

Registration decision: Youth Glide New Zealand Incorporated (YOU51326)

Executive Summary

1. The Charities Registration Board (**the Board**) has determined to decline the application for registration of Youth Glide New Zealand Incorporated (**the Society**) under the Charities Act 2005 (**the Act**).¹
2. The Society has applied for registration on the basis that it provides youth with education, tuition and training of all relevant skills necessary for gliding in New Zealand. The Society submits that these activities advance charitable purposes.
3. The Board has determined that the Society is not qualified to be registered as a charitable entity under the Act.² Although the Board accepts that some of the Society's activities may advance education and promote the efficiency of the armed forces, the Board considers that the Society has a primary non-charitable purpose to promote the recreational sport of gliding.
4. The Board's reasons are organised as follows:
 - A. Background
 - B. Legal Framework for Registration Decision
 - C. The Charities Registration Board's Analysis
 - D. Section 5(3)
 - E. Determination

A. Background

5. The rules establishing the Society were signed on 3 December 2012 (**the Rules**). The Society was incorporated under the Incorporated Societies Act 1908 on 7 January 2013. The Society amended the Rules on 8 October 2013 and then on 10 February 2015.
6. The Society's purposes, as set out in clause 2 of the Rules are as follows:
 2. The objects for which Youth Glide New Zealand Incorporated (here-in-after called "YGNZ") is established are,

¹ This decision is made under section 19 of the Charities Act 2005 [the Act].

² The essential requirements for registration are set out in section 13 of the Act.

Through promoting the recreational sport of gliding, YGNZ will:

- a. Introduce youths to the potential of Aviation.
 - b. Develop self-confidence, motivation, self-discipline and boost self-esteem in youths.
 - c. Develop more positive teenage relationships with adults.
 - d. Safely introduce youths to an adventure sport.
 - e. Enable youths to realise their potential for achievement.
 - f. Encourage young women into flying as a sport and / or as a career.
 - g. Inspire youths with technology; bringing mathematics, physics and computing alive.
 - h. Provide youths an exciting and healthy outdoor alternative activity.
 - i. Introduce youths to a possible career in Aeronautical / Mechanical Engineering; Aircraft / Engine Design; Air Traffic Control; Airline Piloting; the Air Force and/or the Armed Forces; Adventure Aviation; Glider Piloting, Instructing or Engineering.
7. The Society applied for registration under the Act on 15 May 2015.
 8. The Department of Internal Affairs - Charities Services (**Charities Services**) notified the Society on 28 May 2015 that its purposes did not meet registration requirements. Specifically, Charities Services notified the Society that it has an independent non-charitable purpose to promote recreational gliding as an end in itself. Furthermore, the Rules did not restrict the distribution of surplus assets upon winding up to exclusively charitable purposes.
 9. During the application process, the Society has provided information about its activities.³ The primary activity of the Society is a 10 day long "Youth Soaring Development Camp" (**the Camp**) held each year in December at Omarama in Canterbury. The Camp provides both classroom and hands-on instruction in aviation and specifically gliding for around 20 pilots who are aged 25 years and under.
 10. The costs for the Camp attendees are \$250 for Food and Accommodation, \$700 for Flying Fees and membership costs are:
 1. \$30 per annum for Full Flying Members;
 2. \$20 per annum for Social Members; and

³ Refer to the Society's letters of 15 May 2015, 18 June 2015, and 23 July 2015.

3. \$50 per annum for Associate Members.

The purpose of Social Members and Associate Members is for “family members and businesses who wish to show their support.”⁴

11. The aircraft and facilities used during the Camp are provided by Glide Omarama, gliding clubs and private owners at cost or free of charge and the remaining costs are subsidised through grants and donations made to the Society. The Board notes the Society receives funds from the Gliding New Zealand Umbrella Trust. In addition, Gliding New Zealand “waives affiliation fees to the national body and pays the subscription of Soaring NZ, the national magazine.”⁵ A Society representative also attends Gliding New Zealand executive meetings.
12. Based on information on its website,⁶ the Society’s Full Flying Members also receive “free instructional training in gliders with trained instructors from their local glide clubs...” Local clubs “make at least one two seater training glider available to Youth Glide members at no or reduced rates, and often have reduced rates for towing.”
13. The Society proposed amending the stated purposes in the Rules as follows:
 2. The primary objective for which Youth Glide New Zealand Incorporated (here--in--after called "YGNZ") has been created is to provide youths with education, tuition and training of all relevant skills necessary for gliding in New Zealand. This is achieved by the provision instructional teaching in the classroom and superior hands--on flying instruction in sailplane aircraft.

