

Decision of the Charities Registration Board: Status of The Christian Church Community Trust CC25088

Status of decision: Final decision under the Charities Act 2005

Date: 22 September 2026

Members:

Jane Wrightson (Chair)

Vaiahu Tarita Hutchinson

Carolyn Risk

Executive Summary

1. The Charities Registration Board (the Board) has decided to deregister The Christian Church Community Trust (the Trust) and make an order preventing the Trust from applying for registration for three years.
2. The Trust supports the Gloriavale Christian Church Community (the Community) by way of governance and administration of the community's commonly owned assets such as land and buildings used by the Community. The Trust also owns and administers the Gloriavale Christian Community School that is attended by the children who live within the Community.
3. On 11 April 2025 the Board issued a Notice of Intended Decision (NOID) to the Trustees of the Trust. The NOID advised that the Board intended to deregister the Trust on the grounds that the Trust, or persons connected with it, had engaged in serious wrongdoing as defined in section 4(d) of the Charities Act 2005 (the Act).
4. The conduct which prompted the Board to consider deregistration is set out in the findings of the Employment Court in *Courage v Attorney General*¹ and *Pilgrim v Attorney General*² and the decision of the Teachers Disciplinary Tribunal³. These decisions relate to a number of unlawful employment practices, including the use of child labour in Trust owned businesses, and the failure of the Trust owned school to report sexual offending against a child.
5. In June 2025 the Trust filed an Objection to the Board's intended decision and exercised its statutory right to meet with the Board. The Objection meeting was held on 1 and 2 September 2025 at which the Trust presented evidence from Trustees and made legal submissions that the Board did not have grounds to deregister the Trust.
6. Following the Objection meeting the Board sought additional information from the Trust on two issues. The Board considered the relevant additional information provided by the Department of Internal Affairs and the Trust in May and June 2026.

¹ *Pilgrim v Attorney-General* [2023] NZEmpC 105, *Pilgrim v Attorney-General* [2023] NZEmpC 227.

² *Courage v Attorney-General* [2022] NZEmpC 77, *Courage v Attorney-General* [2024] NZEmpC 222

³ Decision of the New Zealand Teachers Disciplinary Tribunal in respect of a charge laid by a Complaints Assessment Committee against Faithful Pilgrim, registered teacher of Greymouth NZDT 2021/35

7. The Board is satisfied that the conduct set out in the NOID meets the test for serious wrongdoing in that it is conduct that constitutes gross negligence and gross misconduct on the part of the Trust. The Board has considered the matters raised in the Objection but remains satisfied that the grounds for deregistration are established.
8. The Board is satisfied that, at the time of the events set out in the NOID, the funding provided by the Trust supported the Community to operate in ways that were found to be unlawful and which were inconsistent with the wellbeing and best interests of members of the Community to whom the Trustees owed a duty of care.
9. The Board is also satisfied that it is in the public interest for it to proceed to deregister the Trust. The activity of the Trust benefits only those who live within the Community. The Trust provided the Board with no evidence of support or services it provides to those who are not members of the Community. Accordingly, any adverse impacts arising from deregistration will affect the Community only. There would be no impact on the wider community.
10. The Board does not accept the submission of the Trust that it is not in the public interest for it to be deregistered because it would incur negative financial consequences as a result of losing the privilege of tax-free status. That privilege is lost only because the Trust did not meet the obligations imposed on it in return for the benefits of tax-free status. Non-compliance with a regulatory framework is intended to have adverse consequences. It is not in the public interest to exempt an entity from the consequences of non-compliance with its obligations.
11. Accordingly, the Board has decided to proceed with its decision to deregister the Trust and has made an order preventing the Trust from applying for re-registration for a period of three years.

Timeline of events

12. In September 2024 the Department of Internal Affairs (the Department) reported to the Charities Registration Board (the Board) on its findings following an investigation it had completed into the management of the Trust.
13. The Trust was registered as a charity on 29 May 2008. It supports the Community by way of governance and administration of the Community's commonly owned assets such as land and buildings used by the Community. The Trust also owns and administers the Gloriavale Christian Community School that is attended by the children who live within the Community.
14. The Department recommended that the Trust be deregistered on two grounds:
 - a. the Trust had engaged in serious wrongdoing as defined by s 4 of the Charities Act (the Act)
 - b. the Trust no longer advances charitable purposes under s 32(1)(a) of the Act.
15. On 11 April 2025 after considering the recommendation of the Department, the Board issued a Notice of Intended Decision (NOID) to the Trust. The NOID advised that the Board intended to deregister the Trust on the grounds that it, or persons associated with it, had engaged in serious wrongdoing as a result of acts or omissions that amounted to:
 - a. Oppressive conduct
 - b. Gross negligence and
 - c. Gross mismanagement.

