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Summary of reasons for revocation — NIAGARA INTERNATIONAL CHILDREN'S SOCIETY

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 maintain adequate books and records, failed to issue receipts in accordance with the Income Tax Act, failed to devote its resources to charitable activities, **provided undue benefits** and failed to accurately file a Registered Charity Information Return (T3010). 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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