

## **CANADA**

### **The SPARK! grant will be given to non-profit charitable organizations**

#### **What is charitable?**

To qualify as a charity, an organization must have purposes that are exclusively charitable and charitable activities that support those purposes.

#### **Charitable purposes**

The courts have identified four categories of charity:

##### **1. Relief of poverty**

To relieve poverty in the charitable sense means to bring relief to the poor. The poor are those who lack the basic amenities available to the general population.

Examples:

- operating a food bank for the benefit of the poor;
- providing non-profit residential accommodation for persons of low income;
- providing clothing, and other basic amenities to persons of low income; and
- providing the necessities of life to victims of disasters or sudden catastrophes.

##### **2. Advancement of education**

To advance education in the charitable sense involves the training of the mind, advancing the knowledge or abilities of the recipient, raising the artistic taste of the community, or improving a useful branch of human knowledge through research.

Examples:

- establishing and operating schools or similar educational institutions;
- providing scholarships, bursaries, and prizes for scholastic achievement;
- providing childbirth education classes that focus on preparation for parenting and nutrition;
- increasing the public's appreciation of Aboriginal culture; and
- doing research in a recognized field of knowledge and making the results available to the public.

##### **3. Advancement of religion**

To advance religion in the charitable sense means to preach and advance the spiritual teachings of a religious faith, as well as to maintain the doctrines and spiritual observances on which those teachings are based.

Examples:

- establishing and maintaining buildings for religious worship and other religious use;
- organizing and providing religious instruction; and
- carrying out pastoral and missionary work.

#### 4. Other purposes beneficial to the community

This category includes various purposes that do not fall within the other categories but which the courts have recognized as charitable.

Examples:

- relieving a condition or disability associated with old age, which includes; providing facilities for the care and rehabilitation of the elderly;
- preventing and relieving sickness and disability, both physical and mental (for example, hospitals);
- providing certain public amenities to benefit the community (for example, public recreation grounds);
- providing counseling services for people in distress;
- operating an animal shelter; and
- operating a volunteer fire department.

#### Charitable activities

Activities are an organization's programs or how it accomplishes its purposes. **Charitable activities** are activities carried out to fulfill a **charitable purpose**. Without a charitable purpose, an organization cannot have charitable activities.

To qualify for registration, an organization must show in its application that it devotes all of its resources (funds, personnel, and property) to **charitable activities** that directly further its **charitable purposes**. Therefore, it should explain, in detail, the specific activities it will undertake to achieve **each** of the formal purposes stated in its governing document(s) (its incorporation documents, constitution, trust document, or other establishing documents). For example, the purpose "to relieve poverty by operating a food bank for the benefit of the poor," has to be accompanied by a statement of activities showing how the organization will accomplish this purpose.

#### 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 hospital/ health care systems