16. The NOID also advised of the Board's intention to make an order under section 31(4) of the Act that the Trust may not reapply for registration for a period of five years.
17. The grounds set out in the NOID rested on the findings of the Employment Court in *Courage v Attorney-General* and *Pilgrim v Attorney-General* (and the subsequent judgments identifying the employer), and of the Teachers Disciplinary Tribunal. These decisions related to a number of unlawful employment practices, including the use of child labour in Trust-owned businesses, and the failure of the Trust-owned school to report sexual offending against a child.
18. The NOID also set out the Board's view that the governance and management of the Trust fell well below the required standard of governance for a registered charity, and that the trustees were in breach of their duty of care to the members of the Community.

Objections Received in Response to the NOID

19. The Trust filed an Objection to the NOID on 11 June 2025 setting out the grounds of its objection as follows:
 - a. The date/s at which the alleged facts said to evidence "serious wrongdoing" are historic and that comprehensive reform has been undertaken since the alleged events.
 - b. The Board has not taken into account relevant evidence, including significant and material changes to the Trust and Community operations, as well as the Trust's high degree of co-operation and compliance with all relevant regulators and government departments.
 - c. The evidence relied on by the Board is included within judgments to which the Trust was not a party, and in which the Trust did not give evidence. The Pilgrim decision is not final and is awaiting hearing in the Court of Appeal.
 - d. The Board has attributed the acts or omissions of individuals and entities to the Trust without regard, or without sufficient regard, to whether those acts or omissions are "in connection with" the Trust.
20. The Trust also submitted that proceeding with a decision to deregister was not in the public interest because:
 - a. The decision would directly impact over 560 individuals, including significant numbers of children, elderly and infirm individuals.
 - b. The financial consequences are significant – with money generated collectively by the community being transferred to the Crown rather than being used for the benefit of those within the community.
 - c. A fundamental principle of a free and democratic society is tolerance of individuals and groups that are different from mainstream society. That includes groups of minorities including religious minorities. The decision (insofar as it links the religious beliefs of the Community with the Trust) does not permit the facilitation and support of such minorities.
 - d. The public interest is served by full and frank engagement with regulators and governmental agencies. The Trust has actively engaged with every agency, adopted all recommendations of Charities Services and others, acknowledged the need for change and of its own initiative taken exhaustive actions to ensure that it is providing a safe community in which members who choose to do so can practice their religious beliefs. Deregistration may dissuade public

dialogue with regulators, government officials or other external advisors, not just for the Trust, but for others facing external scrutiny.

- e. Remaining as a registered charity provides for additional regulatory scrutiny and transparency.
 - f. The public criticisms of the Trust, and the associated community (including that it is secretive and closed – which is denied) are not addressed by removing regulatory oversight. Better outcomes could be achieved for this community if regulatory input remains, particularly where there is a high degree of cooperation from the Trust.
21. The Trust reserved its position as to the detailed grounds of Objection, pending the receipt of information from the Department under Official Information Act (OIA) requests, and further reserved its position on the investigation process adopted by Charities Services. A response to the OIA requests was provided to the Trust prior to the Objections Meeting.
22. The Objections of individual officers are covered in the supplementary decision.

Objections Meeting

23. The Board met with the Trust and its officers to allow them to present information to support their Objections over two days on 1 and 2 September 2025 (the Objection Meeting).

