



Canadian Charities Recently Revoked by the Charities Directorate of CRA for Cause

By Mark Blumberg (March 31, 2010)

I was recently wondering how many Canadian charities lose their registered charity status for cause? Also for what reasons did they lose their registered charitable status?

Here is a list of registered Canadian charities that lost their charitable status from January 1, 2009 to March 31, 2010. This list covers a 15 month period. The information is taken directly from the CRA's publicly accessible database located at <http://www.cra-arc.gc.ca/ebci/haip/srch/advancedsearch-eng.action>

There were 49 charities that lost their status for cause during that period. During that same period there were 660 who lost it for failure to file their T3010 return. There were also 1299 voluntary revocations. I was quite frankly surprised that only 49 charities lost their status over that 15 month period for cause.

CRA has recently added to their database for some of the revoked for cause charities a summary of the reason the registered charity lost its status and in those cases I have pasted in that information. About 24 of the 49 revoked charities have a summary. In addition, I have placed the names of the directors contained in the last T3010 Registered Charity Information Return filing that had directors listed.

The information is directly from the CRA database and therefore there are no assurances that it is correct. The charity filing the information may have provided incorrect information and CRA may

have incorrectly inputted the information. For the most up to date information see CRA's database.

Some of the audit letters sent by CRA to certain registered charities are listed at:

http://www.globalphilanthropy.ca/index.php/blog/comments/canada_revenue_agency_deregistering_record_number_of_questionable_canadian_/

Information was accessed from the CRA Charities database on March 31, 2010 and is therefore only accurate as of that date.

Charity Name: [ACTIVE CHRISTIANS TAKING A STAND / 891579195RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-05-16

Address: 6260 MONTEVIDEO ROAD, SUITE 1

City: MISSISSAUGA **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L5N4E9

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: FREEMAN First Name: PATRICK Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: MCGHIE First Name: PAUL Initial: Position in Charity: VICE-PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: BLACKWOOD First Name: ANDREA

	<p>Initial: </p> <p>Position in Charity: SECRETARY/TREASURER</p> <p>Director/Trustee at year end? Yes</p> <p>Arm's Length Indicator: Yes</p>
--	---

Charity Name: [AFRICAN GUARD FOUNDATION / 818567471RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-02-07

Address: 1825 MARTIN GROVE ROAD SUITE 7

City: ETOBICOKE **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M9V3S5

Charity Type: Education

Category: Teaching Institutions or Institutions of Learning

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	<p>Last Name: Baffour</p> <p>First Name: Derwall</p> <p>Initial: D</p> <p>Position in Charity: President</p> <p>Director/Trustee at year end? Yes</p> <p>Arm's Length Indicator: Yes</p>
2	<p>Last Name: Amponsah</p> <p>First Name: Rebecca</p> <p>Initial: AR</p> <p>Position in Charity: Treasurer</p> <p>Director/Trustee at year end? Yes</p> <p>Arm's Length Indicator: Yes</p>
3	<p>Last Name: Yeboah</p> <p>First Name: Michael</p> <p>Initial: MY</p> <p>Position in Charity: Vice-President</p> <p>Director/Trustee at year end? Yes</p>

	Arm's Length Indicator: Yes
4	Last Name: Serwaah First Name: Leticia Initial: LS Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [ALBERTA DISTRIBUTION RELIEF AGENCY AID SOCIETY INTERNATIONAL / 891177578RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - ALBERTA DISTRIBUTION RELIEF AGENCY AID SOCIETY INTERNATIONAL

It is our position that Alberta Distribution Relief Agency Aid Society International (the Charity) has operated for the non-charitable purpose of promoting a tax shelter arrangement, for the private benefit of the tax shelter promoters and has failed to demonstrate its control over its international programs. The Charity has issued receipts for transactions that do not qualify as gifts, issued receipts otherwise than in accordance with the Income Tax Act and its Regulations and has failed to maintain sufficient books and records to support its activities. For all of these reasons, and for each of these reasons alone, it is the position of the Canada Revenue Agency (CRA) that the Charity's registration should be revoked.

Effective Date of Status: 2009-09-12

Address: 224-200 BETHEL DR

City: SHERWOOD PARK **Province/Territory/Other:** ALBERTA **Country:** CA

Postal Code/Zip Code: T8H2C5

Charity Type: Welfare

Category: (Welfare) Charitable Corporations

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials

1	Last Name: Marian First Name: Lovyl Initial:
---	--

	Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Campbell First Name: David Initial: W Position in Charity: Vice-President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Dudar First Name: Ken Initial: L Position in Charity: Vice-President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: Busenius First Name: Marvin Initial: K Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: Yes
5	Last Name: Fowler First Name: Airlie Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes
6	Last Name: Bernier First Name: Ray Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
7	Last Name: Dunse First Name: Ron Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
8	Last Name: Hayford First Name: John

	Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
9	Last Name: Kosanovich First Name: Dorothy Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
10	Last Name: Nahorney First Name: Albert Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
11	Last Name: Polischuk First Name: Esther Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
12	Last Name: Zalaski First Name: Ray Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [BORN TO SERVE FOUNDATION / 892958364RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-10-17

Address: #210-1433 ST.PAUL STREET

City: KELOWNA **Province/Territory/Other:** BRITISH COLUMBIA

Country: CA

Postal Code/Zip Code: V1Y2E4

Charity Type: Welfare

Category: (Welfare) Charitable Corporations

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: DeVries First Name: Steven Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Goertz First Name: David Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Piyamary First Name: Shinoda Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: Anguizola First Name: Lorena Gardina Initial: B Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
5	Last Name: DeVries First Name: Steven Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
6	Last Name: Goertz First Name: David Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

7	Last Name: Piyamary First Name: Shinoda Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
8	Last Name: Anguizola First Name: Lorena Gardina Initial: B Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
9	Last Name: Brown First Name: Stanley Ernetsto Initial: A Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [CANADIAN PTACH SOCIETY INC / 888120847RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2010-01-30

