

Which Canadian charities issued the most official donation receipts in 2023?

By Mark Blumberg and Henri Pasha (September 21, 2025)

We recently reviewed the T3010 information for 2023. The database was prepared by the Charities Directorate of CRA in February 2023 and covers about 83,540 charities and their 2023 T3010 returns.

We reviewed the Canadian charities that identified they issued official donation receipts, and the total amount of donation receipts issued was approximately \$23.4 billion in 2023. Here is a list of the Canadian charities that issued the largest amount of official donation receipts in 2023, and in this case, it is for amounts over \$10,000,000.

You can do many different searches for free at our website CharityData.ca, including an Advanced Charity Search, which allows you to sort the registered charities that issued the largest number of official donation receipts by province, municipality, total revenue, designation, category or many other criteria.

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

#	Name of Canadian Registered Charity	Total Official Donation Receipts Issued
1	Charitable Gift Funds Canada Foundation / Fonds de Bienfaisance Canada	\$442,024,322
2	CANADAHELPS CANADON	\$414,003,808
3	WORLD VISION CANADA-VISION MONDIALE CANADA	\$217,179,467
4	LARRY AND JUDY TANENBAUM FAMILY FOUNDATION	\$209,000,000
5	THE CHURCH OF JESUS CHRIST OF LATTER- DAY SAINTS IN CANADA	\$190,208,626
6	THE CANADIAN RED CROSS SOCIETY / LA SOCIETE CANADIENNE DE LA CROIX-ROUGE	\$180,948,858

7	THE VOORTMAN FOUNDATION	\$173,953,452
	Jewish Community Foundation of Montreal / La	
8	Fondation Communautaire Juive de Montréal	\$172,908,366
9	JOHN AND MYRNA DANIELS FOUNDATION	\$135,000,000
10	Fondation BenefAction/ BenefAction Foundation	\$127,735,420
	THE GOVERNING COUNCIL OF THE SALVATION	
11	ARMY IN CANADA/CONSEIL DE DIRECTION DE	
	L'ARMÉE DU SALUT DU CANADA	\$125,831,415
12	TEMERTY FOUNDATION	\$125,102,902
13	SHAW FAMILY FOUNDATION	\$121,405,514
14	AQUEDUCT FOUNDATION	\$119,639,052
15	PRIVATE GIVING FOUNDATION	\$117,224,107
16	SCHROEDER AMBULATORY CENTRE	
10	FOUNDATION	\$110,275,000
17	ALGOMA UNIVERSITY UNIVERSITÉ ALGOMA	\$107,260,311
18	CANADIAN CANCER SOCIETY - SOCIÉTÉ	
10	CANADIENNE DU CANCER	\$104,101,277
19	THE CALGARY FOUNDATION	\$103,392,772
20	TULA FOUNDATION	\$100,333,388
21	THE DAMASCUS ROAD FOUNDATION	\$100,000,078
22	Masterpiece Charitable Foundation	\$98,889,968
23	THE ANGEL GABRIEL FOUNDATION	\$98,313,872
24	PLAN INTERNATIONAL CANADA INC.	\$95,522,143
25	THE ST. CLAIR COLLEGE OF APPLIED ARTS AND	
	TECHNOLOGY	\$94,643,317
26	Watch Tower Bible and Tract Society of Canada	\$94,407,358
27	THE HOSPITAL FOR SICK CHILDREN	
	FOUNDATION	\$90,075,134
28	ISLAMIC RELIEF - IR CANADA	\$89,316,021
29	THE GOVERNING COUNCIL OF THE UNIVERSITY	
	OF TORONTO	\$86,790,000
30	CHIMP: Charitable Impact Foundation (Canada)	\$86,699,933
31	Canadian Online Giving Foundation/Fondation	
	canadienne de dons en ligne	\$84,045,650

	DOCTORS WITHOUT BORDERS CANADA /	7
32	MEDECINS SANS FRONTIERESCA NADA	\$82,618,056
33	WCPD FOUNDATION	\$80,501,536
34	RBC FOUNDATION/RBC FONDATION	\$79,700,431
35	UNITED WAY OF GREATER TORONTO	\$78,850,126
36	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	\$76,096,000
37	MENNONITE CENTRAL COMMITTEE (MCC) BRITISH COLUMBIA	\$75,945,928
38	COMPASSION CANADA	\$71,445,657
39	HEART AND STROKE FOUNDATION OF CANADA FONDATION DES MALADIES DU COEUR ET DE L'AVC DU CANADA	\$66,969,582
40		
40	FDC FOUNDATION	\$65,700,000
41	Centraide Du Grand Montréal	\$61,915,559
42	FONDATION COURTOIS	\$60,170,000
43	CANADA GIVES	\$58,509,293
44	THE PRINCESS MARGARET CANCER FOUNDATION	\$58,158,469
45	THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)	\$55,659,597
46	STRATEGIC CHARITABLE GIVING FOUNDATION	\$55,479,612
47	L'INSTITUTION ROYALE POUR L'AVANCEMENT DES SCIENCES / ROYAL INSTITUTION FOR THE ADVANCEMENT OF LEARNING	\$54,520,211
48	VANCOUVER FOUNDATION	\$53,797,652
49	The Bruce H. Mitchell Foundation	\$52,077,000
50	Health Partners International of Canada / Partenaires canadiens pour la santé internationale	\$50,463,663
51	AGA KHAN FOUNDATION CANADA / FONDATION AGA KHAN CANADA	\$50,139,536
52	THE VICTORIA FOUNDATION	\$48,852,152
53	THE NATURE CONSERVANCY OF CANADA/LA SOCIETE CANADIENNE POUR LA CONSERVATION DE LA NATURE	\$48,265,751

