interesting topic of study.

#### Tax expenditures

Although the focus is not on religious organizations, a recent study (Brouard and Litalien, 2024c) summarized estimates of tax expenditures for Canadian charities, donations and nonprofits at the federal and provincial levels. The amounts represent multiple billions of dollars.

Table 4 presents some federal tax expenditures regarding individual income tax, corporate income tax and Goods and Services Tax (GST). The estimates are not only for religious organizations, but for all charities.

Table 4 – Federal tax expenditures - Individual & Corporate income tax & GST

(millions of dollars)	Code	2018	2019	2020	2021	2022	2023	2024	2025
Individual income tax		E	E	E	Е	Р	Р	Р	Р
Charitable donation tax	PIT	2,980	3,060	3,290	3,615	3,620	3,625	3,705	3,805
credit	TRU	30	30	45	45	45	50	50	50
Deduction for certain contributions by individuals who have taken vows of poverty	PIT	n.a.							

Corporate income tax		Е	Е	E	E	Р	Р	Р	Р
Deductibility of charitable	CIT	690	890	715	1,030	990	835	865	870
donation									
Non-taxation of capital gains on donations of cultural property	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Non-taxation of registered charities	CIT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

GST		Е	Е	Е	E	Р	Р	Р	Р
Exemption from GST for certain supplies made by charities and non-profit organizations	GST	1,345	1,405	1,455	1,510	1,640	1,740	1,815	1,885
Rebate for registered charities	GST	320	335	300	330	375	390	405	420

Source: Canada - Department of Finance (2024b, p.33) in Brouard and Litalien (2024c, p.13, 15, 17) Note: PIT = Personal income tax (excluding trusts); TRU = Personal income tax with respect to trusts;

CIT = Corporate income tax; GST = Goods and Services Tax:

n.a. = No data available; E = Estimation; P = Projection





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#### Cost of religion

The Centre for Inquiry Canada (CFIC) prepared a series of reports questioning the cost of religion from a tax point of view (Dunham, 2019; Dunham and Rosenblood, 2021a, 2021b, 2021c, 2021d, 2022). The CFIC want to "demonstrate that the financial and social costs of continuing to allow advancement of religion as a charitable purpose are extensive. There are many reasons to discontinue the practice of granting charitable status to organizations whose sole purpose is the advancement of religion. Canada can retain the positive impact of the charitable sector while adhering to secular values" (Dunham and Rosenblood (2021a, p.4).

"Tax is the major source of income for government and is a fundamental plank in social policy." (Dunham and Rosenblood, 2021d, p.3) "Having charitable status allows organizations to avoid paying taxes, permits them to receive government transfers for a variety of purposes, and makes it possible for them to issue charitable tax receipts to encourage donations." (Dunham and Rosenblood, 2021a, p.6)

#### Tax advantages for donations to religious charities issuing tax receipts

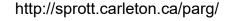
"Among the several benefits granted to Canada's 32,400 registered religious charities is the ability to issue charitable tax receipts for donations." (Dunham and Rosenblood, 2021b, p.3) In practice, this translates into a substantial public cost. "Canadian taxpayers subsidize the advancement of religion by as much as \$3.2 billion annually as a result of income tax relief available to Canadians who donate to religious charities." (2018 data) (Dunham and Rosenblood, 2021b, p.3)

Individuals and corporations can receive tax benefits for their donations. Religious charities, also benefit significantly from preferential tax treatments. "Canadian charities issued \$18 billion in official donation receipts. Over 41 percent of those charitable tax receipts, totaling almost \$7.5 billion, were issued by religious charities", and the "lost tax revenue from these religious tax credits alone is conservatively estimated to cost Canadian governments between \$1.7 billion and \$3.2 billion." (2018 data) (Dunham and Rosenblood, 2021b, p.3)

#### Tax advantages for religious charities

Religious charities in Canada are treated favorably under three key areas of taxation: income tax, property tax, and sales tax.

On income tax, "Neither charities nor non-profit-organizations pay income tax on most revenues, with the exceptions of rental income and capital gains". (Dunham and Rosenblood, 2021d, p.4)









Property taxation is also highly favorable, as "[m]ost charities receive special status regarding property taxes and churches are exempt from paying property tax in every Canadian province and territory". (Dunham and Rosenblood, 2021d, p.3-4)

"Sales tax is applied differently to charities and non-profits. Charities generally receive a rebate for a portion of the sales tax they pay (called a Public Service Body (PSB) rebate) and generally do not charge sales tax." (Dunham and Rosenblood, 2021d, p.4) "This rebate program for religious charities cost the federal and provincial treasuries over \$300 million in 2018." (Dunham and Rosenblood, 2021d, p.4)

#### Government transfers

"Many charities apply for and receive funding from the federal, provincial, and municipal levels of government. While T3010 forms (which all charities are required to submit to Canada Revenue Agency (CRA) annually) provide data on which level of government grants funding (and how much), they do not provide information on why charities receive funds, nor what their obligations may be in return." (Dunham and Rosenblood, 2021c, p.3)

"In 2018, 3,612 religious charities in Canada received funds from at least one level of government. In total, Canadian governments transferred slightly more than \$1 billion to charities incorporated under the category of advancement of religion." (Dunham and Rosenblood, 2021c, p.3)

Moreover, "[r]eligious institutions receive enormous financial support from Canadian governments in many other ways: from direct subsidization of evangelical universities to denominational family service agencies to religious hospitals being fully incorporated into Canada's healthcare system. Many of these organizations are also charities, founded under one of the three other 'heads' (advancement of education, relief of poverty, and other purposes beneficial to the community)." (Dunham and Rosenblood, 2022, p.6)









#### Number of religious organizations in Canada

"Faith-based organizations (FBOs) are charitable or non-profit organizations associated with or informed by religion and may include congregations of all faiths, missionary societies, and religious media companies." (Global Philanthropic Canada, 2022)

Number of religious organizations as non-profits

Religious organizations represent a significant portion of Canada's non-profit sector and are particularly dependent on volunteers. They account for nearly one-fifth (19.8%) of all non-profits, second only to sports and recreation groups.

Table 5 presents the Distribution of non-profit organizations by primary activity in 2023 in Canada.

Table 5 – Distribution of non-profit organizations by primary activity in Canada

Organization	%
Sports and recreation	33.3%
Religion	19.8%
Grant-making, fundraising and voluntarism promotion	8.8%
Social services	8.5%
Development and housing	6.9%
Business and professional associations and unions	6.1%
Arts and culture	4.2%
Education and research	3.9%
Law, advocacy and politics	3.6%
Not elsewhere classified	3.5%
Health	1.0%
Environment	0.4%
All organizations	100%

Reference: Statistics Canada (2024)

Moreover, religious organizations are among the most likely to rely on volunteer support, with over nine in ten reporting volunteer involvement—well above the sector-wide average. As Statistics Canada (2024) notes:

"In 2023, the largest number of non-profit organizations primarily focused on sports and recreation (33.3%), followed by religious organizations (19.8%), grant-making, fundraising and promotion (8.8%) and social services (8.5%), with the lowest number of organizations in health (1.0%) and environment-focused activities (0.4%).

Volunteers are essential to many non-profit organizations and the non-profit sector as a whole. Over four-fifths (81.8%) of non-profit organizations had volunteers. Of these, 44.7% of organizations had 1 to 19 volunteers, 29.1% of organizations had 20 to 99 volunteers, and 8.0% of organizations had 100 or more volunteers.

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Number of registered charities in advancement of religion

Table 6 presents the statistics of charity types (purposes / objects). The most popular purpose is advancement of religion both in August 2025 and December 2023.

Table 6 – Statistics of charity types / purposes / objects

	August	2025	December 2023		
Types / Purposes / Objects	Number	%	Number	%	
Relief of poverty	11,169	13.34%	11,384	13.29%	
Advancement of education	10,915	13.04%	11,134	13.00%	
Advancement of religion	31,647	37.80%	32,290	37.71%	
Other purpose beneficial to the community	29,991	35.80%	30,830	36.00%	
Missing information	0	0.00%	1	0.00%	
Total	83,722	100%	85,639	100%	

Reference: CharityData (2025) for August 2025 / Brouard & Litalien (2024a, p.9) for December 2023

Table 7 presents statistics on the list of categories for advancement of religion, with seven categories. Most charities (86%) are for religions and the most popular religion is Christianity both in August 2025 and December 2023.

Table 7 – List of categories for advancement of religion

	Augu	st 2025	Decembe	er 2023
Categories	Number	%	Number	%
Christianity	25,389	80.23%	25,872	80.12%
Islam	494	1.56%	510	1.58%
Judaism	390	1.23%	397	1.23%
Other religions	1,043	3.30%	1,079	3.34%
Sub-total religions	27,316	86.32%	27,598	86.27%
Ecumenical and interfaith	1	0.00%	1	0.00%
organizations				
Foundations advancing religions	348	1.10%	354	1.10%
Support of religions	3,982	12.58%	4,077	12.63%
Total	31,647	100%	32,290	100%

Reference: CharityData (2025) for August 2025 / Brouard & Litalien (2024a, p.12) for December 2023





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Table 8 and Table 9 present the statistics regarding registered charities dedicated to advancement of religion by provinces and territories for 2025 and 2023 respectively.

Table 8 – Distribution of advancement of religion by provinces and territories – 2025

Can		Provinces											Territories			
total	BC	BC AB SK MB ON QC NB NS PE NL									YT	NT	NU			
31,637	4164	3834	1883	1773	12752	4058	1072	1168	226	609	47	43	8			
100%	13.2%	12.1%	6.0%	5.6%	40.3%	12.8%	3.4%	3.7%	0.7%	1.9%	0.1%	0.1%	0.0%			

Source: CharityData (2025) for August 2025

Note: 10 organizations outside of Canada, in the United States (California, Florida, Illinois, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Tennessee, and Utah)

Table 9 – Distribution of advancement of religion by provinces and territories – 2023

Can	n Provinces Territori					Provinces										
total	BC	BC AB SK MB ON QC NB NS PE NL									YT	NT	NU			
32,285	4235	3890	1915	1808	13026	4193	1082	1194	232	610	49	43	8			
100%	13.1%	12.0%	5.9%	5.6%	40.3%	13.0%	3.4%	3.7%	0.8%	1.9%	0.2%	0.1%	0.0%			

Source: Brouard & Litalien (2024a, p.12) for December 2023

Note: 5 organizations outside of Canada or without provinces / territories

#### Religion Categories and Sub-categories in Canada

Multiple classifications could be used. We are mentioning two of them, i.e. CRA classification used also by CharityData and Statistics Canada.

#### CRA and CharityData Religion Category Classification

"Blumbergs (2023) offered a CRA Categories List with more details than the Type and Category, but also the Sub-category. The Sub-categories are not available on the CRA (2023) website and therefore data are not reported." (Brouard & Litalien, 2024b, p.6). Moreover, based on CharityData (2025), there are four main religion categories.

The sub-categories regarding religions are Christianity (Adventist, Anglican, Apostolic, Baptist, Catholic, Christ of Christ, Gospel, Johovah's Witnesses, Mennonite/ Brethren /Hutterite, Orthodox, Pentecostal, Presbyterian, Protestant, Salvation Army Temples, United, Other), Islam (Ahmadi, Alevi, Ismaili, Salafi /Wahhabi, Shia, Sufi, Sunni, Other), Judaism (Conservative, Kabbalah, Orthodox, Reform, Other), Other religions (Baha'i, Buddhism, Hinduism, Jainism, Sikhism, Zoroastrianism, Other) (Blumbergs, 2023).

Table 10 shows the religion categories and subcategories based on CRA and CharityData. The list is slightly different between CRA sub-categories and those found in CharityData.





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Table 10 – The religion categories and subcategories based on CRA and CharityData

Category Description	Category Number	Sub-Category Number	Sub-Category Description (CRA)	Sub-Category Description (CharityData)
Christianity	30	1	Adventist	Adventist
Christianity	30	2	Anglican	Anglican
Christianity	30	3	Apostolic	Apostolic
Christianity	30	4	Baptist	Baptist
Christianity	30	5	Catholic	Catholic
Christianity	30	6	Church of Christ	Church of Christ
Christianity	30	7	Gospel	Gospel
Christianity	30	8	Jehovah's Witnesses	Jehovah's Witnesses
Christianity	30	9	Mennonite / Brethren /	Mennonite/Brethren/
			Hutterite	Hutterite
Christianity	30	10	Orthodox	Orthodox
Christianity	30	11	Pentecostal	Pentecostal
Christianity	30	12	Presbyterian	Presbyterian
Christianity	30	13	Protestant	Protestant
Christianity	30	14	Salvation Army Temples	Salvation Army Temples
Christianity	30	15	United	United
Christianity	30	99	Other	Other Christianity
Islam	40	1	Ahmadi	Ahmadi
Islam	40	2	Alevi	
Islam	40	3	Ismaili	
Islam	40	4	Salafi / Wahhabi	
Islam	40	5	Shia	Shia
Islam	40	6	Sufi	Sufi
Islam	40	7	Sunni	Sunni
Islam	40	99	Other	Other Islam
Judaism	50	1	Conservative	
Judaism	50	2	Kabbalah	
Judaism	50	3	Orthodox	Orthodox
Judaism	50	4	Reform	
Judaism	50	99	Other	Other Judaism
Other Religions	60	1	Baha'i	Baha'i
Other Religions	60	2	Buddhism	Buddhism
Other Religions	60	3	Hinduism	Hinduism
Other Religions	60	4	Jainism	Jainism
Other Religions	60	5	Sikhism	Sikhism
Other Religions	60	6	Zoroastrianism	
Other Religions	60	99	Other	Other Other Religion

Source: Blumbergs (2023) in Brouard & Litalien (2024b. p.7) and CharityData (2025)





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#### Statistics Canada Religion Category Classification

Statistics Canada offers another classification of religions, with categories of main religions, subcategories and sub- subcategories. More details are available when we compare with CRA classification. According to the List of Religions 2021 published by Statistics Canada (2021b), there are nine main religious categories: Buddhist, Christian, Hindu, Jewish, Muslim, Sikh, Traditional (North American Indigenous) spirituality, other religions and spiritual traditions, and No religion, and secular perspectives.

Table 11 presents religion category classification structure based on Statistics Canada.

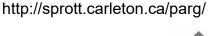
Table 11 – Statistics Canada religion category classification

Code	Category Description						
1	Buddhist						
2	Christian						
3	Hindu						
4	Jewish						
5	Muslim						
6	Sikh						
7	Traditional (North American Indigenous) spirituality						
8	Other religions and spiritual traditions						
9	No religion and secular perspectives						

Source: Statistics Canada (2021b)

Appendix A includes nine tables (Tables A-1 to A-9) with classification structure for each category of religion listed in Table 11, providing details on their respective subcategories and sub-subcategories, based on Statistics Canada (2021b).





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#### A look at the largest registered charities by religion (category and sub-category)

Number of organizations under religion as registered charities

Table 12 shows the largest registered charities for the four categories under religion and their sub-categories.

Table 12 presents the number and percentages of registered charities for the four categories under religion and their sub-categories, based on their assets and revenue levels in a descending order.

Table 12 – Assets and Revenue for the four religions (category or sub-category)

				<u> </u>	
Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	30	0.1%	More than 5,000,000	181	0.7%
1,000,001-100 million	7,358	26.9%	1,500,001-5,000,000	757	2.8%
500,001-1,000,000	3,842	14.1%	500,001-1,500,000	2,835	10.4%
200,001-500,000	4,247	15.5%	150,001-500,000	7,528	27.6%
100,001-200,000	2,596	9.5%	30,001-150,000	9,868	36.1%
50,001-100,000	1,903	7.0%	30,000 or else	6,099	22.3%
50,000 or less	7,292	26.7%	Unknown	48	0.2%
Unknown	48	0.2%			
Total	27,316	100%	Total	27,316	100%

Source: CharityData (2025)

Table 13 presents the statistics regarding distribution by province and territories of Canadian registered charities for the four categories under religion and their subcategories.

Table 13 – Distribution by provinces for (category or sub-category)

Can					Prov	inces					7	<b>Territorie</b>	s
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
27,311	3,533	3,358	1,740	1,572	11,071	3,104	985	1,075	211	573	42	40	7
100%	12.9%	12.3%	6.4%	5.8%	40.5%	11.4%	3.6%	3.9%	0.8%	2.1%	0.2%	0.1%	0.0%

Source: CharityData (2025)

Note: 5 organizations are outside of Canada, namely in California, Florida, New Jersey, Ohio, and Tennessee.





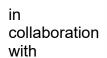




Table 14 presents information on the Top15 largest Canadian charities for the four categories under religion and their sub-categories.

Table 14 – Largest (Top 15) registered charities for the four religions (category)

Cat	Name of registered	City, Prov	CRA #	Year	Total	Total
	charities				Assets	Revenue
					4200	4700
С	The Governing Council of the	Toronto,	107951618 RR0001	2024	1,783,068,921	524,103,583
	Salvation Army in Canada / Conseil de direction de	ON				
	l'Armée du Salut du Canada					
С	The Church of Jesus Christ of	Cardston,	826344632 RR0001	2023	700,516,605	207,079,325
	Latter-Day Saints in Canada	AB				
С	The Roman Catholic Episcopal Corporation of the Diocese of	Hamilton, ON	119110450 RR0003	2023	456,284,931	46,386,758
	Hamilton in Ontario	ON				
С	Watch Tower Bible and Tract	Georgetown,	119288918 RR0001	2024	351,961,444	155,563,659
	Society of Canada / La Tour	ON				
	de Garde Société de Bibles et de Tracts du Canada					
С	Roman Catholic Archbishop of	Vancouver,	118849470 RR0004	2023	337,865,217	34,994,012
	Vancouver	BC		2020	007,000,217	01,001,012
OR	Great Enlightenment Buddhist	Little Sands,	837671320 RR0001	2023	288,353,789	50,172,268
С	Institute Society Incorporated Synod of the	PE Toronto,	107505059 RR0001	2022	047 004 000	22.044.000
	Diocese of Toronto	ON	107505059 KK0001	2023	217,361,068	22,844,966
С	The Roman Catholic Episcopal	London,	119109817 RR0010	2023	200,023,989	21,079,703
	Corporation of the Diocese of	ON			, ,	
С	London in Ontario	Gloucester,	128967353 RR0001	0000	404 040 040	00.050.004
C	The Roman Catholic Episcopal Corporation of Ottawa-	ON	128907353 KKUUU1	2023	184,610,212	29,356,084
	Cornwall	014				
С	L'Oratoire Saint-Joseph du	Montréal,	107802753 RR0001	2023	179,183,968	37,105,065
	Mont-Royal	QC	407040044 DD0004	2222	450 000 740	00.050.070
С	La fabrique de la paroisse Notre-Dame de Montréal	Montréal, QC	107640344 RR0001	2023	153,302,716	22,252,278
OR	Great Wisdom Buddhist	Vernon Bridge,	818232480 RR0001	2023	145,729,829	13,967,899
	Institute Inc.	PE			, , 3_0	2,221,200
OR	National Spiritual Assembly of	Thornhill,	119051944 RR0001	2024	143,178,991	22,654,786
1	the Baha'is of Canada Ahmadiyya Muslim Jama'at	ON Maple,	113891717 RR0001	2024	141,276,098	33,411,791
'	Canada Inc.	ON	113091/1/1/1/1/0001	2024	141,210,090	33, <del>4</del> 11,791
I	Muslim Association of Canada	Mississauga,	880495163 RR0001	2023	108,837,390	50,225,399
	01 (0005)	ON				

Source: CharityData (2025)

Note: Cat = Category; C=Christianity; I=Islam; OR=Other religions





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## Largest religious organizations for Christianity for each sub-category

Table 15 shows the largest registered charities for each sub-category regarding Christianity.