Address: 3101 BATHURST STREET,SUITE 401

City: Toronto **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M6A2A6

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustee s and Like Officials	
1	Last Name: NEUSTADT First Name: MARK Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: ALTER First Name: RAPHAEL

	Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: ROTHMAN First Name: MORDECHAI Initial: Position in Charity: JEWISH LIFESTYLE Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: MEDJUCK First Name: AKIVA Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [CANADIAN WORLDWIDE DEVELOPMENT AND DISASTER RELIEF ORGANIZATION / 856905278RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - CANADIAN WORLDWIDE DEVELOPMENT AND DISASTER RELIEF ORGANIZATION

The Canada Revenue Agency's (CRA) audit has revealed that the Charity was not complying with the requirements set out in the Act. In particular, the audit revealed that the Charity's books and records were non-existent, preventing the CRA from determining whether the Charity's resources were devoted to its charitable activities or whether any charitable activities were even undertaken. For this reason identified, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-05-02

Address: 11 GOSSAMER DRIVE

City: PICKERING **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L1X2T7

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: HANSON First Name: MICHAEL Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: AMPONSAH First Name: BILLY Initial: J Position in Charity: VICE PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: PINTO First Name: BELINDA Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: No
4	Last Name: ODURO First Name: ANTWI Initial: Position in Charity: PUBLIC RELATIONS OFFICER Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [CHILDREN'S HAVEN INTERNATIONAL MINISTRIES / 874978554RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-01-17

Address: 269F CRAIG HENRY DRIVE

City: NEPEAN **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: K2G4C7

Charity Type: Welfare

Category: Organizations Providing Care Other than Treatment

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Erwin First Name: Harry Initial: R Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Barut First Name: Virgilio Initial: T Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Bantug First Name: Adelardo Initial: T Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: MacCrimmon First Name: Ray Initial: H Position in Charity: Executive Director Director/Trustee at year end? No Arm's Length Indicator: No

Charity Name: [CHRIST APOSTOLIC CHURCH OF GOD MISSION INTERNATIONAL / 872165808RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-06-06

Address: 130 CENTRE STREET

City: BRAMPTON **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L6V2Z3

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: OSAGBAEKHOE First Name: BENJAMIN Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: AMADASUN First Name: JOSEPH Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: EDIGIN First Name: RICHARD Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: EGHAREVBA First Name: OSAYABAMWEN Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No
5	Last Name: IGBINADOLOR First Name: AIRLIS Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No
6	Last Name: OSAZUWA First Name: GEORGE Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [CHRISTIAN FOUNDATION MINISTRIES / 891059347RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - CHRISTIAN FOUNDATION MINISTRIES

The Canada Revenue Agency's (CRA) audit has revealed that the Christian Foundation Ministries (the Charity) was not complying with the requirements set out in the Act. In particular, the audit revealed that the Charity's books and records were incomplete or non-existent, preventing the CRA from determining whether the Charity's resources were devoted to its charitable activities or whether any charitable activities were even undertaken. For this reason identified, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-05-09

Address: P.O. BOX 98

City: DOWNSVIEW **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3M2Z9

Charity Type: Religion

Category: Pentecostal Assemblies (Pentecostal Assemblies) of Canada only

Information Return: [T3010 Return](#)

Charity Name: [CHURCH OF THE HARVEST / 856673082RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - CHURCH OF THE HARVEST

The Canada Revenue Agency's (CRA) audit has revealed that the Church of the Harvest (the Charity) was not complying with the requirements set out in the Act. In particular, the audit revealed that the Charity's books and records were non-existent, preventing the CRA from determining whether the Charity's resources were devoted to its charitable activities or whether any charitable activities were even undertaken. For this reason and other concerns identified during the course of the audit, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-07-25
Address: 4 VISTO GREEN CRESCENT
City: BRAMPTON **Province/Territory/Other:** ONTARIO **Country:** CA
Postal Code/Zip Code: L7A2R8
Charity Type: Religion
Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Registered Charity Information Return This charity's annual information return is not available online. To determine if a T3010, *Registered Charity Information Return* is available for this charity, please [contact us](#).

Charity Name: [DOMAINE PREMIERE ETAPE / 860033430RR0001](#)
Charity Status: Revoked - For Cause
Effective Date of Status: 2009-01-03
Address: 302-11111 BOUL CAVENDISH
City: SAINT-LAURENT **Province/Territory/Other:** QUEBEC **Country:** CA
Postal Code/Zip Code: H4R2M8
Charity Type: Benefits to the Community & Other
Category: Temperance Associations
Information Return: [T3010 Return](#)

Charity Name: [DOMINION CHRISTIAN CENTRE OF CANADA / 856564778RR0001](#)
Charity Status: Revoked - For Cause
Effective Date of Status: 2009-02-14
Address: 141 PARK STREET NORTH
City: HAMILTON **Province/Territory/Other:** ONTARIO **Country:** CA
Postal Code/Zip Code: L8R2N4
Charity Type: Religion
Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: T3010 Return

Directors/Trustees and Like Officials	
1	Last Name: BARHOUMA First Name: DAVID Initial: Position in Charity: TREASURER Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: ELDER First Name: CAMERON Initial: Position in Charity: TRUSTEE Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: MULLER First Name: BAAN Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: RIGO First Name: PETER Initial: Position in Charity: CHAIRMAN Director/Trustee at year end? Yes Arm's Length Indicator: Yes
5	Last Name: SMITH First Name: AILEEN Initial: Position in Charity: TRUSTEE Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: FAITH ASSEMBLIES MISSION INTERNATIONAL / 886923697RR0001

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-11-14

Address: 11 ELSON ST

City: MARKHAM **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L3S2C4

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Ouogu First Name: Duke Initial: Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Ironbar First Name: Roselin Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Marocus First Name: Salome Initial: Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [FEED MY FLOCK FOUNDATION INC. / 860562933RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-01-03

Address: 2 HASTINGS SQUARE

City: BRAMPTON **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L6S2N8

Charity Type: Religion

Category: Seventh Day Adventist Congregations

Information Return: [T3010 Return](#)

