

Singapore

The SPARK! grant will be given to charitable organizations or IPCs. Following define what each means: -

1) Charities are organizations set up exclusively for any of the following charitable objects:

- (a) The relief of poverty;
- (b) The advancement of education;
- (c) The advancement of religion; and
- (d) Other purposes beneficial to the community. The following purposes are potentially charitable if they benefit the community:
 - (i) The promotion of health;
 - (ii) The advancement of citizenship or community development;
 - (iii) The advancement of arts, heritage or science;
 - (iv)The advancement of environmental protection or improvement;
 - (v) The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantages;
 - (vi)The advancement of animal welfare; and
 - (vii) The advancement of sport, where the sport promotes health through physical skill and exertion.

2) Institutions of a Public Character (IPCs) are non-profit or not-for-profit organizations.

Only those organizations which are conferred the approved IPC status are authorized to issue tax deduction receipts for tax-deductible donations received (i.e. donors are given tax-deduction for donations made to these organizations).

Some Specific Examples Include:

- Old-age homes
- Parent-teacher associations
- Charitable hospitals
- Alumni associations
- Schools
- Youth organizations
- Salvation Army
- Singapore Cancer Society
- Singapore Children's Society
- Singapore Dental Health Foundation
- Singapore Disability Sports Council
- Singapore Red Cross Society

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
- o 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
- o Are related to fundraising, such as walking or running in a fundraising race
- Consist of fundraisers for individuals rather than registered charities
- o Benefit charities with the sole purpose of providing support to a named individual or a named family
- o Influence legislation or involve electing candidates to public office
- o Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities or health care systems

Reference

https://www.charities.gov.sg/charity/index.do (Singapore – Charity Portal)