

Charities Registration Board

Decision of the Charities Registration Board: status of Te Whānau o Waipareira Trust as a registered charity

17 December 2025

Members

Jane Wrightson (Chair)
Vaiahu Tarita Hutchinson
Carolyn Risk
Roger Holmes Miller

Executive Summary

1. On 23 September 2024, the Charities Registration Board (the Board) issued Te Whānau o Waipareira Trust (the Trust) with a Notice of Intended Decision (NOID), advising that the Board had decided to de-register the Trust on the grounds that the Trust:
 - a. no longer qualified for registration as a charitable entity because its purposes were not exclusively charitable and
 - b. had engaged in serious wrongdoing.
2. In response to the NOID, the Trust filed a Notice of Objection on 24 November 2024 and advised it wished to exercise its right to meet with the Board to present the reasons why it should not be de-registered.
3. In addition to filing an Objection, the Trust initiated High Court proceedings relating to the lawfulness of the decision made by the Board. The Trust and the Board agreed that the Objection meeting would be held as soon as practicable after the High Court decision. The High Court delivered its decision on 10 July 2025 allowing the Objection meeting to proceed.
4. The Board met with the Trust on 25 July 2025 to consider the Objection. The Trust had provided some affidavit evidence and written legal submissions in advance of the meeting. Further affidavit evidence and legal submissions were provided on the day of the Objection meeting.
5. The evidence provided by the Trust set out in detail changes the Trust had made to its structure and operation to address the issues raised by the Board. Counsel for the Trust submitted to the Board that:
 - a. the Trust had not engaged in serious wrongdoing
 - b. there was no serious risk to the public interest in the orderly and appropriate conduct of the affairs of the Trust

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- c. there was no gross negligence or gross mismanagement
 - d. de-registration of the Trust would not be in the public interest.
6. The Board has now considered all the material provided by the Trust in its Notice of Objection and at the Objection meeting. It has also considered additional information provided by the Trust in response to a request from the Board made after the Objection meeting.
7. The Board is no longer satisfied that the grounds for de-registration are made out. In accordance with section 55D of the Charities Act 2005 (the Act) the Board records below its decision not to de-register CC31649 (the Trust) as a charitable entity and the reasons for that decision.

Context

8. The Board is the statutory entity responsible for registration and de-registration of charitable entities.
9. Te Whānau o Waipareira Trust (the Trust) is a significant charity that exists to provide wrap around support and services to the whānau of Waipareira.
10. The Department of Internal Affairs (the Department) is responsible for investigation of compliance with the Charities Act and for providing advice to the Board relating to registration or de-registration of trust entities.
11. In December 2019 the Department commenced an inquiry into the Trust's activities that focused on whether the Trust was operating for non-charitable purposes and as such was in breach of the Charities Act.
12. In November 2020 the Department issued a warning notice to the Trust advising that the Department had concluded that the Trust had engaged in serious wrongdoing. Specifically, the Department alleged the Trust had engaged in activity that was not consistent with its charitable status because it had used Trust funds to support a political candidate and party.
13. This notice was the beginning of extensive and prolonged engagement between the Department and the Trust. In May 2023 the Department advised the Trust that it had concluded its investigation and that no further action would be taken. It also advised that the Department would continue to monitor the activity of the Trust.
14. In July 2023 the Department opened a new inquiry into the activities of the Trust arising from further concern that the Trust was supporting a political party in a manner that would constitute a breach of its obligations under the Charities Act.