#	Name	Position	Arm's length
1	CHRISTOPHER GORDON	PRESIDENT/MANAGING DIR.	No
2	LYNN GORDON	SECRETARY/TREASURER	No
3	CHRISTINE FUZZESY	DIRECTOR	Yes
4	VICKIE GASIOROWSKI	DIRECTOR	Yes
5	GEORGE LEWIS	DIRECTOR	Yes

Charity Name: [FUNDS FOR CANADA FOUNDATION / 821600475RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - FUNDS FOR CANADA FOUNDATION

It is our position that the Charity has operated for the non-charitable purpose of promoting a tax shelter arrangement and for the private benefit of the tax shelter promoters. The Charity has issued receipts for transactions that do not qualify as gifts; issued receipts otherwise than in accordance with the Income Tax Act and its Regulations; has failed to maintain sufficient books and records to support its activities; and has failed to meet its annual disbursement quota. For all of these reasons, and for each of these reasons alone, it is the position of the CRA that the Charity's registration should be revoked.

Effective Date of Status: 2009-08-08

Address: 345 KINGSTON ROAD, SUITE 303

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L1V1A1

Charity Type: Welfare

Category: (Welfare) Charitable Corporations

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Raby First Name: David Initial:

	Position in Charity: President Director/Trustee at year end? Arm's Length Indicator: Yes
2	Last Name: Ford First Name: Ken Initial: Position in Charity: Secretary Director/Trustee at year end? Arm's Length Indicator: Yes
3	Last Name: Albanese First Name: Sam Initial: Position in Charity: Trustee Director/Trustee at year end? Arm's Length Indicator: Yes
4	Last Name: Mohammed First Name: Rivad Initial: Position in Charity: Trustee Director/Trustee at year end? Arm's Length Indicator: Yes
5	Last Name: Wade First Name: Greg Initial: Position in Charity: Trustee Director/Trustee at year end? Arm's Length Indicator: Yes

Charity Name: [GHANAIAN MUSLIMS ASSOCIATION OF CANADA / 868671314RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - GHANAIAN MUSLIMS ASSOCIATION OF CANADA

The Ghanaian Muslims Association of Canada (the Charity) through its directors was unresponsive to the Canada Revenue Agency's (CRA) attempts

to arrange a meeting for the start of the audit and to provide the books and records for review. As a result, the CRA has been unable to verify the Charity's financial position and the charitable activities reportedly carried out. Paragraph 231.1(1) of the Income Tax Act (the Act) permits an authorized person to inspect, audit or examine the books and records of a taxpayer and any document of the taxpayer or of any other person that relates or may relate to the information that is or should be in the books or records of the taxpayer or to any amount payable by the taxpayer under the Act.

Effective Date of Status: 2009-09-05

Address: 8 Matterdale Avenue

City: Brampton **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L6Y4J6

Charity Type: Religion

Category: Religious Organizations, (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Ahmad-Suleiman First Name: Sulei Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: Raji First Name: Kassim Initial: Position in Charity: Vice president Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: Nafets First Name: Osman Initial: Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: No
4	Last Name: Ali Naboye First Name: Frank Initial: Position in Charity: Chief whip Director/Trustee at year end? Yes Arm's Length Indicator: No

5	Last Name: Toure First Name: Loukoumane Initial: M Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: No
6	Last Name: Issaka First Name: Ibrahim Initial: Y Position in Charity: Financial secretary Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [GIVE2ASIA / 855087045RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - GIVE2ASIA

Our audit revealed that the Charity has contravened the provisions of the Income Tax Act by failing to operate for exclusively charitable purposes. It is our position the Charity has operated solely for the non-charitable purpose of gifting funds to a non-qualified donee, Give2Asia, a U.S. 501(c)(3) non-profit organization. Furthermore, the Charity has served as a conduit, allowing the U.S. non-profit to flow funds from Canadian donors through the Charity to the U.S. non-profit, without appropriately controlling and regulating the application of the funds once relinquished. Consequently, it is our position the Charity issued official donation receipts for funds that were directed by donors to a non-qualified donee, which is a contravention of the Act; and has failed to meet its annual disbursement quota as transfers to the U.S. non-profit are not gifts to a qualified donee or expenditures on the Charity's own activities.

Effective Date of Status: 2009-07-11

Address: 1500 WEST GEORGIA STREET SUITE 1555, BOX 62

City: VANCOUVER **Province/Territory/Other:** BRITISH COLUMBIA

Country: CA

Postal Code/Zip Code: V6G2Z6

Charity Type: Welfare

Category: (Welfare) Charitable Corporations

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Bromley First Name: Blake Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Rea First Name: Michael Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Howe First Name: Michael Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [GLOBAL RELIEF AND DEVELOPMENT ORGANIZATION / 861834943RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - GLOBAL RELIEF AND DEVELOPMENT ORGANIZATION

The Canada Revenue Agency's (CRA) audit has revealed that the Global Relief and Development Organization (the Charity) was not complying with the requirements set out in the Income Tax Act (the Act). In particular, the audit revealed that the Charity's books and records were non-existent, preventing the CRA from determining whether the Charity's resources were devoted to its charitable activities or whether any charitable activities were even undertaken. For this reason, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-08-08
Address: 190 EXBURY ROAD UNIT 304
City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA
Postal Code/Zip Code: M3N1R8
Charity Type: Benefits to the Community & Other
Category: Community Organizations, (not else classified)
Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: NTI First Name: KOFI Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: KWAFO First Name: GLADYS Initial: Position in Charity: PROJECT COORDINATOR Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: BOATENG First Name: DORIS Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [Healing and Assistance not Dependence Canada / 847441342RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - Healing and Assistance not Dependence Canada

Our audit has concluded that from September 1, 2006, to August 31, 2008, Healing and Assistance not Dependence Canada (the Charity) received nearly \$2.8 million in cash through its participation in the Canadian International Aid Program, a registered tax shelter. Of this amount, \$1.9

million was transferred to a registered charity and other entities participating in the tax shelter arrangement. Of the 30% or \$900,000 retained by the Charity, it reported \$543,000 was incurred for administrative costs and \$282,000 was devoted to its own charitable programs.