Table 15 – Largest registered charities for Christianity for each sub-category

	gest registered charities for				
Sub-category	Name of registered charities	CRA #	year	Total	Total
				Assets	Revenue
				4200	4700
Adventist	Ontario Conference of the	107797383 RR0008	2023	136,173,077	58,047,062
	Seventh-day Adventist Church			, ,	, ,
Anglican	Incorporated Synod of the	107505059 RR0001	2023	217,361,068	22,844,966
	Diocese of Toronto				
Apostolic	Bethel Apostolic Assembly of	771649704 RR0001	2023	821,964	371,814
	Edmonton				
Baptist	The First Baptist Church of	107384802 RR0001	2023	107,352,842	2,753,659
	Vancouver				
Catholic	The Roman Catholic Episcopal	119110450 RR0003	2023	456,284,931	46,386,758
	Corporation of the Diocese of				
	Hamilton in Ontario				
Church of Christ	Rose Church Winnipeg Inc.	787194679 RR0001	2024	656,748	900,772
Gospel	Malden Road Gospel Hall	732295308 RR0001	2023	2,261,045	646,426
Jehovah's	Watch Tower Bible and Tract	119288918 RR0001	2024	351,961,444	155,563,659
Witnesses	Society of Canada / La Tour de				
	Garde Société de Bibles et de				
	Tracts du Canada				
Mennonite/Brethr	Mennonite Benevolent Society	119037984 RR0001	2024	61,281,958	49,814,637
en/Hutterite					
Orthodox	Qudus Mikael Eritrean Orthodox	771272531 RR0001	2023	8,272,666	764,820
	Tewahdo Church in Toronto				
Pentecostal	The Pentecostal Assemblies of	107833295 RR0374	2023	41,488,566	31,098,815
	Canada/Les Assemblées de la				
	Pentecote du Canada				
Presbyterian	The Trustee Board of the	107856619 RR0001	2023	134,733,866	35,806,014
	Presbyterian Church in Canada				
Protestant	Evangelical Lutheran Church in	107354334 RR0001	2023	23,358,103	3,500,315
	Canada				
Salvation Army	The Governing Council of the	107951618 RR0001	2024	1,783,068,92	524,103,583
Temples	Salvation Army in Canada /			1	
	Conseil de direction de l'Armée				
11.76	du Salut du Canada	400400405 DD0000	2000	450.070.000	50.070.000
United	The United Church of Canada	108102435 RR0003	2023	152,278,000	52,272,000
Other Christianity	The Church of Jesus Christ of	826344632 RR0001	2023	700,516,605	207,079,325
	Latter-Day Saints in Canada				

Source: CharityData (2025)





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#### Largest religious organizations for Islam for each sub-category

Table 16 shows the largest registered charities for each sub-category regarding Islam.

Table 16 – Largest registered charities for Islam for each sub-category

Sub-category	Name of registered charities	CRA #	year	Total	Total
				Assets	Revenue
				4200	4700
Ahmadi	Majlis Ansarullah Canada	715703674 RR0001	2023	5,338,946	3,326,080
Shia	The Shining Star Foundation	789486008 RR0001	2024	2,380,289	1,729,929
Sufi	Islamic Society of New Brunswick Inc.	718299936 RR0001	2023	1,386,059	156,882
Sunni	Masjid Al-Fatima Tuz Zahra(Sa) And Shah Sufi Congregation Centre	814436366 RR0001	2023	7,822,894	341,789
Other Islam	Ahmadiyya Muslim Jama'at Canada Inc.	113891717 RR0001	2024	141,276,098	33,411,791

Source: CharityData (2025)

Largest religious organizations for Judaism for each sub-category

Table 17 shows the largest registered charities for each sub-category regarding Judaism.

Table 17 – Largest registered charities for Judaism for each sub-category

Table 17 Largest registered charities for buddleff for each cub category							
Sub-category	Name of registered charities	CRA#	year	Total	Total		
				Assets	Revenue		
				4200	4700		
Orthodox	Congregation Oholei Yom Tov	780732301 RR0001	2023	4,430,713	0		
	Toronto						
Other Judaism	ther Judaism Congregation Shaar		2024	45,862,258	15,048,945		
	Hashomayim						

Source: CharityData (2025)





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## Largest religious organizations for Other Religions for each sub-category

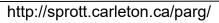
Table 18 shows the largest registered charities for each sub-category regarding Other religions.

Table 18 – Largest registered charities in for Other Religions for each sub-category

Sub-category	Sub-category Name of registered charities		year	Total	Total
				Assets	Revenue
				4200	4700
Baha'i	National Spiritual Assembly of The Baha'is of Canada	119051944 RR0001	2024	143,178,991	22,654,786
Buddhism	Great Enlightenment Buddhist Institute Society	837671320 RR0001	2023	288,353,789	50,172,268
Hinduism	Brampton Triveni Community Centre	717156699 RR0001	2023	22,280,504	658,432
Jainism	SRI Jain Mandir	861819993 RR0001	2023	969,460	121,573
Sikhism	Nanaksar Gurdwara - Gursikh Temple	119050904 RR0001	2023	86,657,800	4,275,753
Other Other Religions	Fung Loy Kok Institute of Taoism	118934371 RR0001	2023	44,911,461	7,136,859

Source: CharityData (2025)





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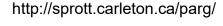


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#### PARG research notes

Professional Accounting Research Group (PARG)
Sprott School of Business, Carleton University
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#### Research Notes in the Religious Charities in Canada series

Religious Charities in Canada – Overview, PARG #2025-62RN, October, 29p.

Religious Charities in Canada – Christianity, PARG #2025-63RN, October, 27p

Religious Charities in Canada – Islam, PARG #2025-64RN, October, 12p.

Religious Charities in Canada – Judaism, PARG #2025-65RN, October, 8p.

Religious Charities in Canada - Other Religions, PARG #2025-66RN, October, 13p.





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## Appendix A

List of Religions 2021 published by Statistics Canada (2021b)

Table A-1 – Statistics Canada classification – Buddhist

Code	Category Description	Sub-category Description	Sub-subcategory Description
1	Buddhist	•	•
101		Buddhist, n.o.s.	
102		Mahayana Buddhist	
10201		-	Mahayana Buddhist, n.o.s.
10202			Zen Buddhist
10203			Mahayana Buddhist, n.i.e.
103		Theravada Buddhist	
104		Vajrayana Buddhist	
10401			Vajrayana Buddhist, n.o.s.
10402			Tibetan Buddhist
10403			Vajrayana Buddhist, n.i.e.
105		Buddhist, n.i.e.	

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=1&CST=01042021&CLV=1&MLV=4

Table A-2 – Statistics Canada classification – Christian

Code	Category	Sub-category	Sub-subcategory
	Description	Description	Description
2	Christian		
201		Christian, n.o.s.	
202		Anabaptist	
20201			Anabaptist, n.o.s.
20202			Amish
20203			Apostolic Christian Church (Nazarean)
20204			Be in Christ Church of Canada
20205			Hutterite
20206			Mennonite
203		Anglican	
20301			Anglican, n.o.s.
20302			Anglican Catholic Church
20303			Anglican Church of Canada
20304			Anglican Network in Canada
20305			Anglican, n.i.e.
204		Baptist	
20401			Baptist, n.o.s.
20402			Association of Evangelical Baptist Churches in Quebec
20403			Association of Regular Baptist Churches
20404			Baptist General Conference of Canada
20405			Canadian Baptists of Atlantic Canada
20406			Canadian Baptists of Ontario and Quebec
20407			Canadian Baptists of Western Canada
20408			Canadian National Baptist Convention
20409			Fellowship of Evangelical Baptist Churches (The
			Fellowship)
20410			Independent Baptist
20411			North American Baptist Conference
20412			Sovereign Grace Fellowship
205		Catholic	
20501			Eastern Catholic
20502			Roman Catholic
20503			Other Catholic denominations
206		Christian Orthodox	

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Code	Category Description	Sub-category Description	Sub-subcategory Description
20601	Description	Description	Christian Orthodox, n.o.s.
20602			Eastern Orthodox
20603			Oriental Orthodox
207		Jehovah's Witness	
208		Latter Day Saints	
20801			Church of Jesus Christ of Latter-day Saints (Mormon)
20802			Community of Christ (RLDS)
20803			Latter Day Saints, n.i.e.
209		Lutheran	
20901			Lutheran, n.o.s.
20902			Canadian Association of Lutheran Congregations
20903			Evangelical Lutheran Church in Canada
20904 20905			Lutheran Church-Canada  North American Lutheran Church
20905			Lutheran, n.i.e.
20900		Methodist and Wesleyan (Holiness)	Luneran, n.i.e.
21001		Wethodist and Wesleyan (Holliness)	Methodist, n.o.s.
21001			Canadian Church of God Ministries
21003			Church of the Nazarene
21004			Evangelical Missionary Church
21005			Free Methodist Church
21006			Salvation Army
21007			United Methodist Church
21008			Wesleyan Church
21009			Methodist and Wesleyan (Holiness), n.i.e.
211		Pentecostal and other Charismatic	
21101			Pentecostal
21102			Other Charismatic
212		Presbyterian	
21201			Presbyterian, n.o.s.
21202			Presbyterian Church in America
21203 21204			Presbyterian Church in Canada Presbyterian, n.i.e.
213		Reformed	Fresbytenan, n.i.e.
21301		Reformed	Reformed, n.o.s.
21302			Canadian Reformed Church
21303			Christian Reformed Church
21304			Free Reformed Church
21305			Netherlands Reformed
21306			Reformed Church in America
21307			United Reformed Church
21308			Reformed, n.i.e.
214		United Church	
215		Other Christian and Christian-related traditions	
21501			Apostolic, n.o.s.
21502			Associated Gospel Churches
21503			Association chrétienne pour la francophonie (ACF)
21504			Brethren, n.o.s.
21505			Calvinist, n.o.s.
21506			Christian and Missianary Allianas
21507			Christian and Missionary Alliance Christian Church (Disciples of Christ)
21508 21509			Christian Church (Disciples of Christ)  Christian or Plymouth Brethren
21510			Christian of Plymouth Brethlen Christian Science
21511			Church of God (Armstrong)
21512			Church of God. n.o.s.
21513			Church of God (Seventh Day)
21514			Churches of Christ
21515			Congregational Christian Churches in Canada
21516			Congregational, n.o.s.
21517			Doukhobor
21518			Evangelical, n.o.s.

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Code	Category Description	Sub-category Description	Sub-subcategory Description	
21519	-		Evangelical Covenant Church	
21520			Evangelical Free Church	
21521			Grace Communion International	
21522			Iglesia ni Cristo	
21523			Interdenominational Christian	
21524			Marthomite (Mar Thoma Church)	
21525			Messianic Jewish	
21526			Mission de l'Esprit Saint	
21527			Moravian Church	
21528			New Apostolic Church	
21529			Non-denominational Christian	
21530			Protestant, n.o.s.	
21531			Religious Society of Friends (Quakers)	
21532			Seventh-day Adventist	
21533			Swedenborgian (New Church)	
21534			Village Missions	
21535			Other Christian and Christian-related traditions, n.i.e.	

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=2&CST=01042021&CLV=1&MLV=4

Table A-3 – Statistics Canada classification – Hindu

Code	Category Description	Sub-category Description	Sub-subcategory Description
	3 Hindu		
30	1	Hindu, n.o.s.	
30	2	Hindu, n.i.e.	

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVD&TVD=1311612&CVD=1311613&CPV=3&CST=01042021&CLV=1&MLV=4

Table A-4 – Statistics Canada classification – Jewish

Code	Category Description	Sub-category Description	Sub-subcategory Description	
4	Jewish	,		
401		Jewish, n.o.s.		
402		Conservative Jewish		
403		Orthodox Jewish		
40301			Orthodox Jewish, n.o.s.	
40302			Haredi Jewish	
40303			Hasidic Jewish	
40304			Modern Orthodox Jewish	
40305			Orthodox Jewish, n.i.e.	
404		Reform Jewish		
405		Secular Jewish		
406		Traditional Sephardic Jewish		
407		Jewish, n.i.e.		

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=4&CST=01042021&CLV=1&MLV=4





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Table A-5 – Statistics Canada classification – Muslim

Code	Category Description	Sub-category Description	Sub-subcategory Description	
5	Muslim	•	·	
501		Muslim, n.o.s.		
502		Ahmadi Muslim		
503		Ibadi Muslim		
504		Shi'a Muslim		
50401			Shi'a Muslim, n.o.s.	
50402			Twelver/Itha' Ash'ari Muslim	
50403			Ismaili Muslim	
50404			Shi'a Muslim, n.i.e.	
505		Sunni Muslim		
506		Muslim, n.i.e.		

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=5&CST=01042021&CLV=1&MLV=4

Table A-6 – Statistics Canada classification – Sikh

Co	ode	Category Description	Sub-category Description	Sub-subcategory Description
	6	Muslim		
	601		Sikh, n.o.s.	
	602		Ravidassia	
	603		Sikh, n.i.e.	

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=6&CST=01042021&CLV=1&MLV=4

Table A-7 – Statistics Canada classification – Traditional (North American Indigenous) spirituality

Code	Category Description	Sub-category Description	Sub-subcategory Description
7	Traditional (North American Indigenous) spirituality		
701	- 1	Traditional (North American Indigenous) spirituality, n.o.s.	
702		Indian Shaker Church	
703		Longhouse	
704		Midewiwin	
705		Native American Church	
706		Traditional (North American Indigenous) spirituality, n.i.e.	

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVD&TVD=1311612&CVD=1311613&CPV=7&CST=0104202 1&CLV=1&MLV=4





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Table A-8 – Statistics Canada classification – Other religions and spiritual traditions

Code	Category	Sub-category	Sub-subcategory
	Description	Description	Description
8	Other religions and spiritual		
	traditions		
801		Animist	
802		Baha'i	
803		Caodaist	
804		Chinese religions and spiritual traditions	
80401			Ancestor veneration
80402			Confucian
80403			Taoist
80404			Chinese religions and spiritual traditions, n.i.e
805		Druze	
806		ECKist	
807		Gnostic	
808		Jain	
809		Japanese religions and spiritual traditions	
80901			Shinto
80902			Japanese religions and spiritual traditions, n.i.e.
810		Multi-faith, n.o.s.	
811		New Age	
812		New Thought-Unity-Religious Science	
813		Pagan beliefs and spiritual traditions	
81301			Pagan, n.o.s.
81302			Druidic
81303			Neopagan
81304			Wiccan
81305 <b>814</b>		Double is the second	Pagan beliefs and spiritual traditions, n.i.e.
814 815		Pantheist, n.o.s.  Personal faith or spiritual beliefs, n.o.s.	
816		Raelian	
817		Rastafarian	
818		Satanist	
819		Scientologist	
820		Shamanist	
821		Spiritualist	
822		Theist, n.o.s.	
823		Unitarian/Unitarian Universalist	
824		Zoroastrian	
825		Other religions or spiritual traditions, n.i.e.	

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=8&CST=01042021&CLV=1&MLV=4

Table A-9 – Statistics Canada classification – No religion and secular perspectives

Code	Category Description	Sub-category Description	Sub-subcategory Description
9	No religion and secular perspectives		
901		No religion	
902		Secular perspectives	
90201			Secular perspectives, n.o.s.
90202			90202 - Agnostic
90203			90203 - Atheist
90204			90204 - Humanist
90205			90205 - Secular perspectives, n.i.e.

Source: Statistics Canada (2021b)

https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=1311612&CVD=1311613&CPV=9&CST=01042021&CLV=1&MLV=4

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# RESEARCH NOTE

**#PARG 2025-63RN** 

# **Religious Charities in Canada**

An examination of Christianity

François Brouard, DBA, FCPA, FCA Manuel Litalien, PhD Farnaz Zaredorahi, PhD student

October 2025

#### Introduction

The purpose of this study is to examine religious and faith-based charities (advancement of religion objects) and their categories and sub-categories in Canada (Christianity, Islam, Judaism, and Other religions). This is part of a mapping exercise, which will look at specific religion and registered charities for financial information.

The study aims to better understand the philanthropic sector of religious and faith-based charities with the following research questions (RQ):

For Christianity category and its sub-categories of registered charities in Canada:

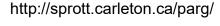
RQ1A) How many religious charities per assets and revenue levels?

RQ1B) Who are the largest religious charities?

RQ1C) What are the distribution by provinces / territories of the religious charities?

The sub-categories of Christianity, based on Statistics Canada, which will be examined in this study are Adventist, Anglican, Apostolic, Baptist, Catholic, Church of Christ, Gospel, Jehovah's Witnesses, Mennonite/Brethren/Hutterite, Orthodox, Pentecostal, Presbyterian, Protestant, Salvation Army Temples, United, and Other Christianity, totaling sixteen sub-categories.

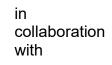
This research note summarizes the methodology and presents statistics on a specific category and its sub-categories on religious and faith-based charities (advancement of religion objects).