15. Again, there was considerable engagement between the Department and the Trust regarding the matters raised by the Department. The responses from the Trust did not satisfy the Department that the Trust was complying with the Act.
16. On 22 April 2024, the Department reported to the Board on the results of its investigations into the Trust. It provided the Board with its investigation report into the actions of the Trust (Investigation Report) and recommended that the Board decide to de-register the Trust as a charitable entity on the grounds that it no longer qualified for registration as a charitable entity (section 32(1)(a)) and that the Trust has engaged in serious wrongdoing (section 32(1)(e)).
17. The Board considered the Investigation Report and the advice of the Department and decided to propose de-registration of the Trust. As required by the Act, it advised the Trust that it intended to make a decision to de-register the Trust from the Charities Register.
18. The Board provided the Trust with a NOID on 23 September 2024 stating that it intended to de-register the Trust as a charitable entity on the grounds that the Trust:
- a. no longer qualified for registration as a charitable entity, and
 - b. had engaged in serious wrongdoing involving a course of conduct that constituted a serious risk to the public interest in the orderly and appropriate conduct of the affairs of the Trust and/or constituted gross mismanagement.
19. The NOID also advised that the Board was satisfied that the Trust had independent non-charitable purposes to support political candidates and/or political parties, and to provide private benefit to its Chief Executive. The NOID advised that the Board believed this was evidenced by the Trust making loans to the Chief Executive to support political candidates and/or political parties, and its award of a subsequent additional payment to the Chief Executive to offset his obligations to repay those loans, resulting in significant private benefit and financial advantage to the Chief Executive.
20. The NOID also set out that the Board considered that Trust had engaged in serious wrong doing involving a course of conduct that constitutes a serious risk to the public interests in the orderly and appropriate conduct of the affairs of the Trust and/or constitutes gross mismanagement, by awarding its Chief Executive the additional payment to offset his loan obligation in a manner that increased the private benefit and financial advantage to the Chief Executive.

Notice of Objection

21. The Trust filed a Notice of Objection on 24 November 2024 in response to the NOID. It advised it intended to defend the Board's intended decision and that it wished to exercise its right to meet with the Board to present the reasons why it believed it should not be de-registered.

22. The Notice of Objection detailed the history of the Trust, from its establishment in 1981. The submissions in support of the Notice of Objection noted that the Trust provided, and still provides, a vehicle for previously fragmented and impoverished groups to draw together for the good of all Māori of West Auckland. The Trust's role as an organisation representing the interests of Māori (particularly urban Māori) was given statutory recognition as a representative Māori organisation listed in Schedule 5 of the Māori Fisheries Act 2004.
23. The Trust advised that it has the object to “establish, support, administer, advance or promote such schemes, projects or trust, as may, in the opinion of the Trust Board, be or have been established” for the following purposes:
- to promote and develop the social and economic advancement of the Whānau;
 - to promote and provide education of whatsoever nature suited to the particular needs of the Whānau
 - to promote the health and development of the Whānau
 - to preserve and maintain:
 - te whare wānanga o tikanga Māori (the place of learning and teaching tikanga Māori)
 - ki te whai te mana Māori Motuhake, ki te Rangatiratanga, ki te Kotahitanga i roto te Whānau (to steadfastly strive to achieve autonomy, direction, leadership and control, unity and solidarity, all residing in ourselves, the Whānau).
24. Evidence provided by the Trust described it as the largest integrated non-government social service organisation in the motu, providing health, welfare, education, training, justice, budgeting and enterprise services to the whānau of West Auckland. The evidence detailed a number of the services it offers.
25. The Trust directly addressed the issues set out in the NOID and stated that the political donations were made on the basis that they would advance charitable purposes. It noted that the policies promoted by the people and the party the Trust was supporting would have a flow-on benefit to the whānau of Waipareira.
26. The Trust now accepted, however, that its earlier view that this support was consistent with a charitable purpose was mistaken, and they had sought to correct the error. Specifically, the Trust had:
- confirmed to the Department that it would refrain from supporting or opposing political candidates or political parties in future
 - converted the contributions into a loan on interest-bearing commercial terms, for which Mr Tamihere took personal responsibility
 - demanded repayment of that loan.
27. The Trust advised that it had agreed to a bonus payment to the Chief Executive in light of Mr Tamihere's extraordinary contribution to the success of the organisation. It was agreed, prior to the payment being made, that the bonus would be applied to

the outstanding loan amount referred to above, thus discharging the full balance of the loan and the associated interest.