	THE GOVERNORS OF THE UNIVERSITY OF	
54	CALGARY	\$47,949,998
55	THE CATHOLIC INDEPENDENT SCHOOLS OF	
	VANCOUVER ARCHDIOCESE	\$44,846,859
56	TORONTO FOUNDATION	\$44,656,441
57	ROSE FOUNDATION	\$44,461,000
58	CONAM CHARITABLE FOUNDATION	\$42,766,205
59	VGH & UBC HOSPITAL FOUNDATION	\$42,473,652
60	MIRIAM AND LARRY ROBBINS FOUNDATION	\$41,544,565
61	Nicola Wealth Private Giving Foundation	\$40,281,361
62	UHN FOUNDATION	\$39,685,679
63	BC CANCER FOUNDATION	\$39,023,028
64	SUNNYBROOK HEALTH SCIENCES CENTRE	
64	FOUNDATION	\$39,017,349
<i>CE</i>	UNITED JEWISH APPEAL OF GREATER	
65	TORONTO	\$38,988,362
66	UNITED WAY OF CALGARY AND AREA	\$38,844,000
(7	BRITISH COLUMBIA'S CHILDREN'S HOSPITAL	
67	FOUNDATION	\$38,597,960
68	BT Sullivan Family Foundation	\$38,450,000
69	MATTHEW WONG FOUNDATION	\$38,236,138
70	CANADIAN UNICEF COMMITTEE/COMITE	
70	UNICEF CANADA	\$37,908,238
71	BRITISH COLUMBIA SOCIETY FOR THE	
/1	PREVENTION OF CRUELTY TO ANIMALS	\$36,778,467
72	GIFTPACT FOUNDATION INC.	\$36,628,322
73	JEWISH HERITAGE FOUNDATION OF CANADA	\$36,566,779
74	THE EDMONTON COMMUNITY FOUNDATION	
/4	PRIV ACT	\$36,502,822
75	Spray Lake Sawmills Foundation	\$35,000,000
76	THE PETER GILGAN FOUNDATION	\$35,000,000
77	THE WAR AMPUTATIONS OF CANADA	\$34,594,584
78	ELDERCARE FOUNDATION OF VANCOUVER	
/8	ISLAND	\$34,231,255
79	THE GARTH HOMER FOUNDATION	\$34,005,410
<u> </u>		

