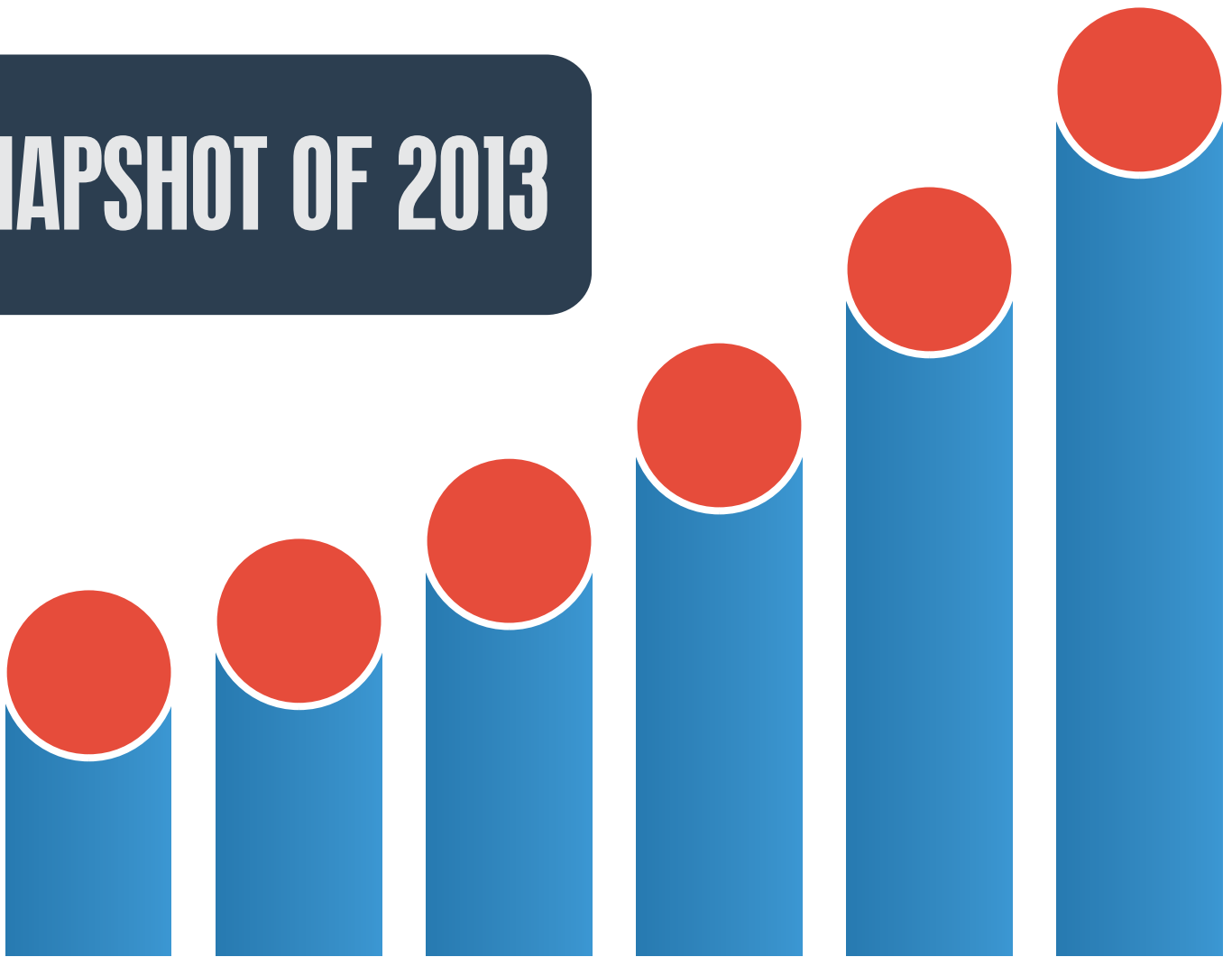


Assets & Giving of Canada's Top Grantmaking Foundations

SNAPSHOT OF 2013



Philanthropic
foundations
Canada

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TABLE OF CONTENTS

INTRODUCTION	1
ORGANIZATION OF THE REPORT	1
SECTION I	2
FOUNDATIONS IN CANADA	2
SECTION II	3
GRANTMAKING FOUNDATIONS BY ASSETS	3
GEOGRAPHIC LOCATION – TOP ASSETS	4
SECTION III	5
GRANTMAKING FOUNDATIONS BY GIFTS	5
GEOGRAPHIC LOCATION – TOP GIFTS	6
GRANTS MADE BY TOP GIFTS FOUNDATIONS	7
FUNDING AREAS	8
GEOGRAPHIC REGION	10
APPENDICES	
APPENDIX A – DEFINITIONS	11
APPENDIX B – RESEARCH METHODOLOGY	12
APPENDIX C – TOP ASSETS FOUNDATIONS	14
APPENDIX D – TOP GIFTS FOUNDATIONS	18
APPENDIX E – FUNDING AREAS	22
REFERENCES	23

INTRODUCTION

This report is a snapshot of assets and grantmaking of Canada's largest grantmaking foundations for the year 2013. It is the second in our annual series on the assets and granting activity of Canadian foundations.¹ These foundations control tens of billions of dollars in assets and disburse over a billion dollars to qualified donees annually, making them significant funders for the charitable sector. More importantly, grantmaking foundations function in many instances as long-term supporters and partners of charities.

Philanthropic Foundations Canada advocates for the grantmaking foundation sector. Our goal in producing this report is to help inform a diverse audience, including foundation donors, the broader charitable community, policymakers, and the general public, about the contribution of grantmaking foundations to Canadian communities. We collaborated with Imagine Canada on the development of the report, and thank the research staff of Imagine for compiling and checking the data.²

ORGANIZATION OF THE REPORT

The report focuses on the 150 largest grantmaking foundations and their gifts in 2013. We define "largest" in two ways: by value of assets, and by value of gifts made to qualified donees. This approach produces two groups – a top assets group and a top gifts group. While there is significant overlap between the two groups in any given year, many foundations belong only to one. For this reason, the report analyzes assets and gifts separately. We focus on the largest foundations because they account for well over half the total value of assets and the total value of gifts to qualified donees reported by all grantmaking foundations.

The report is organized in three sections:

- The first section provides an overview of foundations in Canada.
- The second section looks at the largest foundations by value of assets.
- The third section looks at the largest foundations by value of gifts disbursed to qualified donees.

The full list of the 150 top assets and top gifts foundations in 2013 can be found in Appendices C and D.

¹ Our first report, *Assets and Giving Trends of Canada's Grantmaking Foundations*, can be downloaded at www.pfc.ca.

² For more information about Imagine Canada visit www.imaginecanada.ca. For more information about Grant Connect, visit www.imaginecanada.ca/grant-connect.

SECTION I

FOUNDATIONS IN CANADA

Legally, all Canadian registered charities are designated by the Canada Revenue Agency (CRA) under the *Income Tax Act* in one of three groups: private foundations, public foundations, and charitable organizations. The complete definition of foundations is included for reference in Appendix A.

This report analyzes the top 150 grantmaking foundations for the year 2013 (the most recent year with complete data available). These foundations maintain active, on-going grantmaking programs supporting unrelated charities on a discretionary basis. In terms of their financial importance, they account for 44% of total foundation assets and 56% of the value of foundation gifts to qualified donees. The analysis does not include community foundations, although these public foundations are important grantmakers in their own right. It also does not include donor-advised funds and foundations that primarily run their own programs (rather than grantmaking to other charities). Other types of foundations are fundraising arms for associated charities (e.g., hospital and school foundations), foundations with member agencies (e.g. United Ways), and foundations established to fund the same qualified donees in perpetuity. Refer to Appendix B for a detailed description of the criteria used to identify the grantmaking foundations included in this report.

The report draws on two principal sources of data: 1) annual administrative filings made by foundations to the Charities Directorate of the Canada Revenue Agency and 2) data about grantmakers and grant recipients contained in Imagine Canada's online Grant Connect database. Based on this data, as of July 2015, there are approximately 10,500 foundations in Canada (accounting for about 12% of the over 86,000 active charities). The split between private and public foundations is roughly 50:50 (see Table 1).

In 2013 (the most recent year for which complete financial data is available), foundations reported total assets of just over \$55.6 billion (equivalent to 16% of total charity assets).

TABLE 1
DISTRIBUTION OF REGISTERED CHARITIES
AND ASSETS BY DESIGNATION

	Organization Count (2015)		Total Assets (2013)	
	#	%	\$ billions	%
Public Foundations	5,100	6%	\$24.9	7%
Private Foundations	5,414	6%	\$30.7	9%
Operating Charities	75,555	88%	\$295.9	84%
Total	86,069	100%	\$351.5	100%

SECTION II

GRANTMAKING FOUNDATIONS BY ASSETS

In 2013, the 150 top assets foundations⁴ (public and private) reported total assets of \$24.3 billion (compared to \$18.7 billion in 2012). This is equivalent to nearly three quarters of total assets held by grantmaking foundations (74% of \$32.7 billion) and just over two fifths of assets held by all public and private foundations (44% of \$55.6 billion).

It is important in looking at these data to note that one private foundation, The MasterCard Foundation, is far larger than all other top grantmaking foundations (see Figure 1).³ The MasterCard Foundation has grown significantly since 2012 when it had \$4.4 billion in assets. In 2013 it was at \$8.8 billion in assets. The next two largest grantmaking foundations included in our analysis, the Lucie and André Chagnon Foundation and the Azrieli Foundation, both have over \$1 billion in assets. All others in the top 150 have under \$1 billion in assets. Of the top 150 by assets, 115 foundations have assets under \$100 million (see Figure 2).

The great majority of top assets foundations (134 of 150) are designated as private foundations (close to 90%). Private foundations also account for 85% of the top gifts foundations. This proportion is consistent with previous years.

