

Deregistration decision: Disabled Children's Trust

The facts

1. The Disabled Children's Trust (the Trust) was incorporated as a board under the *Charitable Trusts Act 1957* on 20 December 2002.
2. The Trust was registered as a charitable entity under the *Charities Act 2005* (the Act) by the Charities Commission (the Commission) on 7 October 2008, with registration backdated to 30 June 2008.
3. The Trust's purposes are set out in clauses 3 and 7 of the trust deed:
 - (3) *THAT the trustees shall hold the Trust Property for the support and assistance of disabled children in New Zealand and any other charitable purpose whether it relates to the relief of poverty the advancement of education or any other matter beneficial to the community of New Zealand (hereinafter referred to as "the Charitable purpose") as the Trustees may in their absolute discretion select upon the following conditions namely:*
 - (a) *To expend for the purposes set out herein so much of the income thereof and so much of the capital thereof for such Charitable Purpose at such time or times and in such manner as they shall in their absolute and uncontrolled discretion determine SUBJECT ALWAYS to the provisions of any acknowledgement signed by the Trustees for the purposes set out in the Deed.*
 - (b) *To invest so much of the said income as shall not be so expended and the resulting income thereof so as to accumulate at interest for such period as the Trustees shall think fit and such investments and accumulations shall be deemed to form part of the Trust Property and shall be subject to the provisions of this Deed.*
 - ...
 - (7) *THE Trustees shall hold the Trust Property UPON TRUST to permit the same to be used by the Trust for the following charitable purposes within New Zealand.*
 - (a) *To support, provide for and assist handicapped children in the community.*
 - (b) *To use press, radio and television, seminars, conventions, camps and any other means which the Trustees shall approve for the furtherance and promotion of the charitable purposes and objectives in 6(a) above.*
 - (c) *In connection with or to carry on educational, and charitable works; establish within schools the objectives contained in 6(a) above. The publishing, sale or distribution of books, tracts, periodicals, audio and video tapes, and other literature; general printing and publishing businesses in connection with any of the said purposes;*

or any other endeavour pertaining to the furtherance of the charitable purpose.

- (d) To sponsor and assist other Charitable Trusts with the same said purposes.

4. The Trust's requirements with regard to trustees include those set out in the following clauses:

- (4) ...
 - (k) *It is declared that in the carrying on of any business under these presents and in the exercise of any power authorising the remuneration of the Trustees no benefit or advantage, whether or not convertible into money, or any income of any kind shall be afforded to, or received, gained, achieved, or derived by any of the persons specified in paragraphs (i) to (viii) of Section CB4(1)(e) of the Income Tax Act 1994, or any enactment in amendment thereof or in substitution therefore, where that person is able, by virtue of that capacity as such person specified therein, in any way (whether directly or indirectly) to determine, or to materially influence in any way the determination of, the nature or the amount of that benefit or advantage or that income or the circumstances in which it is or is to be so as specifically exempted by that section.*

Nothing expressed or implied in this Deed shall permit the activities of the Trust to be carried on for the private profit of any individual.

- (l) *The Trustees shall not lend money or lease property or assets at less than current commercial rates, having regard to the nature and terms of the loan, to any person (as defined in the Income Tax Act 1994):*

- (i) *Who is a Settlor or Trustee of the Trust; or ...*

- (6) (a) *The Trustees hereof shall be the Trustees of the Trust Property for the time being and the Trustees or the continuing or surviving Trustee or Trustees shall be entitled to continue in office notwithstanding the death disqualification or retirement of any one or more of them. The number of Trustees hereunder shall not be less than two or more than seven and any appointments necessary to be made to bring the number of such Trustees up to two shall be made by the continuing or surviving Trustee(s) or the executor or administrator of the last surviving Trustee as the case may be PROVIDED HOWEVER that should the number of Trustees after such appointment at any time be less than two the continuing Trustees shall have the power and shall as soon as practical proceed to appoint further Trustees to bring the number of Trustees to not less than two and pending such appointment the continuing Trustees may continue to exercise the powers vested in the Trustees hereunder.*

5. As a result of media reports raising concerns about fundraising activities on behalf of the Trust, and following the receipt of the Trust's annual return and financial statement for the period ending 31 March 2009, the Commission commenced an investigation into the Trust. The Commission also commenced an investigation into a related charity, Hope for Children Charitable Foundation Board.