81 Chalice (Canada) \$32,950,613 82 The Charles, Evelyne and Sandra Dolansky Foundation \$32,947,373 83 UNIVERSITY OF BRITISH COLUMBIA \$32,147,042 84 THE SIXTY THREE FOUNDATION \$32,024,000 85 QUEEN'S UNIVERSITY AT KINGSTON \$31,742,569 86 RAYMOND JAMES CANADA FOUNDATION \$31,304,474 87 THE KAPOOR SINGH SIDDOO FOUNDATION \$31,303,650 88 L'Institut national Institute For The Blind - LInstitut national canadian poor les aveugles \$30,928,964 89 THE DAVID HOFSTEDTER FAMILY FOUNDATION \$30,071,000 90 THE JIM PATTISON FOUNDATION \$30,000,000 91 HEITNER CHARITABLE FOUNDATION \$29,927,348 92 PayPal Giving Fund Canada \$29,927,348 92 PayPal Giving Fund Canada \$29,927,348 93 FOUNDATION / FONDATION DE LA FAMILLE MORRIS AND ROSALIND GOODMAN \$29,927,348 93 FOUNDATION / FONDATION DE LA FAMILLE \$28,196,753 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART	80	Jewish Foundation of Greater Toronto	\$33,243,846
83	81	Chalice (Canada)	\$32,950,613
STATE SIXTY THREE FOUNDATION \$32,024,000	82	The Charles, Evelyne and Sandra Dolansky Foundation	\$32,947,373
85 QUEEN'S UNIVERSITY AT KINGSTON \$31,742,569 86 RAYMOND JAMES CANADA FOUNDATION \$31,364,474 87 THE KAPOOR SINGH SIDDOO FOUNDATION \$31,303,650 88 The Canadian National Institute For The Blind - L'Institut national canadien pour les aveugles \$30,928,964 89 THE DAVID HOFSTEDTER FAMILY FOUNDATION \$30,071,000 90 THE JIM PATTISON FOUNDATION \$30,000,000 91 HEITNER CHARITABLE FOUNDATION \$29,927,348 92 PayPal Giving Fund Canada \$29,725,893 MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN \$29,441,097 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 101 Fondation Mirella & Lino Saputo \$27,097,990 102	83	UNIVERSITY OF BRITISH COLUMBIA	\$32,147,042
86 RAYMOND JAMES CANADA FOUNDATION \$31,364,474 87 THE KAPOOR SINGH SIDDOO FOUNDATION \$31,303,650 88 The Canadian National Institute For The Blind - L'Institut national canadien pour les aveugles \$30,928,964 89 THE DAVID HOFSTEDTER FAMILY FOUNDATION \$30,071,000 90 THE JIM PATTISON FOUNDATION \$30,000,000 91 HEITNER CHARITABLE FOUNDATION \$29,927,348 92 PayPal Giving Fund Canada \$29,725,893 MORRIS AND ROSALIND GOODMAN FAMILY 93 93 FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN \$29,441,097 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 101 Fondation Mirella & Lino Saputo \$27,097,990 102 ARTHUR AND SANDRA IRVING FOUNDATION	84	THE SIXTY THREE FOUNDATION	\$32,024,000
THE KAPOOR SINGH SIDDOO FOUNDATION \$31,303,650	85	QUEEN'S UNIVERSITY AT KINGSTON	\$31,742,569
The Canadian National Institute For The Blind - L'Institut national canadien pour les aveugles \$30,928,964	86	RAYMOND JAMES CANADA FOUNDATION	\$31,364,474
B8	87	THE KAPOOR SINGH SIDDOO FOUNDATION	\$31,303,650
L'Institut national canadien pour les aveugles \$30,928,964		The Canadian National Institute For The Blind -	
FOUNDATION \$30,071,000	88	L'Institut national canadien pour les aveugles	\$30,928,964
FOUNDATION \$30,0071,000		THE DAVID HOFSTEDTER FAMILY	
91 HEITNER CHARITABLE FOUNDATION \$29,927,348 92 PayPal Giving Fund Canada \$29,725,893 MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN \$29,441,097 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	89	FOUNDATION	\$30,071,000
92 PayPal Giving Fund Canada \$29,725,893 MORRIS AND ROSALIND GOODMAN FAMILY 93 FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN \$29,441,097 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL #EALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	90	THE JIM PATTISON FOUNDATION	\$30,000,000
92 PayPal Giving Fund Canada \$29,725,893 MORRIS AND ROSALIND GOODMAN FAMILY 93 FOUNDATION / FONDATION DE LA FAMILLE MORRIS ET ROSALIND GOODMAN \$29,441,097 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL #EALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	01	HEITNED CHADITADI E EQUINDATION	\$20,027,248
MORRIS AND ROSALIND GOODMAN FAMILY	91		, ,
93	92	PayPal Giving Fund Canada	\$29,725,893
MORRIS ET ROSALIND GOODMAN \$29,441,097 94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000		MORRIS AND ROSALIND GOODMAN FAMILY	
94 AHMADIYYA MUSLIM JAMA'AT CANADA INC. \$28,218,574 95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	93	FOUNDATION / FONDATION DE LA FAMILLE	
95 ART GALLERY OF ONTARIO \$28,196,753 96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000		MORRIS ET ROSALIND GOODMAN	\$29,441,097
96 COVENANT HOUSE TORONTO \$27,704,988 97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	94	AHMADIYYA MUSLIM JAMA'AT CANADA INC.	\$28,218,574
97 SOCIÉTÉ DE RECHERCHE SUR LE CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	95	ART GALLERY OF ONTARIO	\$28,196,753
97 CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98 CENTRE FOR ADDICTION AND MENTAL HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	96	COVENANT HOUSE TORONTO	\$27,704,988
CANCER/CANCER RESEARCH SOCIETY \$27,302,345 98		SOCIÉTÉ DE RECHERCHE SUR LE	
98 HEALTH FOUNDATION \$27,269,392 99 ST. MICHAEL'S HOSPITAL FOUNDATION \$27,140,690 100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	97	CANCER/CANCER RESEARCH SOCIETY	\$27,302,345
HEALTH FOUNDATION \$27,269,392	00	CENTRE FOR ADDICTION AND MENTAL	
100 Fondation Mirella & Lino Saputo \$27,097,990 101 MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	98	HEALTH FOUNDATION	\$27,269,392
MARKHAM STOUFFVILLE HOSPITAL FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	99	ST. MICHAEL'S HOSPITAL FOUNDATION	\$27,140,690
101 FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 104 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	100	Fondation Mirella & Lino Saputo	\$27,097,990
FOUNDATION \$26,550,549 102 ARTHUR AND SANDRA IRVING FOUNDATION \$26,510,000 103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	101	MARKHAM STOUFFVILLE HOSPITAL	
103 FRANK AND ELLEN REMAI FOUNDATION INC. \$26,368,036 THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	101	FOUNDATION	\$26,550,549
THE GOVERNORS OF THE UNIVERSITY OF ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	102	ARTHUR AND SANDRA IRVING FOUNDATION	\$26,510,000
104 ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000	103	FRANK AND ELLEN REMAI FOUNDATION INC.	\$26,368,036
ALBERTA \$26,279,000 105 BROOKFIELD PARTNERS FOUNDATION \$26,240,000		THE GOVERNORS OF THE UNIVERSITY OF	
	104	ALBERTA	\$26,279,000
106 FEDERATION CJA \$25,986,667	105	BROOKFIELD PARTNERS FOUNDATION	\$26,240,000
	106	FEDERATION CJA	\$25,986,667

107	UNION GOSPEL MISSION	\$25,898,979
108	THE SAMARITAN'S PURSE - CANADA	\$25,775,784
109	WORLD CHARITABLE FOUNDATION OF CANADA	\$25,352,800
110	SUNCOR ENERGY FOUNDATION/FONDATION SUNCOR ENERGIE	\$25,018,000
111	THE GANZ FAMILY FOUNDATION	\$25,000,000
112	MS Canada SP Canada	\$24,946,440
113	THE KIDNEY FOUNDATION OF CANADA / LA FONDATION CANADIENNE DU REIN	\$24,567,215
114	ALBERTA CANCER FOUNDATION	\$24,053,918
115	MUSLIM ASSOCIATION OF CANADA	\$24,009,258
116	THE SIR MORTIMER B. DAVIS JEWISH GENERAL HOSPITAL FOUNDATION/ FONDATION DE L'HOPITAL GENERAL JUIF SIR MORTIMER B. DAVIS	\$23,961,662
117	PATHY FAMILY FOUNDATION/FONDATION DE LA FAMILLE PATHY	\$23,513,683
118	The Great Commission Foundation	\$23,427,863
119	UNITED WAY OF WINNIPEG	\$22,522,576
120	KRACAUER FAMILY FOUNDATION/FONDATION FAMILIALE KRACAUER	\$22,454,392
121	MOVEMBER CANADA	\$22,297,283
122	TEGEMEZA (SUPPORT) SOCIETY	\$22,230,634
123	UNITED ISRAEL APPEAL OF CANADA INC	\$22,084,303
124	THE FOUNDATION OFFICE.CA	\$22,055,638
125	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	\$22,000,000
126	THE OTTAWA HOSPITAL FOUNDATION	\$21,724,651
127	LA FONDATION ROSSY THE ROSSY FOUNDATION	\$21,707,880
128	THE CLEARVIEW FOUNDATION	\$21,579,393
129	ALBERTA CHILDREN'S HOSPITAL FOUNDATION	\$21,092,282
130	UNITED WAY EAST ONTARIO / CENTRAIDE EST DE L'ONTARIO	\$21,033,343

