Te Rātā Atawhai
Charities Registration Board

Final Decision of the Charities Registration Board

Registration Application for Sourcecode Trust

Date: 3 August 2026

Members:
Jane Wrightson (Chair)
Vaiahu Tarita Hutchinson
Carolyn Risk
Julie Hardaker
Leighton Evans

Executive Summary

1. On 14 April 2026, the Charities Registration Board (the Board) issued Sourcecode Trust (the Trust) with a Notice of Intended Decision (NOID) advising that it intended to decline the Trust's application for registration as a charitable entity.

2. The Board acknowledges that the Trust's beliefs are sincerely held and does not question the right of the Trust or its representatives to hold and express those beliefs. The role of the Board is to independently consider the information before it and determine whether an entity meets the requirements for registration as a charitable entity when the matter has been referred to it for decision.

3. The Board has declined the application for registration as a charitable entity under the Charities Act 2005 (the Act). The Board is not satisfied that the Trust has demonstrated that its stated purpose constitutes the advancement of religion for charitable purposes.

Background

4. On 22 January 2024, the Trust submitted an application for registration as a charitable entity.

5. On 31 July 2024, the Department issued a notice of intended decline under section 18(3)(c) of the Act. In response, the Trust provided submissions to the Department dated 16 October 2024 and 8 February 2025.

6. The Department carefully considered those submissions and provided a report to the Board recommending that the Board decline the application for registration on the basis that the

Trust did not meet the statutory criteria for registration. The Board considered the Department's report, together with the Trust's application and extensive submissions at its meetings on 1 December 2025, 4 February 2026 and 31 March 2026.

7. The Board is satisfied that the Chief Executive complied with section 18(3) of the Act in assessing the application and taking into account the Trust's activities.

April 2026: Notice of Intended Decision

8. On 14 April 2026, the Board issued a Notice of Intended Decision (NOID), under section 55B of the Act, notifying the Trust that it intended to decline the Trust's application for registration.

9. The Board was not satisfied the Trust had demonstrated that its stated purpose and activities sufficiently met the test for the advancement of religion to be considered a charitable purpose.

10. The Board assessed this by considering the Trust's purposes and stated activities as a whole against the relevant statutory and common law criteria. The Board considered that, as a whole:
    a. the Trust's system of beliefs was not capable of advancing a religion
    b. its activities did not actively promote or sustain that religion, and
    c. the benefits of its actions were not available to a sufficient section of the public.

July 2026: Objection Meeting

11. On 12 May and 17 May 2026, the Department received two objection letters from the Trust in response to the NOID issued by the Board. These were received under section 55C of the Act.

12. Under section 55D of the Act, the Board held an Objection Meeting for 90 minutes online on 21 July 2026 with the Trust's Chief Trustee, David de Cleene.

13. The Chief Trustee explained the basis of his teachings, submitting that the belief system is a genuine religion and that it is intended to unify and advance the world's religions and philosophies through what he describes as "the eternal religion". The Chief Trustee explained that the teachings are set out in books, courses, models and diagrams developed by the Chief Trustee over many years.

14. The Chief Trustee was asked to describe any established canons of conduct and to describe the Trust's followers. In response, the Chief Trustee stated that the Trust remains in a research and development phase and does not currently have any direct followers.

15. The Board noted two new pieces of information were provided during the Objection Meeting. The Chief Trustee acknowledged that the Trust remains in the development phase and is not

yet ready to be shared with a wider population, and that accordingly, the Trust currently has no adherents. He also noted that taxation is contrary to the principles of its belief system and that this is a further reason for seeking charitable registration.

16. The Board extends its thanks to the Chief Trustee for his engagement with the process and for his considered answers to questions from the Board.

Public Interest

17. The Board is required to determine whether it is in the public interest to proceed with its intended decision.

18. At the Objection Meeting the Chief Trustee made no submissions that it was in the public interest to register the Trust. He advised that the work of the Trust would continue regardless of whether charitable registration was granted. The Board therefore has no evidence that declining registration would prejudice the Trust's ability to continue its activities or pursue its objectives.

19. There is a strong public interest in actively ensuring that only organisations that meet the statutory requirements for charitable registration are entered on the Charities Register.

20. Having considered all the information before it, the Board is satisfied that it is in the public interest to proceed with the intended decision.

Decision of the Board

21. The Board acknowledges that the Trust's beliefs are sincerely held and does not question the right of the Trust or its representatives to hold and express those beliefs.

22. Having carefully considered the Trust's objection, submissions, oral presentation and extensive supporting materials, the Board remains of the view that the Trust has not met the legal requirement of demonstrating a sufficiently coherent and identifiable system of belief, constituting a religion, that is capable of advancing a religion.

23. The grounds for this decision are as follows:
    a. In its written materials, the Trust promotes spiritual and philosophical ideas. However, the material provided reflects a broad and integrative approach to belief systems rather than the advancement of a clearly identifiable religion.
    b. At the Objection Meeting, the Chief Trustee acknowledged that the belief system of Sourcecode was still being developed and was not yet ready to present to others. This is consistent with a lack of cogency and coherence in the Trust's belief system, beyond the unification of all religions into "the eternal religion" that the Board had noted in its NOID. The current loosely interrelated collection of ideas promoted by the Trust does not constitute an identifiable religion for a charitable purpose, as required by law.

c. The Trust's body of doctrines does not sufficiently show canons of conduct around which adherents are to structure their lives. The Trust has not provided details of specific teachings beyond stating that its beliefs are like a "jigsaw puzzle in a greater jigsaw puzzle" and that it binds all the world's religions to reveal the spiritual reality of life for its eternal religion. The Trust provided no evidence of observances of sacraments, symbols, ceremonies or rituals, or of an ethical code of behaviour. The Trust also did not provide information on how its teachings are to be studied or put into practice by its followers. At the Objection Meeting, it was acknowledged that the Trust did not yet have any followers.
d. The Trust did not present a clear or coherent framework demonstrating how its stated purposes are being achieved in practice. The material provided does not set out a discernible pathway by which the Trust's activities give effect to a charitable purpose.
e. The Trust has not demonstrated how it undertakes, or intends to undertake, activities that recognisably advance religion. The Trust provided no evidence of how it can or will make its stated purposes operational beyond the creation and promotion of its intellectual property. The information provided indicates that the Trust's activities include the development, publication and sale of books and courses authored by the Chief Trustee. These activities appear to be a central feature of the Trust's operations.

24. Having considered all the information before it, the Board is satisfied that it is in the public interest to proceed with the intended decision.

25. The Board is not satisfied that these activities translate into charitable outcomes as defined by law. The Trust has not established that the sale or distribution of its materials advances religion in a charitable manner, nor that any of its associated activities are directed toward public benefit in a manner recognised in charity law.

26. Therefore, the Board has decided that:
a. the grounds for the intended decision have been satisfied under section 55D(1)(b)(i), and
b. it is in the public interest to proceed with the intended decision **not to register** Sourcecode Trust as a charitable entity.

27. This decision will be published on the Charities Services website [Charities Services | View the decisions].

Right to Appeal

28. The Trust has the right to appeal the Board's decision under section 58A of the Charities Act 2005.

29. 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.

30. More information is available on the Ministry of Justice website: Charities appeals — Taxation and Charities Review Authority.

Signed on behalf of the Charities Registration Board

Jane Wrightson

Chair