Effective Date of Status: 2009-06-06

Address: 222 SOMERSET STREET W. 2ND FLOOR

City: OTTAWA **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: K2P2G3

Charity Type: Welfare

Category: Organizations Providing Care Other than Treatment

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Rotenberg First Name: Charles Initial: M Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Gussman First Name: Tom Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Desmarais First Name: Sebastien Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [HOLY ALPHA AND OMEGA CHURCH OF TORONTO / 895468981RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-09-26

Address: 10 WILLOWRIDGE #403

City: ETOBICOKE **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M9R3Y8

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Mensah First Name: Johny Initial: Position in Charity: President/Pastor Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Attah First Name: Rose Initial: Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Noah First Name: Kate Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: Yentumi First Name: Amoah Initial: Position in Charity: General Manager Director/Trustee at year end? Yes Arm's Length Indicator: Yes
5	Last Name: Jeffers First Name: Edwin Initial: Position in Charity: Administration Officer Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [HOUR OF EVIDENCE CHRISTIAN FELLOWSHIP / 834113524RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2010-01-30

Address: 90 BURROWS HALL BOULEVARD UNIT 304

City: SCARBOROUGH **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M1B5M2

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Directors/ Trustees and Like Officials	
1	Last Name: Mensah First Name: Johny Initial: Position in Charity: President/Pastor Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Attah First Name: Rose Initial: Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Noah First Name: Kate Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes
4	Last Name: Yentumi First Name: Amoah Initial: Position in Charity: General Manager

	Director/Trustee at year end? Yes Arm's Length Indicator: Yes
5	Last Name: Jeffers First Name: Edwin Initial: Position in Charity: Administration Officer Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [INTERNATIONAL AID AND SUPPORT ORGANIZATION / 861366375RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - INTERNATIONAL AID AND SUPPORT ORGANIZATION

The Canada Revenue Agency's (CRA) audit has revealed that the International Aid and Support Organization (the Charity) was not complying with the requirements set out in the Act. In particular, the Charity did not maintain adequate books and records to: (1) support the charitable programs reportedly being carried out, and (2) support how it arrived at the amounts reported on the T3010 Information Return and financial statements for the fiscal years ending August 31, 2005 and August 31, 2006. While the Charity's T3010 reported tax-receipted gifts of \$0 for 2005 and \$16,025 for 2006, the audit revealed the Charity had issued 26 tax-receipts totalling \$110,380 in fiscal 2005 and 224 tax-receipts totalling \$904,913 in fiscal 2006. Most were purportedly for cash. A bank deposit analysis carried out by the auditor indicated only \$42,317 was deposited into the Charity's bank account in 2006. For each of these reasons and other concerns identified during the course of the audit, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-05-09

Address: 415 OAKDALE ROAD SUITE 208

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3N1W7

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: NYARKO First Name: AUGUSTINE Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: AGYEI APPIAH First Name: SAMUEL Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: ATTA FRIMPONG First Name: STEPHEN Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Arm's Length Indicator:

Charity Name: [INTERNATIONAL FARM AID AND RELIEF MISSION / 856833272RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - INTERNATIONAL FARM AID AND RELIEF MISSION

The audit conducted by the Canada Revenue Agency (CRA) revealed that the International Farm Aid and Relief Mission (the Charity) was not complying with the requirements set out in the Income Tax Act (the Act). The Charity had not maintained adequate books and records as required by the Act. In addition, the Charity had issued official donation receipts to a director and his spouse for amounts that were not gifts. For each of these reasons and other concerns identified during the course of the audit, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-09-05

Address: 10595 KEATING CRES.

City: WINDSOR **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: N8R1T6

Charity Type: Benefits to the Community & Other

Category: Community Organizations, (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Oloya First Name: Tom Initial: O Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator:
2	Last Name: Brown First Name: William Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator:
3	Last Name: Haffner First Name: Douglas Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator:
4	Last Name: Oloya First Name: Opiyo Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator:

Charity Name: [INTERNATIONAL PENTECOSTAL MINISTRY FELLOWSHIP OF TORONTO / 890922842RR0001](#)

Charity Status: Revoked - For Cause
Effective Date of Status: 2010-03-06
Address: 75 Deerhide Crescent Unit 1
City: North York **Province/Territory/Other:** ONTARIO **Country:** CA
Postal Code/Zip Code: M9M2Y6
Charity Type: Religion
Category: Other Denominations' Congregations or Parishes, (not else classified)
Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: ANTOH First Name: JOSEPH Initial: Position in Charity: PASTOR Director/Trustee at year end? Arm's Length Indicator: No
2	Last Name: OBENG DANSO First Name: LAWRENCE Initial: Position in Charity: BOARD TREASURER Director/Trustee at year end? Arm's Length Indicator: Yes
3	Last Name: APPIAH First Name: KOFI Initial: Position in Charity: SENERAL SECRETARY Director/Trustee at year end? Arm's Length Indicator: Yes
4	Last Name: NYARKD First Name: PERPETUAL Initial: Position in Charity: BOARD TREASURER Director/Trustee at year end? Arm's Length Indicator: No

Charity Name: [ISRAELITE CHURCH OF CHRIST CANADA / 869839381RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2010-01-30

Address: 325 WESTON ROAD, UNIT 8

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M6N4Z9

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Directors /Trustees and Like Officials	
1	Last Name: OLAREWAIU First Name: JOHN Initial: P Position in Charity: PRESIDENT/DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: AFOLABI First Name: TOYIN Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: AYOOLA First Name: ADESOLA Initial: Position in Charity: FINANCIAL SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: No
4	Last Name: OLAREWAIU First Name: POSI Initial: Position in Charity: TRUSTEE Director/Trustee at year end? Yes Arm's Length Indicator: No
5	Last Name: KOLUREJO First Name: AYO Initial:

	Position in Charity: PROGRAM DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No
6	Last Name: BELLO First Name: BANKOLE Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [JESUS EL BUEN PASTOR SPANISH PENTECOSTAL CHURCH OF TORONTO / 888662269RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - JESUS EL BUEN PASTOR SPANISH PENTECOSTAL CHURCH OF TORONTO

It is our position that the Charity has operated for the non-charitable purpose of promoting a tax shelter arrangement and for the private benefit of the tax shelter promoters. The Charity has issued receipts for transactions that do not qualify as gifts; issued receipts otherwise than in accordance with the Income Tax Act and its Regulations; and has failed to maintain sufficient books and records. For all of these reasons, and for each of these reasons alone, it is the position of the Canada Revenue Agency's (CRA) that the Charity's registration should be revoked.