$\underline{www.CanadianCharityLaw.ca}$

131	Ottawa Community Foundation / Fondation	
131	Communautaire d'Ottawa	\$20,959,364
132	CHILDREN BELIEVE FUND	\$20,634,155
133	Université de Montréal	\$20,368,649
134	THE WINNIPEG FOUNDATION	\$20,354,408
135	RICHMOND HOSPITAL FOUNDATION	\$20,326,424
136	INDSPIRE	\$20,093,980
137	GIVEWISE FOUNDATION CANADA	\$20,087,008
138	ST. PAUL'S FOUNDATION OF VANCOUVER	\$20,069,292
139	THE TORONTO SYMPHONY	\$20,033,080
140	THE TERRY FOX FOUNDATION	\$19,966,821
141	POWER TO CHANGE MINISTRIES	\$19,815,665
142	GRAND RIVER HOSPITAL FOUNDATION	\$19,811,640
143	Fondation CHU Sainte-Justine / Sainte-Justine UHC	
	Foundation	\$19,733,946
144	The Transformation Foundation	\$19,486,027
145	THE CANADIAN SOCIETY FOR THE WEIZMANN	010 450 460
	INSTITUTE OF SCIENCE	\$19,478,660
146	ST MARY'S GENERAL HOSPITAL FOUNDATION KITCHENER-WATERLOO	\$19,468,893
147	TRILLIUM HEALTH PARTNERS FOUNDATION	\$19,395,693
		, ,
148	THE AMAYN CHARITABLE FOUNDATION	\$19,258,445
149	FOORD FAMILY FOUNDATION	\$18,801,250
150	DUCKS UNLIMITED CANADA/CANARDS	
	ILLIMITES CANADA	\$18,797,509
151	Fondation B'NAI LEVY / B'NAI LEVY Foundation	\$18,786,822
152	UNIVERSITY OF GUELPH	\$18,636,403
153	DAILY BREAD FOOD BANK	\$18,613,110
	CANADIAN DIABETES	
154	ASSOCIATION/ASSOCIATION CANADIENNE DU	
	DIABETE	\$18,558,831
	BOCHASANWASI SHRI AKSHAR PURUSHOTTAM	
155	SWAMINARAYAN SANSTHA MANDIR	ф10.742.72c
	DEVELOPMENT INC.	\$18,548,723

	ANNE & MAX TANENBAUM COMMUNITY	
156	HEBREW ACADEMY OF TORONTO	\$18,389,096
157	La Fondation de l'Université Laval	\$18,129,579
158	Burgundy Legacy Foundation	\$17,891,750
159	VMM Zichron Chaim Charity	\$17,853,892
160	THE KREMBIL FOUNDATION	\$17,600,000
161	LIONS GATE HOSPITAL FOUNDATION	\$17,439,895
162	La fondation de l'hôpital de montréal pour enfants/The Montréal Children's Hospital Foundation	\$17,401,216
163	MSC CANADA	\$17,377,088
164	COVENANT HOUSE VANCOUVER	\$17,303,594
165	ONTARIO SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS / SOCIÉTÉ DE PROTECTION DES ANIMAUX DE L'ONTARIO	\$17,192,000
166	DIAMOND FOUNDATION	\$17,149,990
167	UNIVERSITY OF WATERLOO	\$17,022,571
168	Stirling Global Charitable Foundation	\$17,010,000
169	Centraide Québec, Chaudière-Appalaches et Bas-Saint laurent	\$16,993,981
170	CANADIAN NATIONAL CHRISTIAN FOUNDATION	\$16,928,817
171	THE FERNANDES FAMILY FOUNDATION	\$16,850,000
172	Make-A-Wish Foundation of Canada Fondation Rêves d'enfants Canada	\$16,749,855
173	CANADIAN WILDLIFE FEDERATION/FÉDÉRATION CANADIENNE DE LA FAUNE	\$16,670,000
174	LONDON HEALTH SCIENCES FOUNDATION	\$16,475,488
175	WORLD WILDLIFE FUND CANADA FONDS MONDIAL POUR LA NATURE CAN ADA	\$16,329,784
176	BIALIK HEBREW DAY SCHOOL	\$16,314,823
177	Fred and Jon Sherman & Family Foundation	\$16,270,127
178	SOCIETE DE L'ARTHRITE DU CANADA	\$16,214,163
179	OPERATION SMILE CANADA FOUNDATION	\$16,165,197
180	HOPE MISSION	\$16,144,876