#### Methodology

The methodology section summarizes the identification of Canadian religious charities and the data collection. A data-driven method was used to identify and analyze the religious charities. Most religious charities fall under "advancement of religion" charitable object / purpose. Brouard and Litalien (2024a, 2024b) have provided analysis of CRA statistics for all Canadian registered charities and for "advancement of religion" charitable object. More detailed information on the methodology is available in the Overview research note of the series (PARG 2025-62RN).

Figure A illustrates the selection and data collection process used in this research. The illustration presents the scope with four main components, the categories, the number of sub-categories per CRA classification and those used in Charitydata. Sources complete the figure.

The T3010 is the Registered Charity Information Return file with Canada Revenue Agency (CRA). The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Information was obtained through the CharityData website, including T3010 information. Schedule 6 of the T3010 provides rich information on charities' assets, liabilities, revenue, and expenditures. The focus is on Assets and Revenue. CharityData (2025) is a database on Canadian registered charities, compiling most — but not all — of the charities' financial data found on the CRA's website and gathered from their T3010 form. The CharityData Advanced Search tool was used to carry out data collection.

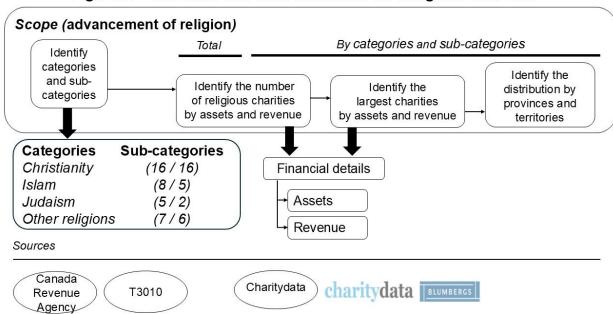
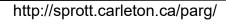


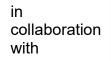
Figure A - Selection and Data collection for Religious charities











#### **Christianity in Canada**

"Christianity is the largest religious group in Canada, representing 53.3% of the population in 2021." (Statistics Canada, 2022) "Christianity has profoundly shaped the contours of Canadian life from the early seventeenth century to the present. By the middle of the nineteenth century, Canadian Catholicism and Protestantism had been more influential in virtually every aspect of Canadian life than they had been in the United States." (Rawlyk, 1995)

"Today the major divisions of Christianity, all well represented in Canada, are Roman Catholicism (12.7 million adherents as of 2011), the Orthodox tradition (550,700 adherents) and the United Church (two million adherents)."

Table 1 presents the sub-categories for Christianity.

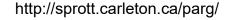
Table 1 – The sub-categories for Christianity

Category Description	Sub-Category Description	Page RN
Christianity		4
•	Adventist	6
	Anglican	7
	Apostolic	8
	Baptist	9
	Catholic	10
	Church of Christ	12
	Gospel	13
	Jehovah's Witnesses	14
	Mennonite/Brethren/Hutterite	15
	Orthodox	16
	Pentecostal	17
	Presbyterian	18
	Protestant	19
	Salvation Army Temples	20
	United	21
	Other Christianity	23

Source: CharityData (2025)







# **Christianity category**

Table 2A presents the number and percentages of registered charities for the religion category of Christianity, based on their assets and revenue levels in a descending order. Table 2B presents information on the major Canadian charities, and Table 2C presents the statistics regarding distribution by province and territories of Canadian registered charities for the category of Christianity.

Table 2A – Assets and Revenue for Christianity

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	25	0.1%	More than 5,000,000	148	0.6%
1,000,001-100 million	6,671	26.3%	1,500,001-5,000,000	605	2.4%
500,001-1,000,000	3,617	14.2%	500,001-1,500,000	2,598	10.2%
200,001-500,000	4,040	15.9%	150,001-500,000	7,090	27.9%
100,001-200,000	2,445	9.6%	30,001-150,000	9,319	36.7%
50,001-100,000	1,808	7.1%	30,000 or else	5,586	22.0%
50,000 or less	6,740	26.5%	Unknown	43	0.2%
Unknown	43	0.17%			·
Total	25,389	100%	Total	25,389	100%

Source: CharityData (2025)

Table 2B – Largest registered charities for Christianity

Name of registered charities	City, Prov	CRA#	Year	Total	Total
				Assets 4200	Revenue 4700
The Governing Council of the Salvation Army in Canada / Conseil de direction de l'Armée du Salut du Canada	Toronto, ON	107951618 RR0001	2024	1,783,068,921	524,103,583
The Church of Jesus Christ of Latter-Day Saints in Canada	Cardston, AB	826344632 RR0001	2023	700,516,605	207,079,325
The Roman Catholic Episcopal Corporation of the Diocese of Hamilton in Ontario	Hamilton, ON	119110450 RR0003	2023	456,284,931	46,386,758
Watch Tower Bible and Tract Society of Canada	Georgetown, ON	119288918 RR0001	2024	351,961,444	155,563,659
Roman Catholic Archbishop of Vancouver	Vancouver, BC	118849470 RR0004	2023	337,865,217	34,994,012
Incorporated Synod of the Diocese of Toronto	Toronto, ON	107505059 RR0001	2023	217,361,068	22,844,966
The Roman Catholic Episcopal Corporation of the Diocese of London in Ontario	London, ON	119109817 RR0010	2023	200,023,989	21,079,703
The Roman Catholic Episcopal Corporation of Ottawa-Cornwall	Gloucester, ON	128967353 RR0001	2023	184,610,212	29,356,084
L'Oratoire Saint-Joseph du Mont- Royal	Montréal, QC	107802753 RR0001	2023	179,183,968	37,105,065
La fabrique de la paroisse Notre- Dame de Montréal	Montréal, QC	107640344 RR0001	2023	153,302,716	22,252,278

Source: CharityData (2025)









Table 2C – Distribution by provinces for Christianity

Can		Provinces											Territories		
total	BC	BC AB SK MB ON QC NB NS PE NL							YT	NT	NU				
25,384	3195	3185	1690	1522	10075	2839	969	1054	205	566	39	38	7		
100%	12.6%	12.5%	6.7%	6.0%	39.7%	11.2%	3.8%	4.2%	0.8%	2.2%	0.2%	0.1%	0.0%		

Source: CharityData (2025)

Note: 5 organizations are outside of Canada, namely in California, Florida, New Jersey, Ohio, and Tennessee.







## Adventist sub-category

Table 3A presents the number and percentages of registered charities for the subcategory of Adventist, based on their assets and revenue levels in a descending order. Table 3B presents information on the major Canadian charities, and Table 3C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Adventist.

Table 3A – Assets and Revenue for Adventist

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	1	0.2%	More than 5,000,000	7	1.6%
1,000,001-100 million	13	3.0%	1,500,001-5,000,000	11	2.6%
500,001-1,000,000	25	5.9%	500,001-1,500,000	85	19.9%
200,001-500,000	86	20.1%	150,001-500,000	184	43.1%
100,001-200,000	114	26.7%	30,001-150,000	126	29.5%
50,001-100,000	87	20.4%	30,000 or else	14	3.3%
50,000 or less	101	23.7%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	427	100%	Total	427	100%

Source: CharityData (2025)

Table 3B – Largest registered charities for Adventist

Name of registered charities	City, Prov	CRA#	Year	Total	Total
				Assets	Revenue
				4200	4700
Ontario Conference of the Seventh-day Adventist Church	Oshawa, ON	107797383 RR0008	2023	136,173,077	58,047,062
Seventh-day Adventist Church in Canada	Oshawa, ON	132202755 RR0001	2023	87,650,121	54,740,110
Seventh-day Adventist Church (British Columbia Conference)	Abbotsford, BC	118818491 RR0001	2023	81,573,763	47,033,243
The Alberta Conference of the Seventh-day Adventist Church	Lacombe, AB	106693047 RR0001	2023	66,600,470	37,921,489
L'Église adventiste du septième jour - Fédération du Québec / Seventh-day Adventist Church Quebec Conference	Longueuil, QC	118793074 RR0001	2023	25,813,190	14,030,298
The Manitoba-Saskatchewan Conference of the Seventh-day Adventist Church	Saskatoon, SK	119030666 RR0002	2023	13,884,955	9,291,882
Maritime Conference of the Seventh-Day Adventist Church Inc	Moncton, NB	107669848 RR0020	2023	8,010,238	5,670,157
Seventh-Day Adventist Church in Newfoundland and Labrador	Mount Pearl, NL	891464497 RR0002	2023	6,914,366	2,456,466
Seventh Day Adventist Church (British Columbia Conference)	Abbotsford, BC	118818491 RR0043	2023	3,471,066	686,191
Three Angels Broadcasting Network Canada	Fernie, BC	896749132 RR0001	2023	2,016,222	354,988

Source: CharityData (2025)

Table 3C – Distribution by provinces for Adventist

Can		Provinces										Territories		
total	BC AB SK MB ON QC NB							NS	PE	NL	ΥT	ΝТ	NU	
427	99	77	36	2	136	43	25	1	0	8	0	0	0	
100%	23.2%	18.0%	8.4%	0.5%	31.9%	10.1%	5.9%	0.2%	0.0%	1.9%	0.0%	0.0%	0.0%	

Source: CharityData (2025)

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## Anglican sub-category

Table 4A presents the number and percentages of registered charities for the subcategory of Anglican, based on their assets and revenue levels in a descending order. Table 4B presents information on the major Canadian charities, and Table 4C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Anglican.

Table 4A – Assets and Revenue for Anglican

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	3	0.2%	More than 5,000,000	8	0.5%
1,000,001-100 million	468	28.6%	1,500,001-5,000,000	21	1.3%
500,001-1,000,000	220	13.4%	500,001-1,500,000	123	7.5%
200,001-500,000	252	15.4%	150,001-500,000	520	31.8%
100,001-200,000	161	9.8%	30,001-150,000	628	38.4%
50,001-100,000	135	8.3%	30,000 or else	335	20.5%
50,000 or less	396	24.2%	Unknown	1	0.1%
Unknown	1	0.1%			
Total	1,636	100%	Total	1,636	100%

Source: CharityData (2025)

Table 4B – Largest registered charities for Anglican

Name of registered	City, Prov	CRA#	Year	Total	Total
charities				Assets	Revenue
				4200	4700
Incorporated Synod of the Diocese of Toronto	Toronto, ON	107505059 RR0001	2023	217,361,068	22,844,966
Synod of the Diocese of New Westminster	Vancouver, BC	108061466 RR0001	2023	104,992,339	8,985,177
Anglican Synod of the Diocese of British Columbia	Victoria, BC	118787142 RR0001	2023	102,414,905	7,292,063
The Diocesan Synod of Fredericton	Fredericton, NB	130357197 RR0001	2023	46,530,134	4,691,530
The Cathedral Church of St. James	Toronto, ON	119176923 RR0001	2023	43,398,175	3,923,667
St. Paul's Church	Toronto, ON	119194942RR0001	2024	42,955,053	7,627,407
The General Synod of the Anglican Church of Canada	Toronto, ON	108082835 RR0001	2023	38,910,877	11,923,988
The Synod of the Diocese of Calgary	Calgary, AL	119229938RR0004	2023	38,031,978	2,370,659
Incorporated Synod of the Diocese of Huron	London, ON	118967728 RR0001	2023	33,358,297	3,770,693
St. Paul's Church	Halifax, NS	132098088 RR0002	2023	30,946,732	552,773

Source: CharityData (2025)

Table 4C – Distribution by provinces for Anglican

Can		Provinces											Territories	
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU	
1,635	190	134	88	92	690	131	72	111	12	95	8	11	1	
100%	11.6%	8.2%	5.4%	5.6%	42.2%	8.0%	4.4%	6.8%	0.7%	5.8%	0.5%	0.7%	0.1%	

Source: CharityData (2025)

Note: One organization is outside of Canada, namely in Ohio.









# **Apostolic sub-category**

Table 5A presents the number and percentages of registered charities for the subcategory of Apostolic, based on their assets and revenue levels in a descending order. Table 5B presents information on the major Canadian charities, and Table 5C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Apostolic.

Table 5A – Assets and Revenue for Apostolic

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	0	0.0%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	2	7.7%	500,001-1,500,000	0	0.0%
200,001-500,000	5	19.2%	150,001-500,000	4	15.4%
100,001-200,000	2	7.7%	30,001-150,000	12	46.2%
50,001-100,000	3	11.5%	30,000 or else	10	38.5%
50,000 or less	14	53.8%	Unknown	0	0.0%
Unknown	0	0.0%			·
Total	26	100%	Total	26	100%

Source: CharityData (2025)

Table 5B – Largest registered charities for Apostolic

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
Bethel Apostolic Assembly of Edmonton	Edmonton, AB	771649704 RR0001	2023	821,964	371,814
Christ Apostolic Church of God Mission Canada	Brampton, ON	723738498RR 0001	2023	699,230	79,088
Apostolic Church International Fellowship Canada	Kanata, ON	727554115 RR0001	2023	420,330	109,758
Durham Heights Bible Retreat Inc.	Mount Forest, ON	774983902 RR0001	2023	360,055	105,927
Apostolic Church International Ministries Edmonton Canada	Edmonton, AB	717323091 RR0001	2023	339,663	55,455

Source: CharityData (2025)

Table 5C – Distribution by provinces for Apostolic

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Can		Provinces									7	Territories		
total	BC AB SK MB ON QC NB NS PE NL								YT	NT	NU			
26	0	5	0	1	18	2	0	0	0	0	0	0	0	
100%	0.0%	19.2%	0.0%	3.8%	69.2%	7.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Source: CharityData (2025)





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## **Baptist sub-category**

Table 6A presents the number and percentages of registered charities for the subcategory of Baptist, based on their assets and revenue levels in a descending order. Table 6B presents information on the major Canadian charities, and Table 6C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Baptist.

Table 6A – Assets and Revenue for Baptist

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	1	0.1%	More than 5,000,000	6	0.3%
1,000,001-100 million	624	31.9%	1,500,001-5,000,000	64	3.3%
500,001-1,000,000	370	18.9%	500,001-1,500,000	203	10.4%
200,001-500,000	357	18.2%	150,001-500,000	637	32.5%
100,001-200,000	195	10.0%	30,001-150,000	754	38.5%
50,001-100,000	127	6.5%	30,000 or else	292	14.9%
50,000 or less	282	14.4%	Unknown	1	0.1%
Unknown	1	0.1%			
Total	1,957	100%	Total	1,957	100%

Source: CharityData (2025)

Table 6B - Largest registered charities for Baptist

Name of registered	City, Prov	CRA#	Year	Total	Total
charities				Assets	Revenue
				4200	4700
The First Baptist Church of Vancouver	Vancouver, BC	107384802 RR0001	2023	107,352,842	2,753,659
Canadian Baptists of Ontario and Quebec	Etobicoke, ON	118799071 RR0001	2023	40,229,713	6,539,047
Hope Bible Church Oakville	Oakville, ON	811037696 RR0001	2024	29,711,705	11,469,393
Église baptiste évangélique Emmanuel de l'ouest de l'île	Pierrefonds, QC	107286452 RR0001	2023	28,298,952	435,938
North York (Chinese) Baptist Church	North York, ON	119062438 RR0001	2023	24,985,577	4,627,083
Fellowship of Evangelical Baptist Churches in British Columbia and Yukon	Fort Langley, BC	131959777 RR0001	2023	17,738,116	8,025,850
North Toronto Chinese Baptist Church	North York, ON	131135972 RR0001	2024	17,360,080	2,022,337
Scarborough Chinese Baptist Church	Scarborough, ON	107959355 RR0001	2023	16,410,184	3,445,750
Emmanuel Baptist Church of Barrie	Barrie, ON	832048839 RR0001	2024	15,113,934	4,162,143
Yorkminster Park Baptist Church	Toronto, ON	119306389 RR0001	2023	14,139,583	3,236,400

Source: CharityData (2025)

Table 6C – Distribution by provinces for Baptist

Can		Provinces										Territories		
total	BC	BC AB SK MB ON QC NB NS PE NL						ΥT	NT	NU				
1,955	243	243 189 75 71 676 162 236 263 22 12							2	4	0			
100%	12.4%	9.7%	3.8%	3.6%	34.6%	8.3%	12.1%	13.5%	1.1%	0.6%	0.1%	0.2%	0.0%	

Source: CharityData (2025)

Note: 2 organizations are outside of Canada, namely in California and Tennessee.

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# **Catholic sub-category**

Table 7A presents the number and percentages of registered charities for the subcategory of Catholic, based on their assets and revenue levels in a descending order. Table 7B presents information on the major Canadian charities, and Table 7C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Catholic.

