

# Charitable purposes

The Canada Revenue Agency (CRA) assesses eligibility for registration as a charity under the *Income Tax Act* using a two-part test to determine whether an organization:

- is constituted for purposes (sometimes referred to as "objects") that are exclusively charitable and define the scope of activities that can be engaged in by the organization; and
- subject to limited exceptions, devotes its resources to charitable activities that further those purposes.

The purposes of an organization are the objectives that it is created to achieve. Each of an organization's purposes must be clearly stated in its governing document, such as letters patent, articles of incorporation, trust, or constitution. If an organization's purposes are not exclusively charitable, it is not eligible for registration.

An organization's governing document must contain a clear statement of each of its purposes. If the wording is broad or vague, a purpose is not likely to meet the legal requirements for registration as a charity. To be eligible for registration under the *Income Tax Act*, a purpose should generally identify three elements either expressly or implicitly through its context:

- the charitable purpose category (relief of poverty, advancement of education, advancement of religion, or certain other purposes beneficial to the community in a way the law regards as charitable);
- the means of providing the charitable benefit; and
- the eligible beneficiary group.

To help organizations that are applying for registration, as well as charities that want to change existing purposes, the CRA provides examples of charitable purposes. These examples can be found on our Web page [Model purposes](#). While the list of model purposes provides examples that can be helpful to many organizations, it may not include purposes that meet all needs. As a result, it is often necessary to draft purposes specific to an organization. The CRA has developed [Guidance, CG-019, How to Draft Purposes for Charitable Registration](#) as a resource to support that process.

Using model purposes or drafting purposes in the manner set out in Guidance CG-019 will not in itself guarantee that an organization is eligible for registration. However, doing so should facilitate the CRA's assessment of an organization's eligibility for registration under the *Income Tax Act*.

In addition to having charitable purposes and devoting its resources to charitable activities that further those purposes, there are other legal requirements that must be met for an organization to

be registered under the *Income Tax Act*. For detailed information about registration requirements, see [Guidance CG-017, General Requirements for Charitable Registration](#).

# Model purposes

## **Relief of poverty**

- To relieve poverty by operating a food bank for [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by operating a soup kitchen for [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by providing basic necessities of life, including food, clean water, clothing, and/or shelter to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by providing food and other basic necessities of life to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by establishing, operating and maintaining shelters for the homeless.
- To relieve poverty by providing residential accommodation below market rate, support, and incidental facilities to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].

## **Relief of poverty – Developing nations**

- To relieve poverty in developing nations by providing food and other basic necessities of life to individuals or families in need.
- To relieve poverty in developing nations by providing basic necessities of life, including food, clean water, clothing, and/or shelter to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].

## **Relief of poverty – Disaster relief**

- To relieve poverty by providing necessities of life, including food, clean water, medical supplies, clothing, and/or shelter to victims of disasters.

## **Advancement of education**

- To advance education by establishing and operating a public [primary, secondary, or post-secondary] school for [specify eligible beneficiaries] [if required, specify topic(s)].
- To advance education by providing books, equipment, and educational aids to students attending [specify name of school].

- To advance education by providing classes on the subjects of childbirth education, preparation for parenting, and nutrition to [specify].
- To advance education by providing leadership training programs to [specify eligible beneficiary group].
- To advance education by providing publicly available scholarships, bursaries, and other forms of financial assistance to [specify eligible beneficiaries] to be used for [specify, elementary, secondary, or post-secondary] education.
- To advance education by providing awards to [specify eligible beneficiaries] to encourage academic excellence.
- To advance education by training police officers, teachers, social workers, and crisis response workers to recognize and respond to online sexual exploitation and to assist children and youth affected by this issue.
- To advance education by operating a science fair for students across Canada.

### **Advancement of education – Arts**

- To advance education by providing instructional seminars on topics related to the performing and visual arts to [specify eligible beneficiaries].

### **Advancement of Religion**

- To advance religion by teaching the religious tenets, doctrines, and observances associated with [specify religion or faith].
- To advance religion by preaching the teachings, and religious tenets, doctrines and observances, associated with [specify faith or religion].
- To advance religion by establishing and maintaining a house of worship with services conducted (or held) in accordance with the tenets and doctrines of [specify faith or religion].
- To advance religion by establishing and maintaining a religious school of instruction on the subject of [specify faith or religion] for [specify children, youths, and/or adults].
- To advance religion by establishing a facility to be used for religious programs, workshops, music, and [specify for example Bible, Qur’anic, Talmudic or other] studies.

### ***Other purposes that are beneficial to the community in a way the law considers charitable***

#### **Promotion of health**

- To promote health by providing the public with [specify type of] medical services.
- To promote health by providing affected populations with health care services or products that prevent and manage serious threats to health and survival.
- To promote health by providing accident victims with physical, occupational, or speech therapy.
- To promote health by protecting and maintaining public health through the operation of a healthy-heart program to slow the development and progression of heart disease.

- To promote health by providing individuals with [specify health condition] with access to related counselling, information, or group support programs.
- To promote health by providing public ambulance, paramedic, or firefighting services.

## **Advancing the public's appreciation of the arts**

- To advance the public's appreciation of the arts by providing high-quality artistic performances in [specify for example, public places, senior citizens homes, churches, community centres, and educational institutions].
- To advance the public's appreciation of the arts by producing public art exhibitions, presentations, and performance art(s) events, and by providing a forum for qualified artists to exhibit, present, or perform their artistic works through participation in such events.
- To advance the public's appreciation of the arts by:
  - providing high-quality public performances of classical choral works; and
  - providing free performances for audiences that may not be able to attend regular performances.