Effective Date of Status: 2009-08-08

Address: 206-1885 WILSON AVENUE

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M9M1A2

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Gonzalez First Name: Pedro

	Initial: A Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator:
2	Last Name: Funes First Name: Roberto Initial: Position in Charity: Secretary Director/Trustee at year end? Arm's Length Indicator:
3	Last Name: Taub First Name: Indiana Initial: Position in Charity: Treasurer Director/Trustee at year end? Arm's Length Indicator:

Charity Name: [JESUS HEALING CENTRE / 864192372RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - JESUS HEALING CENTRE

The Canada Revenue Agency's (CRA) audit has revealed that the Jesus Healing Centre (the Charity) was not complying with the requirements set out in the Act. In particular, the audit revealed that the Charity lacked control over the donation receipts, did not devote all its resources to charitable purposes and activities, failed to maintain proper books and records, and was unable to demonstrate adequate direction and control over its foreign activities. For each of these reasons and other concerns identified during the course of the audit, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration. **Effective**

Date of Status: 2009-05-09

Address: 293 EDDYSTONE AVE

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3N1H8

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Charity Name: [LIVING WATERS MINISTRY TRUST / 860719145RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - LIVING WATERS MINISTRY TRUST

Our audit has concluded that from August 11, 2004 to December 31, 2006, Living Waters Ministry Trust issued in excess of \$41.6 million in receipts for cash received through a tax shelter arrangement. The Charity, in turn, directed \$40.7 million of the cash to another registered charity also participating in this arrangement. Our audit revealed that the vast majority of the cash sent to the other participating charity was subsequently paid to the promoters of the tax shelter arrangement. Of the remainder, the Charity itself paid \$ 443,000 in fundraising fees to the tax shelter promoters and retained \$416,000 for use in their own activities.

Effective Date of Status: 2009-06-06

Address: 123 Concord Crescent

City: London **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: N6G3H5

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Amanfo First Name: Ofori Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator:
2	Last Name: Agyeman

	First Name: James Initial: O Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator:
3	Last Name: Tenkorang First Name: Winsome Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator:

Charity Name: [MINISTERE EVANGILE ETERNEL / 867719502RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-12-05

Address: 3-283 SHERBOURNE AVENUE

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M5A2R9

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Agoustino First Name: Beau Initial: Position in Charity: Elder Director/Trustee at year end? Yes Arm's Length Indicator:
2	Last Name: Kayembe First Name: Mathieu Initial: Position in Charity: Pastor Director/Trustee at year end? Yes Arm's Length Indicator:

Charity Name: [MISSION AGAINST POVERTY SHELTER / 877307108RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - MISSION AGAINST POVERTY SHELTER

Our audit has revealed serious issues of non-compliance with the Income Tax Act (the Act). In particular, significant receipting discrepancies were discovered and it was found that the Mission Against Poverty Shelter (the Charity) did not maintain, or was unable to provide, adequate records to substantiate the tax-receipted revenue, operating expenditures and other financial information reported to the Canada Revenue Agency (CRA).

Effective Date of Status: 2009-07-25

Address: 354 REXDALE BLVD

City: ETOBICOKE **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M9W1R6

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Ohizua First Name: Jacob Initial: A Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Ironbar First Name: Roseline Initial: I.R Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Oliogu First Name: Duke Initial: D.O Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [MONTESSORI CASA DEI BAMBINI / 851297432RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-11-07

Address: 2611 LABELLE STREET

City: WINDSOR **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: N9E4G4

Charity Type: Education

Category: Teaching Institutions or Institutions of Learning

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Roy First Name: Julie Initial: Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: DiPonio First Name: Lauretta Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Roy First Name: Beau Initial: Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [NEW ANOINTING MINISTRIES / 884175001RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-01-03

Address: 1177 FINCH AVENUE WEST UNIT 16

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3J2E9

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: MCGREGOR First Name: PATRICK Initial: O Position in Charity: PRESIDENT/PASTOR Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: AKPOBASA First Name: EMILY Initial: G Position in Charity: TREASURER Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: IMASUEN First Name: HANNAH Initial: I Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [NEW HOPE MINISTRIES INSTITUTE / 134665876RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - NEW HOPE MINISTRIES INSTITUTE

Based on the audit results, it is our position that the Charity has operated for the non-charitable purpose of promoting a tax shelter arrangement and for the private benefit of the tax shelter promoters. In addition, it is our position that the Charity has undertaken activities beyond its corporate mandate, issued receipts for transactions that do not qualify as gifts, issued receipts

otherwise than in accordance with the Income Tax Act and its Regulations and has failed to maintain sufficient books and records to support its activities. For all of these reasons, and for each of these reasons alone, it is the position of the Canada Revenue Agency that the Charity's registration should be revoked.