FIGURE 1
ASSETS OF TOP ASSETS FOUNDATIONS AS
PERCENTAGES OF TOTAL ASSETS HELD BY ALL
FOUNDATIONS (2013)

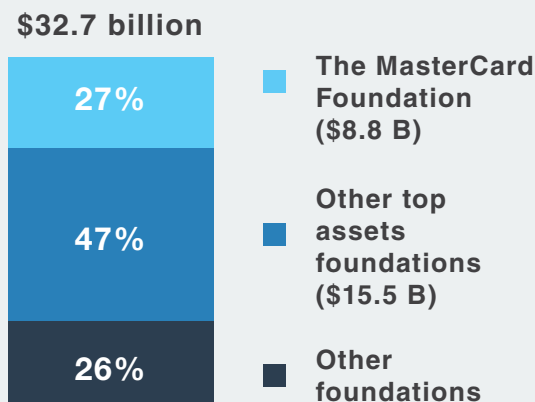
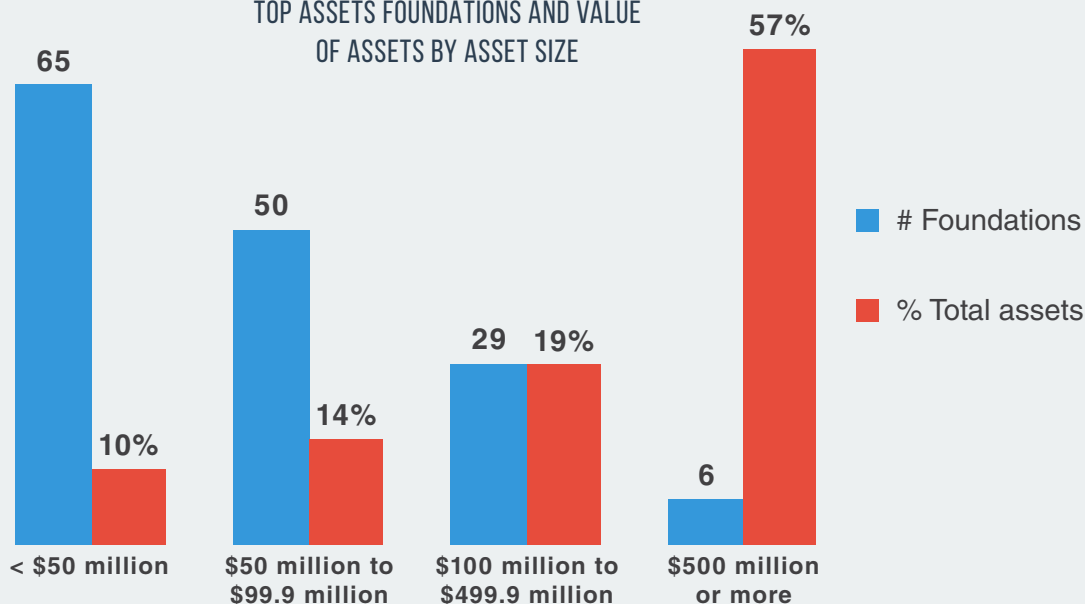


FIGURE 2
TOP ASSETS FOUNDATIONS AND VALUE
OF ASSETS BY ASSET SIZE



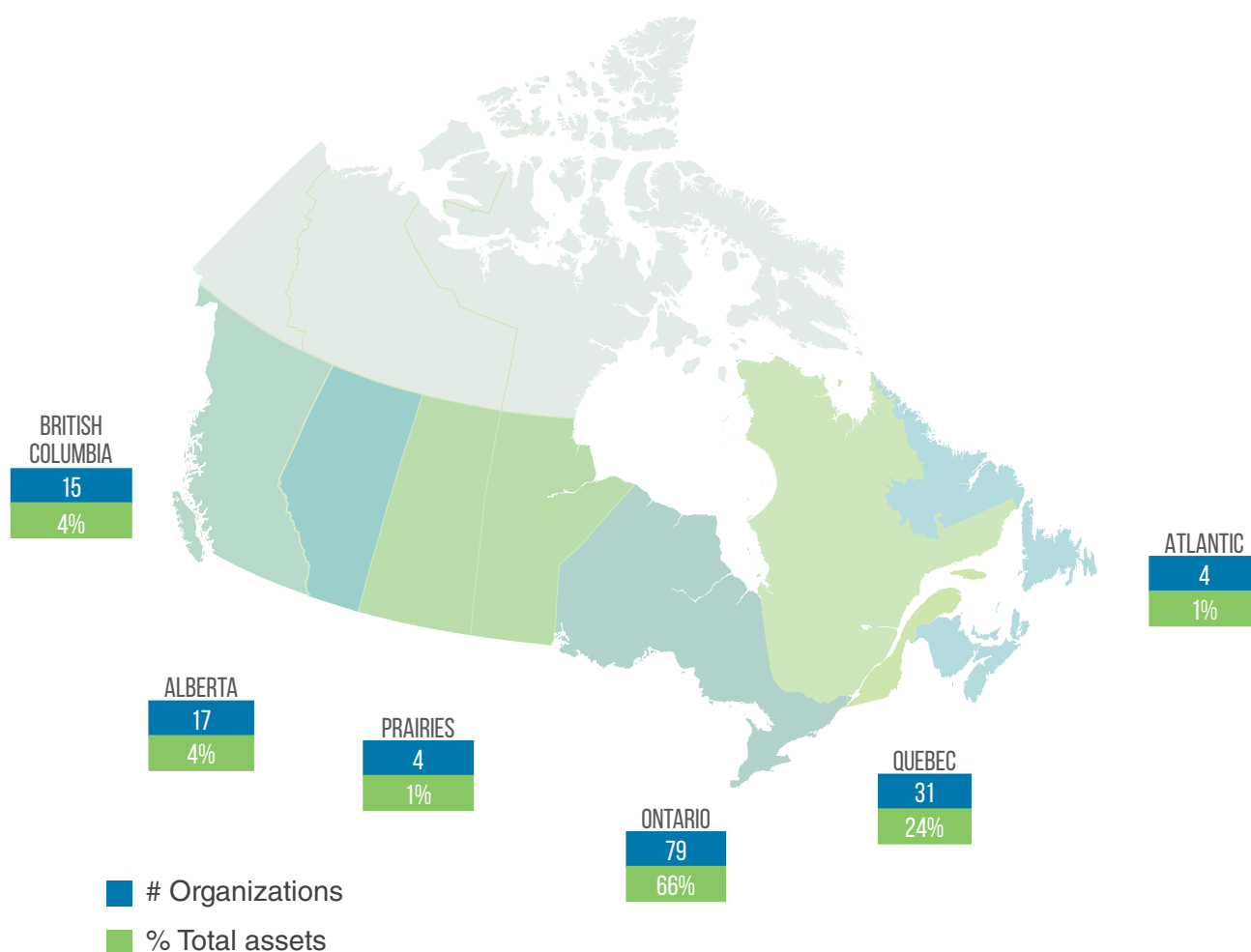
³ Given the size of The MasterCard Foundation relative to other Canadian foundations, we have included tables and figures where relevant that indicate the proportion of The MasterCard Foundation contribution to overall totals. Percentages may not add up to 100% due to rounding.

⁴ When we use the term 'top assets foundations' we refer to members of the group of the 150 largest grantmaking foundations as measured by value of assets.

GEOGRAPHIC LOCATION

Over half of top assets foundations are located in Ontario, another 21% are located in Quebec (see Figure 3). A fifth of top assets foundations (21%) are in British Columbia and Alberta. Five percent of top assets foundations are found in either the Prairies or Atlantic Canada. This proportion is fairly consistent with 2012 where almost three-quarters of the top assets foundations were located in Ontario and Quebec and 23% were located in British Columbia and Alberta.

FIGURE 3
TOP ASSETS FOUNDATIONS BY ASSETS
AND REGION



SECTION III

GRANTMAKING FOUNDATIONS BY GIFTS

In 2013, the 150 top gifts foundations⁵ by value of gifts reported making just over \$1.1 billion in gifts (see Figure 4) to qualified donees, (compared to approximately \$966 million in 2012). This is close to three fifths of the total value of gifts made by grantmaking foundations (56% of \$2 billion, compared to 57% in 2012).

Most top gifts foundations (128 of 150) are designated as private foundations.

In 2013, the seven foundations reporting gifts of \$20 million or more accounted for 35% of the total value of gifts (as compared to 28% in 2012) made by top gifts foundations (see Figure 5). The next 20 foundations, which made gifts between \$8 million and just under \$20 million, accounted for just under a quarter (22%) of total gifts by top gifts foundations (23% in 2012). At the other end of the scale, almost half of top gifts foundations (72) contributed less than \$4 million each and collectively accounted for 18% of total top foundation gifts (as compared to 24% in 2012). Although much of the total value of gifts comes from a small number of large grantmakers, gifts are much less concentrated than assets. With assets, just six organizations account for more than half (57%) of total assets held by top grantmaking foundations.

FIGURE 4
VALUE OF GIFTS MADE BY TOP GIFTS FOUNDATIONS
AS PERCENTAGES OF TOTAL GIFTS BY
ALL GRANTMAKING FOUNDATIONS

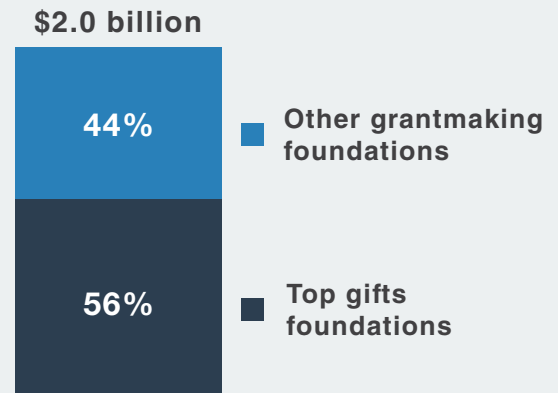
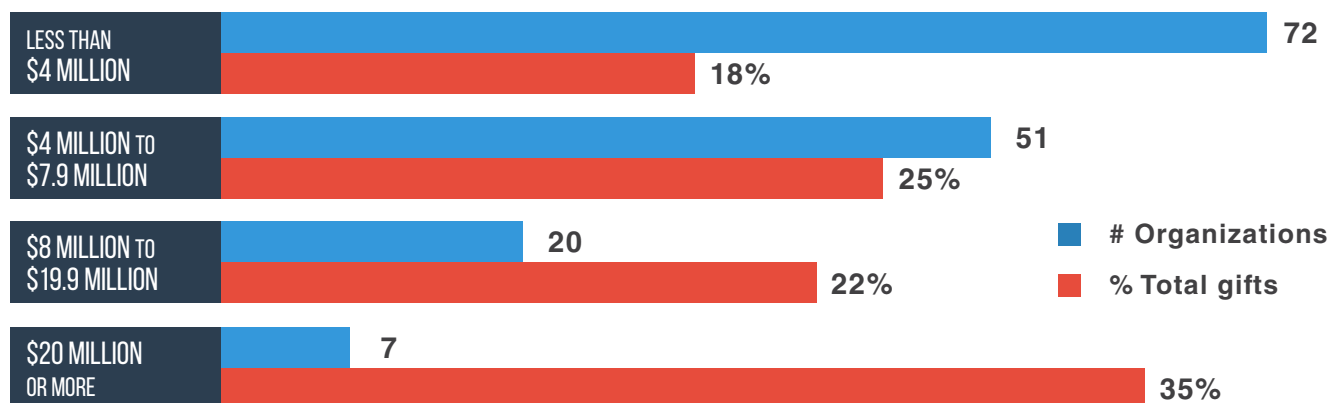