## **Protection of the environment**

### **Ecosystem preservation**

- To protect the environment for the benefit of the public by conserving or restoring ecosystems and biodiversity on a long-term basis.

### **Pollution reduction**

- To protect the environment for the benefit of the public by conserving ecosystems through saving, supporting, protecting, or assisting stressed or endangered forms of life (including plant and animal life).
- To protect the environment for the benefit of the public by reducing pollution for the benefit of the public by operating a water testing and treatment program at [specify location].
- To protect the environment for the benefit of the public by reducing pollution and by cleaning up or remediating polluted [specify air, water, or ground].

## **Promoting the welfare of animals**

- To promote the welfare of animals for the benefit of the public by spaying or neutering domestic pets, and/or feral or stray animals.
- To promote the welfare of animals for the benefit of the public by:
  - rescuing stray, abandoned, abused, or surrendered animals; and
  - operating an animal adoption program.

## **Addressing and preventing specific problems faced by children or youth**

- To address and prevent problems faced by children or youth by providing publicly available crisis counselling.
- To address and prevent problems faced by children by operating a latchkey program for [specify eligible beneficiaries, for example, children attending public elementary schools].
- To address and prevent problems faced by youth by operating a supervised youth centre (or drop-in centre) that provides structured programs directed toward resolving [specify the problem(s)].
- To address and prevent problems faced by youth by establishing, operating, and maintaining a long-term group home for youth dealing with [specify problem(s)].
- To address and prevent problems faced by youth by establishing, operating, and maintaining a life-skills learning centre for Aboriginal children and youth dealing with [specify problem(s)].

## **Addressing and preventing specific problems faced by families**

- To address and prevent specific problems faced by families by establishing and operating an assessment and counselling center for children, youth, and parents dealing with behaviour management issues.
- To address and prevent specific problems faced by families by providing parents, children, and youth with mentoring programs, workshops, and seminars on issues such as anger management, conflict resolution, and effective communication.
- To address and prevent specific problems faced by families by providing grief support and counselling for survivors that addresses issues associated with the loss of family members.
- To address and prevent specific problems faced by families by providing counselling and outreach programs to individuals affected by family violence.

## **Relieving conditions associated with the aged**

- To relieve conditions associated with the aged by providing specially adapted residential accommodation, incidental facilities, and support to [specify eligible beneficiaries].
- To relieve conditions associated with the aged by providing personal care, housekeeping, meals, nursing, shopping assistance, and transportation to medical appointments to [specify eligible beneficiaries].

## **Relieving conditions associated with disability**

- To relieve conditions associated with disability by providing specially adapted residential accommodation, incidental facilities, and support to [specify eligible beneficiaries].
- To relieve conditions associated with disability by providing trained personnel and specialized services that assist [specify eligible beneficiaries] in their daily activities.

- To relieve conditions associated with disability by providing athletic and recreational programs to support the physical, mental, and emotional well-being of [specify eligible beneficiaries].
- To relieve conditions associated with disability by providing life management counselling and other supportive services to [specify eligible beneficiaries] to become and remain more independent in the community.
- To relieve conditions associated with disability by providing job training and job placement assistance to [specify eligible beneficiaries].
- To relieve conditions associated with disability by providing camps with specially adapted programs and facilities for children or youth with [specify condition(s)].
- To relieve conditions associated with disability by providing assistive devices to [specify eligible beneficiaries].

### **Providing public amenities**

- To provide a public amenity by establishing and maintaining a memorial garden for the public.
- To provide a public amenity by establishing and maintaining a park in [specify community].
- To provide a public amenity by establishing and maintaining a public children's playground].
- To provide a public amenity by establishing, administering, and maintaining a multi-use recreational facility in [specify community].
- To provide a public amenity by establishing and maintaining a [specify type of museum] for the public.

### **Protecting and preserving significant heritage sites**

- To protect and preserve significant heritage sites by restoring, developing, and maintaining the [specify the historic site] with a view to commemorating the site and educating the public about it.

### **Promoting the efficiency of the Canadian Armed Forces**

- To promote the efficiency of the Canadian Armed Forces for the benefit of the public by providing [air, sea, or army] cadet training to youth.

### **Promoting commerce or industry**

- To promote and maintain efficiency and high standards of practice in the [specify industry, trade, or profession] for the benefit of the public by developing training programs for, and providing funds for the training of, individuals engaged in the [industry, trade or profession].
- To promote excellence and efficiencies in the [specify industry, trade or profession] in Canada for the benefit of the public by establishing and maintaining best practices and

standards of workmanship, through the development and institution of an apprenticeship program.

- To promote excellence in the [specify industry, trade or profession] in Canada for the benefit of the public by conducting research on best practices related to that [specify industry, trade or profession] and disseminating the results of the research to the public.

### **Gifting to qualified donees**

#### **Ontario**

- To receive and maintain a fund or funds and to apply all or part of the principal and income therefrom, from time to time, to charitable organizations that are also registered charities under the *Income Tax Act* (Canada).

#### **For all other Canadian jurisdictions**

- To receive and maintain a fund or funds and to apply all or part of the principal and income therefrom, from time to time, to qualified donees as defined in subsection 149.1(1) of the *Income Tax Act* (Canada).