

**Memo from Bernice Funk, CPA, CGA, Director of Finance, Diocese of Rupert's Land** – please share with your wardens and ensure that your charitable objectives are in compliance with the Income Tax Act:

On January 20, 2016, CRA published a new webpage, [Assisting people affected by the conflict in Syria](#), which provides information in a question-and-answer format for registered charities and donors interested in assisting individuals that have been affected by the Syrian conflict. The webpage describes the requirements that must be met for a charity to be able to devote its resources to aiding the refugees from the Syrian conflict. Charities must understand, for instance, that if they wish to assist refugees, this must be stated in their charitable objects; otherwise they will not be in compliance with the [Income Tax Act](#).

## **Assisting people affected by the conflict in Syria**

**The link is:**

**<http://www.cra-arc.gc.ca/chrts-gvng/chrts/whtsnw/syr-qstns-nswrs-eng.html>**

### **Registered charities**

Our charity wants to support humanitarian assistance efforts arising from the conflict in Syria, by raising funds and sponsoring refugees. Can we do this?

Generally, if your charity has a purpose that permits it to assist or sponsor refugees, it can conduct activities to further this purpose, including fundraising activities. This could include, for example, a purpose to relieve poverty by giving financial assistance to refugees or to facilitate the settlement of refugees by providing supports, including interpretation, counselling, and employment preparation and assistance. It could also include some purposes that advance religion. Your charity can also gift funds raised for

these purposes to other registered charities that are established to carry out such purposes.

To avoid placing your registered status in jeopardy, if your charity wants to carry out new programs and activities, you should contact the Charities Directorate to make sure the proposed activities are permitted and determine whether your charitable purposes should be amended.

How can our charity determine what its purposes are?

A charity's purposes (sometimes referred to as **objects**) are the goals or objectives the charity is created to achieve. Each of its purposes should be stated in its governing document(s), which could be in the form of letters patent, articles of incorporation, a trust document, or a constitution. A charity's purposes may be different from its mission statement. If you cannot locate your governing document(s), you can contact the Charities Directorate for help. For more information, go to [Governing documents](#).

What if we believe our charity's purposes permit us to become involved in raising funds for and assisting refugees, but we have not provided the Charities Directorate with detailed information on how we will do so?

You can ask the Charities Directorate to review your existing purposes and proposed activities, and it will consider them on a priority basis. A charity that wants to conduct new activities should give the Charities Directorate a detailed statement of those activities to make sure they further the charity's purposes. For more information on new activities, go to [Changing a charity's activities](#).

Our charity wants to become actively involved in raising funds for and assisting refugees, but these activities do not fall within our approved purposes. Can we change or add to our purposes?

Yes, a charity can change or add to its purposes. If you want to do so, you should send your proposed purposes to the Charities Directorate for review, along with a detailed statement of the activities you intend to conduct to further the purposes. The Charities Directorate will consider them on a priority basis. If they are acceptable, you can then amend your governing documents. For more information on changing purposes, go to [Changing a charity's purposes](#).

It is important to note, however, that there are existing registered charities established to assist or sponsor refugees that have systems in place to effectively conduct such activities. Donating to and working with these organizations may be a more efficient use of resources.

How can I establish a new registered charity to support humanitarian assistance efforts arising from the conflict in Syria?

You can apply to the Canada Revenue Agency to be registered, and applications with purposes that address such emergencies will be considered on a priority basis. However, processing new applications may take longer than other options, and setting up the infrastructure required to sponsor refugees may be complex. If you want to

provide assistance, we encourage you to work with existing registered charities that are established for, and carrying out, assistance programs. For more information, go to [Is registration right for you?](#)

## Donors

What organizations can issue official donation receipts?

Only Canadian registered charities and other [qualified donees](#) can issue official donation receipts in Canada.

How can I find organizations involved in providing humanitarian assistance arising from the conflict in Syria, including assisting or sponsoring refugees?

If you have not identified an organization to which you want to donate, you can check federal and provincial websites on humanitarian assistance efforts arising from the conflict, which may help you to identify organizations involved in relief activities. If you want to donate to an organization that is a Canadian registered charity, you should verify the status of the organization by looking at the Canada Revenue Agency's [Charities Listings](#).

Where can I find more information on refugee sponsorship in Canada? Immigration, Refugees and Citizenship Canada is co-ordinating the refugee identification and settlement process in Canada. Also, that department has extensive information on refugee resettlement on the [#WelcomeRefugees](#) section of its website, including information on organizations involved in sponsorship. Many of those organizations are registered charities. However, you should verify registration by checking the [Charities Listings](#). There are also provincial and municipal websites that provide comprehensive information on sponsorship organizations and how individuals can provide assistance.

I know of a charity that has a program to assist refugees, and I want to help by making a donation. Can I direct the organization to allocate my charitable donation to benefit a specific refugee family?

Donors can gift funds to a registered charity with a general direction that they be used in a particular program of the charity, such as its refugee assistance program. However, all decisions regarding the use of a donation within a program, including what specific beneficiaries will benefit from the donation, must rest with the charity.

I have used clothing and household furnishings that I want to donate to a registered charity to help a refugee family in need. Can the charity issue an official donation receipt?

If the fair market value of the items can be determined, the charity may be able to issue an official donation receipt. You should contact the charity to confirm this. For more information on receipting, go to [Issuing receipts](#).

When can I claim my donation?

A donation may be claimed on your income tax and benefit return in the year it is made or in any of the five years after that year. For example, a donation made in 2015 can be claimed in 2015 or a later year, up to and including 2020.

How can I find out more about registered charities and providing humanitarian relief? You can review the [Charities and giving](#) webpages. If you still have questions or concerns, you can contact the Charities Directorate as shown below.

## Charities Directorate Client Service

**Telephone:**

1-800-267-2384

**TTD/TTY:**

1-800-665-0354 – for the hearing and speech impaired

**Fax:**

613-954-8037

Date modified:

2016-01-20

## Secondary menu

- [Resources](#)
  - [Online services](#)
  - [Forms and publications](#)
  - [A to Z index](#)
  - [Enquiries](#)