YGNZ’s subsequent, subordinate objectives are to be pursued only for the attainment of the above objective. As such, these subordinate objectives are to be viewed through a lens created by this primary objective. For the avoidance of doubt, these subsequent objectives are merely ancillary to the primary objective and are not independent objectives.

 - a. Introduce youths to the potential of Aviation.
 - b. Develop self--confidence, motivation, self--discipline and boost self--esteem in youths.
 - c. Develop more positive teenage relationships with adults.
 - d. Safely introduce youths to an adventure sport.
 - e. Enable youths to realise their potential for achievement.
 - f. Encourage young women into flying as a sport and / or as a career.

⁴ Refer to the Society’s letter of 23 July 2015.

⁵ <http://youthglide.org.nz/parent-info> accessed 14 January 2016.

⁶ <http://youthglide.org.nz/parent-info> accessed 14 January 2016.

- g. Inspire youths with technology; bringing mathematics, physics and computing alive.
 - h. Provide youths an exciting and healthy outdoor alternative activity.
 - i. Introduce youths to a possible career in Aeronautical / Mechanical Engineering; Aircraft / Engine Design; Air Traffic Control; Airline Piloting; the Air Force and/or the Armed Forces; Adventure Aviation; Glider Piloting, Instructing or Engineering.
14. The Society also provided proposed amendments to the Rules restricting the distribution of surplus assets upon winding up to exclusively charitable purposes.
 15. Charities Services notified the Society that it continued not to meet registration requirements and it would make a recommendation to decline its application to the Charities Registration Board. It invited the Society to provide any further submissions. The Society has not provided any further information or submissions.

B. Legal Framework for Registration Decision

16. Section 13 of the Act sets out the essential requirements for registration. Under section 13(1)(b) of the Act, a society qualifies for registration if it is established and maintained for exclusively charitable purposes and not for private pecuniary profit.
17. Section 5(1) of the Act defines charitable purpose as including every charitable purpose “whether it relates to the relief of poverty, the advancement of education or religion, or any other matter beneficial to the community”. This statutory definition adopts the well-established fourfold classification of charitable purpose at general law.⁷
18. To be charitable at law a purpose must be for the public benefit.⁸ Public benefit must be expressly shown where the claimed purpose is under the fourth head of

⁷ This statutory definition adopts the general law classification of charitable purposes as stated in *Commissioner for Special Purposes of Income Tax v Pemsel* [1891] AC 531. See: *Re Greenpeace of New Zealand Incorporated* [2014] NZSC 105 (“*Greenpeace SC*” at [12],[15] and [17]); *In Re Education New Zealand Trust* HC Wellington CIV-2009-485-2301, 29 June 2010 (“*Education New Zealand Trust*”) at [13]; *In re Draco Foundation (NZ) Charitable Trust* HC WN CIV 2010-485-1275 [3 February 2011] at [11].

⁸ Authorities include: *Oppenheimer v Tobacco Securities Trust Co Ltd* [1951] AC 297; *Verge v Somerville* [1924] AC 496; *Dingle v Turner* [1972] AC 601. See also: *New Zealand Society of Accountants v Commissioners of Inland Revenue* [1986] 1 NZLR 147 at 152-155; *Latimer v Commissioner of Inland Revenue* [2002] 3 NZLR 195 (“*Latimer, CA*” at [32]; *Travis Trust v Charities Commission* (2009) 24 NZTC 23,273 (“*Travis Trust*”) at [54]-[55] (Joseph Williams J); *Queenstown Lakes Community Housing Trust HC WN CIV-2010-485-1818 [24 June 2011]* (“*QLCHT*”) at [30]; *Education New Zealand Trust* at [23]; *Greenpeace SC* at [27].

charity, “any other benefit to the community”.⁹ Further, in every case, the benefit of the entity’s purposes must flow to the public or a sufficient sector of the public.