FIGURE 5
DISTRIBUTION OF TOP GIFTS FOUNDATIONS AND
VALUE OF GIFTS BY GIFT SIZE CATEGORY

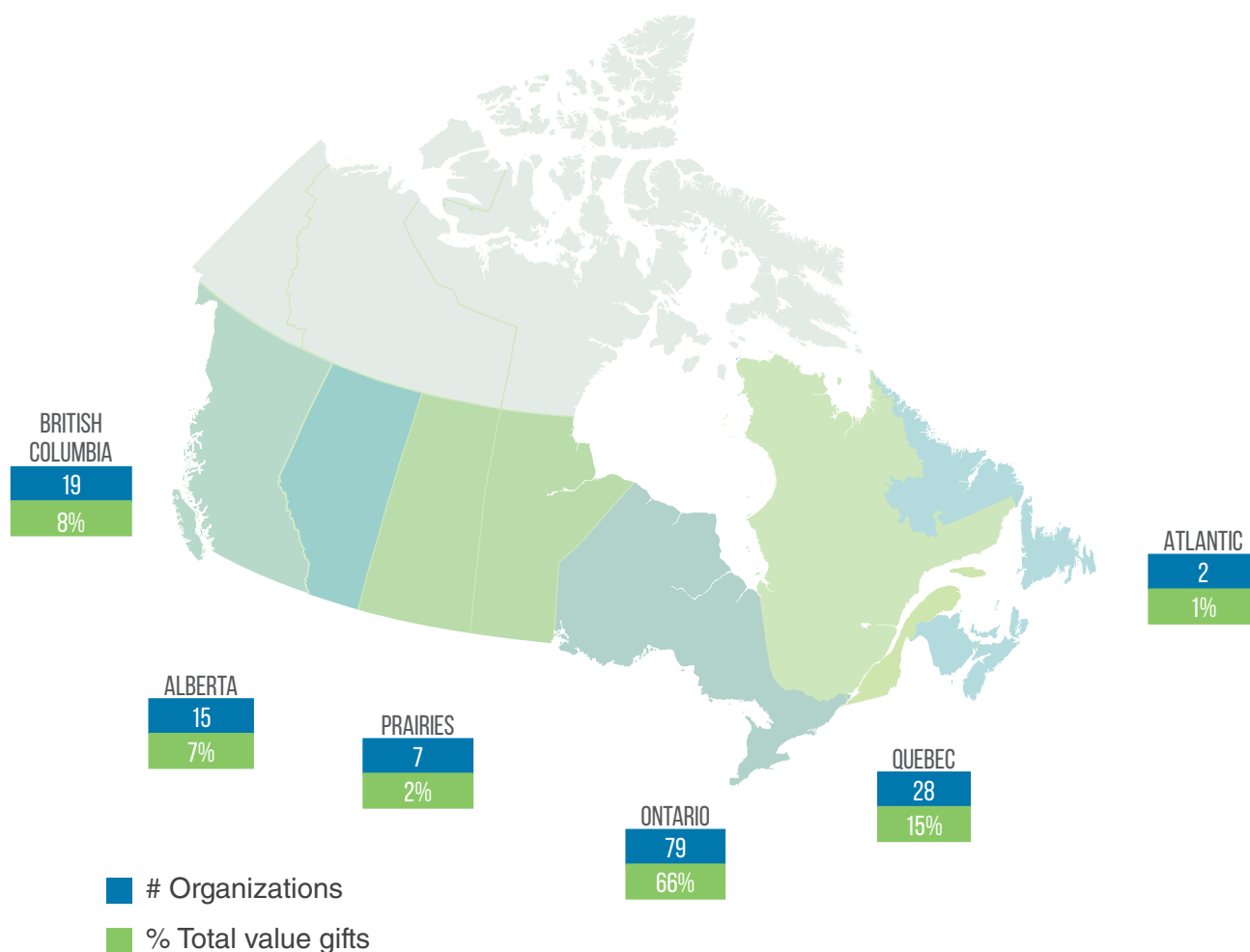


⁵ When we use the term top gifts foundations we refer to members of the group of the 150 largest grantmaking foundations as measured by total dollar value of gifts to qualified donees.

GEOGRAPHIC LOCATION

The geographic distribution of the total value of gifts tends to track quite closely with the geographic location of grantmaking organizations. In 2013, over half of current top gifts foundations (79 of 150) are located in Ontario and over a sixth (28) are located in Quebec (see Figure 6). By comparison, in 2012, 84 of 150 top gifts foundations were located in Ontario and 26 in Quebec. Nearly a quarter of top gifts foundations are located in either British Columbia (19) or Alberta (15). The distribution of gifts by geography mirrors the geographic location of the top foundations.

FIGURE 6
DISTRIBUTION OF TOP GIFTS FOUNDATIONS AND TOTAL VALUE OF GIFTS
BY GEOGRAPHIC REGION

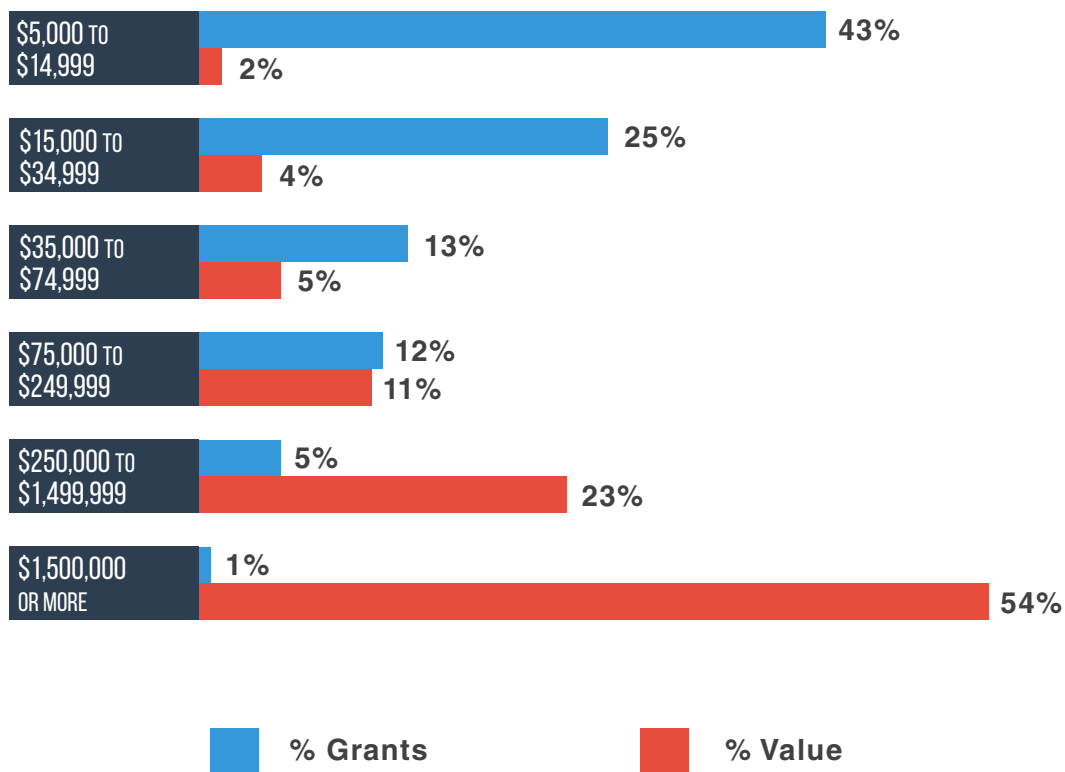


GRANTS MADE BY TOP GIFTS FOUNDATIONS

In 2013, the top gifts foundations reported making just over 8,000 grants (of \$5,000 or more). A small number of very large grants account for over half of the total value of grants. Grants of \$1.5 million or more accounted for 54% of the total value of grants (as compared to 45% in 2011). Grants between \$250,000 and \$1,499,999 accounted for 23% of total grant value (as compared to 27% in 2011) (see Figure 7). Collectively, these grants of \$250,000 or more made up over 6% of the total number of grants, but over three quarters of total value. Nearly 70% of grants were less than \$35,000 each.

In 2013, the median value⁶ of grants was \$20,000. By comparison, in 2011 the median value of grants was \$15,000.

