

Granting Policy

STATEMENT of POLICY and PROCEDURE			
Department	Policy, Research and Compliance	Policy No. (or n/a)	1.01
Name	Granting Policy	Review Frequency	1 year
Approved by	Board	Replaces	
Effective date	September 1, 2026	Dated:	

1 PURPOSE

1.01 Granting is an important component of MakeWay’s work and is essential to further the organization’s mission. To this end, the purpose of this Statement of Policy and Procedure is to establish the principles that govern grant making at MakeWay.

2 SCOPE

2.01 This policy applies to MakeWay Foundation and MakeWay Charitable Society, together referred to as MakeWay. MakeWay may set out further prescriptions for grant making via its Grant Making Procedures, which are updated and maintained by the Policy, Research, and Compliance department in consultation with other affected departments.

3 POLICY

3.01 Eligibility

3.01.01 Eligibility for Grants to Qualified Donees (QDs)

MakeWay may make grants to QDs that:

- Advance one or more of MakeWay’s charitable purposes
- Are in compliance with:
 - The *Income Tax Act*
 - The requirements of the Canada Revenue Agency (CRA), and
 - Any other applicable legal obligations

3.01.02 Eligibility for Grants to Nonqualified Donees (NQDs)

MakeWay may make grants directly to NQDs. All prospective NQD Grantees must pass due diligence screening by MakeWay staff, be consistent with CRA guidance, and the work must be for charitable activities that further one or more of MakeWay’s charitable purposes.

3.02 Ineligibility

3.02.01 Ineligibility for Grants to QDs

MakeWay may not make grants that do not further its charitable purposes. Further, MakeWay shall not make Grants to organizations or for activities that, in MakeWay's judgment:

- Contravene human rights, or that may be seen to fail to uphold the spirit and principles of human rights and dignity;
- Cause significant negative environmental impact or harm to biodiversity;
- Negatively impact the rights, lands, or well-being of Indigenous communities;
- Support or oppose any political party, elected representative, or candidate for public office. (Public policy dialogue and development activities (PPDDA) may be conducted in accordance with CRA guidance.)
- Require participation in any religious activities and/or ceremonies as a condition of accessing other supports;
- Support military operations or perpetuate war, armed conflict, or violence;
- Benefit private schools (excluding Indigenous-led institutions), except where the funding is intended to ensure access to students from low-income households

MakeWay recognizes that the determination of ineligibility may require values-based judgment and case-by-case evaluation. MakeWay maintains sole discretion over its grant making and may determine that an organization or activity is ineligible for reasons not listed above.

3.02.02 Ineligibility for Grants to NQDs

In addition to the ineligibility detailed in section 3.02.01, MakeWay may prescribe additional eligibility and/or ineligibility criteria for NQD Grantees via the Grant Making Procedures.

3.03 Grant Recommendations

MakeWay may receive Grant recommendations from:

- Fund Advisors and Fund Administrators of Donor Advised Funds, including Community Advised Funds, held by MakeWay
- Fund Advisors of strategic program funds
- Fund Advisors of MakeWay's other Funds
- MakeWay Charitable Society Project Directors
- Other MakeWay staff as delegated by any of the persons above

3.04 Due Diligence

All Grant recommendations must undergo a due diligence screening to ensure alignment with MakeWay's charitable purposes and that the Grantee does not conduct any activities identified

in section 3.02 Ineligibility. MakeWay may conduct additional case-by-case review of recommended Grants on a discretionary basis.

3.05 Approval

Grant recommendations that have passed the due diligence screening must be reviewed by one or more MakeWay Signing Authorities in accordance with MakeWay's Signing Authority Policy. If acceptable, the Signing Authority/Authorities will approve the Grant.

Grant agreements are drafted and payments released only after this approval process is completed.

3.06 Signature Before Payment

3.06.01 Signature Required for Grants to QDs

Grants under \$100,000 to QDs do not require Grantees to sign the Grant agreement to release payment. Grants in the amount of \$100,000 and upward must be signed by a signing authority of the Grantee organization prior to release of payment.

3.06.02 Signature Required for Grants to NQDs

All Grants to NQDs regardless of amount, must be signed by a signing authority of the Grantee organization prior to release of payment.

3.07 Reporting

MakeWay may require reporting from Grantees. Reporting requirements shall be documented in the Grant Agreement sent to the Grantee. All Grants to NQDs require financial and narrative reporting at minimum on an annual basis for the duration of the Grant. Additional reporting may be required as prescribed in the Grant Making Procedures.

3.08 Public Notification

Like all charities in Canada, MakeWay is required by the CRA to complete annually the Registered charity information return (T3010). This includes:

- *Form T1236 - Qualified donees worksheet / Amounts provided to other organizations.*
Information that will be publicly available will include:

- Name of organization
- Associated charity
- Business number/Registration number
- City
- Province/Territory

- Amounts of non-cash gifts
- Total amount of gifts
- *From T1441 Qualifying Disbursements: Grants to Non-Qualified Donees.* Information about Grantees that received Grants totalling more than \$5,000 during the fiscal period that will be publicly available will include:
 - Name of Grantee
 - Purpose of Grant
 - Amount of cash disbursement
 - Amount of non-cash disbursement
 - If outside Canada, each country code and country where the activities were carried on

In addition, MakeWay posts its list of Grants to the MakeWay website. MakeWay's Grantees are also listed in the Annual Report. Information made publicly available may include:

- Grantee name
- Charitable number
- Disbursement date
- Amount disbursed
- Grant purpose

3.09 Grant Amendment or Termination

All amendments must be agreed to in writing by MakeWay and the Grantee. Notices of termination may be given in accordance with the terms of the Grant agreement and/or by mutual written agreement of MakeWay and the Grantee. All amendments and terminations shall be processed by a Grant Administrator. MakeWay may prescribe additional amendment and termination provisions in the Grant Making Procedures and/or the Grant agreement.

3.10 Record Keeping

All Grant proposals, recommendations, agreements, amendments, terminations, and reports will be kept in accordance with MakeWay's Records Retention Policy.

4 RESPONSIBILITY

4.01 It is the responsibility of the **Grantee** to comply with the Grant agreement.

4.02 It is the responsibility of the **Board** to authorize the CEO to appoint signatories to bind MakeWay for the purposes of contracts and agreements subject to this Signing Authority Policy.

4.03 It is the responsibility of the relevant **Signing Authority** to review and approve or reject Grants prior to a Grant agreement being issued.

5 DEFINITIONS

5.01 “Grant” means a gift of funds or assets to a Qualified Donee (QD) or Non Qualified Donee (NQD). Grants include but are not limited to external Grants, intercompany Grants between MakeWay Foundation and MakeWay Charitable Society, and intracompany Grants within MakeWay Foundation and MakeWay Charitable Society, and non-monetary Grants.

5.02 “Grantee” means an organization receiving a Grant from MakeWay.

5.03 “Non-Qualified Donee (NQD)” means an organization that does not have qualified donee status with the CRA.

5.04 “Qualified Donee (QD)” shall have the same meaning as prescribed by CRA, i.e. “an organization that can issue official donation receipts for gifts they receive from individuals and corporations. Registered charities can also make gifts to them.”

5.05 “Signing Authority” means the CEO or an individual appointed by the CEO and for whom a fully completed signing certificate is on file.

6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

Conflict of Interest Policy

Records Retention Policy

Signing Authority Policy

7 PROCEDURE

The procedure to follow for granting is standardized but may vary from time to time. Refer to the Grant Making Procedures for a details.