19. The assessment of whether a purpose provides a benefit focuses on the clearly identifiable consequences of the undertaking—benefits that are nebulous and remote, or simply ‘hoped for’, are excluded. If a purpose is to benefit a private group, the consequential downstream benefits to the public will not suffice.¹⁰ Any private benefits arising from an entity’s activities must be a means of achieving an ultimate public benefit only and therefore be ancillary or incidental to it.¹¹
20. There is no presumption that if something is of benefit to the public, this will also mean that it is a charitable object.¹² Rather, there is a two-stage test for finding charitable purposes ‘beneficial to the community’ under the fourth head. As well as the purpose needing to be for the public benefit, the second part of the test requires an analogy to objects that have already been found to be charitable.¹³
21. Finally, section 5(3) of the Act provides that the inclusion of a non-charitable purpose will not preclude registration if it is merely ancillary to a charitable purpose. Pursuant to section 5(4) of the Act, a non-charitable purpose is ancillary if the non-charitable purpose is:
 - (a) ancillary, secondary, subordinate, or incidental to a charitable purpose of the trust, society or institution; and
 - (b) not an independent purpose of the trust, society or institution.
22. Determining whether a non-charitable purpose is ancillary includes a qualitative assessment of whether it is a means to advance the charitable purpose.¹⁴ It also

⁹ *Canterbury Development Corporation v Charities Commission* HC WN CIV 2009-485-2133, 18 March 2010 (“CDC”) at [45].

¹⁰ See for example the discussion in *Latimer, CA* at [32] - [37]. The courts have held that the downstream benefits of an entity’s activities do not serve to characterise the purpose of the entity; *QLCHT* at [68] – [76] (held that the purpose of the Trust was to provide housing for individuals not to advance the overall welfare of the community by enabling workers to stay in the area); *CDC* at [67] (primary purpose is the assistance of individual businesses and the “hope and belief” that the success of those businesses would increase the economic wellbeing of the Canterbury region does not establish public benefit as a primary purpose).

¹¹ See for example *Institution of Professional Engineers New Zealand Incorporated v Commissioner of Inland Revenue* [1992] 1 NZLR 570 (“Professional Engineers”) at 578; *Re New Zealand Computer Society Inc* HC WN CIV-2010-485-924 [28 February 2011] (“Computer Society”) at [42]; *Education New Zealand Trust* at [23]; *QLCHT* at [68] – [76]; *CDC* at [67]. Compare *Commissioners of Inland Revenue v Oldham Training and Enterprise Council* (1996) STC 1218 (“Oldham”); *Travel Just v Canada (Revenue Agency)* 2006 FCA 343, [2007] 1 CTC 294.

¹² *Greenpeace SC* at [18], [31].

¹³ *Greenpeace SC* at [18], [30].

¹⁴ For recent judicial comment on the qualitative test see *Greenpeace of New Zealand Incorporated* [2012] NZCA 533 (“Greenpeace, CA”) at [62], [83] – [91].

involves a quantitative assessment, focusing on the relative significance of the purpose as a proportion of the entity's overall endeavour.¹⁵

Relevance of entity's activities in registration decision-making

23. Section 18(3)(a)(i) and (ii) of the Act mandate that the Board and Charities Services take activities into consideration when determining whether an entity qualifies for registration under the Act. The courts have confirmed that consideration of activities is a mandatory aspect of decision-making under the Act.¹⁶
24. While activities are not to be elevated to purposes,¹⁷ reference to activities may assist, for example, to make a finding about:
- the meaning of stated purposes that are capable of more than one interpretation;¹⁸
 - whether the entity is acting for an inferred or unstated non-charitable purpose;¹⁹
 - whether the entity's purposes are providing benefit to the public;²⁰ and
 - whether a non-charitable purpose is within the savings provision at section 5(3) of the Act.²¹

¹⁵ The quantitative requirement was applied by the High Court in *Re Greenpeace of New Zealand Incorporated* HC WN CIV 2010-485-829 [6 May 2011] ("*Greenpeace, HC*") at [68]; *Computer Society* at [16]; *Education New Zealand Trust* at [43]-[44]; *Re The Grand Lodge of Antient Free and Accepted Masons in New Zealand* [2011] 1 NZLR 277 (HC) ("*Grand Lodge*") at [49]-[51]. The Board notes the Court of Appeal's observation in *Greenpeace, CA* at [92], including footnote 95.

¹⁶ *Greenpeace SC* at [14]. See also the approach taken in the High Court in *CDC* at [29], [32], [44], [45] - [57], [67], [84] - [92]; *QLCHT* at [57] - [67]; *Grand Lodge* at [59], [71]; *Computer Society* at [35] - [39], [60] and [68]; *Greenpeace, HC* at [75].