FIGURE 7
NUMBER AND TOTAL VALUE OF GRANTS BY GRANT SIZE
TOP GIFTS FOUNDATIONS

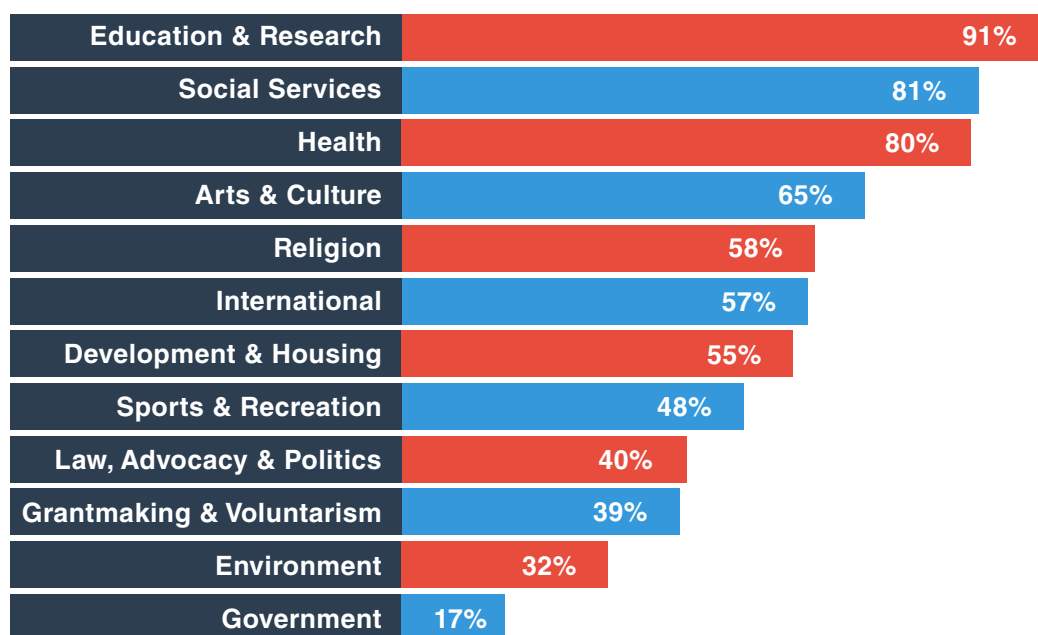


⁶ The median value is the mathematical "halfway point" of a distribution. If the 8,000 grants were arranged in order from smallest to largest, the 4,000th grant would have a value of \$20,000.

FUNDING AREAS

The top gifts foundations distribute their support widely.⁷ In 2013, most top gifts foundations made grants to qualified donees⁸ working in the areas of Education & Research (91%), Social Services (81%) and Health (80%) (see Figure 8). Over half of these foundations made grants to donees working in the areas of Arts & Culture (65%), Religion (58%), International (57%) and Development and Housing (55%). Somewhat fewer gave grants to donees working in the areas of Sports & Recreation (48%), Law, Advocacy & Politics (40%), Grantmaking & Voluntarism (39%), Environment (32%) and Government (17%).

FIGURE 8
PERCENTAGE OF TOP GIFTS FOUNDATIONS MAKING GRANTS
BY FUNDING AREA



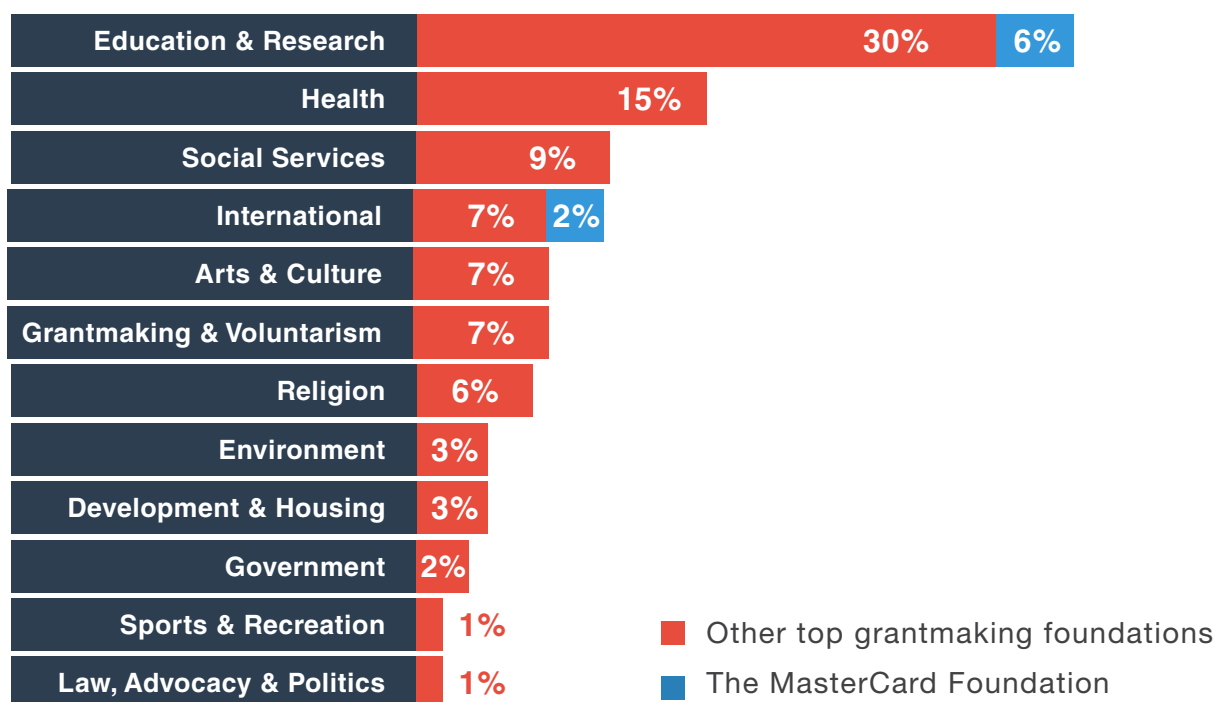
⁷ Brief descriptions of the various funding areas can be found in Appendix E.

⁸ According to the *Income Tax Act* a qualified donee is an organization that can receive gifts from registered charities.

Some funding areas receive much higher levels of support than others. In terms of total dollar value of grants, top gifts foundations gave by far the highest levels of support to Education & Research organizations (close to 37%), followed by Health organizations (15%), Social Services (9%) and International (9%) (see **Figure 9**). This pattern does not differ greatly from previous years. Education and Research has been consistently the funding area to which the highest total value of grants has been directed. Social Services and Health are consistently the other two in the top three areas. The lowest levels of support were received by Law, Advocacy & Politics (1%), Sports & Recreation (1%) and various levels of government.

We have shown the contribution made by The MasterCard Foundation to Education and Research and to International Development separately as these contributions are a significant portion of the total value of grants made in each of these two areas.

FIGURE 9
PERCENTAGES OF TOTAL GRANT VALUE BY FUNDING AREA
TOP GIFTS FOUNDATIONS



GEOGRAPHIC REGION

Top gifts foundations focus their grants on the most populous regions. In 2013, over nine tenths of top foundations (91%) made at least one grant to a qualified donee located in Ontario (see Figure 10). Two thirds made grants to donees in Quebec (65%) and over half made grants to donees in British Columbia (51%). Around a third of top foundations made grants to donees located in other regions of the country. Twenty-eight percent made grants to qualified donees located outside Canada which is an increase from 20% in 2011.

This geographic distribution remains consistent with previous years.

Looking at the regional distribution of grants by dollar value, a slightly different picture emerges. Most of the focus continues to be on Ontario and Quebec – Ontario organizations received slightly less than half the total value of grants (47%) and Quebec accounted for 16%, while international locations received 17% (see Figure 11). This is a significant increase in the value of grants for international giving as compared to previous years (5%), possibly due to granting by very large foundations. British Columbia accounts for a tenth of the total value of gifts. Alberta qualified donees received 6% of the total value of grants and donees from the Prairies and Atlantic Canada received 4% of total support.

FIGURE 10
PERCENTAGES OF TOP GIFTS FOUNDATIONS
MAKING GRANTS TO DONEES
IN EACH GEOGRAPHIC REGION

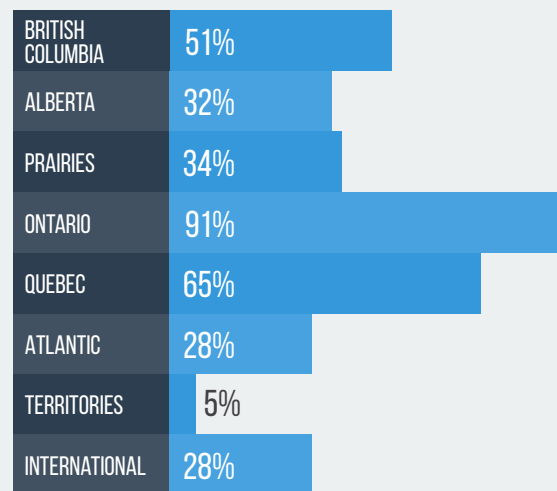
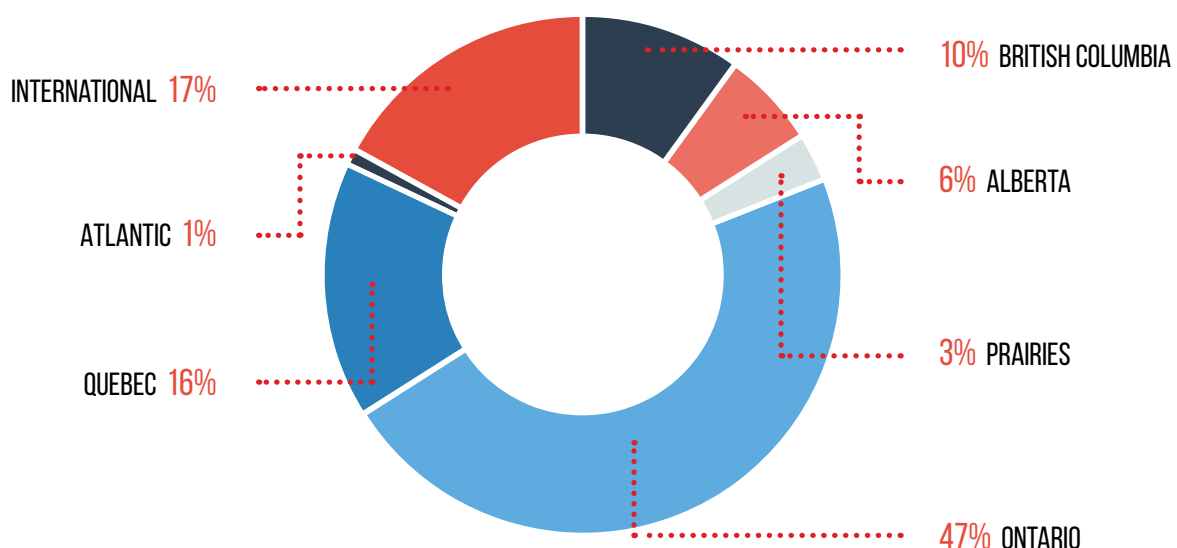


FIGURE 11
PERCENTAGES OF TOTAL GRANT VALUE BY REGION
TOP GIFTS FOUNDATIONS



APPENDICES

APPENDIX A – DEFINITIONS

Private and public foundations are differentiated by the independence of their directors from each other and the source of their capital. With private foundations, half or more of the foundation's directors do not deal with each other at arm's length and/or 50% or more of the foundation's funding comes from a person or group of persons that control the charity in some way.