	CHILDREN'S HOSPITAL OF EASTERN ONTARIO	
181	FOUNDATION / LA FONDATION DE L'HÔPITAL	
	POUR ENFANTS DE L'EST DE L'ONTARIO	\$16,056,073
182	SCOTT MISSION	\$15,873,305
183	LONDON COMMUNITY FOUNDATION	\$15,869,165
104	Mike & Valeria Rosenbloom Foundation/Fondation	
184	Mike & Valeria Rosenbloom	\$15,801,632
185	UNIVERSITY OF SASKATCHEWAN	\$15,754,844
186	Faye and David Huestis Family Foundation Inc.	\$15,558,794
	THE PENTECOSTAL ASSEMBLIES OF	
187	CANADA/LES ASSEMBLEES DE LA PENTECOTE	
	DU CANADA	\$15,495,478
188	CHRISTIAN STEWARDSHIP SERVICES	\$15,494,344
	ROMAN CATHOLIC ARCHBISHOP OF	
189	VANCOUVER	\$15,405,577
190	Place2Give Foundation	\$15,246,192
191	Charité Tzedakah Montréal Charity Tzedakah Montreal	\$14,943,437
192	THE RADLETT FOUNDATION	\$14,868,107
102	THE B&C ZY GEZUNT CHARITABLE	
193	FOUNDATION	\$14,849,780
194	OLDS COLLEGE	\$14,769,749
195	Centre Street Church	\$14,743,691
196	ISLAMIC CIRCLE OF NORTH AMERICA	\$14,733,261
197	CHARITIES AID FOUNDATION CANADA	\$14,699,105
100	FONDATION DU CENTRE HOSPITALIER DE	
198	L'UNIVERSITE DE MONTREAL	\$14,655,720
100	Fondation du Centre universitaire de santé McGill	
199	McGill University Health Centre Foundation	\$14,648,455
200	GREATER VANCOUVER FOOD BANK SOCIETY	\$14,537,519
201	JEWISH FEDERATION OF GREATER	
201	VANCOUVER	\$14,414,371
200	ALZHEIMER SOCIETY OF CANADA - SOCIETE	
202	ALZHEIMER DU CANADA	\$14,395,211
203	SCARBOROUGH HEALTH NETWORK	
203	FOUNDATION	\$14,375,564
204	FIELDGATE CARES FOUNDATION	\$14,326,000

205	ST. BONIFACE HOSPITAL FOUNDATION INC.	\$14,273,247
206	DALHOUSIE UNIVERSITY	\$14,148,264
207	UNITED WAY BRITISH COLUMBIA	\$14,141,724
•••	NATIONAL SPIRITUAL ASSEMBLY OF THE	
208	BAHA'IS OF CANADA	\$14,060,545
209	HAMILTON HEALTH SCIENCES FOUNDATION	\$13,905,963
210	Fondation Philantra Philantra Foundation	\$13,846,005
211	MCMASTER UNIVERSITY	\$13,749,411
212	INTERNATIONAL FELLOWSHIP OF CHRISTIANS	
212	AND JEWS OF CANADA	\$13,492,357
213	ST JOSEPH'S HEALTH CARE FOUNDATION OF	
213	LONDON	\$13,405,676
214	HUMAN CONCERN INTERNATIONAL (HCI)	\$13,310,513
215	HOPE AND HEALING INTERNATIONAL	\$13,278,849
216	THE OTTAWA FOOD BANK/LA BANQUE	
216	D'ALIMENTATION D'OTTAWA	\$13,270,203
217	M. Koplowitz Charity Fund	\$13,125,000
210	AMNESTY INTERNATIONAL CANADIAN	
218	SECTION (ENGLISH SPEAKING)	\$13,121,107
219	THE MUSTARD SEED FOUNDATION	\$13,115,668
220	BLUE SEA PHILANTHROPY INC.	\$13,100,559
221	ATB Investor Services Foundation	\$12,976,847
222	SINAI HEALTH FOUNDATION	\$12,966,471
223	MOUNT ALLISON UNIVERSITY	\$12,898,355
224	Fondation Desjardins	\$12,879,213
	I W K HEALTH CENTRE CHARITABLE	
225	FOUNDATION	\$12,874,277
226	THE SITKA FOUNDATION	\$12,838,723
227	HEALTH SCIENCES CENTRE FOUNDATION INC.	\$12,722,413
222	FOCUS HUMANITARIAN ASSISTANCE CANADA -	
228	FOCUS ASSISTANCE HUMANITAIRE CANADA	\$12,630,242
229	NIAGARA HEALTH FOUNDATION	\$12,543,963
220	RICHARDSON FOUNDATION INC. /FONDATION	
230	RICHARDSON INC.	\$12,387,056
L		

	INTERNATIONAL DEVELOPMENT AND RELIEF	
231	FOUNDATION	\$12,358,089
232	THE MYRON AND BERNA GARRON	
232	CHARITABLE FOUNDATION	\$12,345,288
233	THE ARNOLD AND ANITA SILBER FAMILY	
255	FOUNDATION	\$12,325,000
234	SAVE THE CHILDREN CANADA/AIDE À	
254	L'ENFANCE CANADA	\$12,287,541
	FONDATION DE L'INSTITUT DE CARDIOLOGIE	
235	DE MONTREAL/MONTREAL HEART INSTITUTE	
	FOUNDATION	\$12,187,775
236	MACKENZIE HEALTH FOUNDATION	\$12,174,768
237	MEHADURAS FRIEDMAN FOUNDATION	\$12,161,040
238	OTTAWA HUMANE SOCIETY	\$12,143,166
239	ASSOCIATED HEBREW SCHOOLS OF TORONTO	\$12,107,743
240	The Gauthier Family Foundation / La Fondation Famille	
240	Gauthier	\$12,036,026
241	THE TREE OF LIFE FOUNDATION INC.	\$12,000,077
242	Kollel Daf Yomi Institute	\$11,999,539
243	Dream Unlimited Foundation	\$11,919,200
244	LINGYEN MOUNTAIN TEMPLE (CANADA)	\$11,907,098
245	THE FRIEDMAN FAMILY FOUNDATION/LA	
245	FONDATION FAMILIALE FRIEDMAN	\$11,890,474
246	COLLINGWOOD GENERAL & MARINE HOSPITAL	
246	FOUNDATION	\$11,889,583
247	THE M.K. FOUNDATION/LA FONDATION M.K.	\$11,860,650
248	STOLLERY CHILDREN'S HOSPITAL	
240	FOUNDATION	\$11,836,646
249	WYCLIFFE COLLEGE	\$11,742,190
250	NORTHVIEW COMMUNITY CHURCH	\$11,692,508
251	Teen Challenge Canada Inc.	\$11,654,445
	CANADIAN FOODGRAINS BANK ASSOCIATION	
252	INC/ASSOCIATION DE LA BANQUE	
	CANADIENNE DE GRAINS INC.	\$11,481,373
253	THE ARTHUR J E CHILD FOUNDATION	\$11,452,082
254	MAHARAM TAV FUND	\$11,341,375