¹⁷ See: *McGovern v Attorney-General* [1982] 1 Ch 321 at 340 and 343; *Latimer v Commissioner of Inland Revenue* [2004] 3 NZLR 157 ("*Latimer, PC*") at [36]. Compare *Public Trustee v Attorney-General* (1997) 42 NSWLR 600 at 616; *Vancouver Society of Immigrant and Visible Minority Women v the Minister of National Revenue* [1999] 1 SCR 10.

¹⁸ See *Professional Engineers* at 575 (Tipping J).

¹⁹ *Greenpeace SC* at [14]: "The purposes of an entity may be expressed in its statement of objects or may be inferred from the activities it undertakes, as s 18(3) of the Charities Act now makes clear". Refer also to *Inland Revenue Commissioners v City of Glasgow Police Athletic Association* [1953] AC 380 ("*Glasgow Police Athletic Association*"); compare *Commissioner of Taxation of the Commonwealth of Australia v Word Investments Limited* [2005] HCA 55 at [25] (Gummow, Hayne, Heydon and Crennan JJ).

²⁰ See for example *Glasgow Police Athletic Association*; *CDC* at [29], [32], [44], [45] - [57], [67], [84] - [92]; *QLCHT* at [57] - [67]; *Grand Lodge* at [59], [71]; *Computer Society* at [35] - [39], [60] and [68].

²¹ See for example *Greenpeace, CA* at [40], [48], [87] - [92], [99] and [102], [103]. Earlier authorities to same effect include *Molloy v Commissioner of Inland Revenue* [1981] 1 NZLR 688 ("*Molloy*") at 693 and the authorities cited there.

25. In determining qualification for registration under the Act, substance must prevail over form, and an entity cannot qualify for registration, even if its stated purposes are exclusively charitable, if its activities belie its stated charitable purposes.²²

Characterisation of an entity's purposes

26. Once an entity's purposes are established as a matter of fact, the question whether they are charitable is a question of law.²³ The Board is bound to apply the law as declared by the courts and legislature, and adopted by the Act.
27. Determining whether an entity's purposes are charitable involves an objective characterisation, and a declaration in an entity's rules document that the entity's purposes are charitable in law will not be determinative.²⁴ Similarly, the subjective intentions of the individuals involved in a charity do not establish its charitable status.²⁵

C. The Charities Registration Board's Analysis

28. The Board considers that the Society's primary purpose is to promote recreational gliding as an end in itself. Such a purpose is outside the scope of charity. The Board accepts the Society has secondary purposes to advance education and promote the efficiency of the armed forces but considers these are ancillary to the primary purpose of promoting recreational gliding.

C.1. Recreational purposes

29. The Board considers that the primary purpose of the Society is recreational in nature. The Society's primary stated purpose is the promotion of the recreational sport of gliding (See clause 2 of the Rules). Clauses 2(d), (f) and (h) also refer to purposes to promote gliding as a recreational sport. Furthermore, the proposed amendments to the Rules state the Society's primary object is to "provide [u]nder 25's (youth) with education, tuition and training in all relevant skills necessary for gliding in New Zealand."²⁶ The Society's mission statement on its website is "[u]sing the sport of Gliding to inspire and develop young people's imagination,

²² G E Dal Pont *Law of Charity* (LexisNexis Butterworth, Australia, 2010) ("*Dal Pont*") at [2.12], [13.19], [13.20].

²³ *Molloy* at 693.

²⁴ *M K Hunt Foundation Ltd v Commissioner of Inland Revenue* [1961] NZLR 405 at 407; *CDC* at [56].

²⁵ *Dal Pont* at [13.18], and see also the discussion at [2.8] – [2.11]. See for example *Latimer, PC* "whether the purposes of the trust are charitable does not depend on the subjective intentions or motives of the settlor, but on the legal effect of the language he has used. The question is not, what was the settlor's purpose in establishing the trust? But, what are the purposes for which trust money may be applied?"; *Molloy* at 693; *Keren Kayemeth Le Jisroel Ltd v Inland Revenue Commissioners* [1932] AC 650 at 657 (Lord Tomlin), 661 (Lord Macmillan); *Oldham* at 251 (Lightman J).