28. Affidavit evidence provided to the Board advised that immediately following receipt of the NOID, the Trust had made 3 resolutions to address issues set out in the NOID. The Trust agreed:

- to reinstate Mr Tamihere's obligation to pay the loan, plus interest, as well as the costs incurred in paying the bonus, namely the additional annual leave Mr Tamihere received and the additional Kiwisaver contribution (subject to it being able to be recovered from Inland Revenue)
- to appoint Christopher Darlow as an independent advisory Trustee, with the intention that he sit on the Board, the Personnel Committee and the Audit and Risk Committee for at least two years
- to reaffirm the Trust's commitment to refrain from supporting political parties or political candidates.

29. The Trust also argued that because the conduct that formed the basis of the Board's decision was historic, that conduct had been reversed, they had appointed an independent and highly credible Trustee and the charitable work of the Trust was extensive, there was no basis on which to conclude that the public interest element of the de-registration test was met.

Objection Meeting

30. On 25 July 2025 the Trust met with the Board to present its objections to the Intended Decision. The meeting was held in the offices of the Department in Wellington.

31. The objection meeting was attended by:

Te Whānau o Waipareira

Legal counsel: *Jonathan Orpin-Dowell, Tim Allan, Monique van Alphen Fyfe*

Board Members: *Raymond Hall (Chair), Moyna Grace, Evelyn Taumaunu, Jacqueline Matthews, Merepaea Te Uira Dunn, Jared (Bumpa) Taumaunu, Rosemarie (Rocky) Tahuri*

Awerangi Tamihere Chief Operating Officer, Bradley Norman Chief Data Officer, Christine Wu Chief Financial Officer, Tamati Taurere Director Whānau Ora Services, Maria Halligan Director Funding & Contracting, Lance Norman Director Special Projects, Pania Te Aonui Director Wai Tech Training, Lynda Paniora Senior Lead Research, Ngaire Harris Director Clinical Operations, Alana Harris Director of Data & Analytics

Charities Registration Board

Jane Wrightson (acting Chair), Roger Holmes Miller, Carolyn Risk, Tarita Hutchinson

Department of Internal Affairs

Charlotte Stanley, Clare O'Connor, Joanne Emery, Chantel Piper

32. In advance of the meeting the Trust had provided the Board with affidavit evidence from its Chair and Chief Financial Officer, and written submissions from its legal representatives.
33. Further affidavits from the Chair and the Chief Financial Officer were provided to the Board at the beginning of the meeting. It was not possible for the Board to read those affidavits at the time of the meeting but Board members have since read and considered those affidavits.
34. Counsel representing the Trust presented the Trust's reasons why the Board should not proceed to de-register the Trust. It is now clear to the Board that the content of the further affidavits amounted to evidence under oath consistent with the matters presented by counsel at the meeting.
35. The Trust acknowledged that the Department's inquiry into the operation of the Trust and the Notice of Intended Decision issued by the Board both raised significant issues. It conceded that some actions taken by the Trust were not consistent with its obligations as a registered charity but stressed that all such actions had been taken in good faith.
36. The Trust acknowledged that it was important that it understood and complied with the legal framework that governs its operation as a charity. It further acknowledged that its existing structure and practices did not support it to do so.
37. In his affidavit, Mr Hall, the Chair of the Trust, stated:
-following receipt of the Intended Decision from the Charities Registration Board, Waipareira acknowledged the were laid down by the Intended Decision and resolved to take it up. It did so recognising that the mana of Waipareira will be enhanced, and not diminished, by building a relationship of trust and confidence with the Board and Charities Services as the regulator. We recognised the need to ensure that we are continually reflecting on our own practices and policies to show that our kaupapa Māori processes meet our regulatory obligations as well as our obligations to whānau of Waipareira.*
38. The Trust's presentation made clear to the Board that having recognised the validity of the issues raised by the Notice of Intended Decision it had committed considerable time and resources to deciding how it could respond to meet the concerns presented by the intended decision.