With public foundations and operating charities, a majority of the foundation's directors deal with each other at arm's length and the majority of the organization's funding typically comes from arm's length supporters. Public foundations are distinct from operating charities in that they must spend the equivalent of more than half of their annual income on making gifts to qualified donees. Private foundations can allocate spending to making gifts to qualified donees or on carrying out their own charitable programs as they see fit (Canada Revenue Agency, 2013).

APPENDIX B - RESEARCH METHODOLOGY

This research drew on information from T3010 Registered Charity Information Returns and T1236 Qualified Donee Worksheets filed by top grantmaking foundations, as well as data from Imagine Canada's online fundraising resource Grant Connect. The analysis included T3010 for 2013 data on top assets and top gifts foundations. It also included over 8,000 grants of \$5,000 or more drawn from the T1236 worksheets of top gifts foundations.

TOP GRANTMAKING FOUNDATIONS DEFINED

Top grantmaking foundations were identified using a combination of T3010 financial data and criteria derived from Grant Connect. T3010 data was obtained from Canada Revenue Agency (CRA) in the form of an electronic database and the largest foundations were evaluated against our criteria.

Scope. To be evaluated, organizations had to meet a number of scope criteria:

1. to be designated by the CRA as either a public foundation or a private foundation;
2. to have not had their charitable status revoked for cause⁹; and
3. to have received more than 50% of their revenues from non-governmental sources.

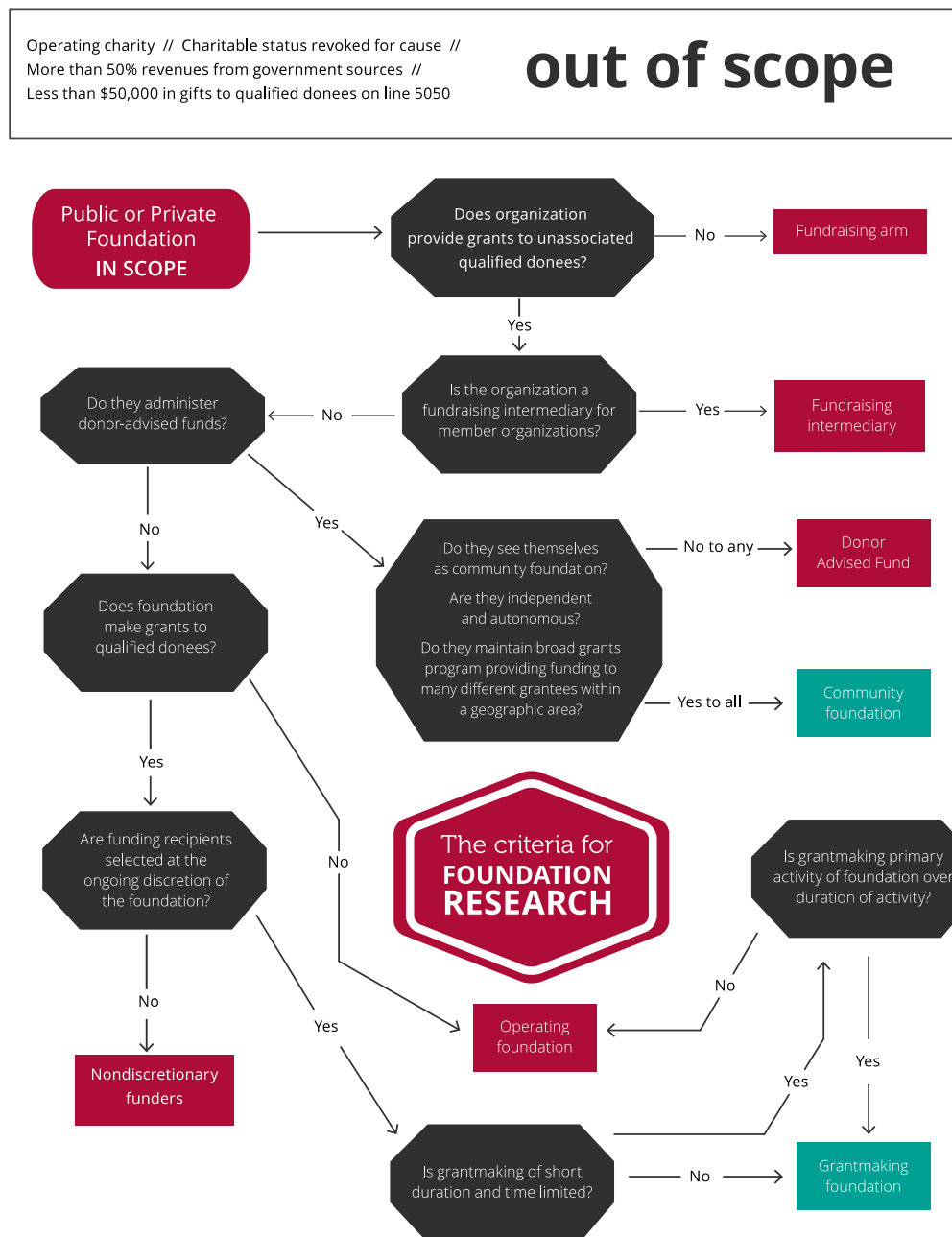
Grantmaking program. In-scope organizations then needed to demonstrate clear evidence of running an independent, discretionary grantmaking program, that:

- is either an ongoing activity that is not for a time-limited period or, if time-limited, must be the primary focus of the organization during the time-limited period;
- provides grants to unassociated qualified donees, rather than associated charities (e.g., a hospital foundation giving to its associated hospital) or a group of member or otherwise affiliated charities; and
- selects individual qualified donees at the discretion of the foundation, rather than as directed by other authorities such as donors (as in the case of donor advised funds) or because the foundation was originally established to support a defined list of qualified donees in perpetuity.

In short, to be identified as a grantmaking foundation for the purposes of this research, the foundation must show clear evidence of independent philanthropic action, working primarily through qualified donees as intermediaries. Figure A-1 presents a flowchart style summary of the classification criteria.

⁹ A number of foundations have had their charitable status revoked for cause and these were excluded from our analyses.

FIGURE A-1
FLOWCHART FOR CLASSIFICATION OF FOUNDATIONS



APPENDIX C – TOP ASSETS FOUNDATIONS (2013)

Foundation Name	BN	Designation	Assets (\$ millions)	Founded	Province	Top Gifts
The MasterCard Foundation	817387277RR0001	Private	\$8,797.0	2006	ON	Yes
Fondation Lucie et André Chagnon / Lucie and André Chagnon Foundation	867363640RR0001	Private	\$1,642.8	2000	QC	Yes
The Azrieli Foundation / La fondation Azrieli	892425166RR0001	Public	\$1,046.2	1989	QC	Yes
Li Ka Shing (Canada) Foundation	857269971RR0001	Private	\$893.1	2005	ON	Yes
The Hospital for Sick Children Foundation	108084419RR0001	Public	\$875.9	1973	ON	No
The J.W. McConnell Family Foundation / La fondation de la famille J.W. McConnell	119240091RR0001	Private	\$555.4	1967	QC	Yes
The Rossy Family Foundation / La fondation familiale Rossy	863906236RR0001	Private	\$304.9	2004	QC	Yes
La fondation Marcelle et Jean Coutu	130257678RR0001	Private	\$302.0	1990	QC	Yes
The Buckingham Charitable Foundation	877333625RR0001	Private	\$258.6	1999	ON	Yes
The W. Garfield Weston Foundation	889015194RR0001	Private	\$240.8	1987	ON	Yes
The Joseph Lebovic Charitable Foundation	119239838RR0001	Private	\$235.1	1977	ON	Yes
The Lazaridis Family Foundation	829916097RR0001	Private	\$221.9	2009	ON	Yes
Fondation J. A. DeSève	119022929RR0001	Private	\$205.9	1976	QC	Yes
The Slight Family Foundation	856831227RR0001	Private	\$184.8	2008	ON	Yes
The Molson Foundation / Fondation Molson	119245751RR0001	Private	\$178.5	1981	QC	Yes
The Dr. Wolf Lebovic Charitable Foundation	869044891RR0001	Private	\$172.3	2000	ON	Yes
Riddell Family Charitable Foundation	890615396RR0001	Private	\$159.2	1991	AB	Yes
The Jarislowsky Foundation / La fondation Jarislowsky	894744036RR0001	Public	\$159.1	1991	QC	Yes
The George Cedric Metcalf Charitable Foundation	118937010RR0001	Private	\$150.5	1967	ON	Yes
Fondation J. Armand Bombardier / J. Armand Bombardier Foundation	118923440RR0001	Private	\$149.1	1967	QC	Yes
The Asper Foundation	880163720RR0001	Private	\$146.2	1999	MB	Yes
Echo Foundation/Fondation Écho	130376270RR0001	Private	\$142.0	1983	QC	Yes
The Gerald Schwartz & Heather Reisman Foundation	138445580RR0001	Private	\$130.7	1992	ON	Yes
R. Howard Webster Foundation / Fondation R. Howard Webster	119118487RR0001	Private	\$125.8	1967	QC	Yes
The Jim Pattison Foundation	890952377RR0001	Private	\$120.0	1994	BC	Yes
J.P. Bickell Foundation	118975820RR0001	Private	\$119.7	1977	ON	Yes
The Catherine and Maxwell Meighen Foundation	119220515RR0001	Private	\$118.4	1967	ON	Yes
The Lawson Foundation	119241727RR0001	Private	\$118.1	1967	ON	Yes
Donner Canadian Foundation / Fondation canadienne Donner	129826210RR0001	Private	\$114.8	1977	ON	Yes
The Sprott Foundation	122988504RR0001	Private	\$114.5	1988	ON	Yes
The Krembil Foundation	890402167RR0001	Private	\$108.9	1997	ON	Yes
The Carlo Fidani Foundation	890555279RR0001	Private	\$108.3	2000	ON	Yes
The Schulich Foundation	119257285RR0001	Private	\$104.6	1985	ON	Yes
Apotex Foundation	119212967RR0001	Private	\$103.6	1984	BC	Yes
Audain Foundation	878890060RR0001	Private	\$103.6	1997	BC	Yes
Norlien Foundation	873966295RR0001	Private	\$98.0	1997	AB	No
The Balsillie Family Foundation	804212421RR0001	Private	\$94.9	2009	ON	Yes
Physicians Services Incorporated Foundation	107842726RR0001	Public	\$93.9	1970	ON	Yes

