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Summary of reasons for revocation – THE LIVING WORD CHRISTIAN FELLOWSHIP INT'L

The audit by Canada Revenue Agency's (CRA) has revealed that the Organization is not complying with the requirements set out in the Income Tax Act. It was found that the Organization failed to maintain adequate books and records to support its reported revenue and expenditures, as well as to support its charitable activities. Additionally, the Organization failed to issue official donation receipts as prescribed by Regulation 3501. Specifically, the Organization issued official donation receipts for unsubstantiated amounts to the director and his spouse totaling \$46,800 in 2011 and \$50,700 in 2012. It also failed to safeguard its receipts and issued donation receipts for purported services rendered. Finally, the organization appeared to have provided an undue benefit to his director as it was unable to provide proof that the resources were devoted to charitable activities. 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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