39. The Trust was also clear with the Board that it wished to address all issues raised by the Board so it could ensure that in future all its time and resources were available to pursue its central purpose of supporting the whānau of Waipareira.
40. The Board notes that acknowledgement by the Trust of its past errors. Its willingness to make significant changes to the structure and operating model of the Trust were significant factors considered by the Board when determining the registration status of the Trust.

Trust's response to issues raised by the Board

41. The Trust advised the Board it had engaged external expertise to design a new structure and, as noted above, had appointed an independent advisory Trustee to support it to respond effectively to the matters raised by the Board.
42. The Trust was open with the Board that it now recognised that its current structure did not support it to both undertake all the activities it may wish to fully support Te Whānau o Waipareira and ensure that it complied with its legal obligations as a charity. It had, accordingly, developed a new structure and adopted new policies to ensure that in future it would meet its obligations as a charity.
43. In particular, the Trust advised of two key changes.
44. First, it was working to adopt a new legal structure for the operation of the Trust by creating a new legal entity that will share governance with the Trust but not funding. It will be a legal entity available to the Trust to use should it wish to provide a service that is not recognised as charitable but which would meet a need of the whānau of Waipareira. In his affidavit Mr Hall stated that an example of such an activity maybe the provision of loans and resources to upgrade existing housing or provision of new housing;
45. The establishment of what the Trust described as a “sister entity” is intended by the Trust to address concerns raised that it was operating for non-charitable purposes. In his affidavit Mr Hall was explicit that the Trust does not want a repeat of the situation that had led the Board to issue the NOID.
46. The Board was advised in the meeting that the new structure would not allow the transfer to the sister entity of any funds that had been provided for charitable purposes. In response to a request from the Board after the Objection meeting the Trust provided additional information on details of this arrangement.
47. The Board records that the Trust confirmed that the establishment deeds and governance arrangements ensured future independence of funding streams and did not allow direct or indirect diversion of charitable assets.
48. Second, the Trust advised that it has made changes relating to remuneration of key staff and managing conflicts of interest to avoid further situations in which its

actions are not consistent with its obligations as a charity. These changes are in response to the concerns set out in the intended decision that the Trust has an independent non-charitable purpose to support political candidates and/or political parties and to provide private benefits to its Chief Executive.

49. In his second affidavit Mr Hall sets out the new framework used to determine the remuneration level for executives and trustees. He states that independent advice from a “big four” accounting firm had been sought to ensure that remuneration paid is set within an appropriate market range.
50. The affidavit is not explicit as to the market used to determine such range – the Board notes that to comply with its obligations as a registered charity the market should be that of the philanthropic sector and not that of private or commercial companies.
51. The Board notes that full details of how the Trust will manage remuneration of the Chief Executive were not available to it before making this decision. The Board notes that the obligations on the Trust to ensure that remuneration arrangements are consistent with its status as a registered charity continue. The Trust must at all times be able to demonstrate that it is managing those arrangements in a way that meets the requirements of the Charities Act and that future remuneration entitlements will be based on independently verified benchmarks aligned to the charitable sector.
52. In its presentation to the Board, the Trust acknowledged the concerns that had been raised about the way in which the Trust was seen to engage in political activities and actions it had taken that were seen as endorsement of both political candidates and a political party. The Trust stressed that such actions had been taken in good faith but it now accepted they were not consistent with its continuing registration as a charity.
53. Details of a new and comprehensive Conflict of Interest policy were provided as well as assurances that the Trustees now recognised that the law governing charitable status imposes limitations on such activity by a registered charity.

Information received following the Objection Meeting

54. The Trust provided further information subsequent to the Objection Meeting concerning the corporate restructure in response to a request from the Board for a level of detail that had not been provided at the meeting.