Submissions by the Trust

24. At the Objection Meeting the Trust made factual and legal submissions that expanded on the grounds set out in its written objections. Its submissions addressed not only the substance of whether there had been serious wrongdoing in connection with the Trust, but also whether it would be in the public interest to proceed with the Board's decision to deregister.
25. It also advised the Board of a factual error in the NOID. One issue referred to in the NOID attributed the behaviour to Fervent Stedfast when it should have referred to Just Standfast. The Board has noted the correction and apologises to Fervent Stedfast for the error. The Trust did not otherwise dispute the factual matters set out in the NOID and its counsel accepted serious wrongdoing had occurred in connection with the Trust.
26. However, consistent with its Notice of Objection, it did submit that those facts were historic in nature and were not consistent with the current operation of either the Trust or the Community. The Trust submitted that to deregister the Trust on the basis of the actions set out in the NOID would be to punish current Trustees for the behaviour of others, over whom they had no control.
27. The Trust presented evidence of substantial changes it had made to its structure and operation since of the date of the events set out in the NOID. These included:
- a. a new Trust Deed (December 2024)
 - b. the appointment of independent trustees and an external Chief Executive
 - c. development of a suite of harm-prevention policies and
 - d. engagement with external agencies monitoring the operation of the Community.

28. The Trust submitted that these changes had meant it now operates independently of Community leadership and that there was no basis on which the Board could properly deregister it. It provided evidence of plans and policies intended to address the circumstances that gave rise to the criminal activities and harm experienced by those to whom the Trustees owe a duty of care.
29. The Trust submitted that in determining whether it should proceed with its intended decision to deregister the Trust, the Board should consider not how the Community operates but how the Trust operates when exercising its role in relation to the Community.

Legal Framework

30. The Board is a statutory entity established by the Charities Act 2005. It can only act in accordance with the powers given to it by the Act and consistent with the purpose of the Act.
31. The purpose of the Act is set out in section 3:
 - a. to promote public trust and confidence in the administration of the Act
 - b. to encourage and promote the effective use of charitable resources
 - c. to provide for the registration of societies, institutions, and trustees of trusts as charitable entities
 - d. to require charitable and certain other persons to comply with certain obligations
 - e. to provide for the Board to make decisions about the registration and deregistration of charitable entities and to meet requirements imposed in relation to those functions and
 - f. to provide for the chief executive to carry out functions under this Act and to meet requirements imposed in relation to those functions.
32. Section 32(1)(e) of the Charities Act provides six grounds for deregistration, including the ground that “the entity has engaged in serious wrongdoing or any person has engaged in serious wrongdoing in connection with the entity”.
33. The Act, therefore, does not require that the course of conduct said to constitute serious wrongdoing must be current or continuous, only that it has occurred. The Board may properly consider historic acts when assessing whether there are grounds to deregister the Trust.
34. Section 4 of the Act defines serious wrongdoing for the purpose of the Act to include four types of wrongdoing, including “an act, omission, or course of conduct by a person that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.”
35. The Act does not define the legal test to be applied when the Board considers whether particular conduct amounts to serious wrongdoing under the Act. There are no precedents that consider the test required under the Charities Act, but the Courts have considered provisions in similar legislation, such as the Trusts Act and the Protected (Protection of Whistleblowers) Disclosures Act.
36. The Trusts Act 2019 defines gross negligence as conduct which is so unreasonable that no reasonable trustee in the same circumstances would have considered the conduct to be in accordance with the role and duties of a trustee.
37. There is no single threshold for gross mismanagement, but the Board considers it requires a marked departure from expected standards of due diligence, care and sound management expected from the officer holder. A course of conduct that breaches those standards and

significantly impacts on those to whom the Trustees owe a duty of care would constitute gross mismanagement.

38. The threshold for a finding that conduct constitutes serious wrongdoing is high, but it does not require the criminal standard of proof to be met. Criminal conduct may constitute serious wrongdoing but behaviour that does not meet the criminal standard may constitute serious wrongdoing under the Act.
39. The Board considers that for conduct to constitute serious wrongdoing under the Act it need not amount to criminal behaviour, but it must:
 - a. be serious and be more than minor in scope or effect
 - b. undermine trust and confidence in the charitable sector.
40. The Board must also consider whether it is in the public interest for it to proceed with its intended decision. To determine the public interest the Board is guided by the purpose of the Act, in particular promoting public trust and confidence in the Act.

Evidence available to the Board

41. The Board has been provided with evidence relevant to its decision from a range of sources. The Board has considered:
 - a. the information provided by the Department when it recommended that the Board deregister the Trust
 - b. the decisions of the Employment Court in *Pilgrim and Courage*
 - c. the decision of the Teachers Disciplinary Tribunal
 - d. interviews with current and former Community members
 - e. information provided by the Trust in its Objection, at the Objection Meeting and in response to the request from the Board for additional information
 - f. information from officials leading cross-agency engagement with the
 - g. evidence from the Royal Commission into faith-based institutions⁴ and
 - h. documents held by other agencies or already in the public domain.

