



Largest Gifts from Canadian Charities to Foreign Qualified Donees for 2015

By Mark Blumberg (June 3, 2017)

A qualified donee is an organization that can issue official donation receipts under the Income Tax Act (Canada). Canadian charities can in some cases make gifts to certain foreign qualified donees, mainly prescribed foreign universities and the United Nations. There are only about 600 foreign qualified donees outside of Canada.

Canadian charities, depending on their objects can carry out charitable activities in three different ways. Some do all three.

- 1) A registered charity can conduct charitable activities using staff and volunteers.
- 2) A registered charity can work with an intermediary who is not a qualified donee as long as it has “direction and control” over its funds as set out in CRA’s two Guidances on the subject (at <http://bit.ly/ybUGAB>)
- 3) A registered charity can make a gift to a qualified donee. For a list of qualified donees see: <http://www.cra-arc.gc.ca/chrts-gvng/qifd-dns/qd-lstngs/menu-eng.html> The only foreign qualified donees are foreign prescribed universities, 2 organizations on a list of organizations that have received a gift from the Federal government and the United Nations and its Agencies.

There are over 294,000 records of Canadian charities gifting to qualified donees in total (both within and outside of Canada). We reviewed the list and have compiled a list of gifts over \$1.3 million to foreign qualified donees for 2015.

Here is an earlier article relating to 2014 gifts “[Largest Gifts from Canadian Charities to Foreign Qualified Donees for 2014](#)”

Almost all of the recipients on the list are [foreign prescribed universities](#). This can be an important source of funds for those foreign universities. Foreign prescribed universities need to ensure that they comply with the necessary requirements or CRA will remove their qualified donee status. It is very important that they only issue official donation receipts in accordance with the Income Tax Act (Canada) rules, that they keep necessary books and records and respond to any queries that CRA may have.

For foreign universities that are not qualified donees might find this recent article that we prepared helpful: [Foreign Universities Applying for Prescribed University Status in Canada](#). We have helped many foreign universities with fundraising and compliance in Canada.

Keep in mind the many caveats about T3010 information including that registered charities sometimes make mistakes when they file their return, and sometimes CRA inputs the information incorrectly. So some gifts are not going to be on the list. Also many charities mistakenly list organizations as qualified donees when they are not and we have tried to remove them. Organizations on the list may not have been a qualified donee in 2015 or today.

Here is a list of gifts from Canadian charities to foreign qualified donees 2015 T3010 Registered Charity Information Returns.

Largest Gifts from Canadian Charities to other Qualified Donees Outside of Canada				
	Donor Canadian Registered Charity	Recipient/Donee QD	City of Recipient	Gift Amount
1.	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	Brigham Young University	Provo, Utah, United States	\$63,378,294.00
2.	AGA KHAN FOUNDATION CANADA / FONDATION AGA KHAN CANADA	Aga Khan Foundation	Geneva, Switzerland	\$37,162,371.00
3.	CANADIAN UNICEF COMMITTEE/COMITE UNICEF CANADA	UNICEF	New York	\$24,814,072.00
4.	LI KA SHING (CANADA) FOUNDATION	Technion - Israel Institute of Technology	Kesalsaba, Israel	\$12,105,000.00
5.	SEVENTH-DAY ADVENTIST CHURCH IN CANADA	Loma Linda University	Loma Linda	\$10,011,232.00
6.	THE MASTERCARD FOUNDATION	University of Cape Town	Cape Town, South Africa	\$7,797,844.00
7.	TECHNION CANADA	Technion-Israel Institute of Technology (prescribed foreign	Haifa, Israel	\$6,773,082.00

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8.	THE MASTERCARD FOUNDATION	Arizona State University	Tempe, Arizona	\$6,040,472.00
9.	THE MASTERCARD FOUNDATION	International Finance Corporation	Washington, DC	\$5,793,854.00
10.	THE MASTERCARD FOUNDATION	International Labour Organization	Suisse, Geneva	\$4,885,612.00
11.	THE CANADIAN SOCIETY FOR THE WEIZMANN INSTITUTE OF SCIENCE	Weizmann Institute of Science	Rehovot, Israel	\$4,151,110.00
12.	THE MASTERCARD FOUNDATION	United National Capital Development Fund	New York, New York	\$4,093,801.00
13.	LI KA SHING (CANADA) FOUNDATION	University of California, Berkeley	Berkeley, CA	\$3,754,800.00
14.	THE PURPLEVILLE FOUNDATION	University of Oxford	Oxford, England	\$3,696,613.00
15.	LI KA SHING (CANADA) FOUNDATION	Leland Stanford Junior University (Stanford University)	Stanford, California, USA	\$3,397,023.00
16.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Bar Ilan University		\$3,343,000.00
17.	THE MASTERCARD FOUNDATION	American University of Beirut	New York, New York	\$3,292,116.00
18.	LI KA SHING (CANADA) FOUNDATION	University of Oxford	Oxford, England	\$3,257,522.00
19.	THE MASTERCARD FOUNDATION	International Bank of Reconstruction and Development	N.W. Washington, DC	\$2,856,094.00
20.	THE MASTERCARD FOUNDATION	Wellesley College	Wellesley, Massachusetts	\$2,626,655.00
21.	WOCO FOUNDATION	Exter College, University of Oxford, Universities and colleg	Oxford, United Kingdom	\$2,207,400.00
22.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	Weill Cornell Medical College	New York	\$2,173,970.00

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23.	Les Amis Canadiens de l'Université de Tel Aviv, Inc. Canadian Friends of Tel Aviv University Inc.	TEL AVIV UNIVERSITY	RAMAT, TEL AVIV ISRAEL	\$1,961,061.00
24.	LI KA SHING (CANADA) FOUNDATION	The Rhodes Trust	Oxford, England	\$1,829,186.00
25.	THE MASTERCARD FOUNDATION	Tufts University	Medford, Massachusetts	\$1,719,786.00
26.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	Columbia University	New York	\$1,631,444.00
27.	THE MASTERCARD FOUNDATION	Stanford University	Stanford, California	\$1,609,591.00
28.	CANADIAN FRIENDS OF YESHIVA UNIVERSITY	Yeshiva University	New York, USA	\$1,531,156.00
29.	CANADIAN ASSOCIATES OF THE BEN GURION UNIVERSITY OF THE NEGEV INC.	THE BEN-GURION UNIVERSITY OF THE NEGEV	ISRAEL	\$1,531,006.00
30.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	Brown University	Providence	\$1,428,343.00
31.	THE ERNST HANSCH FOUNDATION INC.	Mayo Clinic		\$1,382,768.00
32.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Technion-Israel Institute of Technology		\$1,324,200.00
33.	LESLOIS SHAW FOUNDATION	Clinton Foundation	New York	\$1,308,650.00

The Sean Blumberg Transparency Project is in memory of my youngest brother Sean Blumberg. Sean was a sweet, kind person, a great brother who helped me on a number of occasions with many tasks including the time consuming and arduous task of reviewing T3010 databases and making them into something useful. As part of the Sean Blumberg Transparency Project, Blumbergs has been releasing information on the Canadian charity sector to provide a better understanding of the size, scope, complexity and challenges of the sector.

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