255	SPRINGS OF LIVING WATER CENTRE INC.	\$11,330,387
256	GLORIA BAYLIS FOUNDATION	\$11,327,016
257	Mizrachi Organization Of Canada	\$11,263,883
258	TINY FOUNDATION	\$11,250,003
259	HATZOLAS YISROEL D'ARIZAL	\$11,232,984
260	THE PAUL MYERS FAMILY FOUNDATION	\$11,064,046
261	THE BRUCE TRAIL CONSERVANCY	\$11,012,467
262	Fondation HEC Montréal	\$11,002,629
263	OAKVILLE HOSPITAL FOUNDATION	\$10,892,262
264	THE UNIVERSITY OF WESTERN ONTARIO	\$10,869,761
265	LINK CHARITY CANADA INC	\$10,812,161
266	THE ROYAL ONTARIO MUSEUM FOUNDATION	\$10,791,705
267	PEACE ARCH HOSPITAL AND COMMUNITY	
207	HEALTH FOUNDATION	\$10,747,285
268	THE BAYCREST CENTRE FOUNDATION	\$10,630,253
269	UNIVERSITY HOSPITALS KINGSTON	
209	FOUNDATION	\$10,588,990
270	Judy and Wilmot Matthews Foundation	\$10,425,588
271	Penny Appeal Canada	\$10,402,880
272	THE HERB AND CECE SCHREIBER FAMILY	
212	FOUNDATION	\$10,401,510
273	PAUL B HELLIWELL FOUNDATION	\$10,389,562
274	The Brian and Joannah Lawson Family Foundation	\$10,384,659
275	THE JASMINE FOUNDATION INC.	\$10,335,500
276	UNIVERSITY OF NEW BRUNSWICK	\$10,252,833
277	WIM AND NANCY PAUW FOUNDATION	\$10,150,000
278	SOUTHEAST EVENTS GROUP FOUNDATION INC.	\$10,020,457
279	IMAM ALI ISLAMIC CENTRE	\$10,001,406
280	FRED AND EDITH GREENE FOUNDATION	\$10,000,000
281	AFC Foundation	\$10,000,000
282	THE ROGERS FOUNDATION	\$10,000,000
1	<u> </u>	

Further Information

Are you interested in more information on Transparency in the charity sector? If so, you might find these links helpful including our Blumbergs' Directory on <u>Transparency</u>:

Fundamentals of the T3010 and Transparency for Canadian Charities (paid online course)

Blumbergs' Pre-Budget Submission for the 2025 Canadian Federal Budget – dated July 28, 2025

CRA's Charities Listing vs. Blumbergs' CharityData.ca 2023

RCAAA Transparency Project 2023 -Registered Canadian Amateur Athletic Association filings and their financial statements

Corporations Canada getting serious about filings including non-filing of financial statements

Corp. Canada dissolution program will be launched for CNCA corps that have not filed their AR in 3 years

Federal Government draft legislation for enhanced reporting by non-profits that are not charities from the 2024 Fall Economic Statement

How much publicly listed securities are donated to Canadian charities and how will AMT changes affect charities?

Good news from Australia on the charity transparency front

Some customized data from Statistics Canada on donations to charities by families and income percentile in 2021

Some customized data from Statistics Canada on donations to charities by individuals and income percentile in 2021

<u>CharityVillage Connects: Full interview with Mark Blumberg from Blumbergs about trust and transparency in the Canadian charity sector</u>

Breakdown of Data on CRA Categories for the Canadian Registered Charity Sector

<u>List of municipal or public bodies performing a function of government in Canada has now</u> increased to 555 entities

Statement by the Canada's Taxpayers' Ombudsperson on CRA examination will be significantly hindered by the confidentiality provisions of the ITA relating to charities

Big improvements to transparency from Corporations Canada relating to CNCA corporations

Key statistics on Canada's charity and non-profit sector 2023

Open data on T3010 information has improved

Blumbergs' Snapshot of the Canadian Charity Sector 2023

Blumbergs' Snapshot of the British Columbia Charity Sector 2023

Blumbergs' Snapshot of the Ontario Charity Sector 2023

Blumbergs' Snapshot of the Quebec Charity Sector 2023

Blumbergs' Snapshot of the Atlantic Provinces Charity Sector 2023

<u>Blumbergs Snapshots of Designations – Charitable Org, Public Foundations and Private</u> Foundations 2023

Blumbergs' Pre-Budget Submission for the 2024 Canadian Federal Budget

How to get a list of Canadian registered charities in 25 seconds!

How much did the largest Canadian private foundations spend in 2023?

Largest Canadian Registered Charities by Employment Compensation 2023

Which Canadian charities received the most revenue from the Federal government in 2023?

Which Canadian charities received the most revenue from Provincial Governments in 2023?

Which Canadian charities received the most revenue from Municipal Governments in 2023?

Which Canadian charities spent money on foreign activities in 2023 and how much did they spend?

Some preliminary data from the 2023 T3010 on Donor Advised Funds (DAFs) in Canada

What is the average revenue of a Canadian registered charity?

How many Canadian registered charities have filed their T3010s using CRA online system?