Information received following the Objection Meeting

42. The Board also obtained additional information following the Objection Meeting. After that meeting, the Board identified two issues on which it sought further information:
 - a. **Independence of Trust Structure** – the Trust presented evidence at the Objection Meeting that the Trust was now independent of the Community and that decisions of the Trust were not directed by Community Leadership. The Board sought information setting out how the

⁴ The events covered by the Royal Commission are historic and predate the Trust's registration, as noted in para 13 of the NOID. The Board did not rely on the findings of the Commission or any adverse comments contained in the Commission's report when making its decisions under the Charities Act.

Trust maintains its independence and details of communications between the Trust and the Community.

- b. **Historic nature of criminal activity** – at the Objection Meeting the Trust submitted that the criminal behaviour set out in the NOID was historic and could not be considered by the Board when currently considering deregistration. The Board sought further information to satisfy itself that the current operation of the Community as supported by the Trust does not facilitate direct or indirect criminal activity of the nature set out in the NOID.
43. To obtain the additional information sought by the Board, the Department engaged further with the Trust. The Department then provided a report to the Board dated 22 April 2026. The Board considered the report at its meeting on 1 May 2026. It did not make a final decision on the basis of that report and directed that the report and supporting material be provided to the Trust for comment as required by the principles of natural justice.

Trust's Response to the Department's Report

44. The Trust provided detailed responses to the report, including a letter from its solicitors, a paper responding to the report paragraph by paragraph, response statements from the Chief Executive and the Chair, and 67 supporting documents.

Board's Approach to the additional information

45. The Board records that the report provided by the Department for its 1 May 2026 meeting was wider in scope than the issues it had identified following the Objection Meeting. The report also contained findings of fact on matters that are within the jurisdiction of the Board. The Board has considered the report only as a source of information relevant to the issues it identified following the Objection Meeting. The Board has expressly not taken into account the conclusions reached by the Department, nor information it provided, that is beyond the scope of the two issues identified by the Board.
46. The Board has considered the Trust's response only in relation to matters relevant to the issues on which the Board sought additional information.

Grounds to deregister

47. To proceed with its intended decision the Board must be satisfied that the grounds set out in the NOID are established. The basis for the grounds set out in the NOID are events that occurred in the Community between 2006-2021 (*Courage*) and 1985-2021 (*Pilgrim*). The Board accepts that the most egregious conduct referred to in the NOID relates to events that are historic and that much of the conduct relates to a time when there were no independent trustees.
48. However, as noted above, the Act does not require that the course of conduct said to constitute serious wrongdoing must be current or continuous, only that it has occurred and that it meets the test for wrongdoing.
49. The Trust did not dispute that the conduct referred to in the NOID had occurred, but submitted that:

- a. the test for serious wrongdoing had not been met
 - b. the Trust has not engaged in serious wrongdoing and
 - c. the Board had not had sufficient regard to whether the conduct was in connection with the Trust.
50. The most fundamental obligation of a Trust and its Trustees is to act in the best interests of the beneficiaries of that Trust. The Trust did not meet that obligation. The Board is satisfied that the failure of the Trust to operate in a way that ensured beneficiaries were not subject to conduct inconsistent with both their wellbeing and legal rights was a fundamental breach of the duty owed by the Trust that was both “grossly negligent” and amounted to “gross mismanagement”.
51. The Board is satisfied that at the time of the events set out in the NOID, the funding provided by the Trust supported the Community to operate in ways that have been found to be unlawful and that were inconsistent with the wellbeing and best interests of Trust beneficiaries. This is established by the findings set out in the *Courage* and *Pilgrim* decisions of the Employment Court and the findings of the Teachers Disciplinary Tribunal Complaints Assessment Committee.
52. Having considered all relevant information provided, the Board is satisfied that the test for serious wrongdoing has been met and grounds of gross negligence and gross mismanagement identified in the NOID have been established. The Board is satisfied that no reasonable trustee would have considered it reasonable that trust funds be applied to support conduct that was inconsistent with the wellbeing and legal rights of members of the Community to whom the Trustees owed a duty of care.
53. At the Objection Meeting the evidence of Trustees, and the independent Chief Executive, focused on setting out to the Board the ways in which the Trust operated in a materially different way from the way in which the Trust was operating at the time of the events set out in the Notice.
54. In support of its Objection the Trust submitted that it:
- a. operates independently from Community leadership
 - b. has independent trustees
 - c. has an external Chief Executive
 - d. has amended its Trust Deed
 - e. has developed policies to address safeguarding, wellbeing, governance, and related matters, and a Leavers Framework
 - f. engages constructively with external agencies and
 - g. is committed to lawful operation of, and reform, within the Community.
55. The Board recognises the significance of appointing independent trustees and an external Chief Executive, amending the Trust Deed, developing policies, and steps taken by the Trust to engage with external agencies and advisers.
56. The Board also accepts the evidence of the constructive contribution made by the independent trustees and the Chief Executive. It accepts that there is evidence that the current Trust has taken active steps to discharge its role in relation to developing policies to support the change required within the Community and has undertaken substantial governance reforms to governance and oversight.

