

[Canada Revenue Agency](#)[Home](#) → [Charities and giving](#) → [Charities Listings](#) → Search

## Summary of reasons for revocation — COURAGE TO COPE

The audit by the Canada Revenue Agency (CRA) 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 devote resources to charitable activities by failing to direct and control the activities of an agent and by carrying out activities outside the scope of its approved objectives; issuing receipts not in accordance with the Income Tax Act and/or its Regulations; failing to maintain adequate books and records; **providing a personal benefit to a member of the Organization**; and failing to file an information return as and when required by the Income Tax Act. 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.

### Related links

[Contact the Charities Directorate](#)**Date modified:**

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