Foundation Name	BN	Designation	Assets (\$ millions)	Founded	Province	Top Gifts
Oriole Charitable Foundation	104014394RR0001	Private	\$92.3	1980	AB	Yes
La fondation Sackler / The Sackler Foundation	892012774RR0001	Private	\$91.2	1994	QC	Yes
Djavad Mowafaghian Foundation	869896506RR0001	Private	\$90.1	2004	BC	Yes
Diamond Foundation	118885201RR0001	Private	\$89.1	1984	BC	Yes
Fondation J. Louis Levesque	118923614RR0001	Private	\$87.8	1967	QC	Yes
Ivey Foundation	119118578RR0001	Private	\$83.3	1967	ON	No
John M. & Bernice Parrott Foundation Inc.	118975242RR0001	Private	\$81.7	1977	ON	Yes
Pathy Family Foundation / Fondation de la famille Pathy	857688428RR0001	Private	\$80.4	2009	QC	Yes
Tula Foundation	862732815RR0001	Private	\$78.4	2001	BC	Yes
The Stollery Charitable Foundation	888295664RR0001	Private	\$77.6	1994	AB	Yes
The Rogers Foundation	889115176RR0001	Private	\$77.2	1993	ON	Yes
Sherman Foundation	881516322RR0001	Private	\$76.5	1999	BC	Yes
Coast Conservation Endowment Fund Foundation	856298377RR0001	Public	\$73.9	2005	BC	Yes
The Schad Foundation	890877590RR0001	Private	\$73.2	1989	ON	Yes
F.K. Morrow Foundation	101816197RR0001	Private	\$73.2	1977	ON	Yes
The John Dobson Foundation	119239531RR0001	Private	\$72.5	1986	QC	No
The Atkinson Charitable Foundation	119213874RR0001	Private	\$72.3	1967	ON	No
Carthy Foundation	118840081RR0001	Private	\$70.1	1967	AB	No
Rosenberg Family Foundation / Fondation de la famille Rosenberg	867129942RR0001	Private	\$67.6	2002	QC	No
Max Bell Foundation	119034924RR0001	Private	\$65.6	1967	AB	No
Crabtree Foundation / Fondation Crabtree	119236966RR0001	Private	\$65.6	1984	ON	No
Laidlaw Foundation	107589913RR0001	Private	\$63.3	1967	ON	No
The Lyle Shantz Hallman Charitable Foundation	876694407RR0001	Public	\$62.9	2003	ON	No
Counselling Foundation of Canada	108079229RR0001	Private	\$59.9	1967	ON	Yes
The Jewish Legacy Charitable Foundation	851312082RR0001	Public	\$58.8	2011	ON	Yes
Jackman Foundation	118972520RR0001	Private	\$58.2	1967	ON	No
Binah Charitable Foundation	131462871RR0001	Private	\$58.1	1990	ON	Yes
Danbe Foundation Inc.	118881895RR0001	Private	\$58.0	1972	ON	No
Walter And Duncan Gordon Charitable Foundation	119288140RR0001	Private	\$57.9	1967	ON	No
Brookfield Partners Foundation	892546342RR0001	Private	\$57.4	1996	ON	Yes
Charités Dorais Inc. / Dorais Charities Inc.	118850080RR0001	Public	\$57.3	1989	MB	Yes
Morris and Rosalind Goodman Family Foundation / Fondation de la famille Morris et Rosalind Goodman	867662405RR0001	Private	\$57.2	2005	QC	Yes
The Prosser Charitable Foundation	859173668RR0001	Private	\$56.7	2002	AB	No
The Wilson Foundation/La fondation Wilson	877826529RR0001	Private	\$55.6	2000	ON	Yes
Fondation Sibylla Hesse	860255413RR0001	Private	\$55.0	2007	QC	No
DAAT Charitable Foundation	131580532RR0001	Private	\$54.8	1983	ON	Yes
The Samuel Family Foundation	892892142RR0001	Private	\$54.4	1995	ON	Yes
Alvin Segal Family Foundation / Fondation de la famille Alvin Segal	899357644RR0001	Private	\$53.9	1994	QC	Yes
The Sitka Foundation	816109417RR0001	Private	\$53.8	2008	BC	No
The Avila Foundation	893744623RR0001	Private	\$52.8	1998	ON	No
The Henry White Kinnear Foundation	886737394RR0001	Private	\$52.7	1979	ON	No
Eric T. Webster Foundation	118901271RR0001	Private	\$52.1	1977	QC	No
The Macdonald Stewart Foundation / La fondation Macdonald Stewart	886699396RR0001	Private	\$51.2	1967	QC	Yes

Foundation Name	BN	Designation	Assets (\$ millions)	Founded	Province	Top Gifts
Israel Koschitzky Family Charitable Foundation	131580565RR0001	Private	\$50.7	1974	AB	Yes
The Sharp Foundation	871083622RR0001	Private	\$50.4	1999	ON	Yes
Koerner Foundation	118979939RR0001	Private	\$50.1	1985	ON	No
The Leacross Foundation / La fondation Leacross	897803649RR0001	Private	\$50.1	1993	QC	No
The Blue Lupin Foundation	878052125RR0001	Private	\$49.6	2000	ON	No
RBC Foundation / RBC Fondation	892704859RR0001	Private	\$48.3	1992	ON	Yes
The Windsor Foundation	138984059RR0001	Private	\$48.1	1978	NS	No
Gerald Sheff and Shanitha Kachan Charitable Foundation	887908663RR0001	Private	\$47.6	1992	ON	No
Children's Health Foundation of Vancouver Island	898638291RR0001	Public	\$47.2	1985	BC	No
The McLean Foundation	134368364RR0001	Private	\$47.2	1967	ON	No
The Louise and Alan Edwards Foundation / La fondation Louise et Alan Edwards	870609781RR0001	Private	\$47.0	2000	QC	No
The Joyce Foundation	888159266RR0001	Private	\$46.4	1995	ON	Yes
The Leder Charitable Foundation	872690649RR0001	Private	\$45.8	1998	AB	No
Hal Jackman Foundation	892364134RR0001	Private	\$44.7	1987	ON	Yes
Lassonde Family Foundation	891205346RR0001	Private	\$44.5	1993	ON	Yes
The Muttart Foundation	108083064RR0001	Private	\$44.3	1967	AB	No
The Peter and Shelagh Godsoe Family Foundation	829344811RR0001	Private	\$44.0	2007	ON	No
The WB Family Foundation	869831032RR0001	Private	\$43.5	2000	ON	Yes
The Irving Ludmer Family Foundation / La fondation familiale Irving Ludmer	888854072RR0001	Private	\$43.1	1989	QC	No
The Claridge Foundation / La fondation Claridge	119227619RR0001	Private	\$41.6	1986	QC	No
New Century Charitable Foundation	858223787RR0001	Public	\$41.6	2007	BC	No
The Sobey Foundation	119254472RR0001	Private	\$41.5	1984	NS	No
The Klemke Foundation	128052743RR0001	Private	\$41.1	1990	AB	No
John & Bonnie Buhler Foundation, Inc.	885326009RR0001	Private	\$41.0	2007	MB	No
Children's Aid Foundation	108076480RR0001	Public	\$40.4	1979	ON	Yes
The Purpleville Foundation	859803041RR0001	Private	\$40.0	2002	ON	Yes
The Horne Family Charitable Foundation	810197749RR0001	Private	\$39.9	2006	AB	No
The Branscombe Family Foundation	119217057RR0001	Private	\$39.8	1977	ON	No
The Catherine Donnelly Foundation	861653624RR0001	Private	\$39.8	2003	ON	No
Inspirit Foundation / Fondation Inspirit	119286748RR0001	Public	\$39.1	1985	ON	No
Eric Baker Family Foundation	892369042RR0001	Private	\$38.8	1993	ON	No
The Kavelman Fonn Foundation	843174418RR0001	Private	\$38.3	2007	ON	No
Loyalty Foundation	899172803RR0001	Private	\$38.1	2003	BC	No
Trinity Pacific Foundation	883233009RR0001	Private	\$37.8	2003	BC	No
The Arthur J E Child Foundation	119213510RR0001	Private	\$37.5	1979	AB	No
The William and Nona Heaslip Foundation	894430792RR0001	Private	\$37.4	1997	ON	No
The Cole Foundation / La fondation Cole	890929557RR0001	Private	\$36.9	1980	QC	No
The Waugh Family Foundation	848673885RR0001	Private	\$36.8	2011	ON	No
KRG Children's Charitable Foundation	895736312RR0001	Private	\$36.0	2001	ON	No
Van Norman Charitable Foundation Inc.	119282648RR0001	Private	\$35.7	1981	AB	Yes
Thomas Sill Foundation Inc.	119263408RR0001	Private	\$35.4	1987	MB	No
Abraham and Malka Green Charitable Foundation	852621523RR0001	Private	\$35.4	2006	ON	No
The Kensington Foundation	119230092RR0001	Public	\$35.0	1978	ON	No

