

## **SPARK! Australia**

**The SPARK! grant will be given to not-for-profit charitable organisations as defined as the following:**

### **Australian Charities and Not-For-Profits Commission (ACNC) Definition**

People often use the word 'charity' to describe an organisation that works to help the community. The ACNC decides whether an organisation is a charity based on the existing legal meaning of charity. To be a charity, your organisation must:

- be a not-for-profit
- have a charitable purpose, and
- be for the public benefit

A 'charitable purpose' is the organisations purpose or reason it was set up, activities the work it does aims to achieve, or the organisations mission.

Examples of charities include some religious groups, aged care homes, accommodation services for people who experience homelessness, disability service organisations, animal welfare societies, non-government schools, artistic or cultural groups or environmental protection groups.

### **Australian Taxation Office Legal Meaning**

The Statute of Charitable Uses 1601 (the 'Statute of Elizabeth'). Identifies "charitable purposes" (as per the spirit and intendment of the Statute of Elizabeth) includes the relief of aged, impotent and poor people; the maintenance of sick and maimed soldiers and mariners, schools of learning, free schools and scholars in universities; the repair of bridges, ports, havens, causeways, churches, sea banks and highways; the education and preferment of orphans; the relief, stock or maintenance of houses of correction; marriage of poor maids; supportation, aid and help of young tradesmen, handicraftsmen and persons decayed; the relief or redemption of prisoners or captives and the aid or ease of inhabitants concerning payment of fifteens, setting out of soldiers, and other taxes.

These charitable purposes are commonly grouped, as the 'four heads of charity' being: the relief of poverty; the advancement of education; the advancement of religion; and other purposes beneficial to the community. Other purposes beneficial to the community can include providing not-for-profit childcare services, advancing arts and culture, health, promoting animal welfare and protecting the environment.

### **Some Specific Examples Include:**

(see the [www.acnc.gov.au](http://www.acnc.gov.au) website for further definitions)

- Trusts
- Religious charities
- A public benevolent institution ('a charitable institution that provides direct benevolent relief to people in need')
- Self-help groups
- Health promotion charity ('a charitable institution whose principal activity is to promote the prevention or the control of diseases in human beings'. Not all health-related charities are health promotion charities.)
- Housing providers
- Universities
- Social clubs
- Hospitals and healthcare providers
- Private and public ancillary funds
- Sporting groups
- Environmental groups

- Arts associations
- Animal welfare groups
- Schools and education providers
- Childcare organisations

### **Other Considerations**

Also approved for SPARK! are organisations that are recognized as tax-deductible under Section 170(c) of the Internal Revenue Code. All U.S. charities must also be vetted in accordance with the U.S. Patriot Act. Organisations in other countries will need to meet requirements for their respective country's governance. In England and Wales, the organization must be a charity registered by the Charity Commission. In Australia, the organisation must be a charity endorsed by the Australian Taxation Office.

### **We Are unable to Approve Requests for Individuals or Projects that:**

- Pose a potential conflict of interest for DDI
- Are not aligned with DDI corporate values
- May involve DDI in controversial issues
- Pose safety or security risks for employees (e.g. clean-up work at disaster site, construction or remodeling work not under the supervision of a trained professional); or any type of volunteer activity not under the supervision of an eligible charity or school
- Are related to fundraising, such as walking or running in a fundraising race
- Consist of fundraisers for individuals rather than registered charities
- Benefit charities with the sole purpose of providing support to a named individual or a named family
- Influence legislation or involve electing candidates to public office
- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities or health care systems

### **References:**

Australian Charities and Not-for-profits Commission (ACNC)

<http://www.acnc.gov.au>

The Australian Legal Database, Australian Taxation Office

<http://law.ato.gov.au/atolaw/view.htm?Docid=TXR/TR20114/NAT/ATO/00001>