Effective Date of Status: 2009-09-05

Address: 292228 BUTTE HILLS LANE RR 2

City: BALZAC **Province/Territory/Other:** ALBERTA **Country:** CA

Postal Code/Zip Code: T0M0E0

Charity Type: Religion

Category: Religious Organizations, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Dan First Name: Reinhardt Initial: H Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Bears First Name: George Initial: Position in Charity: Secretary/Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Weber First Name: Tory Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [PONTIFICAL INSTITUTE FOR FOREIGN MISSIONS \(P I M E\) INC. / 893140848RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-06-06

Address: 980 LOUIS AVENUE

City: WINDSOR **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: N9A1X9

Charity Type: Religion

Category: Missionary Organizations and Propagation of Gospel

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Fossati, First Name: Sergio Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: Abaldo First Name: Luciana Initial: Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: Longo First Name: Silvana Initial: Position in Charity: Secretary Director/Trustee at year end? Yes Arm's Length Indicator: No
4	Last Name: Gualtieri First Name: Francesco Initial: Position in Charity: Vice President Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [R.E.W.A.R.D.S. FOUNDATION / 862858735RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - R.E.W.A.R.D.S. FOUNDATION

Based on the Canada Revenue Agency's (CRA) audit of the Charity, the Charity operates primarily for the purpose of providing undue benefits to its director, has failed to demonstrate that it operates as a charitable organization devoting all its resources to charitable activities carried on by the organization itself and the core program promoted by the Charity involves the improper issuance of tax receipts for transactions that do not qualify as gifts under the Act.

Effective Date of Status: 2009-03-14

Address: #1-505 Fisgard Street

City: Victoria **Province/Territory/Other:** BRITISH COLUMBIA **Country:** CA

Postal Code/Zip Code: V8W1R3

Charity Type: Education

Category: Support of Schools and Education

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Bishay First Name: Samy Initial: Position in Charity: President/Chair Director/Trustee at year end? Arm's Length Indicator:
2	Last Name: Oss-Cech First Name: Giorgio Initial: L Position in Charity: Vice-Chair Director/Trustee at year end? Arm's Length Indicator:
3	Last Name: Palethorpe First Name: Michael Initial: Position in Charity: Board Member Director/Trustee at year end? Arm's Length Indicator:
4	Last Name: Sibson First Name: Ann Initial: J Position in Charity: Board Member Director/Trustee at year end? Arm's Length Indicator:

5	Last Name: Sibson First Name: Eric Initial: R Position in Charity: Board Member Director/Trustee at year end? Arm's Length Indicator:
6	Last Name: Megale First Name: Jenny Initial: Position in Charity: Board Member Director/Trustee at year end? Arm's Length Indicator:

Charity Name: [SOCIETE CANADIENNE POUR LE DEVELOPPEMENT DURABLE EN FAVEUR DES FEMMES DANS LES PAYS EN VOIE DE DEVELOPPEMENT \(SCDDFPV\) / 845410547RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - SOCIETE CANADIENNE POUR LE DEVELOPPEMENT DURABLE EN FAVEUR DES FEMMES DANS LES PAYS EN VOIE DE DEVELOPPEMENT (SCDDFPV)

[Translation] Our audit revealed that the Organization did not comply with the provisions of the Act. In particular, we have detected the following items of non-compliance: The Organization did not spend its resources towards charitable activities; the Organization did not keep adequate books and records; the Organization issued receipts that were non-compliant with the provisions of the Act and the Organization did not meet its disbursement quota.

Effective Date of Status: 2009-06-06

Address: 109 RUE WRIGHT, BUREAU 407

City: GATINEAU **Province/Territory/Other:** QUEBEC **Country:** CA

Postal Code/Zip Code: J8X2G7

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
---	--

1	Last Name: Fragé First Name: Marcel Initial: Position in Charity: Président Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: Djalal First Name: Taiba Initial: Position in Charity: Vice Présidente et Trésorière Director/Trustee at year end? Yes Arm's Length Indicator: No
3	Last Name: Dupont First Name: Marie-Noelle Initial: Position in Charity: Secrétaire Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: [SOUTHRIDGE SCHOOL FOUNDATION / 894831932RR0002](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-10-17

Address: 2656-160 STREET

City: SURREY **Province/Territory/Other:** BRITISH COLUMBIA **Country:** CA

Postal Code/Zip Code: V3S0B7

Charity Type: Education

Category: (Education) Charitable Corporations

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: MARTIN First Name: ROB Initial: Position in Charity: CHAIRPERSON Director/Trustee at year end? Yes Arm's Length Indicator: Yes

2	<p>Last Name: ALDERDICE First Name: DAVID Initial: Position in Charity: TREASURER Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
3	<p>Last Name: MACKINTOSH First Name: IAN Initial: Position in Charity: PAST CHAIRPERSON Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
4	<p>Last Name: COLLETT First Name: BARBARA Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
5	<p>Last Name: RASERA First Name: DEBRA Initial: Position in Charity: VICE-CHAIRPERSON Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
6	<p>Last Name: MORDHORST First Name: DETE Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
7	<p>Last Name: LIANG First Name: BILL Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
8	<p>Last Name: SINITISIN First Name: LARRY Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>

9	<p>Last Name: DAMS First Name: LORI Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
10	<p>Last Name: First Name: Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
11	<p>Last Name: VERMA First Name: CHIKU Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
12	<p>Last Name: DEUTSCH First Name: THOMAS Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
13	<p>Last Name: ZANATTA First Name: TROY Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>
14	<p>Last Name: PEACE First Name: WAYNE Initial: Position in Charity: GOVERNOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes</p>

Charity Name: [SPIRITUAL REDEMPTION CHRISTIAN ASSEMBLY INC. / 818377277RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - THE CHILDREN'S EMERGENCY FOUNDATION

Our audit revealed that the Charity has devoted a significant portion of its resources to the promotion of two tax shelter donation arrangements, an international donation arrangement and has devoted a substantial portion of its actual cash donations to fundraising and administrative expenses. It is our position the Charity failed to maintain adequate documentation to support the receipt and distribution of non-cash property overseas; failed to meet its annual disbursement quota; issued official donation receipts otherwise than in compliance with the Act; filed inaccurate Registered Charity Information Returns including incomplete financial statements in each of the fiscal periods ending 2002 to 2005; and failed to prepare and file T4/T4A Statements of Remuneration payments to persons the Charity deems independent contractors.