55. This information expanded on advice of the Trust relating to the creation and operation of a new, separate āpiti/sister trust outside of the Waipareira group. The purposes of the āpiti trust would be similar to those of the Trust but would not be exclusively charitable. It would not be a subsidiary of any other entity within the Waipareira group and would not be controlled by the trust or any other entity within the Waipareira group.
56. The entities will have common governance but the trusts will be separate entities. The two trusts will maintain separate board reports, agenda, and minutes to clearly delineate the roles and decision-making for the different entities. The Trust advised that the āpiti trust will not receive funding or assets from the Trust or its charitable subsidiaries.
57. It was submitted that the new structure should give the Board confidence that there will not be any future concern about whether the Trust has non-charitable purposes. If, in the future, Trust trustees consider that it is in the interests of Te Whāna u o Waipareira to pursue a non-charitable activity, or possible non charitable activity, the āpiti trust will be able to pursue that activity.
58. The Trust advised that its funds (and those of its subsidiaries) and the āpiti trust will be separate funds, separately managed in accordance with policies applying to each of them.
59. The āpiti trust will pay the charitable entities within the Waipareira group if the āpiti trust uses any of their assets and resources. Those payments will be based on an agreed scope of works, applying approved hourly rates and charge-out rate tables. These arrangements will be documented in a master service level agreement between the Trust and the āpiti trust. The Trust already has in place policies and pricing frameworks for the provision of employee time between members of the group. This framework will be applied to ensure that arms-length rates are charged for any supplies made between Waipareira Trust and the āpiti trust.
60. The Trust advised that there are no activities contemplated that would be undertaken by the Trust (or group entities) and the āpiti trust acting in partnership. The intention is that they are separate entities, undertaking separate activities.
61. The Board also sought further information from the Trust to confirm its understanding that the remuneration of trustees and directors in the Waipareira group, including the salary for the CEO, were to be set by reference to an appropriate market range, after independent review by a “Big Four” accounting firm.
62. The Trust confirmed that the above understanding was correct, and provided an affidavit from the Trust’s Chairperson, Raymond Hall, confirming the accounting firm was Ernst & Young and that Mr Tamihere’s total remuneration would be within the market rate range provided by Ernst & Young.

63. Final reports on remuneration for the chief executive and other key executives prepared by Ernst & Young were provided to the Department in redacted form, given commercial sensitivities surrounding the release of confidential market remuneration information.
64. Accordingly, the Board has not reviewed unredacted benchmarking data. It is, however, satisfied that the independent review process is being undertaken and records its expectation that all future remuneration decisions will be based on evidence provided by the independent benchmarking review.

Legal Submissions

65. Counsel for the Trust submitted to the Board that:
- Waipareira had not engaged serious wrongdoing
 - there was no serious risk to the public interest in the orderly and appropriate conduct of the affairs of the trust
 - there was no gross negligence or gross mismanagement
 - de-registration of Waipareira would not be in the public interest.
66. The Board's intended decision relied on its conclusion that the Trust no longer qualified for charitable status, as it was deriving income for two non-ancillary, non-charitable purposes
- to support political candidates or political parties, as evidenced by the contributions to Mr Tamihere, Christine Fletcher (in the Auckland mayoralty race) and Te Pti Māori
 - to provide pecuniary benefit to Mr Tamihere.
67. The Board also concluded that the Trust had engaged in serious wrongdoing demonstrated by a course of conduct that constituted a serious risk to the public interest in the orderly and appropriate conduct of the affairs of the Trust and/or gross mismanagement.
68. Responding to the intended decision, the Trust argued that this position could not be sustained for the following reasons:
- the Trust does have exclusively charitable purposes. Its prior contributions to politicians and political campaigns were made in a genuine, but mistaken belief that this was a legitimate means of pursuing its charitable purposes. It now accepts that this view was incorrect and it has taken steps to have those funds repaid to the Trust, including interest at commercial rates
 - the large bonus paid to the Chief Executive Mr Tamihere had been reversed and the costs incurred by the Trust in making the payment had been, or would soon be, recouped
 - there is no pattern of ongoing and deliberate behaviour in respect of financial issues
 - as a result, none of Waipareira's charitable funds had been consumed for a non-charitable purpose

- there were no legal grounds on which to determine that the test for serious wrongdoing was met. The test for serious wrongdoing is necessarily high and is not met simply by virtue of demonstrating that trustees did not comply with their obligations under the Charities Act. In the present case the Board had drawn no distinction drawn between acting with a non-charitable purpose and committing serious wrongdoing, an approach which inappropriately lowered the threshold for serious wrongdoing.

