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Summary of reasons for revocation — EMPOWERING CHILDREN

The Canada Revenue Agency's (CRA) audit has revealed that Empowering Children (the Organization) was not complying with the requirements set out in the Income Tax Act. It was found that the Organization provided donation receipts for amounts that were not gifts, failed to maintain proper books and records, **provided improper benefits to a director**, and could not substantiate that it had devoted all of its resources to charitable purposes and activities. With respect to the donation receipts, the Organization issued receipts for an amount representing 300% of the value of the actual donation. For each of these reasons and other concerns identified during the course of the audit, it is the CRA's view that the Organization no longer meets the requirements necessary for charitable registration.

Related links

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