Table 7A – Assets and Revenue for Catholic

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	8	0.2%	More than 5,000,000	20	0.6%
1,000,001-100 million	1,089	31.0%	1,500,001-5,000,000	102	2.9%
500,001-1,000,000	446	12.7%	500,001-1,500,000	562	16.0%
200,001-500,000	573	16.3%	150,001-500,000	1,155	32.8%
100,001-200,000	331	9.4%	30,001-150,000	1,089	31.0%
50,001-100,000	226	6.4%	30,000 or else	582	16.6%
50,000 or less	837	23.8%	Unknown	6	0.2%
Unknown	6	0.2%			
Total	3,516	100%	Total	3,516	100%

Source: CharityData (2025)

Table 7B – Largest registered charities for Catholic

Name of registered	City, Prov	CRA #	Year	Total	Total
charities				Assets	Revenue
				4200	4700
The Roman Catholic Episcopal Corporation of the Diocese of	Hamiton, ON	119110450 RR0003	2023	456,284,931	46,386,758
Hamilton in Ontario					
Roman Catholic Archbishop of Vancouver	Vancouver, BC	118849470 RR0004	2023	337,865,217	34,994,012
The Roman Catholic Episcopal Corporation of the Diocese of London in Ontario	London, ON	119109817 RR0010	2023	200,023,989	21,079,703
The Roman Catholic Episcopal Corporation of Ottawa-Cornwall	Gloucester, ON	128967353 RR0001	2023	184,610,212	29,356,084
L'Oratoire Saint-Joseph du Mont- Royal	Montréal, QC	107802753 RR0001	2023	179,183,968	37,105,065
La fabrique de la paroisse Notre- Dame de Montréal	Montréal, QC	107640344 RR0001	2023	153,302,716	22,252,278
Roman Catholic Episcopal Corporation for the Diocese of Toronto, in Canada	Toronto, ON	107910259 RR0001	2023	127,328,516	178,016,194
La Corporation épiscopale catholique romaine de Prince Albert	Cochin, SK	107585085 RR0001	2024	102,243,353	2,603,950
L'archevêque catholique romain de Québec	Québec, QC	119006922 RR0001	2023	91,557,594	16,920,843
RC Diocese of Calgary	Calgary, BC	107909939 RR0076	2023	86,102,316	14,461,761
The Catholic Archdiocese of Edmonton	Edmonton, AB	108075904 RR0008	2023	79,132,142	18,251,588
The Roman Catholic Episcopal Corporation of Halifax	Halifax, NS	119109833 RR0006	2023	62,515,319	7,662,151
The Cathedral of the Transfiguration Foundation	Toronto, ON	119152031 RR0001	2023	53,277,594	622,255

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Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
The Ukrainian Catholic Episcopal Corporation of Western Canada	Edmonton, AB	108102054 RR0001	2023	48,985,911	7,246,875
Le Diocese de St Paul	St Paul, AB	131851115 RR0001	2023	42,971,446	2,897,007
Basilique Sainte-Anne-de-Beaupré	Sainte-Anne- de-Beaupré, QC	892869165 RR0001	2023	35,677,491	7,353,774
The Roman Catholic Episcopal Corporation of the Diocese of Kingston, in Canada	Kingston, ON	119110443 RR0002	2023	31,753,225	8,618,181
La Corporation Épiscopale Catholique Romaine de Pembroke / Roman Catholic Episcopal Corporation of Pembroke	Pembroke, ON	119110385 RR0008	2023	31,587,669	1,661,304
Roman Catholic Episcopal Corporation for the Diocese of St. Catharines in Canada	St Catharines, ON	119109791 RR0001	2023	31,147,504	3,345,030
La Fabrique de la Paroisse de Saint-Patrice	Riviere-Du- Loup, QC	107369852 RR0001	2023	29,920,643	931,629
The Roman Catholic Episcopal Corporation of Mackenzie-Fort Smith	Yellowknife, NT	107910275 RR0001	2023	29,869,843	1,988,098
Fabrique de la paroisse de Saint- Antoine-de-Padoue	Longueuil,QC	129354338 RR0001	2023	28,617,926	3,160,885
La fabrique de la paroisse de Notre-Dame-de-Foy.	Sainte-Foy, QC	107361305 RR0001	2023	27,511,455	1,657,029
Archiepiscopal Corporation of Regina	Regina, SK	106720253 RR0001	2023	24,307,320	8,232,400
Roman Catholic Episcopal Corp of St John's	St. John's, NL	107910176 RR0010	2023	24,280,085	21,847,030
RC Diocese of Calgary	Calgary, AB	107909939 RR0026	2023	23,610,347	1,832,206
Sanctuaire Notre-Dame-du-Cap	Trois-Rivieres, QC	119138782 RR0001	2023	23,586,006	3,557,569
L'archevêque catholique romain de Gatineau	Mont-Bleu Hull, QC	131802803 RR0001	2024	19,291,387	1,625,031

Source: CharityData (2025)

Table 7C – Distribution by provinces for Catholic

Can		Provinces										Territories		
total	BC	BC AB SK MB ON QC NB NS PE NL						YT	NT	NU				
3,516	214	292	338	228	1,041	965	159	93	49	120	13	4	0	
100%	6.1%	8.3%	9.6%	6.5%	29.6%	27.4%	4.5%	2.6%	1.4%	3.4%	0.4%	0.1%	0.0%	

Source: CharityData (2025)







# **Church of Christ sub-category**

Table 8A presents the number and percentages of registered charities for the subcategory of Church of Christ, based on their assets and revenue levels in a descending order. Table 8B presents information on the major Canadian charities, and Table 8C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Church of Christ.

Table 8A – Assets and Revenue for Church of Christ

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	0	0.0%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	0	0.0%	500,001-1,500,000	3	13.6%
200,001-500,000	3	13.6%	150,001-500,000	4	18.2%
100,001-200,000	3	13.6%	30,001-150,000	9	40.9%
50,001-100,000	5	22.7%	30,000 or else	6	27.3%
50,000 or less	11	50.0%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	22	100%	Total	22	100%

Source: CharityData (2025)

Table 8B – Largest registered charities for Church of Christ

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Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
Rose Church Winnipeg Inc.	Winnipeg, MB	787194679 RR0001	2024	656,748	900,772
Winners Chapel International Vancouver Fellowship	Kitchener, ON	741640536 RR0001	2023	400,513	424,327
Canada Spiritual Group	Brampton, ON	708474911 RR0001	2023	235,485	235,485
Dominion Revival Centre	Orleans, ON	79593590 7RR0001	2023	170,875	545,550
Church of Christ (Portage Avenue) Inc.	Winnipeg, MB	780924536 RR0001	2023	124,674	44,873

Source: CharityData (2025)

Table 8C – Distribution by provinces for Church of Christ

Can		Provinces										Territories	
total	BC	BC AB SK MB ON QC NB NS PE NL							YT	NT	NU		
22	3	3 3 0 2 10 2 0 1 1 0								0	0	0	
100%	13.6%	13.6%	0.0%	9.1%	45.5%	9.1%	0.0%	4.5%	4.5%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)







## Gospel sub-category

Table 9A presents the number and percentages of registered charities for the subcategory of Gospel, based on their assets and revenue levels in a descending order. Table 9B presents information on the major Canadian charities, and Table 9C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Gospel.

Table 9A – Assets and Revenue for Gospel

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	3	11.5%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	1	3.8%	500,001-1,500,000	3	11.5%
200,001-500,000	2	7.7%	150,001-500,000	6	23.1%
100,001-200,000	3	11.5%	30,001-150,000	6	23.1%
50,001-100,000	2	7.7%	30,000 or else	11	42.3%
50,000 or less	15	57.7%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	26	100%	Total	26	100%

Source: CharityData (2025)

Table 9B – Largest registered charities for Gospel

Name of registered	City, Prov	CRA#	Year	Total	Total
charities	-			Assets	Revenue
				4200	4700
Malden Road Gospel Hall	Windsor, ON	732295308 RR0001	2023	2,261,045	646,426
Living Light Canadian Reformed Church of Grimsby	Grimsby, ON	712998509 RR0001	2023	1,370,565	403,410
Gospel Light Fellowship (la Crete)	La Crete, AB	717276919 RR0001	2024	1,342,624	764,786
Jesus the Anointed One Church Canada	Winnipeg, MB	700329923 RR0001	2023	535,109	726,684
International Central Gospel Church - Fort McMurray	Fort McMurray, AB	763170073 RR0001	2023	368,012	182,748

Source: CharityData (2025)

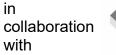
Table 9C – Distribution by provinces for Gospel

Can		Provinces										Territories			
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU		
26	2	6	2	3	13	0	0	0	0	0	0	0	0		
100%	7.7%	23.1%	7.7%	11.5%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		

Source: CharityData (2025)









## Jehovah's Witnesses sub-category

Table 10A presents the number and percentages of registered charities for the sub-category of Jehovah's Witnesses, based on their assets and revenue levels in a descending order. Table 10B presents information on the major Canadian charities, and Table 10C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Jehovah's Witnesses.

Table 10A – Assets and Revenue for Jehovah's Witnesses

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	2	0.2%	More than 5,000,000	1	0.1%
1,000,001-100 million	99	7.5%	1,500,001-5,000,000	2	0.2%
500,001-1,000,000	123	9.3%	500,001-1,500,000	5	0.4%
200,001-500,000	177	13.3%	150,001-500,000	20	1.5%
100,001-200,000	74	5.6%	30,001-150,000	636	47.9%
50,001-100,000	26	2.0%	30,000 or else	662	49.9%
50,000 or less	825	62.2%	Unknown	1	0.1%
Unknown	1	0.1%			•
Total	1,327	100%	Total	1,327	100%

Source: CharityData (2025)

Table 10B – Largest registered charities for Jehovah's Witnesses

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
Watch Tower Bible and Tract Society of Canada / La Tour de Garde Société de Bibles et de Tracts du Canada	Georgetown, ON	119288918 RR0001	2024	351,961,444	155,563,659
La Tour de Garde, Société de Bibles et de Traités du Québec	Georgetown, ON	870817384 RR0001	2024	127,557,855	3,212,244
Miramichi Congregation of Jehovah's Witnesses, Miramichi, New Brunswick	Miramichi, NB	765357512 RR0001	2023	25,480,464	25,528
Westwood Congregation of Jehovah's Witnesses, Vancouver, British Columbia	Coquitlam, BC	765655717 RR0001	2024	15,958,386	78,506
Grandview Congregation of Jehovah's Witnesses, Vancouver, British Columbia	Vancouver, BC	747614881 RR0001	2024	8,311,182	83,690
Deer Lake Congregation of Jehovah's Witnesses, Vancouver, British Columbia	Burnaby, BC	765960489 RR0001	2024	4,276,060	103,999
Assembly Hall of Jehovah's Witnesses	Brampton, ON	119288918 RR0794	2024	4,161,555	693,808
Greater Vancouver Assembly Hall of Jehovah's Witnesses'	Surrey, BC	118946789 RR0001	2024	4,150,555	40,038
Spring Valley Congregation of Jehovah's Witnesses, Kelowna, British Columbia	Kelowna, BC	765642913 RR0001	2024	4,046,026	44,885
Mayland Heights Congregation of Jehovah's Witnesses, Calgary, Alberta	Calgary, AB	139830624 RR0001	2023	4,036,227	1,802,293

Source: CharityData (2025)

Table 10C – Distribution by provinces for Jehovah's Witnesses

Can		Provinces											Territories		
total	ВС	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU		
1,327	253	171	56	48	445	252	35	36	5	21	1	3	1		
100%	19.1%	12.9%	4.2%	3.6%	33.5%	19.0%	2.6%	2.7%	0.4%	1.6%	0.1%	0.2%	0.1%		

Source: CharityData (2025)

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# Mennonite / Brethren / Hutterite sub-category

Table 11A presents the number and percentages of registered charities for the sub-category of Mennonite / Brethren / Hutterite, based on their assets and revenue levels in a descending order. Table 11B presents information on the major Canadian charities, and Table 11C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Mennonite / Brethren / Hutterite.

Table 11A – Assets and Revenue for Mennonite / Brethren / Hutterite

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	5	0.8%
1,000,001-100 million	293	44.4%	1,500,001-5,000,000	28	4.2%
500,001-1,000,000	103	15.6%	500,001-1,500,000	147	22.3%
200,001-500,000	114	17.3%	150,001-500,000	274	41.5%
100,001-200,000	62	9.4%	30,001-150,000	158	23.9%
50,001-100,000	24	3.6%	30,000 or else	47	7.1%
50,000 or less	63	9.5%	Unknown	1	0.2%
Unknown	1	0.2%			
Total	660	100%	Total	660	100%

Source: CharityData (2025)

Table 11B – Largest registered charities for Mennonite / Brethren / Hutterite

Name of registered charities	City, Prov	CRA #	Year	Total	Total
	-			Assets	Revenue
				4200	4700
Mennonite Benevolent Society	Abbotsford, BC	119037984 RR0001	2024	61,281,958	49,814,637
Northview Community Church	Abbotsford, BC	847519618 RR0001	2024	37,937,790	12,666,447
The B.C. Conference of The Mennonite Brethren Churches	Abbotsford, BC	132154675 RR0098	2023	23,510,856	2,364,714
Fraserview Mennonite Brethren Church	Richmond, BC	864437322 RR0001	2023	16,299,729	839,455
Old Order Mennonite Conference	Wallenstein, ON	119066421 RR0001	2023	16,058,745	7,660,371
Markham Waterloo Mennonite Conference	New Jerusalem Rd Elmira, ON	891004590 RR0001	2023	15,348,438	2,905,769
Emmanuel Evangelical Free Church	Steinbach, MB	129798229 RR0001	2023	14,821,931	2,124,462
Shantz Mennonite Church	Baden, ON	813771870 RR0001	2023	11,950,116	150,302
Waterloo Mennonite Brethren Church	Lexington Road Waterloo,ON	847119948 RR0001	2024	10,849,377	2,269,047
Evangelical Bergthaler Mennonite Conference	La Crete, AB	118989771 RR0001	2023	10,606,718	2,689,925

Source: CharityData (2025)

Table 11C – Distribution by provinces for Mennonite / Brethren / Hutterite

Can		Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	ΝТ	NU	
660	120	97	92	172	157	14	4	4	0	0	0	0	0	
100%	18.2%	14.7%	13.9%	26.1%	23.8%	2.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Source: CharityData (2025)

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# **Orthodox sub-category**

Table 12A presents the number and percentages of registered charities for the subcategory of Orthodox, based on their assets and revenue levels in a descending order. Table 12B presents information on the major Canadian charities, and Table 12C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Orthodox.

Table 12A – Assets and Revenue for Orthodox

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	23	17.4%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	19	14.4%	500,001-1,500,000	9	6.8%
200,001-500,000	17	12.9%	150,001-500,000	30	22.7%
100,001-200,000	17	12.9%	30,001-150,000	42	31.8%
50,001-100,000	15	11.4%	30,000 or else	51	38.6%
50,000 or less	41	31%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	132	100%	Total	132	100%

Source: CharityData (2025)

Table 12B – Largest registered charities for Orthodox

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
Qudus Mikael Eritrean Orthodox Tewahdo Church in Toronto	Scarborough, ON	771272531 RR0001	2023	8,272,666	764,820
All Serbian Saints Serbian Orthodox Church	Mississauga, ON	119132694 RR0001	2023	7,688,528	910,527
St. George Serbian Orthodox Church Waterloo	Waterloo, ON	107406530 RR0001	2023	6,853,483	451,938
St Stefan Serbian Orthodox Church- School Congregation	Ottawa, ON	891589160 RR0001	2023	6,637,296	813,833
St. Vladimir's Ukrainian Orthodox Congregation at Calgary	Calgary, AB	129720231 RR0001	2023	6,201,248	977,148

Source: CharityData (2025)

Table 12C – Distribution by provinces for Orthodox

Can		Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU	
132	8	27	20	7	50	17	0	2	0	1	0	0	0	
100%	6.1%	20.5%	15.2%	5.3%	37.9%	12.9%	0.0%	1.5%	0.0%	0.8%	0.0%	0.0%	0.0%	

Source: CharityData (2025)





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with



## Pentecostal sub-category

Table 13A presents the number and percentages of registered charities for the sub-category of Pentecostal, based on their assets and revenue levels in a descending order. Table 13B presents information on the major Canadian charities, and Table 13C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Pentecostal.

Table 13A – Assets and Revenue for Pentecostal

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	13	1.0%
1,000,001-100 million	380	28.3%	1,500,001-5,000,000	54	4.0%
500,001-1,000,000	245	18.2%	500,001-1,500,000	164	12.2%
200,001-500,000	260	19.4%	150,001-500,000	438	32.6%
100,001-200,000	113	8.4%	30,001-150,000	464	34.5%
50,001-100,000	81	6.0%	30,000 or else	209	15.6%
50,000 or less	263	19.6%	Unknown	1	0.1%
Unknown	1	0.1%			
Total	1,343	100%	Total	1,343	100%

Source: CharityData (2025)

Table 13B – Largest registered charities for Pentecostal

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
The Pentecostal Assemblies of	Mississauga,	107833295 RR0374	2023	41,488,566	31,098,815
Canada/Les Assemblées de la	ON				
Pentecote du Canada					
Church of Pentecost Canada Inc.	Toronto, ON	896227972 RR0001	2023	33,390,195	8,655,186
Pentecostal Assemblies of Newfoundland and Labrador Corporation	St-John's, NL	107833394 RR0004	2023	26,989,696	8,309,304
Central Community Church St. Catharines Inc.	Niagara on the Lake, ON	106886278 RR0001	2024	24,678,523	5,964,443
Family Christian Centre (Fort McMurray)	Fort McMurray, AB	119250736 RR0001	2023	21,819,380	5,254,090
Willowdale Pentecostal Church	Willowdale, ON	108213547 RR0001	2023	19,194,331	999,145
Hope City Church (Edmonton)	Edmonton, AB	893659920 RR0001	2024	18,378,336	10,815,810
Christcity Church Ltd.	Edmonton, AB	118980861 RR0001	2023	17,920,287	3,391,413
Western Ontario District of the	Burlington, ON	119293447 RR0002	2023	17,906,547	11,762,066
Pentecostal Assemblies of Canada	_			, , .	, - ,
The Bridge, A Markham Community Church	Markham, ON	866528532 RR0001	2024	17,054,170	2,275,196
Elim Church Saskatoon Inc.	Saskatoon, SK	107293656 RR0001	2024	16,594,344	3,143,495

Source: CharityData (2025)

Table 13C – Distribution by provinces for Pentecostal

Can		Provinces										Territories	
total	ВС	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU
1,343	173	158	77	52	525	130	76	41	5	96	3	6	1
100%	12.9%	11.8%	5.7%	3.9%	39.1%	9.7%	5.7%	3.1%	0.4%	7.1%	0.2%	0.4%	0.1%

Source: CharityData (2025)

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## Presbyterian sub-category

Table 14A presents the number and percentages of registered charities for the sub-category of Presbyterian, based on their assets and revenue levels in a descending order. Table 14B presents information on the major Canadian charities, and Table 14C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Presbyterian.