69. Finally, the Trust submitted that even if the grounds for de-registration were satisfied (which they did not believe to be the case) the Board still needed to be satisfied that it was in the public interest to de-register the Trust.

70. In its submission, the Trust argued that public interest test was not met because:

- the wrongdoing was historical and evidence had been provided that management issues had been resolved
- de-registration would impact the ability of the Trust to provide benefits to the whānau of Waipareira, and de-registration would mean the Trust incurred significant costs that could otherwise be applied to charitable purposes.

Decision Making Process of the Board

Principles to be applied to the decision

71. A trust qualifies for registration as a charitable entity if its trustees derive income in trust for charitable purposes.

72. A trust may still qualify for registration as a charity if its purposes include a non-charitable purpose but only if that purpose is ancillary to a charitable purpose of the trust. A purpose is ancillary if it is secondary, subordinate, or incidental to a charitable purpose of the trust, and is not an independent purpose of the trust. The ultimate purpose of a charitable trust must be exclusively charitable, but it can provide non-charitable benefits that are merely the means, or the incidental consequences, of carrying out the charitable purpose.

73. The extent to which activity might constitute a non-charitable purpose of a trust is a question of fact and degree to be decided on the individual circumstances of each case. The Board notes, however, that:

- the fact that a trust may previously have had a non-charitable purpose may not require de-registration if that purpose is no longer active
- isolated activities are unlikely to amount to anything more than an ancillary purpose.

74. The Board must consider whether the grounds for de-registration set out in the NOID are met. If it finds that the grounds are met it must then consider whether de-

registration of the Trust would be in the public interest. If the grounds for de-registration set out in the NOID are not met, the public interest test does not arise.

Analysis

75. The Board notes that the issues set out in the NOID were significant and identified features of the way in which the Trust was operating that did not meet its obligations as a registered charity. It also notes that the Trust acknowledged that the matters set out were serious and it has taken steps to address the concerns raised by the Board.
76. The Board records its concern that the Trust was slow to respond when approached by the Department about the issues that ultimately led the Board to issue the NOID. The time it took for the Trust to respond to issues raised by the Department was disappointing. The protracted process did not demonstrate that the Trust had an understanding of its responsibilities as a registered charity nor a willingness to engage constructively to remedy issues identified by the Department's investigations.
77. The Board records its view that the activities of the Trust are undoubtedly charitable in nature. Those charitable activities are broad-ranging and comprehensive. The conduct by the Trust of such a broad base of charitable activity is the starting point for the Board considering the statutory test for de-registration.
78. The Board also records that the structural and operational changes made by the Trust in response to the NOID were necessary to ensure that any non-charitable activities are not attributable to the Trust and were central to the Board's assessment of whether the Trust could continue to enjoy registered charity status under the Act.

Grounds set out in the NOID

79. At the time the Board issued its NOID, it had valid concerns about the nature of the activities conducted by the Trust and had no evidence that the Trust was willing to discuss changes to its structure or operation to ensure it complied with its legal obligations. The Board records its view that the NOID was properly issued and set out grounds for concern as to the lawful operation of the Trust as a registered charity.
80. The initial responses of the Trust when concerns were raised about the support for the political party and candidates did not address the substantive issue. The Trust required Mr Tamihere to repay the loans made to a political party and political candidates but then agreed to pay Mr Tamihere a bonus of the exact same amount as the loan he owed. The financial records of the Trust showed that the bonus payment was offset against the loan that same day.
81. This response was not consistent with the obligations of the Trust under the Act and in the view of the Board constituted serious wrongdoing on the part of the Trust.