6. The Commission's investigation focussed on the 12-month financial period from 1 April 2008 to 31 March 2009, being the financial period covered by the annual return and financial statement filed by the Trust.
7. On 31 July 2009, the Commission sent the Trust a letter under section 50 of the Act seeking further information about the Trust's activities, particularly in relation to the Trust's financial statement. The Trust was asked for:
 - confirmation that the Trust was currently operating
 - information about the donation of \$2,556 to the Trust
 - information about the grant of \$4,500 by the Trust
 - information about the loan recorded in the financial statement.
8. On 1 September 2009, trustee David Williamson responded to the request for information on behalf of the Trust, stating:

"The trust is still operating. ...

Businesses donated the money.

\$2,500 was paid to the Ohomairangi Trust, a Maori service for at risk children. The remaining \$2,000 was paid to families as assistance.

The \$4,000 loan was paid by the trust to me to cover expenses on the condition that it will be paid back this financial year."

9. On 23 September 2009, the Commission sent a second letter under section 50 of the Act to the Trust seeking further information. In particular, the Trust was asked:
 - to clarify the discrepancy between the annual return and the handwritten financial statement relating to donations (\$25,556 donations in the annual return compared with \$2,556 donations in the financial statement)
 - in relation to donations, how and from whom is the money raised?
 - how the office expenses are allocated for the Trust and the Hope for Children Charitable Foundation Board, which are both based at the same premises, Mr Williamson's private residence
 - for further information about the \$4,000 loan paid by the Trust to the trustee David Williamson "to cover expenses", including the terms of the loan and a copy of the loan document
 - in relation to the loan, if the expenses related to the Trust, why they were not paid directly by the Trust
 - to clarify if the Trust received donations/koha
 - to provide copies of receipts issued to donors and/or a schedule of donors and their details
 - to provide copies of receipts and related documentation in relation to the grants made to Ohomairangai Trust and families as assistance
 - to provide copies of the Trust's financial records for the last two financial years.

10. In his capacity as trustee of the Hope for Children Charitable Foundation Board regarding the related investigation, Mr Williamson sent the Commission a letter dated 29 October 2009 stating:

"Expenses are allocated according to the activity within both charities. If one is inactive for a period then the expenses are allocated to the other. There is no box number for this charity."

11. Enclosed with the letter of 29 October 2009 were monthly Telecom accounts for Mr Williamson's private residence in Christchurch for the 12-month period from April 2008 to March 2009, totalling \$1,788.16. For the same period:

- the Statement of Miscellaneous Income and Expenses filed by the Hope for Children Charitable Foundation Board listed an expenses item of "Telecom \$1,789".
- the income and expenses statement filed by the Disabled Children's Trust listed an expenses item of "Telecom \$141".

12. Also enclosed with the letter of 29 October 2009 were the monthly Meridian electricity statements and tax invoices for Mr Williamson's private residence in Christchurch for the 12-month period from April 2008 to March 2009, totalling \$2,154.34. For the same period:

- the Statement of Miscellaneous Income and Expenses filed by the Hope for Children Charitable Foundation Board listed an expenses item of "Power \$2,200".
- the income and expenses statement filed by the Disabled Children's Trust did not have a power or electricity expenses item.

13. On 2 November 2009, Mr Williamson responded on behalf of the Trust advising:

*"Trust received \$25,556 through donations.
Enclosed are financial statements showing the flow of funds.
I've provided the expenses showing the split through questions asked on the other charity, Hope for Children."*

There was no loan arrangement made through the trust.

