

POLAND

The SPARK! grant will be given to non-profit charitable organizations such as the following:

Definition of Charitable Organisation.

According to **Act of law of April 24th 2003 on Public Benefit and Volunteer Work after last amendment on January 22nd 2010** charitable organization shall mean corporate and non-corporate entities not forming part of the public finance sector as described in the Public Finances Act, not operating for profit, and formed against relevant legislative provisions, including foundations and associations.

Furthermore, the following entities may engage in public benefit work:

- corporate entities and organizations operating against provisions on relations between the State and the Catholic Church in the Republic of Poland, on the State position on other churches and religious unions, and on the guaranteed freedom of conscience and religion, should their statutory objectives encompass public benefit work;
- local authority organization unions

The public tasks sector as described here in shall extend to work in the fields of:

- social welfare, including aid offered to families and individuals with social problems, and work to offer equal opportunities to such families and individuals;
- securing regular care to former professional military servicemen who had obtained rights to military retirement or pension, war invalids and veterans;
- charity work;
- preserving national traditions and Polish values; developing national, civic, and cultural awareness;
- working to support national minorities;
- health care and promotion;
- work to support the disabled;
- promoting employment, and professional activation of the unemployed and of individuals threatened with job loss;
- promoting and protecting women's rights, and work to support equality of rights regardless of gender;
- work to support economic development, entrepreneurship development included;
- work to support the development of local communities;
- science, education, coaching, and upbringing;
- knowledge touring and recreation (children and young people);
- culture, art, protection of heritage in culture and tradition;
- promoting physical culture and sports;
- ecology, animal protection, protection of natural heritage;
- public order and safety, social pathologies prevention;
- promoting skills and knowledge in the field of state defence;
- promoting and protection of human and civil rights and freedoms; work to support the development of democracy;
- aid to victims of calamities, natural disasters, armed conflicts and warfare – in Poland and abroad;

- promoting and protecting consumer rights;
- work to support European integration, and the development of contacts and co-operation between societies;
- promoting and organising volunteer work;

Definition of Public Benefit Organizations.

Public benefit organisations shall include non-governmental organisations and entities described herein provided that they conform to all of the requirements listed below:

- their statutory activities include work to the benefit of the entire society or of a specific group of entities provided that such group can be distinguished from the society for reasons of difficult living conditions or financial situation;
- activities described in item 1 hereto, provisions of item 3 pending, are recognised as exclusive statutory operations of the non-governmental organisation, and consist in the performance of public tasks to aid the general society or a group of entities specified in item 1 hereto;
- in case of associations and physical culture associations, the requirement specified in item 2 hereto shall be considered conformed to, should activities described under items 1 and 2 hereto be engaged in, also to aid the members of such association or physical culture association;
- they do not engage in for-profit business operations, or engage in such operations to an extent sufficient to cover the due performance of statutory tasks;
- their entire income is allocated to activities defined under items 1 and 2 hereto;

A public benefit organisation is eligible for a waiver of the following, on terms and conditions quoted in separate legal provisions:

- the corporate income tax;
- the property tax;
- Civil Code procedural fees;
- the stamp duty;
- court fees

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, hospital or health care systems