Accordingly, the Board determined that there were grounds to de-register the Trust and it set out those grounds in the NOID provided to the Trust.

82. We should note at this stage that none of the members of the Board who met with the Trust and considered the final decision of the Board were members of the Board at the time the NOID was issued. We have, however, considered all relevant material including that submitted by the Trust, in advance of the Objection Meeting, on the day of the Objection Meeting and following the Objection Meeting. We have also considered carefully the matters presented to it by counsel at the meeting on 25 July 2025.

83. In particular, the Board considered:

- the scale and magnitude of the structural changes proposed by the Trust, in particular the creation of a separate legal entity with an independent funding stream to allow the Trust to undertake activities that are not consistent with its charitable status;
- written assurances from the Trust that it will not again engage in activity to support political candidates or a political party – and explicit acknowledgement that its past practices in this regard were unacceptable;
- the comprehensive nature of the new Conflict of Interest policy implemented by the Trust;
- the introduction of additional external and senior independence to the work of the Trust Board;
- reversing the payment of the bonus and implementing steps to ensure that the loans for political purposes are in fact repaid by Mr Tamihere on an appropriately commercial, interest-bearing basis (the Board has been advised that the payment has in fact been made).

84. This additional information from the Trust and assurances by the Trustees as to its future operation given at the Objection meeting are directly relevant to whether the grounds set out in the NOID remain valid.

85. The Board is satisfied that these remedial actions remove the ability of the Trust to progress any non-charitable purposes in the way previously evidenced by the Trust's activities, and that the purposes of the Trust are exclusively charitable within the meaning of the Act.

Decision of the Board

86. It is the decision of the Board that the Trust has now meaningfully addressed the issues set out in the NOID by taking the combination of the actions set out above. The Board records its view that all such actions were necessary to fully address the concerns raised about the extent to which the operation of the Trust complied with its legal obligations as a registered charity. Had these steps not been taken, the Board's decision would likely have been different.

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87. The changes made by the Trust were necessary to address the issues raised by the Board's NOID and to demonstrate that the Trust now understands the obligations the Act places on it when making decisions about use of charitable funds. The changes made by the Trust were necessary to demonstrate that the Trust now recognises and accepts the significance of the issues set out in the NOID, and its responsibilities and obligations as a registered charity.
88. The changes to the structure and operating model of the Trust mean the Board is now satisfied that the Trust does not have a non-charitable purpose.
89. Accordingly, the Board has concluded, on the basis of the material presented by the Trust, that there are no longer grounds for de-registration under the Charities Act and it will not progress its intention to de-register the Trust.
90. This conclusion means that the Board is not required to consider whether it would be in the public interest to de-register the Trust.
91. The Board will not progress its intention to de-register the Trust.

Conclusion

92. The Board valued the opportunity to meet directly with the Trustees and learn of the steps they were taking to respond to the issues raised by the NOID. The information shared at the Objection Meeting demonstrates to the Board that the Trust now understands the full nature of its obligations as a registered charity and that it has taken steps to ensure it can meet both its regulatory obligations and its obligations to the whānau of Waipareira.
93. The Trust is a significant operator within the philanthropic sector and any failure on its part to fully comply with the legal framework required of registered charities has the potential to impact on the extent to which there is trust and confidence in the sector more broadly.
94. It is not just the mana of Waipareira that will be enhanced by building a relationship of trust and confidence with the Board and the Department. The mana of the Board and the Department are enhanced by the changes the Trust has made in how it operates in response to the concerns raised by the Department and the issues set out in the NOID. The mana of the wider sector is also protected by a Trust of Waipareira's significance demonstrating its commitment to meeting its legal obligations as a registered charity and making significant changes to its structure and operating model to ensure compliance.