Table 14A – Assets and Revenue for Presbyterian

			<b>,</b>		
Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	2	0.2%	More than 5,000,000	2	1.0%
1,000,001-100 million	310	32.3%	1,500,001-5,000,000	9	4.0%
500,001-1,000,000	152	15.8%	500,001-1,500,000	55	12.2%
200,001-500,000	162	16.9%	150,001-500,000	316	32.6%
100,001-200,000	102	10.6%	30,001-150,000	412	34.5%
50,001-100,000	65	6.8%	30,000 or else	165	15.6%
50,000 or less	166	17.3%	Unknown	0	0.1%
Unknown	0	0.0%			
Total	959	100%	Total	959	100%

Source: CharityData (2025)

Table 14B – Largest registered charities for Presbyterian

Name of registered	City, Prov	CRA#	Year	Total	Total
charities				Assets	Revenue
				4200	4700
The Trustee Board of the Presbyterian Church in Canada	Toronto, ON	107856619 RR0001	2023	134,733,866	35,806,014
Burnside Presbyterian Church	Cornwall, PE	107856551 RR0001	2023	124,929,000	118,196
Light Presbyterian Church	Mississauga, ON	108086810 RR0001	2023	20,810,444	5,562,701
Central Presbyterian Church	Vancouver, BC	118843770 RR0001	2023	19,014,542	582,106
Church of St Andrew and St Paul	Montreal, QC	129538492 RR0001	2023	18,802,006	2,774,512
Westminster Presbyterian Church (Pierrefonds)	Pierrefonds, QC	108202276 RR0001	2023	16,049,666	95,711
Richmond Presbyterian Church	Richmond, BC	107895484 RR0001	2023	15,007,860	377,933
The East Faith Korean Presbyterian Church	Oakville, ON	899489025 RR0001	2023	13,404,723	588,750
Knox Presbyterian Church	Oakville, ON	118985183 RR0001	2023	13,190,231	1,651,036
The Presbyterian Church of Saint David	Halifax, NS	129374211 RR0001	2023	12,119,502	291,665
First Presbyterian Church	Edmonton, AB	132643800 RR0001	2023	11,496,064	486,155
St Andrew's Presbyterian Church	Guelph, ON	128975471 RR0001	2023	10,394,810	518,936

Source: CharityData (2025)

Table 14C – Distribution by provinces for Presbyterian

Can		Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU	
959	103	66	20	22	559	46	38	73	28	4	0	0	0	
100%	10.7%	6.9%	2.1%	2.3%	58.3%	4.8%	4.0%	7.6%	2.9%	0.4%	0.0%	0.0%	0.0%	

Source: CharityData (2025)

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## **Protestant sub-category**

Table 15A presents the number and percentages of registered charities for the subcategory of Protestant, based on their assets and revenue levels in a descending order. Table 15B presents information on the major Canadian charities, and Table 15C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Protestant.

Table 15A – Assets and Revenue for Protestant

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	2	0.2%
1,000,001-100 million	301	34.8%	1,500,001-5,000,000	9	1.0%
500,001-1,000,000	181	20.9%	500,001-1,500,000	35	4.0%
200,001-500,000	165	19.1%	150,001-500,000	303	35.0%
100,001-200,000	75	8.7%	30,001-150,000	339	39.2%
50,001-100,000	47	5.4%	30,000 or else	174	20.1%
50,000 or less	93	10.8%	Unknown	3	0.3%
Unknown	3	0.3%			
Total	865	100%	Total	865	100%

Source: CharityData (2025)

Table 15B – Largest registered charities for Protestant

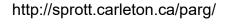
Name of registered charities	City, Prov	CRA#	Year	Total	Total
	-			Assets	Revenue
				4200	4700
Evangelical Lutheran Church in Canada	Winnipeg, MB	107354334 RR0001	2023	23,358,103	3,500,315
Zion Evangelical Lutheran Church	Stratford, ON	108230640 RR0001	2023	16,126,655	686,353
British Columbia Synod of the Evangelical Lutheran Church in Canada	New Westminster, BC	106779184 RR0001	2024	15,473,705	1,730,840
Bethlehem Lutheran Church	Vancouver, BC	118807015 RR0001	2023	13,558,347	596,121
Trinity Lutheran Church, Hamilton	Hamilton, ON	119180594 RR0001	2023	12,080,024	469,025
Zion Lutheran Church	Pembroke, ON	132291972 RR0001	2024	9,118,632	428,919
St. Paul's Evangelical Lutheran Church	Kitchener, ON	108036427 RR0001	2023	8,837,978	422,810
Holy Cross Evangelical Lutheran Church of Kitchener	Kitchener, ON	130563695 RR0001	2023	8,379,847	998,715
St Matthew's Evangelical Lutheran Church	Hanover, ON	129778403 RR0001	2023	8,322,051	378,513
Hope Lutheran Church, Port Coquitlam	Port Coquitlam, BC	107490229 RR0001	2024	7,920,463	3,804,238

Source: CharityData (2025)

Table 15C – Distribution by provinces for Protestant

Can		Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU	
865	101	214	167	78	265	13	4	21	0	0	1	1	0	
100%	11.7%	24.7%	19.3%	9.0%	30.6%	1.5%	0.5%	2.4%	0.0%	0.0%	0.1%	0.1%	0.0%	

Source: CharityData (2025)











## **Salvation Army Temples sub-category**

Table 16A presents the number and percentages of registered charities for the sub-category of Salvation Army Temples, based on their assets and revenue levels in a descending order. Table 16B presents information on the major Canadian charities, and Table 16C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Salvation Army Temples.

Table 16A – Assets and Revenue for Salvation Army Temples

Number	%	Revenue \$	Number	%
2	0.7%	More than 5,000,000	12	4.3%
148	52.9%	1,500,001-5,000,000	33	11.8%
58	20.7%	500,001-1,500,000	116	41.4%
34	12.1%	150,001-500,000	76	27.1%
21	7.5%	30,001-150,000	29	10.4%
6	2.1%	30,000 or else	12	4.3%
9	3.2%	Unknown	2	0.7%
2	0.7%			
280	100%	Total	280	100%
	2 148 58 34 21 6 9	2 0.7% 148 52.9% 58 20.7% 34 12.1% 21 7.5% 6 2.1% 9 3.2% 2 0.7%	2 0.7% More than 5,000,000 148 52.9% 1,500,001-5,000,000 58 20.7% 500,001-1,500,000 34 12.1% 150,001-500,000 21 7.5% 30,001-150,000 6 2.1% 30,000 or else 9 3.2% Unknown 2 0.7%	2 0.7% More than 5,000,000 12 148 52.9% 1,500,001-5,000,000 33 58 20.7% 500,001-1,500,000 116 34 12.1% 150,001-500,000 76 21 7.5% 30,001-150,000 29 6 2.1% 30,000 or else 12 9 3.2% Unknown 2

Source: CharityData (2025)

Table 16B - Largest registered charities for Salvation Army Temples

Name of registered charities	City, Prov	CRA#	Year	Total	Total
				Assets	Revenue
				4200	4700
The Governing Council of the Salvation Army in Canada / Conseil de direction de l'Armée du Salut du Canada	Toronto, ON	107951618 RR0001	2024	1,783,068,921	524,103,583
The Salvation Army Ontario Division	Scarborough,ON	107951618 RR0601	2024	102,365,416	51,626,651
The Salvation Army British Columbia Division	Burnaby, BC	107951618 RR0452	2024	59,441,116	27,054,916
The Salvation Army Alberta & Northern Territories Division	Edmonton, AB	107951618 RR0129	2024	45,064,713	17,546,928
The Salvation Army-Toronto Harbour Light Ministries	Toronto, ON	107951618 RR0549	2024	30,382,160	9,544,013
The Salvation Army Manitoba and Northwest Ontario Division	Winnipeg, MB	107951618 RR0149	2024	21,195,603	10,424,696
The Salvation Army Maritime Division	Halifax, NS	107951618 RR0453	2024	19,776,801	14,850,566
The Salvation Army, Quebec Division	Montreal, QC	107951618 RR0454	2024	11,616,370	5,689,356
The Salvation Army Gateway of Hope	Langley, BC	107951618 RR0169	2024	11,294,989	4,875,750
The Salvation Army Kitchener Community Church and Family Care Centre	Kitchener, ON	107951618 RR0277	2024	8,869,160	1,794,286

Source: CharityData (2025)

Table 16C – Distribution by provinces for Salvation Army Temples

Can		Provinces									Territories		
total	ВС	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU
280	43	18	9	8	100	8	5	13	2	73	0	1	0
100%	15.4%	6.4%	3.2%	2.9%	35.7%	2.9%	1.8%	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)

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# **United sub-category**

Table 17A presents the number and percentages of registered charities for the sub-category of United, based on their assets and revenue levels in a descending order. Table 17B presents information on the major Canadian charities, and Table 17C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of United.

Table 17A – Assets and Revenue for United

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	2	0.1%	More than 5,000,000	9	0.4%
1,000,001-100 million	673	31.0%	1,500,001-5,000,000	11	0.5%
500,001-1,000,000	361	16.6%	500,001-1,500,000	130	6.0%
200,001-500,000	400	18.4%	150,001-500,000	647	29.8%
100,001-200,000	237	10.9%	30,001-150,000	918	42.3%
50,001-100,000	148	6.8%	30,000 or else	449	20.7%
50,000 or less	343	15.8%	Unknown	5	0.2%
Unknown	5	0.2%			
Total	2,169	100%	Total	2,169	100%

Source: CharityData (2025)

Table 17B – Largest registered charities for United

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
The United Church of Canada	Etobicoke, ON	108102435 RR0003	2023	152,278,000	52,272,000
St. Andrew's Wesley United Church	Vancouver, BC	108006669 RR0001	2023	132,323,519	4,635,075
British Columbia Community Renewal Society of The United Church of Canada	Burnaby, BC	785258484 RR0001	2023	86,545,540	20,284,585
Fred Victor Centre	Toronto, ON	118931377 RR0001	2024	79,107,099	55,798,653
Pacific Mountain Region - The United Church of Canada	Burnaby, BC	118818517 RR0001	2023	70,679,723	10,405,629
Lethbridge, First United Church	Lethbridge, AB	119018331 RR0001	2023	63,603,400	4,557,302
Bloor Street United Church	Toronto, ON	106798549 RR0001	2023	55,841,132	51,782,031
Shining Waters Region - The United Church of Canada	ORO- Medonte, ON	108100215 RR0001	2023	43,614,178	9,738,274
Timothy Eaton Memorial Church	Toronto, ON	108110180 RR0001	2024	27,219,545	2,987,932
Pacific Spirit United Church	Vancouver, BC	119130417 RR0001	2023	26,190,760	1,534,123
The Finance and Extension Board of Conseil régional Nakonha:ka Regional Council Le Conseil des finances et de l'expansion du Conseil régional Nakonha:ka Regional Council	Lachine, QC	862072006 RR0001	2023	23,481,277	1,309,071
Aurora United Church	Aurora, ON	129945580 RR0001	2023	18,721,630	5,774,383
The Donway Covenant United Church	Don Mills, ON	107030439 RR0001	2024	18,720,444	1,030,399
Zion United Church	Moose Jaw, SK	119309458 RR0001	2023	16,805,661	270,515

Source: CharityData (2025)

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in collaboration with Table 17C – Distribution by provinces for United

Can		Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU	
2,169	150	195	194	147	998	102	107	164	23	87	1	1	0	
100%	6.9%	9.0%	8.9%	6.8%	46.0%	4.7%	4.9%	7.6%	1.1%	4.0%	0.05%	0.05%	0.0%	

Source: CharityData (2025)





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in collaboration with



# Other Christianity sub-category

Table 18A presents the number and percentages of registered charities for the sub-category of Other Christianity, based on their assets and revenue levels in a descending order. Table 18B presents information on the major Canadian charities, and Table 18C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Other Christianity.

Table 18A – Assets and Revenue for Other Christianity

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	4	0.04%	More than 5,000,000	63	0.6%
1,000,001-100 million	2,247	22.4%	1,500,001-5,000,000	261	2.6%
500,001-1,000,000	1,311	13.1%	500,001-1,500,000	958	9.5%
200,001-500,000	1,433	14.3%	150,001-500,000	2,476	24.7%
100,001-200,000	935	9.3%	30,001-150,000	3,697	36.8%
50,001-100,000	811	8.1%	30,000 or else	2,567	25.6%
50,000 or less	3,281	32.7%	Unknown	22	0.2%
Unknown	22	0.2%			
Total	10,044	100%	Total	10,044	100%

Source: CharityData (2025)

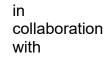
Table 18B – Largest registered charities for Other Christianity

Name of registered charities	City, Prov	CRA#	Year	Total	Total
				Assets	Revenue
				4200	4700
The Church of Jesus Christ of Latter- Day Saints in Canada	Cardston, AB	826344632 RR0001	2023	700,516,605	207,079,325
Cham Shan Temple	Thornhill, ON	100914647 RR0001	2023	142,541,977	10,787,732
New Apostolic Church Canada	Waterloo, ON	107768558 RR0001	2023	111,039,883	16,475,890
Lingyen Mountain Temple (Canada)	Richmond, BC	136246089 RR0001	2023	108,483,219	17,080,365
Tung Lin Kok Yuen, Canada Society	Vancouver, BC	132259565 RR0001	2024	84,042,700	2,593,057
Saint Mark's Coptic Orthodox Church	Scarborough, ON	119132538 RR0001	2023	81,590,874	4,884,258
Coptic Orthodox Patriarchate of Alexandria, the Church of the Virgin Mary and St Athanasius	Mississauga, ON	135887958 RR0001	2023	79,328,587	19,842,271
Centre Street Church	Calgary, AB	821503018 RR0001	2024	78,258,134	18,752,646
Grace Hanin Community Church	Surrey, BC	862397551 RR0001	2023	71,118,849	6,318,130
Foursquare Gospel Church of Canada	Port Coquitlam, BC	107396905 RR0002	2023	65,492,936	4,865,788
Bochasanwasi Shri Akshar Purushottam Swaminarayan Sanstha Inc.	Toronto, ON	885731018 RR0002	2023	63,836,285	15,597,862
Procure Saint-François-d'Assise	Pointe-aux- Trembles, QC	825529969 RR0001	2023	58,886,432	5,637,799
Scott Mission	Toronto, ON	107963613 RR0001	2023	50,705,455	43,037,164
The Western Canadian District of the Christian and Missionary Alliance	Calgary, AB	119293025 RR0001	2024	50,094,036	5,877,316
The Canadian Mission Board of the Church of God in Canada	Edmonton, AB	106864242 RR0001	2023	46,062,768	398,491
Greek Orthodox Archdiocese of Canada	East York, ON	118947282 RR0001	2023	43,516,365	11,163,755
Community of Christ	Guelph, ON	129892659 RR0001	2023	41,043,551	4,305,051

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Name of registered charities	City, Prov	CRA#	Year	Total	Total
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Assets	Revenue
				4200	4700
Siloam Mission Inc.	Winnipeg, MB	119150043 RR0001	2024	40,101,565	20,487,270
Richmond Hill Christian Community Church	Richmond Hill, ON	821292547 RR0001	2023	35,690,357	8,681,536
Southland Church Inc.	Steinbach, MB	118870500 RR0001	2024	35,147,241	5,821,941
Home Church - Red Deer, Alberta	Red Deer County, AB	119091031 RR0001	2023	32,991,405	7,343,567
Calvary Bible Church	Smith Falls, ON	118824853 RR0001	2023	31,771,026	265,319
Calvary Worship Centre	Surrey, BC	893206375 RR0001	2024	31,382,705	5,067,621
Iglesia Ni Cristo	Scarborough, ON	118966332 RR0001	2023	31,222,719	34,212,866
Springs of Living Water Centre Inc.	Winnipeg, MB	108000654 RR0001	2023	29,424,701	13,018,543
First Alliance Church of the Christian and Missionary Alliance	Calgary, AB	107383721 RR0001	2024	29,383,886	7,686,001
St George And St Rueiss Coptic Orthodox Church, Toronto	North York, ON	132435322 RR0001	2023	28,701,931	4,512,929
Congregation of Our Lady of Sion	Etobicoke, ON	118874049 RR0001	2023	28,120,388	3,394,439
Masjid-E Farooq-E Azam Mississauga	Mississauga, ON	119034478 RR0001	2024	27,132,673	4,553,397
Jesus Is Lord Church Canada East	Toronto, ON	138792379 RR0001	2023	26,316,791	7,887,292
Pentecostal Tabernacle, Vancouver	Vancouver, BC	119090652 RR0001	2024	26,071,290	1,764,034
Beulah Alliance Church of Edmonton	Edmonton, AB	106791171 RR0001	2023	26,051,112	7,166,596
Shri Param Hans Advait Mat Ontario	Scarborough, ON	119149417 RR0001	2023	25,750,515	4,554,123
The Carmel Church of the New Jerusalem	Kitchener, ON	119220374 RR0001	2024	25,394,858	1,344,025
Southview Alliance Church	Calgary, AB	119158699 RR0001	2024	25,171,330	3,505,674
Coastal Church	Vancouver,BC	899226682 RR0001	2023	24,791,554	9,697,187
Netherlands Reformed Congregation	Norwich, ON	107768160 RR0001	2024	24,670,229	4,722,826
The Central Canadian District of the Christian and Missionary Alliance in Canada	Burlington, ON	139138861 RR0002	2024	24,070,714	17,845,623
Philpott Memorial Church	Hamilton, ON	119092625 RR0001	2024	24,053,667	968,839
Communauté Hellénique du Grand Montréal / Hellenic Community of Greater Montreal	Montreal, QC	106960719 RR0001	2024	23,983,380	17,225,711
General Church of the New Jerusalem in Canada	Etobicoke, ON	892782574 RR0001	2023	23,506,117	3,750,593
The Prayer Palace	North York, ON	108092784 RR0001	2023	23,330,186	3,074,971
The Church in Vancouver	Vancouver, BC	108077256 RR0001	2023	23,098,901	1,272,383
Church On the Southside	Chilliwack, BC	888565595 RR0001	2023	22,532,788	4,347,343
Village Church BC Society	Surrey, BC	806421681 RR0001	2023	21,809,070	9,191,320
Coptic Orthodox Patriarchate of Alexandria-Church of Archangel Michael and Saint Tekla	Brampton, ON	138942669 RR0001	2023	21,507,390	2,823,878
Brunstad Christian Church Ottawa	Manotick, ON	137976650 RR0001	2023	21,272,432	1,936,738
Jain Society of Toronto Inc.	North York, ON	817858822 RR0001	2023	20,764,907	5,648,068
Dashmesh Culture Centre	Calgary, AB	107002479 RR0001	2023	20,011,197	7,491,879
Ontario Chapel-British Methodist Episcopal Church	Windsor, ON	107797151 RR0001	2023	20,001,705	4,645

Episcopal Church
Source: CharityData (2025)

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in collaboration with Table 18C – Distribution by provinces for Other Christianity

Can		Provinces											Territories	
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU	
10,042	1493	1533	516	589	4392	952	208	231	58	49	10	7	4	
100%	14.9%	15.3%	5.1%	5.9%	43.7%	9.5%	2.1%	2.3%	0.6%	0.5%	0.1%	0.07%	0.04%	

Source: CharityData (2025)

Note: 2 organizations are outside of Canada, namely in Florida and New Jersey.