²⁶ This is also stated on the website as the purpose of the Society: <http://youthglide.org.nz/about> accessed on 14 January 2016.

character and self-determination with the excitement and possibilities of flight as a lifelong adventure sport or a fulfilling aviation related career prospect.”²⁷ The Society states on its website that it “will provide exciting opportunities for youth, open up interesting career paths and bring in new members to the sport of gliding.”²⁸

30. Courts have held that sporting, recreational and social activities are not charitable in their own right.²⁹ In *Travis Trust v Charities Commission*, Williams J made the following comments concerning sport, leisure and entertainment:³⁰

In the area of sport and leisure, the general principle appears to be that sport, leisure and entertainment for its own sake is not charitable but that where these purposes are expressed to be and are in fact the means by which other valid charitable purposes will be achieved, they will be held to be charitable.

31. The position of the Courts is recognised in section 5(2A) of the Act:

The promotion of amateur sport may be a charitable purpose if it is the means by which a charitable purpose referred to in subsection (1) is pursued.

32. The Board considers that section 5(2A) makes clear that promotion of amateur sport is only charitable if it is a means to pursue a charitable purpose. This is contrasted with a purpose to promote sport as an end itself, or as a means to pursue purposes that are not exclusively charitable.

33. Taking into account the purposes stated in the Rules and information on activities, the Board considers that the primary purpose of the Society is to promote gliding as a recreational sport. Although the promotion of a recreational sport is not charitable in of itself, the law recognises recreational purposes may be a means of achieving a deeper charitable purpose, for example health or education. However, in the case of the Society, we consider the primary purpose is recreational and thus non-charitable.

34. None of the submissions provided by the Society demonstrates that the Society’s promotion of recreational gliding has a deeper purpose to promote education or another charitable purpose.³¹ We discuss below the Society’s purposes and activities to promote education and the efficiency of the armed forces.

²⁷ <http://youthglide.org.nz/parent-info> accessed on 14 January 2016.

²⁸ <http://youthglide.org.nz/parent-info> accessed on 14 January 2016.

²⁹ *Williams Trustees v Inland Revenue Commissioners* [1947] AC 447; *Glasgow Police Athletic Association; Inland Revenue Commissioners v Baddeley* [1955] AC 572. Refer also to the following decisions by the Board and Charities Commission: *The Cellar Club Incorporated* (CC39348), Decision number D2014-4, 19 December 2014; *Hawera Cinema 2 Trust*, Decision number D2013-2, 30 September 2013; *Kaikoura Aero Club Incorporated*, Decision number 2011-8, 15 July 2011; *Nelson Lakes Gliding Club Incorporated* (THE24568), 13 January 2010.

³⁰ *Travis Trust* at 23, 281.

³¹ *Travis Trust* at [52-53]. The Board does not consider that recreational gliding promotes health as it does not provide a health benefit. The METS value for flying is 1.8, see Ainsworth BE, Haskell

C.2. Education purposes

35. The Society submits that it is a charitable organisation that “facilitates the education, tuition and training of young people at designated events”.³² The Society also submits that the Camp educates young people in “mathematics and physics through principles of flight, meteorology and navigation”, “provides a greater appreciation for team work”, and “better opportunity for future careers”³³
36. The Board considers that some aspects of the Society’s activities may advance education regarding mathematics, physics and meteorology. The Board also considers that purposes to provide life skills to youth, such as team work and leadership skills are charitable purposes.³⁴ However, the Board considers that the focus of the Camp is not on charitable education but a non-charitable purpose to provide instruction in gliding.
37. The Board notes the Rules refer to educational purposes³⁵ but that the education stated in the proposed amended purposes is directed towards “all relevant skills necessary for gliding” rather than any other subject such as mathematics and physics or life and leadership skills. The Society has not provided any information demonstrating that its activities provide education in any subject other than gliding.
38. Nor has the Society provided information demonstrating that providing training and experience in gliding is a means to advance education in a charitable manner. Rather the information provided on its website indicates any instruction is provided to improve gliding ability.³⁶ The Society’s website states its programme includes air experience, training to solo, and “FAI Task flying”.³⁷
39. The Board does not consider providing training in recreational gliding is charitable purpose at law. In *Scottish Flying Club Ltd v the Commissioners of Inland Revenue*, the court held that “(i)nstruction and training in the art of flying can hardly be described as a branch of education.”³⁸

WL, Herrmann SD, Meckes N, Bassett DR Jr, Tudor-Locke C, Greer JL, Vezina J, Whitt-Glover MC, Leon AS “2011 Compendium of Physical Activities: a second update of codes and MET values” *Medicine & Science in Sports & Exercise* (2011) Aug;43(8):1575-81.

