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## Summary of reasons for revocation — Power Zone Outreach Ministries

The Canada Revenue Agency's (CRA) audit has revealed that the Power Zone Outreach Ministries (the Organization) was not complying with the requirements set out in the Income Tax Act. In particular, it was found that the Organization failed to maintain proper books and records, did not devote all its resources to charitable purposes and activities as it acted as a conduit for a non-qualified donee, issued donation receipts on behalf of a non-qualified donee, and did not demonstrate that it maintained adequate direction and control over resources purportedly used in foreign programs that were not approved by the Charities Directorate. 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

[Contact the Charities Directorate](#)

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