



The
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ACTIVITIES OF SMALL CHARITIES AND FOUNDATIONS IN CANADA - UPDATE



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EXECUTIVE SUMMARY

Our April 2025 Research Report presented a comprehensive analysis of the presence and activities of Large Charities and Foundations in Canada. In contrast, this report turns attention to Small Charities and Foundations, which we define as those with less than \$1 million in Total Revenue.

In general, a Small Charity or Foundation is founded to fulfill the need of an individual donor. They are created because the donor believes that existing Large Charities and Foundations or the Government cannot do, or are not doing, the work on the relevant issue as well as is required. In this regard, Small Charities and Foundations do incredibly important work in their communities. They tend to be specialist or expert organizations on specific issues in their community.

This report presents an extensive analysis into Small Charities and Foundations in Canada. We present a discussion on the advantages, dis-advantages, opportunities, and challenges of being a small Charitable Organization.

Included in the report is an analysis showing:

- The number of Small Charities and Foundations in Canada by Total Assets, Total Revenues, Total Tax-Receipted Donations, and Total Expended on Charitable Activities;
- A breakdown of Small Charities by Total Revenues;
- A breakdown of Small Charities by Total Tax-Receipted Donations;
- A breakdown of Small Charities by Province
- A breakdown of Small Charities by Categories of Charity.
- An analysis of the percentage of each Category of Charity service by Small Charities and Foundations as represented by Total Revenues.

An appendix provides several listings of Small Charities using different characteristics.

Principle conclusions of the Report

- Small Charities represent 79 percent of the number of Charitable Organization in 2023, but represent only 3 percent of the Total Revenues in the Sector.
- The number of Small Charities over the period 2017 to 2023 is basically unchanged. This compares to an annual growth rate of 4.2 percent for Large Charities during the same period. We discuss the reasons for this lower rate of growth for Small Charities.
- Total Assets of Small Charities in Canada have grown annually by 8 percent over the same time period but this growth was volatile during the COVID period.
- Total Revenues for Small Charities have remained unchanged over the study period.
- 56 percent of Small Charitable Organizations report less than \$100,000 in Total Revenue.
- The amount Expended on Charitable Activities by Small Charitable Organizations increased by 1.7 per cent annually over the study period. This compares to 5.6 percent annual growth for Large Charities.

- Total Tax Receipted Donations in 2023 declined over the previous years but showed a 1.7 percent annual growth rate between 2017 and 2023. A material 36 percent of Small Charities reported no revenue from Tax Receipted Donations, an increase from 32 percent in 2022.
- Small Charities are distributed on a geographic basis similarly to population and economic activity distribution in Canada.
- Total Revenues are similarly spread geographically, with the largest concentration of Small Charities shared equally by Ontario and Quebec, followed by British Columbia, and Alberta. Quebec remained the region with the largest Total Revenues in the sector.
- The five largest Categories of Small Charities represents 70 per cent of the total number. Noticeable is the lack of representation in the Healthcare sectors by Small Charities.
- This lack of dominance by Healthcare charities results in a more balanced distribution of Total Revenues by Charity Category.
- Small Charitable Organizations also provide more than 50 per cent of aggregate charitable services in two categories of Charities: Alternative Healthcare and Agriculture.

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UPCOMING RESEARCH REPORTS

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Our Vision

We will participate in a thriving Canadian philanthropic sector where the most impactful charities with the highest governance standards are celebrated and supported by donor capital.

Our Mission

The Veritas Foundation aims to be Canada's authoritative source for participating in the country's charitable sector and evaluating its effectiveness and impact.



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