³² Refer to the letter from the Society dated 23 July 2015.

³³ Refer to the letter from the Society dated 23 July 2015.

³⁴ See *Dal Pont* discussion of *Greater Wollongong City Council v Federation of New South Wales Police Citizens Boys’ Clubs* at [9.17].

³⁵ Clauses 2(b), (c), (e), (g) and (i).

³⁶ <http://youthglide.org.nz/about> accessed on 14 January 2016.

³⁷ Fédération Aéronautique Internationale, the World Air Sports Federation; <http://youthglide.org.nz/parent-info> accessed on 14 January 2016. The FAI awards system is a graduated system of badges, certificates and diplomas which recognise a pilot’s achievements in cross-country soaring. See <http://gliding.co.nz/pilots/badges-records/> accessed 14 January 2016.

³⁸ [1935] SC 817 at 822.

40. The Courts have found educating youth in sporting or recreational activities may be charitable if it is part of a formal educational institution.³⁹ An organisation merely providing sporting or recreational activities to school aged individuals is not sufficient.⁴⁰ The Society is not sufficiently connected with an educational institution to meet this test.

C.3. Purpose to promote the efficiency of the armed forces

41. Promoting the efficiency of the armed forces through training has long been established as a charitable purpose.⁴¹ The Society submits that it facilitates the education of Air Training Corps in aviation. According to the Society's submissions, the Society often operates in conjunction with a local Air Training Corps and cadets participate in the Camp.
42. The Board recognises insofar as the Society supports the Air Training Corps it may advance a charitable purpose by promoting the efficiency of the armed forces.⁴² The Air Training Corps, as part of New Zealand Cadet Forces, provide a range of training courses or training programmes similar to those undertaken by the Armed Forces. The Air Training Corps provide a stepping stone for young people by promoting an appreciation of the functions and operation of the Armed Forces.⁴³
43. Although members of the Air Training Corps undertake activities provided by the Society by participating in the Camp, this does not demonstrate that the Society is established for exclusively charitable purposes. Not all participants in the Camp are members of the Air Training Corps, nor does the Society provide the range of activities to promote the efficiency of the armed forces that the Air Training Corps does. Rather, as demonstrated above, the Board considers the Society has an independent purpose to promote recreational gliding that is not ancillary to a charitable purpose.

D. Section 5(3)

44. The Board is satisfied that the Society's primary purpose is to promote recreational gliding as an end in itself. This purpose is so pervasive and predominant it cannot be realistically considered ancillary to any valid charitable purpose. The Society's non-charitable purpose is therefore not 'ancillary' within the provision of section 5(3) of the Act.

³⁹ *AYSA Amateur Youth Soccer Association v Canada (Revenue Agency)* [1991] 3 SCR 654 ("AYSA"); *Kearins v Kearins* [1957] SR (NSW) 286; *Re Patten* [1929] 2 Ch 276.

⁴⁰ *AYSA* at [41].

⁴¹ *Re Corbyn* [1941] Ch 400.

⁴² *Re Corbyn* [1941] Ch 400.

⁴³ *Defence Act 1990*, Section 77.

45. The Board recognises that certain aspects of the Society's activities may advance charitable purposes. The Board considers that some of the Society's activities may advance education regarding mathematics, physics and meteorology or provide life and leadership skills to youth. The Camp may also advance the charitable purposes of the Air Training Corps. The courts have found where an entity has a main non-charitable purpose, the fact an activity has a beneficial by-product is not enough to make it charitable.⁴⁴ The Board considers that given these activities are only a small part of the Society's promotion of gliding in general, these purposes are secondary to the Society's primary recreational purpose.

E. Determination

46. Accordingly, the Board's determination is that the Society does not qualify for registration under the Act and the application for registration should be declined.

For the above reasons, the Board declines the Society's application for registration as a charitable entity.

Signed for and on behalf of the Board

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Roger Holmes Miller

24th MARCH 2016
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Date

⁴⁴ *Travis Trust* at [32]; *AYSA* at p 22.