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## Summary of reasons for revocation — SHINE MUSIC ACADEMY PERFORMANCE AND PRODUCTION OF OTTAWA

The audit by the Canada Revenue Agency (CRA) has revealed that the Organization failed to devote its resources exclusively to its own charitable activities by providing personal benefits to a member of the Organization. Our current audit revealed that for fiscal periods 2011 and 2012, the Organization has expended 40% and 26% respectively of its resources to confer personal benefits to the CEO/Program Director, while expending only 38% and 13% on its own charitable activities. It is our position the Organization is not complying with the requirements set out in the Income Tax Act. In particular, it was found the Organization failed to devote all of its resources to charitable activities; issued official donation receipts otherwise than in accordance with the Act and its Regulations; failed to maintain adequate books and records; and failed to file an accurate T3010, Registered Charity Information Return. 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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