



VICTORIA FOUNDATION

CONNECTING PEOPLE WHO CARE WITH CAUSES THAT MATTER®



Qualified Donees and Non-Qualified Donees

Is my organization a Qualified Donee or a Non-Qualified Donee?

Search [HERE](#) for your organization in the federal list of Qualified Donees.

Search [HERE](#) to see a full list of registered First Nations, municipal or public bodies performing a function of government in Canada registered as Qualified Donees.

What is the difference?

Qualified Donees	Non-Qualified Donees
Qualified Donees are federally registered with the Canada Revenue Agency (CRA) and are able to issue official donation tax receipts. Below are the most common types of Qualified Donees. 1. Registered Charities 2. Registered municipal or public bodies a. First Nation Governments b. Municipal Governments 3. Registered Canadian amateur athletic associations (CAAA) Note: <i>Not all Provincially registered non-profit societies are Federally registered charities. These are two different registration processes.</i>	Organizations, clubs, associations, networks and other groups doing charitable work, that are not Qualified Donees and cannot issue tax receipts. Many groups that are doing important charitable work in our community may not be qualified donees or choose not to register with CRA.

How to Apply for Grant Funding at the Victoria Foundation

- The Victoria Foundation can only grant directly to Qualified Donees at this time.
- Non-Qualified Donees can apply for funding in an “intermediary” relationship with a Qualified Donee. In this relationship, the work being carried out by the Non-Qualified Donee, as the intermediary, helps to further the mission and purpose(s) of the Qualified Donee. Grant funding is distributed directly to the Qualified Donee who works in relationship with the Non-Qualified Donee to carryout the activities of the grant.

More information is on CRA here: [Registered charities making grants to non-qualified donees.](#)

If you have further questions about your organization's eligibility to apply for grant funding, please contact the grants team at grants@victoriafoundation.bc.ca.