Foundation Name	BN	Designation	Assets (\$ millions)	Founded	Province	Top Gifts
Harrison McCain Foundation	890420284RR0001	Private	\$34.6	1996	NB	No
Minto Foundation Inc.	896296134RR0001	Private	\$34.4	1979	ON	Yes
The Medavie Health Foundation Inc. / Fondation pour la santé Medavie	853886687RR0001	Public	\$33.9	2003	NB	No
The Jack Weinbaum Family Foundation	887934644RR0001	Private	\$33.5	1992	ON	No
Mr. and Mrs. P.A. Woodward's Foundation	119303956RR0001	Private	\$32.8	1967	BC	No
The Dunin Foundation	863783619RR0001	Private	\$32.8	2001	ON	No
The George Hogg Family Foundation	105214563RR0001	Private	\$32.7	1978	QC	No
E. & G. Odette Foundation	118896596RR0001	Private	\$32.6	1975	ON	No
The Jeffery Hale Foundation / La fondation Jeffery Hale	133840629RR0001	Public	\$31.9	1973	QC	No
The Trottier Family Foundation / La fondation familiale Trottier	863613295RR0001	Private	\$31.9	2000	QC	Yes
The Michael and Sonja Koerner Charitable Foundation	864919105RR0001	Private	\$31.3	2005	ON	No
The Ira Gluskin and Maxine Granovsky Gluskin Charitable Foundation	874187768RR0001	Private	\$30.4	1997	ON	Yes
The Phyllis Lambert Foundation / La fondation Phyllis Lambert	119004414RR0001	Private	\$30.4	1978	QC	Yes
La fondation Emmanuelle Gattuso	849804935RR0001	Private	\$30.1	2012	ON	Yes
The Michael Young Family Foundation	890287618RR0001	Private	\$29.9	2000	ON	No
The Serruya Family Foundation	869876003RR0001	Private	\$29.7	2003	ON	No
The Harold E. Ballard Foundation	890454192RR0001	Private	\$29.7	1992	ON	No
The Rix Family Foundation	119121317RR0001	Private	\$29.6	1977	BC	No
Margaret and Wallace McCain Family Foundation Inc.	893005249RR0001	Private	\$29.5	1989	ON	No
The Alvin and Mona Libin Foundation	130009467RR0001	Private	\$29.4	1983	AB	No
Ptarmigan Charitable Foundation	875849192RR0001	Private	\$29.2	1997	AB	No
The Fregin Family Foundation	804560050RR0001	Private	\$28.7	2010	ON	Yes
Felicia and Arnold Aaron Foundation	889180840RR0001	Private	\$28.1	1980	QC	No
David and Penny Wilson Family Foundation	801021353RR0001	Private	\$27.7	2008	AB	No
The Daly Foundation	870371341RR0001	Public	\$27.7	1999	ON	No
Comart Foundation	888037645RR0001	Private	\$27.5	1988	ON	No

APPENDIX D – TOP GIFTS FOUNDATIONS (2013)

Foundation Name	BN	Designation	Total Gifts	Province	Top Assets
The MasterCard Foundation	817387277RR0001	Private	\$105.7	ON	Yes
Li Ka Shing (Canada) Foundation	857269971RR0001	Private	\$90.4	ON	Yes
RBC Foundation / RBC Fondation	892704859RR0001	Private	\$52.8	ON	Yes
The Balsillie Family Foundation	804212421RR0001	Private	\$51.2	ON	Yes
The Buckingham Charitable Foundation	877333625RR0001	Private	\$35.1	ON	Yes
The Friedberg Charitable Foundation	827915521RR0001	Private	\$34.2	ON	No
The W. Garfield Weston Foundation	889015194RR0001	Private	\$21.7	ON	Yes
The Dianne and Irving Kipnes Foundation	890553449RR0001	Private	\$19.0	AB	No
The Gerald Schwartz & Heather Reisman Foundation	138445580RR0001	Private	\$15.3	ON	Yes
Suncor Energy Foundation / Fondation Suncor Énergie	890381882RR0001	Private	\$15.3	AB	No
The Sprott Foundation	122988504RR0001	Private	\$14.7	ON	Yes
The Trottier Family Foundation / La fondation Familiale Trottier	863613295RR0001	Private	\$14.4	QC	Yes
The J.W. McConnell Family Foundation / La fondation de la famille J.W. McConnell	119240091RR0001	Private	\$13.1	QC	Yes
The Schulich Foundation	119257285RR0001	Private	\$13.1	ON	Yes
The Goodman Family Foundation	119239432RR0001	Private	\$13.0	ON	No
Isles Foundation Incorporated	822635470RR0001	Private	\$12.9	NB	No
Opération Enfant Soleil	127186690RR0001	Public	\$12.7	QC	No
The Azrieli Foundation / La fondation Azrieli	892425166RR0001	Public	\$12.5	QC	Yes
The Jim Pattison Foundation	890952377RR0001	Private	\$12.1	BC	Yes
P. and L. Odette Charitable Foundation	119076123RR0001	Private	\$12.1	ON	No
Rayjo Charitable Trust	836671065RR0001	Private	\$11.5	ON	No
Milan & Maureen Ilich Foundation	119040624RR0001	Private	\$10.3	BC	No
Société de recherche sur le cancer / Cancer Research Society	119153229RR0001	Public	\$9.8	QC	No
Riddell Family Charitable Foundation	890615396RR0001	Private	\$9.5	AB	Yes
Sherman Foundation	881516322RR0001	Private	\$9.0	BC	Yes
Temerty Family Foundation	871956181RR0001	Private	\$8.9	ON	No
La fondation Marcelle et Jean Coutu	130257678RR0001	Private	\$8.0	QC	Yes
Lassonde Family Foundation	891205346RR0001	Private	\$7.5	ON	Yes
The Rossy Family Foundation / La fondation familiale Rossy	863906236RR0001	Private	\$7.4	QC	Yes
The Jewish Legacy Charitable Foundation	851312082RR0001	Public	\$6.9	ON	Yes
Pathy Family Foundation / Fondation de la famille Pathy	857688428RR0001	Private	\$6.9	QC	Yes
The Joseph Lebovic Charitable Foundation	119239838RR0001	Private	\$6.8	ON	Yes
La fondation Sackler / The Sackler Foundation	892012774RR0001	Private	\$6.8	QC	Yes
Canadian Tire Jumpstart Charities / Œuvre Bon Départ de Canadian Tire	137929451RR0002	Private	\$6.7	ON	No
Audain Foundation	878890060RR0001	Private	\$6.6	BC	Yes
Fondation J. A. DeSève	119022929RR0001	Private	\$6.5	QC	Yes
The Schad Foundation	890877590RR0001	Private	\$6.5	ON	Yes
Djavad Mowafaghian Foundation	869896506RR0001	Private	\$6.4	BC	Yes
Richardson Foundation Inc.	119118610RR0001	Private	\$6.3	MB	No
Imperial Oil Foundation / Fondation Pétrolière Impériale	888086758RR0001	Private	\$6.3	AB	No

Foundation Name	BN	Designation	Total Gifts	Province	Top Assets
The Krembil Foundation	890402167RR0001	Private	\$6.1	ON	Yes
Apotex Foundation	119212967RR0001	Private	\$6.1	BC	Yes
Alvin Segal Family Foundation / Fondation de Famille Alvin Segal	899357644RR0001	Private	\$6.1	QC	Yes
Fondation J. Armand Bombardier / J. Armand Bombardier Foundation	118923440RR0001	Private	\$6.0	QC	Yes
Claudine and Stephen Bronfman Family Foundation / Fondation de la famille Claudine et Stephen Bronfman	891285926RR0001	Private	\$5.6	QC	No
Canadian Women's Foundation / Fondation canadienne des femmes	129855607RR0001	Public	\$5.4	ON	No
Hal Jackman Foundation	892364134RR0001	Private	\$5.4	ON	Yes
The Slight Family Foundation	856831227RR0001	Private	\$5.4	ON	Yes
The Molson Foundation / Fondation Molson	119245751RR0001	Private	\$5.3	QC	Yes
Turkstra Foundation	849346168RR0001	Private	\$5.3	ON	No
St. John Neumann Foundation / Fondation St. Jean Neumann	119113017RR0001	Public	\$5.3	ON	No
Coast to Coast Against Cancer	828252346RR0001	Public	\$5.2	ON	No
Fondation Lucie et André Chagnon / Lucie and André Chagnon Foundation	867363640RR0001	Private	\$5.2	QC	Yes
H W Siebens Charitable Foundation	890856172RR0001	Private	\$5.0	AB	No
Frank and Ellen Remai Foundation Inc.	890632946RR0001	Private	\$5.0	SK	No
The Carlo Fidani Foundation	890555279RR0001	Private	\$5.0	ON	Yes
Minto Foundation Inc.	896296134RR0001	Private	\$4.9	ON	Yes
Hudson's Bay Company Foundation	140783820RR0001	Private	\$4.9	ON	No
The Peter and Melanie Munk Charitable Foundation	135562411RR0001	Private	\$4.9	ON	No
The Purpleville Foundation	859803041RR0001	Private	\$4.8	ON	Yes
R. Howard Webster Foundation / Fondation R. Howard Webster	119118487RR0001	Private	\$4.7	QC	Yes
The Lawson Foundation	119241727RR0001	Private	\$4.7	ON	Yes
The Jarislowsky Foundation / La fondation Jarislowsky	894744036RR0001	Public	\$4.6	QC	Yes
Matan Bsayer Foundation	119034676RR0001	Private	\$4.6	ON	No
Conam Charitable Foundation	842603615RR0001	Public	\$4.6	ON	No
Children's Aid Foundation	108076480RR0001	Public	\$4.5	ON	Yes
Deloitte Foundation Canada / La fondation Deloitte Canada	887996296RR0001	Private	\$4.5	ON	No
Diamond Foundation	118885201RR0001	Private	\$4.5	BC	Yes
Coast Conservation Endowment Fund Foundation	856298377RR0001	Public	\$4.5	BC	Yes
F.K. Morrow Foundation	101816197RR0001	Private	\$4.4	ON	Yes
Fondation du cancer du sein du Québec / Quebec Breast Cancer Foundation	140684325RR0001	Public	\$4.3	QC	No
The Gosling Foundation	119074391RR0001	Public	\$4.3	ON	No
TD Friends of the Environment Foundation / Fondation TD des amis de l'environnement	133702845RR0001	Private	\$4.3	ON	No
The Sixty Three Foundation	871525333RR0001	Private	\$4.1	ON	No
The Paul Albrechtsen Foundation Inc.	866644719RR0001	Private	\$4.1	MB	No
Binah Charitable Foundation	131462871RR0001	Private	\$4.1	ON	Yes
The Viliam Frankel Family Charitable Foundation / La fondation de charité de la famille Viliam Frankel	119261675RR0001	Private	\$4.1	QC	No
J.P. Bickell Foundation	118975820RR0001	Private	\$4.0	ON	Yes

