



New Animal Welfare Charity Guidelines Support Traditional SPCAs

Tim Battle

After a consultation period, the Canada Revenue Agency (CRA) issued new guidelines for animal welfare charities in August 2011. These new guidelines help to clarify which animal welfare activities meet the established definition of charity, and also help to illustrate what Canadian society generally deems as charitable. The guidelines are contained in a document called “Promotion of Animal Welfare and Charitable Registration”, Reference # CG-011 and can be found on the CRA website at: www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/nmlwlf-eng.html.

While the document is new, the guidelines generally re-inforce traditional notions of charity. The guideline document doesn’t change the rules, but outlines the types of animal welfare activities that meet the charitable standard and explains how the rules came about.

Benefitting the Public Good

A number of criteria need to be met for an organization to qualify as a charity. One criterion is that there must be a benefit to the public good. Traditionally, animal welfare charities meet this because it is generally acknowledged that they “promote morality and check man’s innate tendency to cruelty and are thus of benefit to humanity.”¹ In other words, even though they don’t provide direct service to segments of the (human) public, it is recognized that the promotion of kindness to animals reflects well

on a compassionate society. This thought is captured by a quote often attributed to Mahatma Gandhi: “The greatness of a nation and its moral progress can be judged by the way its animals are treated.”

This widely-held recognition of Societies for the Prevention of Cruelty to Animals (SPCAs; sometimes known as Humane Societies) reflects both the historical context and the current reality. While many SPCAs in the country were first established with the goals of helping both animals and vulnerable people, most now work exclusively on behalf of animals through such means as law enforcement and *humane education* programs. The connections between kindness to animals and respect for other people is woven into the fabric of humane education, which is often seen as encouraging compassion for animals, people and the earth we share. Today, websites such as everylivingthing.ca demonstrate this interconnectedness of nature and the value of compassion for every living thing.

Indeed, this sentiment reaches far back into Canadian history, as is demonstrated in the violence-prevention work of Louise McKinney – who became the first woman in the British Commonwealth to hold elected office when she was elected as a member of the Alberta Legislature. As early as 1904 she championed the formation of humane societies and humane education as a means of reducing violence². More recently, in 1980 Senator Fred McGrand proposed humane education in schools as a way of reducing violent crime: “One of the objectives of education from nursery school onwards must be to give children a balanced sensitivity to life – a humane education.”³ Current research continues to link animal cruelty to bullying, aggression and other undesirable and violent tendencies.

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Categorizing Charity

Interestingly, the term *charitable* isn't defined in the *Income Tax Act*, but has been determined by common law. The courts have identified four categories of charity:

1. the relief of poverty;
2. the advancement of education;
3. the advancement of religion; and
4. other purposes beneficial to the community that are considered charitable at law.

Animal welfare activities typically fall under the second and fourth categories. Humane education activities advance education through such activities as how to care for animals, as well as lessons that build a sense of compassion. Other educational activities include research – such as how to reduce, refine or replace the use of animals in experimentation. As with other charities, activities that are political in nature can only occupy up to 10% of an organization's resources. Organizations that devote more than this to activities such as advocating legislative change risk losing their charitable status. This is what happened to the Association for the Protection of Fur-Bearing Animals (also known as Fur-Bearer Defenders) in 1999 when their charitable status was revoked due to their advocacy work

to change legislation. While they still operate as a non-profit organization they are no longer able to issue tax receipts.

Activities that fall into the “other” category include law enforcement, environmental protection, promotion of agriculture and promoting community moral development. Traditionally, SPCAs/humane societies have carried out these or similar activities. The CRA notes in the new guidelines document that while “relieving suffering” of animals is a charitable act, even when euthanasia is required, it cautions that the desire to save animals’ lives is not always the humane, charitable choice:

“For example, if a rescue centre consistently took in more animals than it had the resources to care for properly, this activity might cause more suffering than it relieves. In such a case, the CRA may decide that the organization’s activity, regardless of its intent, is not relieving suffering in a way the courts have decided is charitable.”

While most people think of “the SPCA” as a single entity, each SPCA or society is distinct and separate, with its own board of directors, mission statement, jurisdiction and authority.

Choosing a Charity

There are a great many organizations in Canada that call themselves SPCAs, humane societies, or other similar terms. While most people think of “the SPCA” as a single entity, each SPCA or society is distinct and separate, with its own board of directors, mission statement, jurisdiction and authority. The traditional SPCAs fit well into the charitable guidelines as presented. Donors should do some research to see that the organization does the work they intend to support.

Donors can see if an organization is a registered charity by searching the charity listings at www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html. This will also provide some of a charity’s financial information and activities. Potential donors can also use other standards such as the *Ethical Fundraising and Financial Accountability Code (Ethical Code)* of Imagine Canada. Only charities that have adopted the Code are allowed to display it on their publications and website.

Notes

- 1 Canada Revenue Agency, Guidelines for Registering a Charity: Meeting the Public Benefit Test. Reference Number CPS-024
- 2 *Famous Five: Five Canadian Women And Their Fight To Become Persons* by Nancy Millar, 2003
- 3 Bonnell, Hon. M. Lorne, Chairman, *Child at Risk: A Report of the Standing Senate Committee on Health, Welfare and Science*. Ottawa: Supply and Services Canada, 1980

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