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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)

### Research Notes in the Religious Charities in Canada series

Religious Charities in Canada – Overview, PARG #2025-62RN, October, 29p. Religious Charities in Canada – Christianity, PARG #2025-63RN, October, 27p.

Religious Charities in Canada – Islam, PARG #2025-64RN, October, 12p.

Religious Charities in Canada – Judaism, PARG #2025-65RN, October, 8p.

Religious Charities in Canada - Other Religions, PARG #2025-66RN, October, 13p.





in collaboration with





# RESEARCH NOTE

**#PARG 2025-64RN** 

# **Religious Charities in Canada**

An examination of Islam

François Brouard, DBA, FCPA, FCA Manuel Litalien, PhD Farnaz Zaredorahi, PhD student

October 2025

#### Introduction

The purpose of this study is to examine religious and faith-based charities (advancement of religion objects) and their categories and sub-categories in Canada (Christianity, Islam, Judaism, and Other religions). This is part of a mapping exercise, which will look at specific religion and registered charities for financial information.

The study aims to better understand the philanthropic sector of religious and faith-based charities with the following research questions (RQ):

For Islam category and its sub-categories of registered charities in Canada:

RQ1A) How many religious charities per assets and revenue levels?

RQ1B) Who are the largest religious charities?

RQ1C) What are the distribution by provinces / territories of the religious charities?

The sub-categories of Islam, based on statistics Canada, which will be examined in this study are Ahmadi, Shia, Sufi, Sunni, and Other Islam, totaling five sub-categories.

This research note summarizes the methodology and presents statistics on a specific category and its sub-categories on religious and faith-based charities (advancement of religion objects).







## Methodology

The methodology section summarizes the identification of Canadian religious charities and the data collection. A data-driven method was used to identify and analyze the religious charities. Most religious charities fall under "advancement of religion" charitable object / purpose. Brouard and Litalien (2024a, 2024b) have provided analysis of CRA statistics for all Canadian registered charities and for "advancement of religion" charitable object. More detailed information on the methodology is available in the Overview research note of the series (PARG 2025-62RN).

Figure A illustrates the selection and data collection process used in this research. The illustration presents the scope with four main components, the categories, the number of sub-categories per CRA classification and those used in Charitydata. Sources complete the figure.

The T3010 is the Registered Charity Information Return file with Canada Revenue Agency (CRA). The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Information was obtained through the CharityData website, including T3010 information. Schedule 6 of the T3010 provides rich information on charities' assets, liabilities, revenue, and expenditures. The focus is on Assets and Revenue. CharityData (2025) is a database on Canadian registered charities, compiling most — but not all — of the charities' financial data found on the CRA's website and gathered from their T3010 form. The CharityData Advanced Search tool was used to carry out data collection.

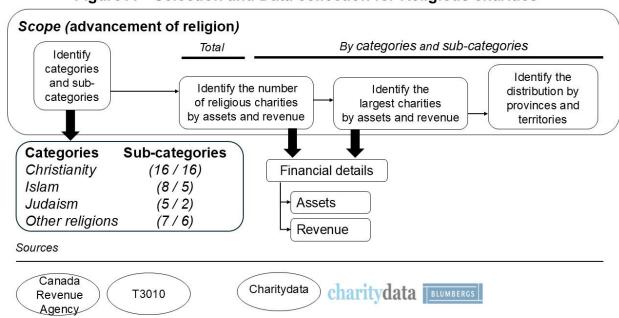


Figure A – Selection and Data collection for Religious charities





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#### Islam in Canada

"After Christianity, Islam was the second most commonly reported religion in Canada in 2021, with nearly 1.8 million, or 1 in 20, people. In 20 years, the share of the Muslim population in Canada has more than doubled-up from 2.0% in 2001 to 4.9% in 2021." (Statistics Canada, 2022) "Early Muslim settlements were concentrated in Ontario and Alberta, with a shift into Quebec in the 1930s. Most Muslims arriving in Canada since the 1960s settled in urban areas, with more than 70 per cent now concentrated in the Toronto, Montreal, and Vancouver metropolitan areas; the number approaches 80 per cent if Edmonton and Calgary are included." (The Canadian Encyclopedia, 2023)

"The first recorded presence of Muslim communities in Canada dates back to the state formation period in the 1860s. Islam is now considered to be the most declared religion after Christianity, with flourishing and expansive religious communities across Canada. Today, we are privileged enough to reflect on the various journeys, challenges, and accomplishments that communities before us withstood to create a prosperous environment for Canadian Muslims in the present. Coming from various regions, such as South Asia, the Middle East, Eastern Europe, and sub-Saharan Africa, Canada's Muslim communities embody a diverse and enriching mix of traditions, languages, dialects, and experiences that contribute to Canadian society." (Islamic History Month Canada, 2025)

Table 1 shows the sub-categories for Islam.

Table 1 – The sub-categories for Islam

Table 1 - The sub-cat	egones for islant	
Category Description	Sub-Category Description	Page RN
Islam		4
	Ahmadi	5
	Shia	6
	Sufi	7
	Sunni	8
	Other Islam	9

Source: CharityData (2025)





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## Islam category

Table 2A presents the number and percentages of registered charities for the religion of Islam, based on their assets and revenue levels in a descending order. Table 2B presents information on the major Canadian charities, and Table 2C presents the statistics regarding distribution by province and territories of Canadian registered charities for the religion of Islam.

Table 2A – Assets and Revenue for Islam

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	2	0.4%	More than 5,000,000	14	2.8%
1,000,001-100 million	226	45.7%	1,500,001-5,000,000	52	10.5%
500,001-1,000,000	64	13.0%	500,001-1,500,000	79	16.0%
200,001-500,000	65	13.2%	150,001-500,000	130	26.3%
100,001-200,000	32	6.5%	30,001-150,000	132	26.7%
50,001-100,000	26	5.3%	30,000 or else	86	17.4%
50,000 or less	78	15.8%	Unknown	1	0.2%
Unknown	1	0.2%			
Total	494	100%	Total	494	100%

Source: CharityData (2025)

Table 2B – Largest registered charities for Islam

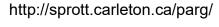
Name of registered charities	City, Prov	CRA#	Year	Total	Total
				Assets	Revenue
				4200	4700
Ahmadiyya Muslim Jama'at Canada Inc.	Maple, ON	113891717 RR0001	2024	141,276,098	33,411,791
Muslim Association of Canada	Mississauga, ON	880495163 RR0001	2023	108,837,390	50,225,399
Arabian Muslim Association	Edmonton, AB	106861800 RR0001	2023	82,125,379	10,459,760
Islamic Shia Ithna-Asheri Jamaat of Toronto	Thornhill, ON	107516171 RR0001	2023	47,205,509	12,278,035
B.C. Muslim Association	Richmond, BC	118801224 RR0001	2023	45,608,171	11,602,443
Islamic Circle of North America	Oakville, ON	118951169 RR0001	2023	36,601,621	22,107,471
Noor Cultural Centre	Markham, ON	880860713 RR0001	2023	29,785,437	1,538,555
Markaz-Ul-Islam Congregation of Fort Mcmurray	Fort McMurray, AB	119033389 RR0001	2024	28,399,992	4,147,298
Shia Muslim Community of British Columbia	Richmond, BC	133231571 RR0001	2023	21,492,350	3,157,382
Al-Madinah Calgary Islamic Assembly	Calgary, AB	841674674 RR0001	2023	19,927,191	1,948,210

Source: CharityData (2025)

Table 2C – Distribution by provinces for Islam

Can		Provinces										Territories		
total	ВС	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	ТИ	NU	
494	37	66	17	7	292	64	5	3	1	2	0	0	0	
100%	7.5%	13.4%	3.4%	1.4%	59.1%	13.0%	1.0%	0.6%	0.2%	0.4%	0.0%	0.0%	0.0%	

Source: CharityData (2025)











# Ahmadi sub-category

Table 3A presents the number and percentages of registered charities for the subcategory of Ahmadi, based on their assets and revenue levels in a descending order. Table 3B presents information on the major Canadian charities, and Table 3C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Ahmadi.

Table 3A – Assets and Revenue for Ahmadi

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	2	100%	1,500,001-5,000,000	2	100%
500,001-1,000,000	0	0.0%	500,001-1,500,000	0	0.0%
200,001-500,000	0	0.0%	150,001-500,000	0	0.0%
100,001-200,000	0	0.0%	30,001-150,000	0	0.0%
50,001-100,000	0	0.0%	30,000 or else	0	0.0%
50,000 or less	0	0.0%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	2	100%	Total	2	100%

Source: CharityData (2025)

Table 3B – Largest registered charities for Ahmadi

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
Majlis Ansarullah Canada	Maple, ON	715703674 RR0001	2023	5,338,946	3,326,080
Majlis Khuddamul Ahmadiyya Canada	Maple, ON	718286933 RR0001	2024	3,038,948	2,648,390

Source: CharityData (2025)

Table 3C – Distribution by provinces for Ahmadi

Can					Prov	inces					Territories		
total	BC	BC AB SK MB ON QC NB NS PE NL									YT	NT	NU
2	0	0	0	0	2	0	0	0	0	0	0	0	0
100%	0.0%	0.0%	0.0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)









# Shia sub-category

Table 4A presents the number and percentages of registered charities for the subcategory of Shia, based on their assets and revenue levels in a descending order. Table 4B presents information on the major Canadian charities, and Table 4C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Shia.

Table 4A – Assets and Revenue for Shia

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	3	42.9%	1,500,001-5,000,000	1	14.3%
500,001-1,000,000	1	14.3%	500,001-1,500,000	0	0.0%
200,001-500,000	0	0.0%	150,001-500,000	3	42.9%
100,001-200,000	0	0.0%	30,001-150,000	0	0.0%
50,001-100,000	0	0.0%	30,000 or else	3	42.9%
50,000 or less	3	42.9%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	7	100%	Total	7	100%

Source: CharityData (2025)

Table 4B – Largest registered charities for Shia

Table 4D Largest regist	crea orianiles i	or orna			
Name of registered	City, Prov	CRA #	Year	Total	Total
charities				Assets	Revenue
				4200	4700
The Shining Star Foundation	Richmond Hill, ON	789486008 RR0001	2024	2,380,289	1,729,929
Imam Ali Masjid of Ottawa	Ottawa, ON	832047484 RR0001	2023	2,114,216	484,225
Bab Ul Hawaij Islamic Centre of Calgary	Calgary, AB	739152320 RR0001	2023	1,903,825	257,898
IMAMIA Association of Regina Inc.	Regina, SK	838709905 RR0001	2023	643,534	381,511
Al-Kawthar Educational Society	Vancouver, BC	733155683 RR0001	2024	9,970	7,263
Lady Fatimah Foundation	Milton, ON	727274946 RR0001	2023	0	0
Al-Jawad Islamic Foundation of Edmonton	Edmonton, AB	793300419 RR0001	2023	0	0

Source: CharityData (2025)

Table 4C – Distribution by provinces for Shia

Can		Provinces										<i><b>Territorie</b></i>	s
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
7	1	2	1	0	3	0	0	0	0	0	0	0	0
100%	14.3%	28.6%	14.3%	0.0%	42.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)







## Sufi sub-category

Table 5A presents the number and percentages of registered charities for the subcategory of Sufi, based on their assets and revenue levels in a descending order. Table 5B presents information on the major Canadian charities, and Table 5C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Sufi.

Table 5A – Assets and Revenue for Sufi

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	1	33.3%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	1	33.3%	500,001-1,500,000	0	0.0%
200,001-500,000	0	0.0%	150,001-500,000	2	66.7%
100,001-200,000	1	33.3%	30,001-150,000	1	33.3%
50,001-100,000	0	0.0%	30,000 or else	0	0.0%
50,000 or less	0	0.0%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	3	100%	Total	3	100%

Source: CharityData (2025)

Table 5B – Largest registered charities for Sufi

- as - c = - a - g - c - c g - c - c - c - c - c - c -					
Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
Islamic Society of New Brunswick Inc.	Saint John, NB	718299936 RR0001	2023	1,386,059	156,882
Organisation montréalaise de la mosquée Noor-e-Madina	Montréal, QC	811974831 RR0001	2023	726,969	104,557
Chestermere Muslim Council	Chestermere, AB	720039072 RR0001	2024	140,093	241,471

Source: CharityData (2025)

Table 5C – Distribution by provinces for Sufi

Ī	Can		Provinces										Territories		
ĺ	total	BC	BC AB SK MB ON QC NB NS PE NL								NL	YT	NT	NU	
ĺ	3	0	1	0	0	0	1	1	0	0	0	0	0	0	
Ī	100%	0.0%	33.3%	0.0%	0.0%	0.0%	33.3%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Source: CharityData (2025)







# Sunni sub-category

Table 6A presents the number and percentages of registered charities for the subcategory of Sunni, based on their assets and revenue levels in a descending order. Table 6B presents information on the major Canadian charities, and Table 6C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Sunni.

Table 6A – Assets and Revenue for Sunni

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	3	30.0%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	0	0.0%	500,001-1,500,000	3	30.0%
200,001-500,000	5	50.0%	150,001-500,000	2	20.0%
100,001-200,000	0	0.0%	30,001-150,000	2	20.0%
50,001-100,000	1	10.0%	30,000 or else	3	30.0%
50,000 or less	1	10.0%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	10	100%	Total	10	100%

Source: CharityData (2025)

Table 6B – Largest registered charities for Sunni

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
Masjid Al-Fatima Tuz Zahra(Sa) And Shah Sufi Congregation Centre	Edmonton, AB	814436366 RR0001	2023	7,822,894	341,789
Muslim Council Of Ontario	Mississauga, ON	710909805 RR0001	2023	4,535,501	586,629
Sayyiduna Uthman Islamic Academy	Georgetown, ON	758257489 RR0001	2023	3,081,280	704,028
Centre Islamique Shah Jalal Montréal / Shah Jalal Islamic Center Montreal	Montréal, QC	839500162 RR0001	2024	418,554	65,669
Al Makkah Calgary Islamic Society	Calgary, AB	774118061 RR0002	2023	341,931	262,772
Omar Ibn Al-Khattab Centre	Edmonton, AB	717841076 RR0001	2023	244,574	707,714
Markham Muslim Association	Markham, ON	803013515 RR0001	2023	232,852	87,879
Al-Baaqi Foundation Inc.	Regina, SK	709976476 RR0001	2023	202,456	5,394
Al-Mawrid Institute Canada	Mississauga, ON	754418119 RR0001	2023	65,943	0
Canadian Muslim Organization Inc.	Mississauga, ON	846177350 RR0001	2024	1,324	2,025

Source: CharityData (2025)

Table 6C – Distribution by provinces for Sunni

Can		Provinces										erritorie	S
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
10	0	3	1	0	5	1	0	0	0	0	0	0	0
100%	0.0%	30.0%	10.0%	0.0%	50.0%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)





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# Other Islam sub-category

Table 7A presents the number and percentages of registered charities for the subcategory of Other Islam, based on their assets and revenue levels in a descending order. Table 7B presents information on the major Canadian charities, and Table 7C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Other Islam.

Table 7A – Assets and Revenue for Other Islam

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	2	0.4%	More than 5,000,000	14	3.0%
1,000,001-100 million	217	46.0%	1,500,001-5,000,000	49	10.4%
500,001-1,000,000	62	13.1%	500,001-1,500,000	76	16.1%
200,001-500,000	60	12.7%	150,001-500,000	123	26.1%
100,001-200,000	31	6.6%	30,001-150,000	129	27.3%
50,001-100,000	25	5.3%	30,000 or else	80	16.9%
50,000 or less	74	15.7%	Unknown	1	0.2%
Unknown	1	0.2%			
Total	472	100%	Total	472	100%

Source: CharityData (2025)

Table 7B – Largest registered charities for Other Islam

Name of registered	City, Prov	CRA #	Year	Total	Total
charities				Assets	Revenue
				4200	4700
Ahmadiyya Muslim Jama'at Canada Inc.	Maple, ON	113891717 RR0001	2024	141,276,098	33,411,791
Muslim Association of Canada	Mississauga, ON	880495163 RR0001	2023	108,837,390	50,225,399
Arabian Muslim Association	Edmonton, AB	106861800 RR0001	2023	82,125,379	10,459,760
Islamic Shia Ithna-Asheri Jamaat of Toronto	Thornhill, ON	107516171 RR0001	2023	47,205,509	12,278,035
B.C. Muslim Association	Richmond, BC	118801224 RR0001	2023	45,608,171	11,602,443
Islamic Circle of North America	Oakville, ON	118951169 RR0001	2023	36,601,621	22,107,471
Noor Cultural Centre	Markham, ON	880860713 RR0001	2023	29,785,437	1,538,555
Markaz-UI-Islam Congregation of Fort Mcmurray	Fort McMurray, AB	119033389 RR0001	2024	28,399,992	4,147,298
Shia Muslim Community of British Columbia	Richmond, BC	133231571 RR0001	2023	21,492,350	3,157,382
Al-Madinah Calgary Islamic Assembly	Calgary, AB	841674674 RR0001	2023	19,927,191	1,948,210
Islamic Society of North America- Canada (Isna-Canada)	Mississauga, ON	118971886 RR0001	2023	19,302,403	8,325,518
Islamic Society of Toronto	Toronto, ON	892522566 RR0001	2023	19,093,513	1,518,698
Imam Ali Islamic Centre	Mississauga, ON	137408209 RR0001	2024	14,332,747	372,693
Anjuman-E-Fakhri (Mississauga)	Mississauga, ON	81061474 3RR0001	2023	18,027,695	1,844,013
Anjuman - E - Burhani (Toronto)	Richmond Hill, ON	861327005 RR0001	2023	16,598,285	2,593,341
Assunnah Muslims Association	Ottawa, ON	863858494 RR0001	2023	16,050,687	2,417,762
Islamic Foundation of Toronto	Scarborough, ON	134667039 RR0001	2023	15,420,921	3,780,770
Halton Islamic Association	Burlington, ON	118951292 RR0001	2023	14,449,854	3,938,461
Faith of Life Network	Mississauga, ON	812877751 RR0001	2023	14,431,970	3,426,560
World Islamic Mission Canada Inc.	Oakville, ON	886679950 RR0001	2024	14,620,118	1,113,618
Salaheddin Islamic Centre Inc	Scarborough, ON	891127375 RR0001	2023	13,095,743	7,749,993

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Name of registered	City, Prov	CRA#	Year	Total	Total
charities				Assets	Revenue
				4200	4700
Scarborough Muslim Association	Scarborough, ON	889756441 RR0001	2023	13,093,837	3,397,075
Muslim Neighbour Nexus	Mississauga, ON	802570507 RR0001	2023	12,696,740	2,043,623
Abu Huraira Center	North York, ON	865949614 RR0001	2023	12,521,407	3,506,842
The Islamic Centre of Cambridge	Cambridge, ON	119238699 RR0001	2023	11,868,918	2,586,336
London Muslim Mosque	London, ON	863045654 RR0001	2024	11,797,037	6,074,049
Islamic Society of Vaughan	Concord, ON	701340499 RR0001	2023	11,101,254	5,352,475
Centre Islamique du Québec-El Markaz Islami	Saint-Laurent, QC	106899925 RR0001	2023	11,087,840	1,715,631
Islamic Research Centre of Canada	Scarborough, ON	78017408 2RR0001	2023	9,935,934	1,362,050

Source: CharityData (2025)

Table 7C – Distribution by provinces for Other Islam

Can	Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
472	36	60	15	7	282	62	4	3	1	2	0	0	0
100%	7.6%	12.7%	3.2%	1.5%	59.7%	13.1%	0.8%	0.6%	0.2%	0.4%	0.0%	0.0%	0.0%

Source: CharityData (2025)







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### Research Notes in the Religious Charities in Canada series

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Religious Charities in Canada – Judaism, PARG #2025-65RN, October, 8p.