Blumbergs' Snapshot of the Canadian Charity Sector 2022

Blumbergs' Snapshot of the British Columbia Charity Sector 2022

Blumbergs' Snapshot of the Manitoba Charity Sector 2022

Blumbergs' Snapshot of the Ontario Charity Sector 2022

Blumbergs' Snapshot of the Quebec Charity Sector 2022

Blumbergs' Snapshot of the Atlantic Provinces Charity Sector 2022

Largest Gifts from Canadian Charities to all other Qualified Donees in 2022

<u>Blumbergs Snapshots of Designations – Charitable Organizations, Public Foundations and</u> Private Foundations 2022

<u>Blumbergs Snapshots of Designations – Charitable Org, Public Foundations and Private</u> Foundations 2021

Blumbergs' Canadian Charity Sector Snapshot 2021

Blumbergs Snapshot of the British Columbia Charity Sector 2021 – a census of the BC charity sector

Blumbergs Snapshot of the Alberta Charity Sector 2021 – a census of the Alberta charity sector

Blumbergs Snapshot of the Ontario Charity Sector 2021 – a census of the Ontario charity sector

Blumbergs Snapshot of the Quebec Charity Sector 2021 – a census of the Quebec charity sector

Blumbergs Snapshot of the Atlantic Provinces Charity Sector 2021

Blumbergs' Snapshot of the Canadian Charity Sector 2020

Blumbergs' Snapshot of the Ontario Charity Sector 2020

Blumbergs' Snapshot of the Canadian Charity Sector 2019

Blumbergs' Snapshot of the Ontario Charity Sector 2019

Blumbergs' Snapshot of the Canadian Charity Sector 2018

Blumbergs' Snapshot of the British Columbia Charity Sector 2018

	_			
\ \/\\/\\/	lanad	เลทเ	naritv	Law.ca

Blumbergs' Snapshot of the Alberta Charity Sector 2018

Blumbergs' Snapshot of the Ontario Charity Sector 2018

Blumbergs' Snapshot of the Quebec Charity Sector 2018

Blumbergs' Snapshot of the Nova Scotia Charity Sector 2018

Blumbergs' Snapshot of the Canadian Charity Sector 2017

Blumbergs' Snapshot of the Canadian Charity Sector 2016

Blumbergs' Snapshot of the Canadian Charity Sector 2015

Blumbergs' Snapshot of the Canadian Charity Sector 2014

Blumbergs' Snapshot of the Canadian Charity Sector 2013

Blumbergs' Snapshot of the Canadian Charity Sector 2012

Blumbergs' Snapshot of the Canadian Charity Sector 2011

Blumbergs' Snapshot of the Canadian Charity Sector 2010

Blumbergs' Snapshot of the BC Charity Sector 2012

Blumbergs' Snapshot of the Alberta Charity Sector 2012

Blumbergs' Snapshot of the Ontario Charity Sector 2011

<u>Blumbergs Canadian Charity Sector Snapshot 2011 - understanding the charity sector through the T3010</u>

Blumbergs Canadian Charity Sector Snapshot 2010 - a little more perspective on the sector

Blumbergs' Directory on Transparency Related Articles

Blumbergs' Directory on Canadian charity statistics

Comparison of the CRA's Charities Listing and Blumbergs' CharityData.ca

Blumbergs' Pre-Budget Submission – 2023

Blumbergs' Pre-Budget Submission – February 25, 2022

Blumbergs' Submission for the Pre-Budget Consultations for the Canadian Federal Budget 2022 with a focus on Transparency and Accountability in the Non-profit and Charity Sector

"Confidence in charity leaders has fallen sharply over the last two decades – what does that mean for the sector?"

How Has COVID Affected Funding of the Canadian Charity Sector? Part 4 – The Final Edition

How has COVID affected funding of the Canadian charity sector? Part 3

How has COVID affected funding of the Canadian charity sector? Part 2 – more data from the T3010

How has COVID affected funding of the Canadian charity sector? Part 1

Canadian charities giving to Indigenous Charities and Qualified Donees – 2019

Canadian charities giving to Indigenous Charities and Qualified Donees – 2018

www.	Canad	dianC	Charity	/Law.ca
VV VV VV .	Carra	uiaii	Juanici	/Lavv.ca

Discussion paper from the T3010 User Group on improvements to the T3010

When is a financial statement not a financial statement?

Registered Canadian Amateur Athletic Associations and their financial statements

CRA charity audit statistics released through freedom of information in 2022

Update completed to CharityData.ca website (May 2022)

Gifts by Canadian Charities to the United Nations and its Agencies in 2019

Gifts by Canadian Charities to Donor Advised Funds in 2019

Gifts by Canadian Registered Charities to the Registered Foreign Universities in 2019

Recent CRA letters of revocation for Canadian registered charities – received December 2021

Recent CRA letters of revocation for Canadian registered charities – 2021

Canadian Federal Budget 2022 and its impact on non-profits and charities

List of Canadian Registered Charities Revoked as a Result of an Audit Over the Last 30 Years

Blumbergs Snapshot of the Canadian Charity Sector 2018 – Fundraising Activity

Top Fallacies about Canadian Private Foundations in Canada in 2022

National Post article "Charity sector worth \$300B per year, but CRA audits have dropped four-fold since 2010"

Dramatic changes to charity audits by CRA over the last few years

Budget Implementation Act passed allowing certain additional charitable partnerships

How to search for an Ontario non-profit corporation using the Ontario Business Registry

Which Canadian registered charities had the largest assets in 2019?

Which Charities Received the Most Money from the Federal Government in 2019?

Blumbergs' Pre-Budget Submission for the Federal Budget 2021 relating to charities and transparency

CRA provides additional information on foreign activities by Canadian charities

Another version of CRA's guidance on advancement of religion released in an access to information request

The Charity Report provides a profile of the Blumbergs' Snapshot of the Canadian Charity Sector

Dramatic changes to the CRA Charities Listing

If the T3010 annual charity return improves perhaps the charity sector and transparency will also improve

CRA publishes new web page on "How to get information about a charity"

New Transparency in Ontario for Non-Profits to be released in next few months

Finance Memo on Registered Charities - Political Activities, Foreign Funding and Transparency

Which Canadian Charities Spent Money on "political activities" and how much did they spend

So how much do Canadian charities receive from foreign sources according to the T3010 Returns?

