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Summary of reasons for revocation – SRI KATPAKA VINAYAGAR HINDU TEMPLE OF MISSISSAUGA-BRAMPTON

The Canada Revenue Agency's (CRA) audit, for the period of January 1, 2008 to December 31, 2009, has revealed that the Organization is not complying with the requirements set out in the Income Tax Act. In particular, it was found that the Organization failed to maintain adequate books and records to support its reported revenue and expenditures. An analysis of bank deposits indicated that the Organization had \$652,464 more revenues reported than total bank deposits. **The Organization was also found to be conferring undue benefits to a director.** The audit found that funds of the Organization totaling \$172,070 were deposited into the personal bank account of a director. Additionally, the Organization did not maintain duplicate copies of all the donation receipts it issued; consequently, we were unable to quantify the amount of the receipts issued. For all of these reasons, and for each reason alone, it is the position of the CRA that the Organization no longer meets the requirements necessary for charitable registration and should be revoked in the manner described in subsection 168(1) of the Act.

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