Religious Charities in Canada – Other Religions, PARG #2025-66RN, October, 13p.





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## RESEARCH NOTE

**#PARG 2025-65RN** 

# **Religious Charities in Canada**

An examination of Judaism

François Brouard, DBA, FCPA, FCA Manuel Litalien, PhD Farnaz Zaredorahi, PhD student

October 2025

#### Introduction

The purpose of this study is to examine religious and faith-based charities (advancement of religion objects) and their categories and sub-categories in Canada (Christianity, Islam, Judaism, and Other religions). This is part of a mapping exercise, which will look at specific religion and registered charities for financial information.

The study aims to better understand the philanthropic sector of religious and faith-based charities with the following research questions (RQ):

For Judaism category and its sub-categories of registered charities in Canada:

RQ1A) How many religious charities per assets and revenue levels?

RQ1B) Who are the largest religious charities?

RQ1C) What are the distribution by provinces / territories of the religious charities?

The sub-categories of Judaism, based on statistics Canada, which will be examined in this study are Orthodox and Other Judaism, totaling two sub-categories.

This research note summarizes the methodology and presents statistics on a specific category and its sub-categories on religious and faith-based charities (advancement of religion objects).







### Methodology

The methodology section summarizes the identification of Canadian religious charities and the data collection. A data-driven method was used to identify and analyze the religious charities. Most religious charities fall under "advancement of religion" charitable object / purpose. Brouard and Litalien (2024a, 2024b) have provided analysis of CRA statistics for all Canadian registered charities and for "advancement of religion" charitable object. More detailed information on the methodology is available in the Overview research note of the series (PARG 2025-62RN).

Figure A illustrates the selection and data collection process used in this research. The illustration presents the scope with four main components, the categories, the number of sub-categories per CRA classification and those used in Charitydata. Sources complete the figure.

The T3010 is the Registered Charity Information Return file with Canada Revenue Agency (CRA). The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Information was obtained through the CharityData website, including T3010 information. Schedule 6 of the T3010 provides rich information on charities' assets, liabilities, revenue, and expenditures. The focus is on Assets and Revenue. CharityData (2025) is a database on Canadian registered charities, compiling most — but not all — of the charities' financial data found on the CRA's website and gathered from their T3010 form. The CharityData Advanced Search tool was used to carry out data collection.

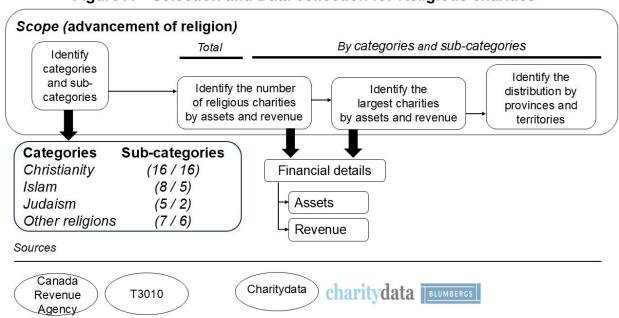


Figure A - Selection and Data collection for Religious charities







#### Judaism in Canada

"Jews have been in what would become Canada as early as the 18th century. Many more immigrated in the 19th and 20th centuries. By the time the outbreak of the First World War curbed immigration, there were over 100,000 Jewish Canadians. Montreal and Toronto together accounted for about three-quarters of the Canadian Jewish population, but Jews could be found in every major city and in dozens of smaller places." (The Canadian Encyclopedia, 2024)

"Jewish population of Canada from approximately 310,000 in 2011 to approximately 143,000 in 2016 - a drastic reduction which researchers believe reflected methodological issues of data collection, not a decline in the actual Jewish population of Canada." (Berman Jewish DataBank, 2021)

"Canada is now home to the fourth-largest Jewish community in the world. Approximately 335,000 people reported being Jewish in 2021. This number has changed little over the last 20 years; in 2001, 330,000 reported a Jewish affiliation. Although Canada's total population grew, the proportion of the population with Jewish religious affiliation decreased slightly from 1.1% in 2001 to 0.9% in 2021." (Statistics Canada, 2022)

Table 1 shows the sub-categories for Judaism.

Table 1 – The sub-categories for Judaism

Category Description	Sub-Category Description	Page RN
Judaism		4
	Orthodox	5
	Other Judaism	6

Source: CharityData (2025)







### **Judaism category**

Table 2A presents the number and percentages of registered charities for the religion of Judaism, based on their assets and revenue levels in a descending order. Table 2B presents information on the major Canadian charities, and Table 2C presents the statistics regarding distribution by province and territories of Canadian registered charities for the religion of Judaism.

Table 2A – Assets and Revenue for Judaism

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	9	2.3%
1,000,001-100 million	157	40.3%	1,500,001-5,000,000	59	15.1%
500,001-1,000,000	33	8.5%	500,001-1,500,000	72	18.5%
200,001-500,000	51	13.1%	150,001-500,000	98	25.1%
100,001-200,000	45	11.5%	30,001-150,000	86	22.1%
50,001-100,000	24	6.2%	30,000 or else	65	16.7%
50,000 or less	79	20.3%	Unknown	1	0.3%
Unknown	1	0.3%			
Total	390	100%	Total	390	100%

Source: CharityData (2025)

Table 2B – Largest registered charities for Judaism

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
Congregation Shaar Hashomayim	Westmount, QC	119147197 RR0001	2024	45,862,258	15,048,945
Beth Tzedec Congregation	York, ON	130397706 RR0001	2024	36,776,822	9,409,952
Holy Blossom Temple	York, ON	889832101 RR0001	2024	36,553,907	8,434,787
The Congregation Shaarey Zedek	Winnipeg, MB	119147130 RR0001	2024	30,538,591	2,749,316
Congrégation Belz	Outremont, QC	118874080 RR0001	2024	26,139,201	7,982,481
Chabad on Bayview	North York, ON	833263429 RR0001	2024	26,123,842	5,544,094
Congregation Beth Israel	Vancouver, BC	887679595 RR0001	2024	23,802,188	3,676,397
Congregation Etz Chayim	Winnipeg, MB	107915191 RR0001	2024	20,212,055	6,035,027
Beth Sholom Synagogue	Toronto, ON	106790413 RR0001	2023	18,125,637	4,894,347
Congregation Habonim of Toronto	Toronto, ON	106967706 RR0001	2023	14,292,361	2,093,485

Source: CharityData (2025)

Table 2C – Distribution by provinces for Judaism

Can		Provinces									7	Territorie	s
total	ВС	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU
390	19	10	4	10	213	124	3	5	0	2	0	0	0
100%	4.9%	2.6%	1.0%	2.6%	54.6%	31.8%	0.8%	1.3%	0.0%	0.5%	0.0%	0.0%	0.0%

Source: CharityData (2025)

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## **Orthodox sub-category**

Table 3A presents the number and percentages of registered charities for the subcategory of Orthodox, based on their assets and revenue levels in a descending order. Table 3B presents information on the major Canadian charities, and Table 3C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Orthodox.

Table 3A – Assets and Revenue for Orthodox

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	4	28.6%	1,500,001-5,000,000	1	7.1%
500,001-1,000,000	1	7.1%	500,001-1,500,000	2	14.3%
200,001-500,000	3	21.4%	150,001-500,000	6	42.9%
100,001-200,000	2	14.3%	30,001-150,000	2	14.3%
50,001-100,000	1	7.1%	30,000 or else	3	21.4%
50,000 or less	3	21.4%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	14	100%	Total	14	100%

Source: CharityData (2025)

Table 3B – Largest registered charities for Orthodox

Name of registered charities	City, Prov	CRA#	Year	Total Assets 4200	Total Revenue 4700
Congregation Oholei Yom Tov Toronto	North York, ON	780732301 RR0001	2023	4,430,713	0
Satmar Van Horne Jewish Education Centre	Montréal, QC	701362600 RR0001	2023	3,779,913	0
Maison Belz Montreal	Montréal, QC	772901708 RR0001	2023	2,107,252	1,121,284
Congrégation Charidem	Outremont, QC	718572332 RR0001	2023	1,143,849	506,209
Communauté Détenteurs Religieux Belza / CDRB / Kehal Machzikei Hadas Belz / KMHB	Montréal, QC	748023538 RR0001	2023	953,614	4,682,633
Misaskim Canada	North York, ON	723168118 RR0001	2023	285,512	192,626
Mekor Chayeiny	Montréal, QC	715123808 RR0001	2023	275,402	308,081
Chai Centre Canada	North York, ON	772789061 RR0001	2024	223,635	223,635
Ohel Elimelech D'Tosh	Montréal, QC	793533415 RR0001	2023	217,595	240,595
Chabad Lubavitch of Newmarket	Newmarket, ON	738049311 RR0001	2023	104,106	114,853
Chabad of Etobicoke	Etobicoke, ON	701384208 RR0001	2023	55,763	96,307

Source: CharityData (2025)

Table 3C – Distribution by provinces for Orthodox

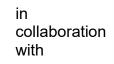
Can		Provinces											S	
total	ВС	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU	
14	0	0	0	0	8	6	0	0	0	0	0	0	0	
100%	0.0%	0.0%	0.0%	0.0%	57.1%	42.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Source: CharityData (20250

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#### Other Judaism sub-category

Table 4A presents the number and percentages of registered charities for the sub-category of Other Judaism, based on their assets and revenue levels in a descending order. Table 4B presents information on the major Canadian charities, and Table 4C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Other Judaism.

Table 4A – Assets and Revenue for Other Judaism

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	9	2.4%
1,000,001-100 million	153	40.7%	1,500,001-5,000,000	58	15.4%
500,001-1,000,000	32	8.5%	500,001-1,500,000	70	18.6%
200,001-500,000	48	12.8%	150,001-500,000	92	24.5%
100,001-200,000	43	11.4%	30,001-150,000	84	22.3%
50,001-100,000	23	6.1%	30,000 or else	62	16.5%
50,000 or less	76	20.2%	Unknown	1	0.3%
Unknown	1	0.3%			
Total	376	100%	Total	376	100%

Source: CharityData (2025)

Table 4B – Largest registered charities for Other Judaism

Name of registered charities	City, Prov	CRA #	Year	Total	Total
-	-			Assets	Revenue
				4200	4700
Congregation Shaar Hashomayim	Westmount, QC	119147197 RR0001	2024	45,862,258	15,048,945
Beth Tzedec Congregation	York, ON	130397706 RR0001	2024	36,776,822	9,409,952
Holy Blossom Temple	York, ON	889832101 RR0001	2024	36,553,907	8,434,787
The Congregation Shaarey Zedek	Winnipeg, MB	119147130 RR0001	2024	30,538,591	2,749,316
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Chabad on Bayview	North York, ON	833263429 RR0001	2024	26,123,842	5,544,094
Congregation Beth Israel	Vancouver, BC	887679595 RR0001	2024	23,802,188	3,676,397
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Beth Sholom Synagogue	Toronto, ON	106790413 RR0001	2023	18,125,637	4,894,347
Congregation Habonim of Toronto	Toronto, ON	106967706 RR0001	2023	14,292,361	2,093,485
Shomrai Shaboth-Chevrah Mishnayoth Congregation	Toronto, ON	119149227 RR0001	2024	14,103,414	1,682,201
Congrégation Shaare Zion Beth-El Shaare Zion Beth-El Congregation	Montreal, QC	107972309 RR0001	2024	13,925,285	3,310,593
Congrégation Toldos Yakou Yosef	Montreal, QC	119265411 RR0001	2024	13,826,415	3,048,015
Richmond Hill Russian Jewish Centre	Richmond Hill, ON	801626508 RR0001	2023	11,975,719	1,540,108
Beth Chabad Israeli Community Centre	Thornhill, ON	888100922 RR0001	2023	10,911,493	2,047,473
Congregation Sheves Achim	Montreal, QC	849969811 RR0001	2023	10,601,917	3,491,453

Source: CharityData (2025)

Table 4C – Distribution by provinces for Other Judaism

Can	Provinces									7	erritorie	s	
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	ΥT	NT	NU
376	19	10	4	10	205	118	3	5	0	2	0	0	0
100%	5.1%	2.7%	1.1%	2.7%	54.5%	31.4%	0.8%	1.3%	0.0%	0.5%	0.0%	0.0%	0.0%

Source: CharityData (2025)

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  https://www150.statcan.gc.ca/n1/en/daily-guotidien/221026/dg221026b-eng.pdf
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Religious Charities in Canada – Islam, PARG #2025-64RN, October, 12p.

Religious Charities in Canada – Judaism, PARG #2025-65RN, October, 8p.

Religious Charities in Canada - Other Religions, PARG #2025-66RN, October, 13p.





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## RESEARCH NOTE

**#PARG 2025-66RN** 

# **Religious Charities in Canada**

An examination of Other Religions

François Brouard, DBA, FCPA, FCA Manuel Litalien, PhD Farnaz Zaredorahi, PhD student

October 2025

#### Introduction

The purpose of this study is to examine religious and faith-based charities (advancement of religion objects) and their categories and sub-categories in Canada (Christianity, Islam, Judaism, and Other religions). This is part of a mapping exercise, which will look at specific religion and registered charities for financial information.

The study aims to better understand the philanthropic sector of religious and faith-based charities with the following research questions (RQ):

For Other religions category and its sub-categories of registered charities in Canada:

RQ1A) How many religious charities per assets and revenue levels?

RQ1B) Who are the largest religious charities?

RQ1C) What are the distribution by provinces / territories of the religious charities?

The sub-categories of Other religions, based on Statistics Canada, which will be examined in this study are Baha'i, Buddhism, Hinduism, Jainism, Sikhism and Other Other Religions, totaling six sub-categories.

This research note summarizes the methodology and presents statistics on a specific category and its sub-categories on religious and faith-based charities (advancement of religion objects).







### Methodology

The methodology section summarizes the identification of Canadian religious charities and the data collection. A data-driven method was used to identify and analyze the religious charities. Most religious charities fall under "advancement of religion" charitable object / purpose. Brouard and Litalien (2024a, 2024b) have provided analysis of CRA statistics for all Canadian registered charities and for "advancement of religion" charitable object. More detailed information on the methodology is available in the Overview research note of the series (PARG 2025-62RN).

Figure A illustrates the selection and data collection process used in this research. The illustration presents the scope with four main components, the categories, the number of sub-categories per CRA classification and those used in Charitydata. Sources complete the figure.

The T3010 is the Registered Charity Information Return file with Canada Revenue Agency (CRA). The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Information was obtained through the CharityData website, including T3010 information. Schedule 6 of the T3010 provides rich information on charities' assets, liabilities, revenue, and expenditures. The focus is on Assets and Revenue. CharityData (2025) is a database on Canadian registered charities, compiling most — but not all — of the charities' financial data found on the CRA's website and gathered from their T3010 form. The CharityData Advanced Search tool was used to carry out data collection.

Scope (advancement of religion) By categories and sub-categories Total Identify categories Identify the and sub-Identify the number Identify the distribution by categories of religious charities largest charities provinces and by assets and revenue by assets and revenue territories Categories **Sub-categories** Christianity (16/16)Financial details (8/5)Islam (5/2)Assets Judaism Other religions (7/6)Revenue Sources Canada Charitydata charitydata BLUMBERGS T3010 Revenue Agency

Figure A - Selection and Data collection for Religious charities



Carleton University





## Other Religions in Canada

The category Other religions are those that are not included in the categories Christianity, Islam, and Judaism.

Table 1 shows the sub-categories for Other religions.

Table 1 – The sub-categories for Other religions

Category Description	Sub-Category Description	Page RN				
Other religions		4				
	Baha'i	5				
	Buddhism	6				
	Hinduism					
	Jainism	9				
	Sikhism	10				
	Other Other Religions	11				

Source: CharityData (2025)







## Other religions category

Table 2A presents the number and percentages of registered charities for the religion of Other Religions, based on their assets and revenue levels in a descending order. Table 2B presents information on the major Canadian charities, and Table 2C presents the statistics regarding distribution by province and territories of Canadian registered charities for the religion of Other religions.