Effective Date of Status: 2009-08-08

Address: MARIAN KUTE #801 - 170 CHALKFARM DR

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3L2H9

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

Charity Name: [THE CHILDREN'S EMERGENCY FOUNDATION / 890473564RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - THE CHILDREN'S EMERGENCY FOUNDATION

Our audit revealed that the Charity has devoted a significant portion of its resources to the promotion of two tax shelter donation arrangements, an international donation arrangement and has devoted a substantial portion of its actual cash donations to fundraising and administrative expenses. It is

our position the Charity failed to maintain adequate documentation to support the receipt and distribution of non-cash property overseas; failed to meet its annual disbursement quota; issued official donation receipts otherwise than in compliance with the Act; filed inaccurate Registered Charity Information Returns including incomplete financial statements in each of the fiscal periods ending 2002 to 2005; and failed to prepare and file T4/T4A Statements of Remuneration payments to persons the Charity deems independent contractors.

Effective Date of Status: 2009-05-09

Address: 2243 Queen St E Second Floor

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M4E1G1

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: STEWART First Name: MARYLNNE Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Arm's Length Indicator: Yes
2	Last Name: ANGER First Name: RONALD Initial: H Position in Charity: VICE PRESIDENT Director/Trustee at year end? Arm's Length Indicator: Yes
3	Last Name: BELL First Name: DAVID Initial: A Position in Charity: SECRETARY Director/Trustee at year end? Arm's Length Indicator: Yes
4	Last Name: BOYD First Name: MELISSA Initial: Position in Charity: TREASURER Director/Trustee at year end? Arm's Length Indicator: Yes
5	Last Name: MCKINNEY First Name: JILL

	Initial: A Position in Charity: EXECUTIVE DIRECTOR Director/Trustee at year end? Arm's Length Indicator: Yes
--	---

Charity Name: [THE CHRIST HEALING CHURCH / 835903279RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - THE CHRIST HEALING CHURCH

The Canada Revenue Agency's (CRA) audit has revealed that The Christ Healing Church (the Charity) was not complying with the requirements set out in the Income Tax Act (the Act). In particular, it was found that the Charity failed to maintain proper books and records, had issued official donation receipts not in accordance with Regulation 3501, had significantly under-reported the total amount for which it had issued official donation receipts, and provided incorrect information on the T3010 Information Return. For each of these reasons and other concerns identified during the course of the audit, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-09-05

Address: 1177 Finch Avenue West, Unit 20

City: Toronto **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3J2E9

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Vivian Adu First Name: Poku Initial: VAP Position in Charity: Deaconess Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Eduful First Name: James Initial: J.E

	Position in Charity: Elder Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Ankra First Name: Twumasi Initial: T.A Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [THE HEAVEN'S GATE HEALING MINISTRY / 141116897RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - THE HEAVEN'S GATE HEALING MINISTRY

The Canada Revenue Agency's (CRA) audit has revealed that the Heaven's Gate Healing Ministry (the Charity) was not complying with the requirements set out in the Act. In particular, the audit revealed that the Charity lacked control over the donation receipts, did not devote all its resources to charitable purposes and activities, failed to maintain proper books and records, and was unable to demonstrate adequate direction and control over its foreign activities. For each of these reasons and other concerns identified during the course of the audit, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-07-25

Address: 230 EDDYSTONE AVENUE SUITE 204

City: DOWNSVIEW **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M3N1H7

Charity Type: Religion

Category: Pentecostal Assemblies (Pentecostal Assemblies) of Canada only

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: AMOAKO

	First Name: ISAAC Initial: Position in Charity: ASSOCIATE PASTOR Director/Trustee at year end? Yes Arm's Length Indicator:
2	Last Name: DANIELS First Name: ANNAS Initial: Position in Charity: WOMEN'S MINISTRY LEADER, TREAS Director/Trustee at year end? Yes Arm's Length Indicator:
3	Last Name: MASSAQUOI First Name: JOSEPH Initial: Position in Charity: SIERRA-LEONE WAR VICTOMS REP Director/Trustee at year end? Arm's Length Indicator:
4	Last Name: JONES First Name: BARRY Initial: Position in Charity: Director/Trustee at year end? Arm's Length Indicator:
5	Last Name: ASMAN First Name: CHRIS Initial: S Position in Charity: REV. MINISTER Director/Trustee at year end? Yes Arm's Length Indicator:

Charity Name: [THE HOUSE OF HOLY GOD / 137059739RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-05-23

Address: 1505 COUNTY ROAD 3 RR 1

City: CARRYING PLACE **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: K0K1L0

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Kabeshima First Name: Pauline Initial: Position in Charity: President Director/Trustee at year end? No Arm's Length Indicator:
2	Last Name: Shimanuki First Name: Daniel Initial: Position in Charity: Vice president Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Takeda First Name: Grace Initial: Position in Charity: Treasure Director/Trustee at year end? Yes Arm's Length Indicator:
4	Last Name: Yamagami First Name: Sara Initial: Position in Charity: Deputy treasure Director/Trustee at year end? Yes Arm's Length Indicator:

Charity Name: [THE KLAL FOUNDATION / 887702066RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - THE KLAL FOUNDATION

The Canada Revenue Agency's (CRA) audit had revealed that the Klal Foundation (the Charity) was not complying with the requirements set out in the Income Tax Act (the Act). In particular, it was found that the Charity failed to exercise control over resources, had made disbursements to non-qualified donees, failed to maintain adequate books and records, had issued donation receipts not in accordance with the Act, had filed inaccurate T3010A Information Returns, and had late-filed T3010A Information Returns for the five consecutive years since 2003. For each of these reasons, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-09-05

Address: SUITE 222 162 CUMBERLAND STREET

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M5R3N5

Charity Type: Education

Category: Support of Schools and Education

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: PARSHAN First Name: MAYER Initial: Position in Charity: PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: ZAIONZ First Name: ARI Initial: Position in Charity: SECRETARY Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: PARSHAN First Name: RITA Initial: Position in Charity: VICE-PRESIDENT Director/Trustee at year end? Yes Arm's Length Indicator: No
4	Last Name: LUGSDIN First Name: J.L. Initial: Position in Charity: TREASURER Director/Trustee at year end? Yes Arm's Length Indicator: Yes

