Notice from the Charities Directorate

PDF

Address: ATTN: ALEXIA KLOMBIES

OUTSIDERS LAWSUITE 1900350 7TH AVENUE SWCALGARY AB T2P 3N9 **Date:** May 7, 2026

Account Number: 72075 1221 RR0001

Reference Number: CH250321917360

Subject: Notification of registration as a charity for Project Life Spark

Alexia Klombies,We are pleased to inform you that Project Life Spark meets the requirements for tax-exempt status as a registered charity under the Income Tax Act. Along with the privileges of registered status come some obligations. This letter includes important information about how a registered charity is required to operate and what it is obligated to do. **Please take the time to review this information and keep this letter for future reference**.

You should also give a copy of this letter and any enclosed materials to the person responsible for filling out Project Life Spark's annual Form T3010, Registered Charity Information Return.If you have questions, please call our Client Service Section at **1-800-267-2384**.

Yours sincerely, Bryan SimpsonCharities AnalystCharities DirectorateCanada Revenue AgencyAttachments

Registration information for Project Life Spark

- **Official name**: Project Life Spark
- **Business number**: 720751221RR0001
- **Effective date of registration**: May 1, 2026
- **Designation**: Charitable Organization
- **Fiscal period end**: April 30
- **Due date for first Form T3010, Registered Charity Information Return**: October 31, 2027, for the fiscal period ending April 30, 2027
- **Reason for registration:**

We granted the charity charitable registration based on the information it gave in its application and on the purposes in its governing document of January 27, 2026, issued under the Canada Not-for-profit Corporations Act. The charity should have a governance structure in place that makes sure it meets all the requirements of maintaining charitable status. This includes regularly reviewing the purposes in its governing document.

Important information

Changes to your charity's purposes and activities

We registered your charity based on the purposes in its governing document and the activities described throughout the application process. If your charity carries out new activities that are not charitable, or that are beyond the scope of the purposes for which it was first registered, it risks losing its registered charity status.If you want to change your charity's purposes, its activities, or both, go to **canada.ca/change-purpose-activities** for important information on your obligations and responsibilities.

Research

The charity may carry out, or fund, research to further its charitable purposes. In doing so, its resources must be exclusively applied to research activities that further a charitable purpose of the charity, and it must maintain sufficient documentation in its books and records to show this. If the activities being carried out are the charity's own activities, it would need to fully direct and control how its funds are used and maintain oversight over the research being done. All of the research results must be made available to the public.We recommend that you use a formal agreement when you are funding research being carried out by a research body that is not a qualified donee. You must assume full responsibility for maintaining books and records to allow us to verify the charity's activities, donations, receipts, and disbursements.For more information, see our Policy Statement CPS-029, Research as a Charitable Activity, by going to **canada.ca/search-charities-topic**.

Updates to the Board of Directors

The Charities Directorate can only discuss a charity's file with the directors, trustees, like officials, or authorized representatives on file. The onus is on each charity to keep their board of directors updated in our system. By taking advantage of online services, charities may update this information themselves.Form T1235 Directors/Trustees and Like Officials Worksheet, that must be submitted annually with the T3010 Registered Charity Information Return, does not update our system. You must update your board of directors separately from your annual information return.For more information, please go to **canada.ca/charities-manage-account**.

Tax shelters

The CRA is warning registered charities about participating in tax shelter gifting arrangement schemes. These schemes typically promise participants a strategy to “profit” when donating to a charity. If a registered charity is found to have knowingly misused its tax-receipting privileges by playing a role in an abusive or fraudulent tax shelter gifting arrangement, it may face substantial monetary penalties or have its registered charitable status revoked, or both. In addition, registered charities and their directors may also be subject to third-party civil penalties as a result of their involvement in such a gifting arrangement.More information about tax shelter gifting arrangements can be found at **canada.ca/search-charities-topic**.

Disbursement quota

The disbursement quota is the minimum amount a registered charity is required to spend each year on its own charitable activities, or through qualifying disbursements by way of gifts to qualified donees (for example, other registered charities) or grants to non-qualified donees (which includes a person, club, society, association or organization or prescribed entity that is not a qualified donee). The disbursement quota calculation is based on the value of a charity's property not used for charitable activities or administration. If a registered charity spends less on its charitable activities or through qualifying disbursements by way of gifts to qualified donees or grants to non-qualified donees than its disbursement quota for that year, it has a disbursement shortfall. Continuous shortfalls may lead to revocation of a charity's registration. For more information about disbursement quota obligations and how it is calculated, go to **canada.ca/charities-dq-calculation**.

Keep in touch

Online services

We encourage you to take advantage of all the online services for charities in My Business Account. Go there to:- fill out and send your Form T3010, Registered Charity Information Return - update and manage your account information - check the status of your file - send and receive correspondenceFor more information on My Business Account, go to **canada.ca/cra-charities-account**.

Electronic mailing list

To get updates when we add new information to the Charities and giving webpages, go to **canada.ca/charities-whats-new** and subscribe to the "Charities and giving – What's new" electronic mailing list. For more information about the obligations of registered charities and other qualified donees, go to **canada.ca/charities-giving**.

Webinars

A webinar is an interactive presentation similar to a charities information session. But, instead of a face-to-face presentation, it is an hour-long, interactive online session. For more information on how to sign up, go to **canada.ca/sign-up-webinars**. To view past webinars, go to **canada.ca/charities-multimedia**.

Goods and services tax/harmonized sales tax (GST/HST)

Most GST/HST rules that apply to charities are different from those for non profit organizations and businesses. Please refer to RC4082 - GST/HST for Charities Guide (available at **canada.ca/form-rc4082**) and GI-067 - Basic GST/HST Guidelines for Charities (available at **canada.ca/guidance-gi-067**). These documents explain how the

GST/HST applies to you as a registered charity.
GST/HST returns filed must use the Net Tax Calculation for Charities; unless you elect not to using form GST488 - Election or Revocation of an Election Not to Use the Net Tax Calculation for Charities.For questions about the GST/HST, go to **canada.ca/gst-hst** or call **1-800-959-5525**.

Any other questions:

Check out our webpages at **canada.ca/charities-giving**. You can also call our Client Service Section at **1-800-267-2384** or at **1-800-665-0354** for teletypewriter (TTY) service for persons with a hearing or speech impairment.