

FRANCE

The SPARK! grant will be given to non-profit charitable organizations as defined according to the following definitions and specificities:

In France, the term charity does not exist in legal terms. What is the closest is: “public interest association”. The recognition of this characteristic is a discretionary power of the Government, based on a list of criteria (*See below*).

Several forms of associations exist in France:

- Associations
- Foundations
- Federations
- International non-governmental organizations (NGOs)

Organizations must be placed under the Associations Act 1901 (published in the Official Journal) and recognized as Public Utility Association or Foundation to participate in the U- Spark program DDI, and must carry on its business in France.

Some Specific Examples Include:

- Bodies of general interest that are of a philanthropic, educational, scientific, social, humanitarian, sports, family, or cultural character.
- Foundations of businesses.
- Foundations or associations of public utility or museums in France that meets the same conditions as the public interest organizations.
- Heritage Foundation and other foundations or associations recognized value.
- Public and licensed to subsidize conservation work.
- Restore or access a private monument, or undeveloped.
- University or partnership or thesis projects proposed sponsorship doctoral graduate schools Foundations.
- Higher education institutions or public or private art education, general interest, non-profit.
- Companies or public or private bodies approved for scientific and technical research.
- Public or private organizations whose management is disinterested and that the public presentation of dramatic, lyrical, musical, dance, film or circus, or the organization of exhibitions of contemporary art main activity.

French Taxation Office Legal (Code General des Impost) Meaning and Conditions for a public interest association:

- Not having a profit oriented activity (under the conditions defined by the tax instruction BOI 4 H-5 -06, the conditions of exercise of different activities from those of the commercial sector under the rule of "4 Ps" (Product / Target audience / Price / Advertising).
- Having a purpose of general interest, strictly separate special interests of its own members.
- The activities of the association shall cover the following areas: philanthropic, social, health, educational, scientific, cultural or must relate to the quality of life, environment, defense sites and monuments, international solidarity.
- Influence and sufficient radiation exceeding, in any event, the local context.
- A minimum number of members (set as a guide to 200).
- Maintaining a clear and accurate accounting.
- Tangible financial strength, which results including a minimum annual amount of resources estimated at € 46,000 mainly from own resources of the association (contributions, financial products, production services, etc...).
- The amount of public subsidies should not normally exceed half of the total to ensure its autonomy. Moreover, the results of the last three years must be positive principle.
- The Statutes of the association provide guarantees of its goals and means consistency, the existence of rules for the democratic functioning and transparency of disinterested financial management.

- A probationary period of operation at least 3 years after the initial declaration of the association to the prefecture. This is a test period to verify that the association meets the criteria listed above. This period, however, is not required if the exceptionally predictable resources within 3 years of the association are likely to ensure its financial stability.

References:

<http://www.associations.gouv.fr/629-l-association-reconnue-d-utilite.html>

<http://www.interieur.gouv.fr/>

http://www.associations.gouv.fr/IMG/pdf/Plaqueette_mecenat_12-08.pdf

<http://www.interieur.gouv.fr/A-votre-service/Mes-demarches/Associations/Obligations-administratives-des-associations/Partenariat-d-une-association-avec-les-pouvoirs-publics/Associations-reconnues-d-utilite-publique>

<http://vosdroits.service-public.fr/associations/F1131.xhtml>

<http://www.legifrance.gouv.fr/affichCode.do;?idSectionTA=LEGISCTA000006191957&cidTexte=LEGITEXT000006069577>

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/hospital systems**