

## POLICY AND PROCEDURES OVERVIEW

THE **OBJECTS** of the Corporation are:

To receive and maintain a fund or funds and apply from time to time all or part thereof and/or the income therefrom for charitable purposes; and to do all such things as are incidental or conducive to the attainment of the above objects and in particular:

- (a) To use, apply, give, devote, accumulate or distribute from time to time all or part of the fund or funds of the Corporation and/or the income therefrom for charitable purposes by such means as may from time to time seem expedient to the directors, including research, publication, education and the establishment and maintenance of charitable activities, agencies or institutions and the aid of any such activities, agencies or institutions already established;
- (b) To use, apply, give, devote, accumulate or distribute from time to time all or part of the fund or funds of the Corporation and/or the income therefrom for charitable purposes, to or for any charitable organization or organization which in the judgement of the directors of the Corporation will promote the objects of the Corporation

Date of Letter Patent - September 27, 1978

### What The UNF FOUNDATION will grant funding for!

#### What are charitable activities currently?

Although The UNF FOUNDATION's objects permit it to grant funding for recreational and cultural activities, it is important to note that the promotion or preservation of a culture (e.g. the Ukrainian culture) is **not** charitable, but a cultural event operated to educate the public about the Ukrainian culture is charitable. Similarly, a recreational activity is not charitable (e.g. a summer camp for kids to have fun), but it can be charitable if it meets CRA's public benefit test and other requirements. Some events and activities could fall within the aspects of the objects of the Society, as follows:

- folk dance groups
- choirs, opera, musical ensembles
- libraries
- museums
- Senior's Club
- Computer Club
- Cultural Exchanges
- Educational Programs
- Annual Kolyada
- Banquets and Dinners
- Fundraising - Golf Tournaments

Culture: Many organizations play a vital role in meeting the needs of the Ukrainian Canadian communities, and in helping immigrants and refugees in Canada. It is recognized that the role played by such organizations, through the provision of programs and services, is of significant value, not just to the individuals and communities served, but also to the broader Canadian community. These organizations are increasingly important, given the shift in public need that corresponds to changing Canadian demographics, as well as the rates of poverty experienced by racialized groups in particular.

The following are some examples of what The UNF FOUNDATION may consider grant funding:

- directly meeting the needs of the Ukrainian Canadian communities that are not being addressed or not adequately addressed by existing programs, facilities, or services;

- providing referral services and helping people to access the services they need (that are unavailable to them because of barriers such as language, cultural factors, discrimination, etc.);
- helping people from disadvantaged communities to overcome social exclusion and isolation through capacity-building and community development initiatives;
- working to change systemic practices that exclude, disadvantage, or result in differential treatment for members of the Ukrainian Canadian communities;
- eliminating discrimination or improving relations between communities; and
- offering activities that educate the public about the culture, language, or traditions of an the Ukrainian Canadian community or communities (which might, for example, be delivered as one of the activities of a cultural centre or association).

### **Advancement of education**

To advance education, there has to be an educational forum and content must be delivered in a structured way. Providing information alone (for example, through a publication or brochure) does not qualify as advancing education. Informal workshops or seminars or self-study (such as correspondence or online courses) on practical topics or skills, which are targeted attempts to train individuals, can be charitable provided a coherent body of knowledge is conveyed. However, the content cannot be intended to promote a particular point of view. Some examples are (not an all-inclusive list):

- public education and research
- literacy education
- increasing the public's knowledge and appreciation of the art, history, language, culture, and traditions of a Ukrainian Canadian group (or groups), which can include such things as heritage language training and performing groups that are structured as educational
- cultural centres structured to educate (or raise the artistic tastes of) the public about a Ukrainian Canadian group or multiple cultures
- summer camps where the purpose is to teach children about the heritage and ancestral culture of Ukrainian Canadians
- citizenship courses
- educating about racial and/or ethnic discrimination or about positive relations

### **Other purposes beneficial to the community**

- social, health, legal, and other community services and outreach (to help disadvantaged communities)
- self-help groups
- advocacy work, such as helping disadvantaged individuals to gain access to entitled services and activities
- resource libraries
- Ukrainian Canadian senior's residences and services
- relieving and preventing unemployment
- eliminating racial (including ethnic) discrimination or promoting positive

Children Day Camps – Whether a children's day camp is charitable depends on the purpose of the camp. For example, a children's camp where the emphasis is to promote sports (e.g. if too much emphasis is on sports programs at the camp and the kids having fun) is not charitable; and a camp to promote the Ukrainian culture is not charitable. However, a camp that teaches kids about the Ukrainian culture, e.g. learning the Ukrainian language, songs, history, heritage, etc. can be charitable, or a camp that teaches kids life skills etc. can also be charitable. Most of the UNF camps are assumed educational in nature as they teach the children about the Ukrainian culture, history etc.

Sports: - The promotion of sport in and of itself has not been recognized as a charitable purpose. This means that an organization whose purpose is to promote sport for its own sake, such as a minor hockey league or an

amateur karate club, cannot be registered as a charity. However, the activity may qualify if it can be shown that the sports activity furthers The UNF FOUNDATION's charitable objectives. Otherwise, sports activities may only be carried out by registered charities to the extent that they are purely incidental and ancillary to carrying out their charitable purposes.

These programs must also be for the benefit of the public. Anyone who could benefit from a charity's programs must be eligible to do so. Restrictions to access that are unrelated to the nature of the charitable program are always unacceptable. Generally, an organization that carries out sports activities to further its charitable purposes may only restrict access to a specific group of people if there is a logical link between the charitable purposes and the restriction.

Ridna Shkola - Operating schools can also be charitable, but care must also be taken to ensure that the schools comply with CRA's policy and what the courts held to be advancement of education.

The CRA Policy Statement is as follows: "To advance education in the charitable sense means formal 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." **Registration fees are not considered eligible for a tax receipt**, however donations to the FOUNDATION for the support of Ridna Shkola educational programs would qualify.

Concert – Running a concert to promote the arts or Ukrainian music and culture is not charitable at law. In order for a concert to be charitable, it has to be organized for the purpose of providing "education in the arts, either in the form of the training of individuals or the education of the public through the raising of its aesthetic tastes by the direct exhibition/presentation of artistic works." If a concert meet these criteria, then the activity can be considered charitable and may be funded by the FOUNDATION.

#### Administrative Fee

Generally, the Foundation can charge an administrative fee through the contract that they sign with their Agents. The CRA can accept administrative fees of up to 15 to 20 % for administration costs. The fee needs to be detailed and spelled out as what it covers e.g. 10 hrs of Branch time to manage the workshop, 25 hrs of the Agency to do the 6 month follow up, other expenses to do the follow up (e.g. long distance calls, travel to the site to oversee follow up), etc. The UNF will need to be able to provide receipts etc. to substantiate the various expenses, e.g. accommodation and meals, transportation cost, etc.

The administration fee as of September, 2017 is 10% of gross income of the event that is sponsored by The UNF FOUNDATION.

#### WHAT THE UNF FOUNDATION WILL NOT PROVIDE GRANT FUNDING OR INCOME TAX RECEIPTS FOR

- events that are not in Canada
- indoor or outdoor festivals
- salaries for staff (i.e. teachers of Ridna Shkolas, camps or sports team instructors)
- documentaries or films that are not Canadian based or Canadian led (i.e. documentaries produced in Ukraine or abroad)
- Ridna Shkola registration fees

As FOUNDATION funds are limited, organizations can only apply to the FOUNDATION once a year.