5	Last Name: SHUR (MARGOLIS) First Name: YONA Initial: Position in Charity: DIRECTOR Director/Trustee at year end? Yes Arm's Length Indicator: Yes
---	---

Charity Name: [THE MILLENNIUM CHARITABLE FOUNDATION / 890451412RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-01-10

Address: 45 COALPORT DRIVE

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M1N4B5

Charity Type: Welfare

Category: (Welfare) Charitable Corporations

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Silver First Name: Norman Initial: Position in Charity: Trustee Director/Trustee at year end? Arm's Length Indicator: Yes
2	Last Name: Rott First Name: Therese Initial: E Position in Charity: Trustee Director/Trustee at year end? Arm's Length Indicator: Yes
3	Last Name: Quinn First Name: Linda Initial: H Position in Charity: Trustee Director/Trustee at year end? Arm's Length Indicator: Yes

Charity Name: [TRIUMPHANT CHURCH OF CHRIST INTERNATIONAL / 844212340RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-06-06

Address: 700 WESTON RD.

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M6M3R2

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: Langboung First Name: Roger Initial: Position in Charity: Minister Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Duku First Name: Samuel Initial: Position in Charity: Deacon Director/Trustee at year end? Yes Arm's Length Indicator: Yes
3	Last Name: Baidoo First Name: Gertrude Initial: Position in Charity: Treasurer Director/Trustee at year end? Yes Arm's Length Indicator: Yes

Charity Name: [TRUTH FOUNDATION MINISTRY INC. / 871822417RR0001](#)

Charity Status: Revoked - For Cause / [Summary](#)

Summary of Reasons for Revocation - TRUTH FOUNDATION MINISTRY INC.

The Canada Revenue Agency's (CRA) audit has revealed that the Truth Foundation Ministry Inc. (the Charity) was not complying with the requirements set out in the Income Tax Act (the Act). In particular, the audit revealed that the Charity's books and records were non-existent, preventing the CRA from determining whether the Charity's resources were devoted to its charitable activities or whether any charitable activities were even undertaken. For this reason identified, it is the CRA's view that the Charity no longer meets the requirements necessary for charitable registration.

Effective Date of Status: 2009-05-09

Address: 10 WILLOWRIDGE RD APT 1605

City: TORONTO **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: M9R3Y8

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: KWARTENG First Name: SAMSON Initial: A Position in Charity: PRESIDENT Director/Trustee at year end? Arm's Length Indicator: Yes
2	Last Name: BOATENG First Name: GODFRED Initial: Position in Charity: SECRETARY Director/Trustee at year end? Arm's Length Indicator: Yes
3	Last Name: BEKOE First Name: KOFI Initial: Position in Charity: TREASURER Director/Trustee at year end? Arm's Length Indicator: Yes

Charity Name: [UNIVERSAL AIDE SOCIETY / 891540981RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-04-25

Address: PO BOX 762, STN A

City: NANAIMO **Province/Territory/Other:** BRITISH COLUMBIA

Country: CA

Postal Code/Zip Code: V9R5M2

Charity Type: Welfare

Category: Welfare Organizations (not else classified)

Information Return: [T3010 Return](#)

Directors/Trustees and Like Officials	
1	Last Name: Chin Loy First Name: Clare Initial: Position in Charity: Director Director/Trustee at year end? Arm's Length Indicator: Yes
2	Last Name: Lewis First Name: William Initial: P Position in Charity: Director Director/Trustee at year end? Arm's Length Indicator: Yes
3	Last Name: MacIntyre First Name: Joyce Initial: Position in Charity: Director Director/Trustee at year end? Arm's Length Indicator: Yes
4	Last Name: Marcos First Name: Manuel Initial: Position in Charity: Director Director/Trustee at year end? Arm's Length Indicator: Yes
5	Last Name: Sampson First Name: Susan

	Initial: J Position in Charity: Director Director/Trustee at year end? Arm's Length Indicator: Yes
--	---

Charity Name: [VISHWA JAGRATI MISSION CULTURAL SOCIETY / 855278875RR0001](#)

Charity Status: Revoked - For Cause

Effective Date of Status: 2010-02-20

Address: 202 SPADINA ROAD

City: RICHMOND HILL **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L4B2Z5

Charity Type: Religion

Category: Hindu Religions Groups

Information Return: [T3010 Return](#)

#	Directors/Trustees and Like Officials
1	Last Name: GUPTA First Name: VIJAY Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator: No
2	Last Name: GUPTA First Name: MANJU Initial: Position in Charity: Director/Trustee at year end? Yes Arm's Length Indicator: No

Charity Name: WELLS OF WATER MINISTRIES / 857346134RR0001

Charity Status: Revoked - For Cause

Effective Date of Status: 2009-11-07

Address: P O BOX 59112 2705 GOREWAY DRIVE

City: MISSISSAUGA **Province/Territory/Other:** ONTARIO **Country:** CA

Postal Code/Zip Code: L4T4J1

Charity Type: Religion

Category: Other Denominations' Congregations or Parishes, (not else classified)

Information Return: T3010 Return

Directors/Trustees and Like Officials	
1	Last Name: Guevara First Name: Francis Initial: Position in Charity: President Director/Trustee at year end? Yes Arm's Length Indicator: Yes
2	Last Name: Heersingh First Name: Boodnarine Initial: Position in Charity: Chairman Director Director/Trustee at year end? Yes Arm's Length Indicator:
3	Last Name: Hosein First Name: Andrea Initial: Position in Charity: Secretary Treasurer Director/Trustee at year end? Yes Arm's Length Indicator:
4	Last Name: Patel First Name: Sandy Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator:
5	Last Name: Albert First Name: Daniela Initial: Position in Charity: Director Director/Trustee at year end? Yes Arm's Length Indicator:

Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario. He works in the area of non-profit and charity law. He can be contacted at mark@blumbergs.ca or at 416-361-1982 x. 237. To find out more about legal services that Blumbergs provides to Canadian charities and non-profits please visit www.canadiancharitylaw.ca or www.globalphilanthropy.ca

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.