The application form was an omission. We do accept donations."

14. Enclosed with the letter were:
- documents relating to two grants made by the Trust dated outside the period under investigation, and for a total of \$4,000
 - documents supporting the grant to Ohomairangi Trust of \$2,500
 - bank statements relating to the Trust's bank account covering the period 30 October 2007 to 31 March 2009.

15. On 18 December 2009, the Commission sent the Trust a notice of intention to remove the Trust from the register on the basis that the Trust had engaged in serious wrongdoing or that a person or persons had engaged in serious wrongdoing in connection with the Trust. The serious wrongdoing

was identified as “an act, omission or course of conduct that constitutes a serious risk to the public interest in the orderly and appropriate conduct of the affairs of the entity” or “an act, omission, or course of conduct by a person that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement”.

16. The notice identified the facts relating to the operation of the Trust that were the basis for the Commission’s intention to remove the Trust from the register, namely:
- according to notification to the Commission the Trust has only one trustee, which contravenes the minimum requirements in the Trust’s deed;
 - if the Trust has more than one trustee it has failed to notify the Commission of these trustees, in breach of the requirement in the Act;
 - the Trust has made payments including a loan to trustee David Williamson in contravention of its deed;
 - the Trust’s address is being used by the trustee as a residential address;
 - no documentation or information has been provided as to the location of ‘cash and bank balances \$5,063’ as detailed in the annual return statement of financial position;
 - the Trust’s income and expenses statement records total expenses for the year to 31 March 2009 as \$8,776. The Trust’s bank statements for that period details withdrawals of \$17,017. The discrepancy between the two figures of \$8,241 is unaccounted for;
 - the Trust has provided no documentation or information as to the recipients of \$2,000 of grants to families in the 12 month period to 31 March 2009;
 - there is no documentation for a loan of \$4,000 to the trustee, no information as to its purpose and making the loan appears to breach the Trust’s deed; and
 - the Trust and its trustee have failed to keep true, fair and proper accounts as required by common law.
17. On 9 February 2010, Mr Williamson, on behalf of the Trust, responded to the notice of intention to remove the Trust from the register, submitting the following:

“Firstly you state that I’m the only trustee. As from the enclosed doc it shows there’s another trustee.

As for the using of my residence as a base it saves a lot of money on renting premises.

Admittedly I may have handed out money willy nilly without keeping proper records but as far as assistance went towards inmates the privacy act precluded any receipts and it wasn’t practical when dealing with the judiciary system. These boys are locked up and were just grateful for the support.

As for my loan that can still be paid back.

Reading your report it all sounded very negative. You are only looking at it from one side. Therefore I have gathered information regarding the positive side namely the donations made to various organisations and individuals. ...

I've enjoyed being involved with the charity and hope to be able to continue doing so. Before the advent of the Charities Commission there was no urgency to cross every t and dot your I's. I realise now the need for that and will endeavour to correct any errors."

18. Enclosed with the Trust's submission of 9 February 2010 was a range of documents purporting to relate to grants made by the Trust. The period for which the Commission had sought documentation was the 12-month period to 31 March 2009. None of the documentation provided was dated within this period, it could not be matched to the funding described by the Trust in its letter of the 1 September 2009 as '\$2,000 was paid to families as assistance', and it did not match a description of the funding in the letter of 9 February 2010 as assistance towards inmates.
19. On 17 February 2010, the Commission sent a letter to the Trust requesting further information relating to the grounds detailed in the notice of 18 December 2009. In particular, the Trust was asked:
 - for officer certification forms and contact details, including phone numbers, for any other trustees of the Trust
 - how the expenses for the use of trustee David Williamson's private residence are divided between the trusts and Mr Williamson himself
 - to explain discrepancies between the Trust's income and expenses statement for the year ending 31 March 2009 and supporting documentation provided, relating to total expenses of the Trust and withdrawals from the bank account, the loan to the trustee, and grants made by the Trust
 - to provide further detail and records of donations made by the Trust in the year ending 31 March 2009
 - to provide documentation on the loan made to trustee David Williamson and the details of those involved in the decision to make the loan;
 - to explain the reasons for the \$2,000 payment and the \$4,000 loan to trustee David Williamson in the year ending 31 March 2009.
20. Mr Williamson responded in a letter dated 1 March 2010. He provided:
 - an officer certification form for one other trustee certified by himself, but without the requested contact details for this trustee
 - letters and documentation to and from the Trust relating to donations made by the Trust all dated **after** 31 March 2009;
 - a letter dated 23 February 2009 from the Trust to Ohomairangi Trust supporting the making of a grant to the Ohomairangi Trust of \$2,500. In another version of the letter provided to the Commission on 2 November 2009, "\$2,000" had been crossed out and "\$2,500" substituted.