57. The Board sought additional information from the Trust on matters it had raised at the Objection Meeting. The information provided by the Trust in response to that request did not demonstrate to the Board that the Trust has addressed the governance issues identified in the NOID and now operates independently of the Community. That information did not demonstrate that the Trust:
- a. makes decisions in a way that demonstrates its independence from Community leadership
 - b. manages conflicts when trustees who also hold roles within the Community are involved in Trust decision-making
 - c. ensures that Trust funding does not directly or indirectly support conduct inconsistent with the Trust's charitable obligations
 - d. makes funding decisions only when provided with reliable evidence that the policies and standards it promotes, funds, or supports are implemented as intended by the Trust or
 - e. obtains sufficient independent feedback from those affected by the Trust's policies, funding, and activities.
58. The Board has considered the evidence before it and the submissions made by the Trust and finds that the behaviour set out in the NOID did occur and that:
- a. there is sufficient nexus between that behaviour and the Trust and
 - b. the behaviour meets the threshold for serious wrongdoing as it constitutes behaviour that is both grossly negligent and constitutes gross mismanagement.
59. The Board makes no finding in relation to oppressive behaviour.

Public interest

60. The Act requires the Board to be satisfied that it is in the public interest to proceed with its intended decision, but it does not set out criteria relevant to determining what is in the public interest. The concept of public interest imports broader notions than strict compliance with the regulatory obligations imposed on charities.
61. In determining what is in the public interest it is appropriate to consider the purpose of the Act, which is to:
- a. promote public trust and confidence in the administration of the Act
 - b. encourage and promote the effective use of charitable resources
 - c. to provide for the registration of societies, institutions, and trustees of trusts
 - d. to require charitable entities and certain other persons to comply with certain obligations.
62. What is in the public interest in relation to a decision under the Act must be considered in the context of that decision – the purpose the decision is intended to promote, the impact and consequences of that decision, and the implications of the decision for the wider, systemic consideration of promoting trust and confidence in the charitable sector.
63. Determining whether it is in the public interest to deregister the Trust requires the Board to balance competing interests, which represent important and valid factors to be considered. In particular, the Board has taken into account the importance of promoting public trust and confidence in the charitable sector.

64. Registration as a charity attracts privileges and obligations. A registered charity is exempt from the fundamental obligation to pay tax, which is a key means by which the New Zealand government is funded to meet the needs and expectations of its citizens. In return for the privilege of tax-free status, the Act imposes obligations on a registered charity. As noted by Boldt J in *Otaraua Hapū v Commissioner of Inland Revenue* [2026] NZHC 1304:

“Compliance is a small price to pay for the advantages that flow from charitable status.”