<u>Transparency</u> - What can the Charities Directorate of CRA disclose about registered charities?

How accurate are the T3010 charity returns when it comes to political activities?

How to Decide Which Charity to Support

Community Foundations of Canada 2013 Conference in Winnipeg -some interesting stats

CRA publishes new web page on "How to get information about a charity"

CRA releases new T3010 (13) for registered charities with fiscal year ends after January 1, 2013

<u>List of Ontario Non-Profit Corporations finally revealed for the first time</u>

Who are the Canadian environmental charities?

Which Canadian Registered Charities Received the Most Money from Municipal Governments in 2012?

Which Canadian Registered Charities Received the Most Money from Provincial Governments in 2012?

Which Charities Received the Most Money from the Federal Government – 2012?

Largest Gifts from Canadian Charities to other Qualified Donees - 2012

Which Canadian Private Foundations had the largest total expenditures in 2013-2015?

More from the T3010-13 on political activities

Latest statistics on "abusive charity gifting tax schemes"

Some simple and free steps to increase your Canadian registered charity's transparency

CRA released it's 2018 T3010 annual return form for Canadian registered charities

<u>Corporations Canada has made a giant leap forward in increasing transparency of Federal corporations</u>

Top Canadian Charity Law Issues by Mark Blumberg – For Charity Village – March 2018

Key statistics on Canada's charity and non-profit sector

Discussion paper from the T3010 User Group on improvements to the T3010

<u>CRA</u> provides additional details as to changes with the T3010 over the last few years <u>Largest</u> <u>Gifts from Canadian Charities to all other Qualified Donees – 2020</u>

Which Canadian charities received the most revenue from Provincial Governments in 2020?

Which Canadian charities received the most revenue from Municipal Governments in 2020?

Which Canadian charities received the most revenue from the Federal government in 2020?

Canadian Soccer Association not filing financial statements with Corporations Canada as required by the Canada Not-for-profit Corporations Act ("CNCA")

<u>Canadian Federal Non-Profit Corporations under the CNCA need to ensure that they do their filings</u>

Which Canadian spend?	charities spent money on foreign activ	ities in 2020 and how much did they
	Canada's charity and non-profit sector	2023
		n of government in Canada has increased
	ne largest Canadian private foundations	s spend in 2018, 2019 and 2020? CRA's
list of RCAAAs		

Limitations and Caveats

There are a number of cautions in dealing with the information from the T3010. You can access the CRA Charities Listing database directly on the CRA website at: www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html. As well, Blumbergs also maintains Canada's largest charity information portal at www.CharityData.ca with up to 20 years of information on every Canadian registered charity. The portal is free, and the aim is to increase transparency in the Canadian charity sector. With CRA removing over 10 years' worth of information from the Charities Listing, www.CharityData.ca has far more years available. Currently, CRA is only providing 5 years of historical information on each charity.

- 1) The data in this note is based on the 2023 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within six months of their fiscal year end, some charities file late or do not file at all and then will lose their charitable status. Depending on the data set from CRA, not every charity may have filed their T3010 or been inputted yet.
- 2) Registered charities complete the T3010, and one person signs the form. The T3010 information is not independently verified by CRA when it is posted on the CRA site or placed in the CRA database.
- 3) Although an important legal document, the T3010 is often completed by volunteers or others who may have little understanding of the nuances of the *Income Tax Act* (Canada), limited language skills, may not have easy access to the correct information or are in a hurry to file the form to avoid deregistration. In the case of larger institutions, it is typically accountants or finance staff who prepare the T3010. One would expect greater accuracy with the larger institutions. However, as they also tend to be more complicated and involve bigger numbers, the likelihood of a significant inaccuracy in their T3010 filings is great.
- 4) The T3010s are filed with CRA and in many cases need to be coded by hand at CRA which can also introduce mistakes. Only a small number of T3010s have 2D bar code technology which can eliminate most processing errors on CRA's part. Canadian charities can, as of June 2019, electronically file the T3010 which does reduce errors and speed up the time that T3010 data is processed and available to the public. All charities should be filing their T3010's electronically using the CRA MyBA system.
- 5) In some cases, those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organization knows that it has substantial fundraising expenses but chooses to put them under charitable activities. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.
- 6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.
- 7) The T3010 is a tax form which is supposed to be completed according to guidance provided by the CRA in <u>Guide Completing the Registered Charity Information Return (T-4033)</u> and also various other CRA guidances and policies. The information inputted may not conform to Generally Accepted Accounting Principles (GAAP) and often the numbers will not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA but not placed on the CRA website and they can sometimes add further information. Charities are not required to post their financial statements on their website, but charities should put up at least the last 5 years financial statements to make it easier for donors and the public to access them.

- 8) Some questions on the T3010 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable, like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every charity and if a charity makes a mistake, the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand, to take a historical example some numbers like political expenditures by Canadian charities are often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture. With the 2012 numbers, the top six organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article "Did the University of Windsor spend \$285 million on political activities in 2012". For 2013, the political numbers were \$171 million on the T3010. If one reviews the actual organizations, the number is probably about \$26 million. For 2017, the number is \$28 million. For 2018, the number is \$30 million. Unfortunately, today the CRA does not ask any questions about political activities of Canadian charities.
- 9) The T3010 asks certain questions. Many <u>important questions</u> are not asked on the T3010. Relying on the T3010 to make decisions on whether a charity is efficient or worthwhile to support is prone to failure. We have established a website at <u>www.SmartGiving.ca</u> which discusses in detail questions donors may want to ask before donating to charity.

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

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

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