21. In the letter, Mr Williamson advised the Commission that:

"The home address is used to save on costs and as you're aware operate two charities so admittedly rather primitively the costs are split between the two charities often on an ad hoc basis and depending upon how much money is in the kitty in regard to the two entities.

Donations are collected on behalf of the charity and deposited into the Disabled Children's Trust bank account. The statements are what I rely upon totally for the financial information. As regards to misinformation I am willing to correct any of those discrepancies. ...

As regards the loan there were no conditions, no other trustee was involved and there is no documentation. As for the unaccounted \$2000 I am like you baffled. I've been through the system and cannot see it as a donation(s).

All I can say in defence is that admittedly I've been rather loose in my involvement. Since the Charities Commission has evolved the terms of reference has changed and expanded. I now feel that I know whats required and whats not. ..."

The issues

22. The Commission has considered whether the Trust has engaged in serious wrongdoing or any person has engaged in serious wrongdoing in connection with the Trust, in terms of section 32(1)(e) of the Act. In this case, the key issue for consideration is whether there have been activities amount to serious wrongdoing, as defined in section 4(1) of the Act.
23. The Commission has also considered, in the event that the Trust is removed from the register, whether to make an order under section 31(4) of the Act:
- that an application for the re-registration of the Trust as a charitable entity must not be made before the expiry of a specific period; and/or
 - disqualifying an officer of the Trust from being an officer of a charitable entity for a specified period that does not exceed 5 years.

Relevant law

24. Section 50(2) of the Charities Act empowers the Commission, if it considers it reasonably necessary for the purposes of carrying out its functions and exercising its powers under the Act, to examine and inquire into matters in connection with charitable entities or persons, including:
- (a) *the activities and proposed activities of the charitable entity or person;*
 - (b) *the nature, objects, and purposes of the charitable entity;*
 - (c) *the management and administration of the charitable entity;*
 - (d) *the results and outcomes achieved by the charitable entity or person;*
 - (e) *the value, condition, management, and application of the property and income belonging to the charitable entity or person.*

25. Section 32(1) of the Act provides that:

The Commission may remove an entity from the register if—

- (a) *the entity is not, or is no longer, qualified for registration as a charitable entity; or*
- (b) *there has been a significant or persistent failure by the entity to meet its obligations under this Act or any other enactment; or*
- (c) *there has been a significant or persistent failure by any 1 or more of the officers of the entity to meet their obligations under this Act; or*
- (d) *there has been a significant or persistent failure by any 1 or more collectors who act on behalf of the entity to meet their obligations under this Act; or*
- (e) *the entity has engaged in serious wrongdoing or any person has engaged in serious wrongdoing in connection with the entity; or*
- (f) *the entity has sent or delivered to the Commission a request to be removed from the register.*

26. Section 4(1) of the Act defines “serious wrongdoing” in relation to an entity as including serious wrongdoing of any of the following types:

- (a) *an unlawful or a corrupt use of the funds or resources of the entity; or*
- (b) *an act, omission, or course of conduct that constitutes a serious risk to the public interest in the orderly and appropriate conduct of the affairs of the entity; or*
- (c) *an act, omission, or course of conduct that constitutes an offence; or*
- (d) *an act, omission, or course of conduct by a person that is oppressive, improperly discriminatory, or grossly negligent, or that constitutes gross mismanagement.*

27. Under section 35(1)(a) of the Act if an objection to removal of an entity from the register is received, the Commission must not proceed with the removal unless it is satisfied that it is in the public interest to proceed with the removal and at least one ground for removal has been satisfied.