65. At the Objection Meeting, Counsel for the Trust submitted that it would not be in the public interest to deregister the Trust because:
- a. the decision would impact the Community of over 560 people, including children, the elderly and the infirm
 - b. it would have negative financial consequences for the Community
 - c. it would not facilitate and support the expression of a religious minority within a free and democratic society
 - d. it is in the public interest for government agencies and regulators to retain full and frank engagement with the Trust
 - e. remaining a registered charity will provide additional transparency measures to hold the Trust to account to the public and achieve better outcomes for the community.
66. The Board has considered each of these matters presented by the Trust.
67. It notes that the benefits derived from the charitable status currently accorded to the Trust, and the consequences that will accrue in the event that the Trust is deregistered, are confined to the small number of people who live within the Community.
68. The activity of this charitable trust benefits only members of the Community. Unlike many of the charitable trusts the Board regulates, this Trust undertakes no activity intended to benefit the wider community. The Trust provided no evidence to the Board of support or services it provides to anyone other than those who are members of the Community.
69. The Board does not accept the submission of the Trust that it is not in the public interest for it to be deregistered because it would incur negative financial consequences as a result of losing the privilege of tax-free status. That privilege would be lost only because the Trust did not meet the obligations imposed on it in return for the benefits of tax-free status. Non-compliance with a regulatory framework is intended to have adverse consequences. It is not in the public interest to exempt an entity from the consequences of non-compliance with its obligations.
70. The Board recognises the right of the Community to exist as a religious minority within a free and democratic society. We note that the Board does not have jurisdiction to regulate or monitor the operation of the Community and this decision does not seek to do so. A decision to deregister the Trust relates only to the whether the Trust has operated as required by the Act and whether it has discharged the obligations it assumed in exchange for the benefits of registration.
71. The final two matters presented by the Trust refer to supporting the Trust to remain engaged with government agencies and to be held to account. The Board is only responsible for engaging with the Trust in respect of its eligibility as a charitable entity. It is in this limited role that the decision is made.

72. The Trust's commitment to constructive engagement with relevant government agencies, and a willingness to be transparent and accountable to the public are a matter for those agencies. The Trust's cooperation with those agencies should not be contingent on its privileged status as a registered charity.
73. The Board considers that it is in the public interest for it to ensure that entities granted the privilege of charitable status meet the obligations required of them with a diligence and rigour proportionate to the advantages they experience from that status. This approach is consistent with the purpose of the Act to promote trust and confidence in the charitable sector.
74. The Trust submitted that, as a matter of law, the Board should confine itself to the present-day situation of the Trust and disregard as historic and not relevant events that occurred in the past, in light of the changes made by the Trust.
75. As noted, the Board considers it may have regard to historic conduct when determining whether there are grounds to deregister the Trust. It has, however, considered the current situation of the Trust when deciding the period of disqualification imposed on the Trust.
76. The Board has considered whether it is in the public interest to proceed with its intended decision. For the reasons set out above, it is satisfied that it is.

Period of disqualification

77. In deciding the period of time before the Trust may apply for registration the Board has considered the information provided to it regarding the steps already taken to improve the governance of the Trust and its understanding of the obligations it has assumed as a registered charity.
78. As already noted, it recognises the significance of the Trust appointing both an independent Chief Executive and Independent Trustees. It acknowledges the constructive contribution they have each made and commends the active steps taken to improve governance of the Trust.
79. The Trust's governance failures were nevertheless significant, as reflected in the Board's finding that serious wrongdoing had been established. Those failures did not concern formal reporting requirements; they went to the fundamental obligation of trustees to act in the best interests of the Trust's beneficiaries.
80. Having considered all relevant matters the Board has decided to reduce the period of disqualification of five years that was set out in the NOID and impose a disqualification period of three years.

Decision of the Board

81. The Board has therefore decided to proceed with its intended decision to deregister The Christian Church Community Trust, registration number CC25088, from the Charities Register under section 32(1)(e) of the Charities Act 2005 on the grounds of serious wrongdoing.
82. The Board has also decided to make an order under section 31(4) of the Act that the Trust may not apply for registration as a charitable entity for a period of **three years** from the date of deregistration.
83. The Trust will be removed from the Charities Register from 23 September 2026.

- 84. From that date, the Trust will no longer be a registered charitable entity under the Charities Act.
- 85. A notice of deregistration, and the Board's decision will be published in accordance with the Act and the Board's usual processes.

Right to Appeal

- 86. The Trust has the right to appeal the Board's decision under section 58A of the Charities Act 2005.
- 87. To appeal, the Trust must lodge a formal notice of appeal with the Taxation and Charities Review Authority no later than two months after the date of this decision, in accordance with section 58B(1)(a) of the Charities Act.
- 88. More information is available on the Ministry of Justice website: Charities appeals — Taxation and Charities Review Authority.
- 89. This decision is made by the Charities Registration Board.



Jane Wrightson
Chair, Charities Registration Board