Table 2A – Assets and Revenue for Other religions

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	3	0.3%	More than 5,000,000	10	1.0%
1,000,001-100 million	304	29.1%	1,500,001-5,000,000	41	3.9%
500,001-1,000,000	128	12.3%	500,001-1,500,000	86	8.2%
200,001-500,000	91	8.7%	150,001-500,000	210	20.1%
100,001-200,000	74	7.1%	30,001-150,000	331	31.7%
50,001-100,000	45	4.3%	30,000 or else	362	34.7%
50,000 or less	395	37.9%	Unknown	3	0.3%
Unknown	3	0.3%			
Total	1,043	100%	Total	1,043	100%

Source: CharityData (2025)

Table 2B – Largest registered charities for Other religions

Name of registered charities	City, Prov	CRA#	Year	Total	Total
	-			Assets	Revenue
				4200	4700
Great Enlightenment Buddhist Institute Society	Little Sands, PE	837671320 RR0001	2023	288,353,789	50,172,268
Great Wisdom Buddhist Institute Inc.	Vernon Bridge, PE	818232480 RR0001	2023	145,729,829	13,967,899
National Spiritual Assembly of the Baha'is of Canada	Thornhill, ON	119051944 RR0001	2024	143,178,991	22,654,786
Nanaksar Gurdwara - Gursikh Temple	Richmond, BC	119050904 RR0001	2023	86,657,800	4,275,753
Edmonton Buddhist Research Institute	Edmonton, AB	876795675 RR0001	2023	54,390,979	12,931,531
Gobind Marg Charitable Trust Foundation	Calgary, AB	836674838 RR0001	2024	47,177,129	10,849,942
Dharma Realm Buddhist Association	Vancouver, BC	118885060 RR0001	2023	45,969,072	6,285,991
Fung Loy Kok Institute of Taoism	Toronto, ON	118934371 RR0001	2023	44,911,461	7,136,859
The Canada Bodhi Dharma Society	Richmond, BC	835199951 RR0001	2023	44,871,013	4,276,279
The International Buddhist Society	Richmond, BC	108084906 RR0001	2023	39,589,051	4,470,079

Source: CharityData (2025)

Table 2C – Distribution by provinces for Other religions

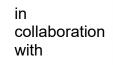
Can		Provinces										Territorie	s
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
1,043	282	97	29	33	491	77	8	13	5	3	3	2	0
100%	27.0%	9.3%	2.8%	3.2%	47.1%	7.4%	0.8%	1.2%	0.5%	0.3%	0.3%	0.2%	0.0%

Source: CharityData (2025)









### Baha'i sub-category

Table 3A presents the number and percentages of registered charities for the subcategory of Baha'i, based on their assets and revenue levels in a descending order. Table 3B presents information on the major Canadian charities, and Table 3C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Baha'i.

Table 3A – Assets and Revenue for Baha'i

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	1	0.5%	More than 5,000,000	1	0.5%
1,000,001-100 million	1	0.5%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	6	2.9%	500,001-1,500,000	3	1.4%
200,001-500,000	3	1.4%	150,001-500,000	14	6.7%
100,001-200,000	7	3.3%	30,001-150,000	49	23.3%
50,001-100,000	3	1.4%	30,000 or else	142	67.6%
50,000 or less	188	89.5%	Unknown	1	0.5%
Unknown	1	0.5%			
Total	210	100%	Total	210	100%

Source: CharityData (2025)

Table 3B – Largest registered charities for Baha'i

Name of registered charities	City, Prov	CRA #	Year	Total	Total
-				Assets	Revenue
				4200	4700
National Spiritual Assembly of The Baha'is of Canada	Thornhill, ON	119051944 RR0001	2024	143,178,991	22,654,786
The Spiritual Assembly of the Baha'is of Toronto	Toronto, ON	119255909 RR0001	2024	9,153,747	943,597
L'Assemblée spirituelle des Baha'is de Montréal	Montréal, QC	118791615 RR0001	2024	1,115,143	193,354
The Spiritual Assembly of the Bahá'ís of Ottawa / L'Assemblée spirituelle des bahá'ís d'Ottawa	Ottawa, ON	119159747 RR0001	2024	937,334	835,044
The Spiritual Assembly of the Baha'is of Richmond Hill	Richmond Hill, ON	119255792 RR0001	2024	847,754	292,415
The Spiritual Assembly of the Baha'is of Edmonton	Edmonton, ON	119256402 RR0001	2024	681,073	349,033
The Spiritual Assembly of the Baha'is of Winnipeg	Winnipeg, MB	119159994 RR0001	2024	621,111	103,234
Spiritual Assembly of the Baha'is of Regina	Regina, SK	119160018 RR0001	2024	443,013	42,945

Source: CharityData (2025)

Table 3C – Distribution by provinces for Baha'i

-															
	Can		Provinces										Territories		
	total	BC	BC AB SK MB ON QC NB NS PE NL							YT	NT	NU			
	210	72	19	6	3	77	19	6	3	1	1	1	2	0	
	100%	34.3%	9.0%	2.9%	1.4%	36.7%	9.0%	2.9%	1.4%	0.5%	0.5%	0.5%	1.0%	0.0%	

Source: CharityData (2025)









## **Buddhism sub-category**

Table 4A presents the number and percentages of registered charities for the subcategory of Buddhism, based on their assets and revenue levels in a descending order. Table 4B presents information on the major Canadian charities, and Table 4C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Buddhism.

Table 4A – Assets and Revenue for Buddhism

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	2	0.5%	More than 5,000,000	4	1.1%
1,000,001-100 million	132	35.7%	1,500,001-5,000,000	11	3.0%
500,001-1,000,000	60	16.2%	500,001-1,500,000	17	4.6%
200,001-500,000	40	10.8%	150,001-500,000	87	23.5%
100,001-200,000	29	7.8%	30,001-150,000	159	43.0%
50,001-100,000	20	5.4%	30,000 or else	92	24.9%
50,000 or less	87	23.5%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	370	100%	Total	370	100%

Source: CharityData (2025)

Table 4B – Largest registered charities for Buddhism

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
Great Enlightenment Buddhist Institute Society	Little Sands, PE	837671320 RR0001	2023	288,353,789	50,172,268
Great Wisdom Buddhist Institute Inc.	Vernon Bridge, PE	818232480 RR0001	2023	145,729,829	13,967,899
Edmonton Buddhist Research Institute	Edmonton, AB	87679567 5RR0001	2023	54,390,979	12,931,531
Dharma Realm Buddhist Association	Vancouver, BC	118885060 RR0001	2023	45,969,072	6,285,991
The Canada Bodhi Dharma Society	Richmond, BC	835199951 RR0001	2023	44,871,013	4,276,279
The International Buddhist Society	Richmond, BC	108084906 RR0001	2023	39,589,051	4,470,079
International Buddhist Progress Society of Toronto	Mississauga, ON	136720273 RR0001	2023	31,662,281	4,279,218
Dakinava Buddhist Educational and Cultural Society	Mission, BC	893838060 RR0001	2023	29,012,338	1,930,800
Vancouver International Buddhist Progress Society	Richmond, BC	141012567 RR0001	2023	28,186,254	3,137,233
Tai Bay Buddhist Temple of Toronto	Toronto, ON	119208361 RR0001	2023	23,813,358	1,144,515
Great Enlightenment Buddhist Institute Society (GEBIS) Toronto	Concord, ON	824357990 RR0001	2023	15,419,098	2,062,738
Thrangu Monastery Association	Richmond, BC	850958349 RR0001	2024	14,617,653	73,470
International Buddhist Progress Society of Ottawa-Carleton	Richmond, ON	882048184 RR0001	2023	14,313,755	2,658,120
Mui Kwok Buddhist Temple	Edmonton, AB	137180527 RR0001	2023	14,017,303	687,298
Buddhist Society for Compassionate Wisdom - Canada	Toronto, ON	888434644 RR0001	2023	13,941,700	434,453
Buddhist Prajna Temple	Markham, ON	862342490 RR0001	2024	12,698,119	819,141
Tibetan Canadian Cultural Centre	Toronto, ON	824646525 RR0001	2024	9,697,771	1,280,311

Source: CharityData (2025)









Table 4C – Distribution by provinces for Buddhism

	- J												
Can		Provinces											s
total	BC	BC AB SK MB ON QC NB NS PE NL								NL	YT	NT	NU
370	106	40	8	9	153	41	0	9	3	0	1	0	0
100%	28.6%	10.8%	2.2%	2.4%	41.4%	11.1%	0.0%	2.4%	0.8%	0.0%	0.3%	0.0%	0.0%

Source: CharityData (2025)





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### **Hinduism sub-category**

Table 5A presents the number and percentages of registered charities for the subcategory of Hinduism, based on their assets and revenue levels in a descending order. Table 5B presents information on the major Canadian charities, and Table 5C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Hinduism.

Table 5A – Assets and Revenue for Hinduism

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	1	0.4%
1,000,001-100 million	76	31.1%	1,500,001-5,000,000	11	4.5%
500,001-1,000,000	33	13.5%	500,001-1,500,000	32	13.1%
200,001-500,000	31	12.7%	150,001-500,000	55	22.5%
100,001-200,000	23	9.4%	30,001-150,000	73	29.9%
50,001-100,000	12	4.9%	30,000 or else	70	28.7%
50,000 or less	67	27.5%	Unknown	2	0.8%
Unknown	2	0.8%			•
Total	244	100%	Total	244	100%

Source: CharityData (2025)

Table 5B – Largest registered charities for Hinduism

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
Brampton Triveni Community Centre	Brampton, ON	717156699 RR0001	2023	22,280,504	658,432
Yogi Divine Society Canada	Mississauga, ON	893409961 RR0001	2023	14,847,448	1,804,653
Sringeri Vidya Bharati Foundation, Canada	Etobicoke, ON	135758399R R0001	2023	13,664,498	724,831
Canada Kanthaswamy Temple Society (Scarborough)	Scarborough, ON	893363168 RR0001	2024	12,289,889	2,072,189
The Shirdi Sai Mandir and Cultural Centre	Scarborough, ON	835452145 RR0001	2023	12,234,004	1,932,217
Hindu Temple Society of Canada	Richmond Hill, ON	118958420 RR0001	2023	10,489,951	2,447,252
Guruvayurappan Temple of Brampton	Brampton, ON	860244110 RR0001	2023	9,350,633	1,346,347
Sanatan Mandir Cultural Society of Fort McMmurray	Fort McMurray, AB	850716606 RR0001	2024	8,788,105	1,074,949
Radha Madhav Society	Hamilton, ON	794161885 RR0001	2023	8,150,691	2,440,555
Swaminarayan Mandir Vasna Sanstha (SMVS) Canada	North York, ON	851595173 RR0001	2023	7,899,411	1,191,795

Source: CharityData (2025)

Table 5C – Distribution by provinces for Hinduism

	<b>,</b>													
Can		Provinces											Territories	
total	ВС	BC AB SK MB ON QC NB NS PE NL								ΥT	ТИ	NU		
244	22	18	7	8	177	9	2	0	0	1	0	0	0	
100%	9.0%	7.4%	2.9%	3.3%	72.5%	3.7%	0.8%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	

Source: CharityData (2025)



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## Jainism sub-category

Table 6A presents the number and percentages of registered charities for the subcategory of Jainism, based on their assets and revenue levels in a descending order. Table 6B presents information on the major Canadian charities, and Table 6C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Jainism.

Table 6A – Assets and Revenue for Jainism

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	0	0.0%
1,000,001-100 million	0	0.0%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	1	16.7%	500,001-1,500,000	1	16.7%
200,001-500,000	2	33.3%	150,001-500,000	1	16.7%
100,001-200,000	0	0.0%	30,001-150,000	1	16.7%
50,001-100,000	1	16.7%	30,000 or else	3	50.0%
50,000 or less	2	33.3%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	6	100%	Total	6	100%

Source: CharityData (2025)

Table 6B – Largest registered charities for Jainism

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
SRI Jain Mandir	Brampton, ON	861819993 RR0001	2023	969,460	121,573
Shree Arihant Shwetamber Murtipujak Jain Sangh and Cultural Centre	Brampton, ON	710943200 RR0001	2024	599,376	722,163
Shrimad Rajchandra Mission Dharampur (Canada)	Markham, ON	839649001 RR0001	2024	387,845	285,214
Jain Society of Alberta	Edmonton, AB	712325539 RR0001	2023	97,976	27,854
Shree Swetambar Jain Sangh of Toronto Inc.	Brampton, ON	731262606 RR0001	2023	5,471	0
Jain Society of Waterloo Region Inc.	Kitchener, ON	782531149 RR0001	2024	0	112,943

Source: CharityData (2025)

Table 6C – Distribution by provinces for Jainism

Can		Provinces									Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
6	0	1	0	0	5	0	0	0	0	0	0	0	0
100%	0.0%	16.7%	0.0%	0.0%	83.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)







## Sikhism sub-category

Table 7A presents the number and percentages of registered charities for the subcategory of Sikhism, based on their assets and revenue levels in a descending order. Table 7B presents information on the major Canadian charities, and Table 7C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Sikhism.

Table 7A – Assets and Revenue for Sikhism

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	3	1.5%
1,000,001-100 million	90	45.9%	1,500,001-5,000,000	19	9.7%
500,001-1,000,000	25	12.8%	500,001-1,500,000	32	16.3%
200,001-500,000	16	8.2%	150,001-500,000	47	24.0%
100,001-200,000	12	6.1%	30,001-150,000	45	23.0%
50,001-100,000	9	4.6%	30,000 or else	50	25.0%
50,000 or less	44	22.4%	Unknown	0	0.0%
Unknown	0	0.0%			
Total	196	100%	Total	196	100%

Source: CharityData (2025)

Table 7B – Largest registered charities for Sikhism

Name of registered charities	City, Prov	CRA#	Year	Total	Total
_	-			Assets	Revenue
				4200	4700
Nanaksar Gurdwara - Gursikh Temple	Richmond, BC	119050904 RR0001	2023	86,657,800	4,275,753
Gobind Marg Charitable Trust Foundation	Calgary, AB	836674838 RR0001	2024	47,177,129	10,849,942
SRI Guru Nanak Sikh Centre Brampton	Brampton, ON	891731051 RR0001	2023	21,490,169	5,822,935
Ontario Khalsa Darbar	Mississauga, ON	119067981 RR0001	2024	18,646,171	6,608,881
Gurdwara Nanaksar Satsang Sabha Society	Langley, BC	882824303 RR0001	2023	18,639,970	1,427,205
Guru Nanak Sikh Gurdwara Society	Surrey, BC	107458192 RR0001	2023	17,873,022	3,623,624
Guelph Sikh Society	Guelph, ON	118949387 RR0001	2023	17,856,902	1,504,483
Gursikh Sabha Canada	Scarborough, ON	118949841 RR0001	2024	14,307,130	2,703,725
Khalsa Diwan Society New Westminster	Surrey, BC	118980390 RR0001	2023	13,755,088	2,786,510
Gobind Marg Charitable Trust Ontario	Brampton, ON	844945527 RR0001	2023	10,477,538	1,606,455
Gobind Marg Charitable Trust Society	Surrey, BC	856683370 RR0001	2024	10,347,880	5,890,010
Khalsa Diwan Society	Vancouver, BC	118980382 RR0001	2023	9,980,879	2,502,899
Ramgarhia Gursikh Society of Edmonton	Edmonton, AB	119109072 RR0001	2024	9,840,396	2,252,140
Hindu Cultural Society and Community Centre of B.C.	Burnaby, BC	108184987 RR0001	2023	9,734,133	983,358

Source: CharityData (2025)

Table 7C – Distribution by provinces for Sikhism

Can		Provinces									Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
196	81	18	8	12	66	7	0	1	1	1	1	0	0
100%	41.3%	9.2%	4.1%	6.1%	33.7%	3.6%	0.0%	0.5%	0.5%	0.5%	0.5%	0.0%	0.0%

Source: CharityData (2025)

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## Other Other Religions sub-category

Table 8A presents the number and percentages of registered charities for the subcategory of Other Other Religions, based on their assets and revenue levels in a descending order. Table 8B presents information on the major Canadian charities, and Table 8C presents the statistics regarding distribution by province and territories of Canadian registered charities for the sub-category of Other Other Religions.

Table 8A – Assets and Revenue for Other Other Religions

Assets \$	Number	%	Revenue \$	Number	%
More than 100 million	0	0.0%	More than 5,000,000	1	5.9%
1,000,001-100 million	5	29.4%	1,500,001-5,000,000	0	0.0%
500,001-1,000,000	3	17.6%	500,001-1,500,000	2	11.8%
200,001-500,000	2	11.8%	150,001-500,000	5	29.4%
100,001-200,000	0	0.0%	30,001-150,000	4	23.5%
50,001-100,000	0	0.0%	30,000 or else	5	29.4%
50,000 or less	7	41.2%	Unknown	0	0.0%
Unknown	0	0.0%			·
Total	17	100%	Total	17	100%

Source: CharityData (2025)

Table 8B – Largest registered charities for Other Other Religions

Name of registered charities	City, Prov	CRA #	Year	Total	Total
				Assets	Revenue
				4200	4700
Fung Loy Kok Institute of Taoism	Toronto, ON	118934371 RR0001	2023	44,911,461	7,136,859
Shree Shivkrupanand Swami Foundation Canada	Beaconsfield, QC	827620626 RR0001	2023	1,970,055	235,129
International Society for Krishna Consciousness (ISKCON Muskoka)	Brace Bridge, ON	788101863 RR0001	2023	1,834,029	427,956
Blue Mosque Foundation - Diyanet Edmonton	Edmonton, AB	756123733 RR0001	2023	1,094,552	257,125
Om Sharavanabhava Seva Foundation <u>o</u> Of Canada	Markham, ON	788849529 RR0001	2023	1,076,160	851,145
Eckankar Canada	Toronto, ON	118892157 RR0001	2023	947,159	713,186
Friends of the Society of Servants of God	Victoria, BC	869813923 RR0001	2024	803,570	19,512
Saint Maron Parish	Holland Landing, ON	782430086 RR0001	2023	727,216	279,383
Science of Self Knowledge	Brampton, ON	742661481 RR0001	2023	199,207	99,889

Source: CharityData (2025)

Table 8C – Distribution by provinces for Other Other Religions

Can	Provinces									Territories			
total	BC	BC AB SK MB ON QC NB NS PE NL						ΥT	NT	NU			
17	1	1	0	1	13	1	0	0	0	0	0	0	0
100%	5.9%	5.9%	0.0%	5.9%	76.5%	5.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: CharityData (2025)

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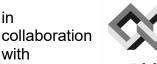
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#### Research Notes in the Religious Charities in Canada series

Religious Charities in Canada – Overview, PARG #2025-62RN, October, 29p. Religious Charities in Canada – Christianity, PARG #2025-63RN, October, 27p Religious Charities in Canada – Islam, PARG #2025-64RN, October, 12p. Religious Charities in Canada – Judaism, PARG #2025-65RN, October, 8p.

Religious Charities in Canada – Other Religions, PARG #2025-66RN, October, 13p.





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