Foundation Name	BN	Designation	Total Gifts	Province	Top Assets
CIBC Children's Foundation / Fondation pour l'enfance CIBC	119303329RR0001	Private	\$3.9	ON	No
The George Cedric Metcalf Charitable Foundation	118937010RR0001	Private	\$3.9	ON	Yes
The WB Family Foundation	869831032RR0001	Private	\$3.9	ON	Yes
ZLC Foundation	897476560RR0001	Public	\$3.8	BC	No
The Dr. Wolf Lebovic Charitable Foundation	869044891RR0001	Private	\$3.8	ON	Yes
The Fregin Family Foundation	804560050RR0001	Private	\$3.8	ON	Yes
Intact Foundation / Fondation Intact	893151365RR0001	Private	\$3.8	ON	No
The Phyllis Lambert Foundation / La fondation Phyllis Lambert	119004414RR0001	Private	\$3.7	QC	Yes
The Joyce Foundation	888159266RR0001	Private	\$3.7	ON	Yes
Brookfield Partners Foundation	892546342RR0001	Private	\$3.6	ON	Yes
The Samuel Family Foundation	892892142RR0001	Private	\$3.6	ON	Yes
Wilson 5 Foundation	822979308RR0001	Private	\$3.6	BC	No
The Macdonald Stewart Foundation / La fondation Macdonald Stewart	886699396RR0001	Private	\$3.5	QC	Yes
Leslois Shaw Foundation	834356818RR0001	Private	\$3.5	ON	No
Tula Foundation	862732815RR0001	Private	\$3.5	BC	Yes
Echo Foundation / Fondation Écho	130376270RR0001	Private	\$3.4	QC	Yes
Arthur L. Irving Family Foundation	806645909RR0001	Private	\$3.4	NB	No
Seacliff Foundation	851641605RR0001	Private	\$3.4	BC	No
Raymond Chang Foundation	862745684RR0001	Private	\$3.3	ON	No
The Lazaridis Family Foundation	829916097RR0001	Private	\$3.3	ON	Yes
The Dan-Hytman Family Foundation	868931106RR0001	Private	\$3.3	ON	No
The Catherine and Maxwell Meighen Foundation	119220515RR0001	Private	\$3.2	ON	Yes
The Peter Gilgan Foundation	835070327RR0001	Private	\$3.1	ON	No
Shoppers Drug Mart/Pharmaprix Life Foundation / La fondation Life de Pharmaprix/Shoppers Drug Mart	860661149RR0001	Private	\$3.1	ON	No
The Counselling Foundation of Canada	108079229RR0001	Private	\$3.0	ON	Yes
Munday-Maxwell & Gaylene-Association	119049161RR0001	Private	\$3.0	BC	No
The Home Depot Canada Foundation / Fondation Home Depot Canada	828431015RR0001	Private	\$3.0	ON	No
Physicians Services Incorporated Foundation	107842726RR0001	Public	\$2.9	ON	Yes
Herzog Family Trust	830922928RR0001	Private	\$2.9	QC	No
John and Myrna Daniels Charitable Foundation	869788703RR0001	Private	\$2.8	ON	No
Fondation J. Louis Lévesque	118923614RR0001	Private	\$2.8	QC	Yes
Oriole Charitable Foundation	104014394RR0001	Private	\$2.8	AB	Yes
Leslie & Irene Dube Foundation Inc.	869370700RR0001	Private	\$2.7	SK	No
Ottawa Regional Cancer Foundation / Fondation du cancer de la région d'Ottawa	898311170RR0001	Public	\$2.7	ON	No
Donner Canadian Foundation / Fondation canadienne Donner	129826210RR0001	Private	\$2.7	ON	Yes
Patrick and Barbara Keenan Foundation	867548547RR0001	Private	\$2.7	ON	No
Morris and Rosalind Goodman Family Foundation / Fondation de la famille Morris et Rosalind Goodman	867662405RR0001	Private	\$2.7	QC	Yes
Donald Berman Foundation	889046678RR0001	Private	\$2.7	ON	No
The M A C Aids Fund / Le Fonds Sida M A C	891111650RR0001	Private	\$2.6	ON	No
John M. & Bernice Parrott Foundation Inc.	118975242RR0001	Private	\$2.6	ON	Yes

Foundation Name	BN	Designation	Total Gifts	Province	Top Assets
The Asper Foundation	880163720RR0001	Private	\$2.6	MB	Yes
Charités Dorais Inc. / Dorais Charities Inc.	118850080RR0001	Public	\$2.6	MB	Yes
The Quail Rock Foundation	890022791RR0001	Private	\$2.5	BC	No
Charitable Foundation of the Ontario Grocery Industry	126976711RR0001	Public	\$2.5	ON	No
MLSE Foundation	896114048RR0001	Private	\$2.5	ON	No
Reimer Express Foundation Inc.	119114916RR0001	Private	\$2.4	MB	No
Fernwood Foundation	855883583RR0001	Private	\$2.4	BC	No
Van Norman Charitable Foundation Inc.	119282648RR0001	Private	\$2.4	AB	Yes
Canucks For Kids Fund	118837483RR0001	Public	\$2.4	BC	No
The Joseph Segal Family Foundation	119239911RR0001	Private	\$2.4	BC	No
Heron Family Foundation	848406526RR0001	Private	\$2.4	ON	No
Dave Lede Family Charitable Foundation	893013961RR0001	Private	\$2.3	AB	No
Israel Koschitzky Family Charitable Foundation	131580565RR0001	Private	\$2.3	AB	Yes
DAAT Charitable Foundation	131580532RR0001	Private	\$2.3	ON	Yes
The Rogers Foundation	889115176RR0001	Private	\$2.3	ON	Yes
Calgary Flames Foundation	118823525RR0001	Public	\$2.3	AB	No
The Summit Foundation	890470164RR0001	Private	\$2.2	AB	No
The Wilson Foundation / La fondation Wilson	877826529RR0001	Private	\$2.2	ON	Yes
Marta and Owen Boris Foundation	831796651RR0001	Private	\$2.2	ON	No
The Stollery Charitable Foundation	888295664RR0001	Private	\$2.2	AB	Yes
Meriem Foundation	890976574RR0001	Private	\$2.2	BC	No
Roasters Foundation / Fondation Roasters	129892675RR0001	Public	\$2.2	QC	No
The Rebman Christian Foundation	897910188RR0001	Private	\$2.2	AB	No
The Ira Gluskin and Maxine Granovsky Gluskin Charitable Foundation	874187768RR0001	Private	\$2.2	ON	Yes
Ross-Shire Foundation	887262475RR0001	Private	\$2.2	ON	No
The Kahanoff Foundation	118976703RR0001	Private	\$2.2	AB	No
La fondation Emmanuelle Gattuso	8w49804935RR0001	Private	\$2.1	ON	Yes
Fondation Jeunesse-Vie	892007212RR0001	Private	\$2.1	QC	No
R.J. Nelson Family Foundation	105230288RR0001	Private	\$2.1	AB	No
Fondation des Canadiens pour l'enfance / Montreal Canadiens Children's Foundation	862334125RR0001	Public	\$2.1	QC	No
The Sharp Foundation	871083622RR0001	Private	\$2.0	ON	Yes
Felsen Foundation	132948852RR0001	Private	\$2.0	BC	No

APPENDIX E – FUNDING AREAS

This report classifies qualified donees into the following sub-sectors.¹⁰ With the exception of the *Government* category, these categories are taken from the International Classification of Nonprofit Organizations (ICNPO), developed by Lester Salamon and Helmut Anheier of the *Johns Hopkins Comparative Nonprofit Sector Project* (Salamon & Anheier, 1992).

Arts & Culture. Organizations working in the area of media and communications, visual, graphic and performing arts, and architecture. Also includes historical, literary and humanistic societies, museums, zoos, and aquariums.

Sports & Recreation. Sports clubs, recreation and social clubs, and service clubs.

Education & Research. Elementary, primary, and secondary education. Universities and colleges, vocational and technical schools and adult/continuing education. Also includes research in medicine, science and technology, social sciences and policy studies.

Health. Hospitals and inpatient rehabilitation facilities, nursing homes, and psychiatric hospitals. Also includes outpatient treatment and rehabilitation, public health and wellness, crisis intervention, and emergency medical services.

Social Services. Child welfare and child services, including day-care. Youth services and youth welfare. Family services, services for the handicapped and the elderly. Self-help and other personal social services. Disaster and emergency prevention and control, shelters, and refugee assistance. Income support and maintenance, material assistance including food banks.

Environment. Pollution abatement and control, natural resources conservation and protection, and environmental beautification and open spaces. Animal protection and welfare, wildlife preservation and protection, and veterinary services.

Development & Housing. Economic, social and community development. Housing associations and housing assistance. Employment and training, including vocational rehabilitation and sheltered workshops.

Law, Advocacy & Politics. Civic and advocacy organizations. Legal services, crime prevention and public safety, rehabilitation of offenders, support of victims and consumer protection. Political parties and organizations.

Grantmaking & Voluntarism Promotion. Grantmaking and fundraising organizations (e.g., federated fund-raising organizations), organizations providing support and services for the charitable sector, voluntarism promotion and support.

International. Exchange, friendship and cultural programs. Development assistance, international disaster and relief organizations. International human rights and peace organizations.

Religion. Religious congregations and associations of congregations. Seminaries, monasteries, etc.

Business and Professional Associations & Unions. Business associations, professional associations, and labour unions.¹¹

Government. Municipal, aboriginal, provincial, and national government bodies, agencies, and departments. Also includes foreign governments and international governmental organizations (e.g., agencies of the United Nations).

¹⁰ Note that not all members of all categories would necessarily qualify as qualified donees. For example, although the classification has a place for political parties, they are not qualified donees under Canadian law and no grants to them are included in our dataset.

¹¹ Gifts to Business and Professional Associations and Unions were excluded from Figures 8 and 9. There were 9 gifts (out of 8,075 total) with a total value of \$1.4 million (out of \$1.09 billion).

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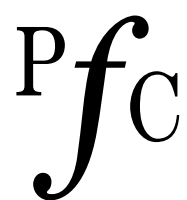
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