28. Section 31(4) of the Act provides that the Commission may, where it has removed an entity from the register make either or both of the following orders:

- (a) *an order that an application for re-registration of the entity as a charitable entity must not be made before the expiry of a specified period:*
- (b) *an order disqualifying an officer of the entity from being an officer of a charitable entity for a specified period that does not exceed 5 years.*

Charities Commission’s analysis

29. In order to determine whether the Trust has engaged in serious wrongdoing or any person has engaged in serious wrong doing in connection with the Trust, the Commission has considered information provided in the Trust’s annual return and financial statement for the 12 month period to 31 March 2009, the Trust’s deed, documents provided by the Trust during the investigation, documents held by the Commission relating to the investigation for Hope for Children Charitable Foundation Board, and the relevant case law.

Private Pecuniary Benefit

30. The Trust's bank statements for the 12 month period from 1 April 2008 to 31 March 2009 detail six payments of \$1,000 to trustee David Williamson in 2008 (on 15 April, 26 May, 30 June, 8 August, 2 September and 16 October). The Trust's financial statement includes a loan of \$4,000 that was made to Mr Williamson. The additional \$2,000 is not recorded.
31. In his letter of the 1 March 2010, Mr Williamson on behalf of the Trust stated:
- "As for the unaccounted \$2,000 I am like you baffled. I've been through the system and cannot see it as a donation(s)"*
32. These payments appear to contravene the provisions of clause (4)(k) of the Trust's deed.
33. In a letter dated 1 September 2009, Mr Williamson advised:
- "The \$4,000 loan was paid by the trust to me to cover expenses on the condition that it will be paid back this financial year."*
34. On 23 September 2009, the Commission requested information about the nature of the expenses requiring the loan, and if the expenses related to the Trust, why they were not paid directly by the Trust.
35. In his response dated 2 November 2009, Mr Williamson advised:
- "There was no loan arrangement made through the trust. "*
36. And on 18 December 2009, Mr Williamson stated:
- "As for my loan that can still be paid back."*
37. The Commission sought further information and documentation regarding the decision to make the loan, and the terms of the loan, in its letter to the Trust dated 17 February 2010.
38. Mr Williamson responded on 1 March 2010 advising:
- "As regards the loan there were no conditions, no other trustee was involved and there is no documentation."*
39. The Commission considers that this information indicates that Mr Williamson's decision to make the loan to himself breached clauses (4)(l), (4)(k) and (6)(a) of the Trust's deed.
40. The Commission asked the Trust how the expenses for the use of trustee David Williamson's private residence are divided between the Trust, the Hope for Children Charitable Foundation Board, and Mr Williamson himself.

41. In a letter dated 1 March 2010 Mr Williamson responded:

"The home address is used to save costs and as you're aware I operate two charities so admittedly rather primitively the costs are split between the two charities often in an ad hoc basis and depending upon how much money is in the kitty in regard to the two entities."

42. The Trust and the Hope for Children Charitable Foundation Board have made payments for electricity and telecommunications services supplied to Mr Williamson's private residence for the 12 months to 31 March 2009 which exceed the total cost of the electricity and telecommunications accounts for this address. Information provided to the Commission indicates that Mr Williamson is not making any contribution to the cost of these services to his private residence, he therefore appears to be receiving a private benefit from the operation of these trusts, contrary to clause (4)(k) of the trust deed.

Common Law

43. For a considerable amount of time, the Courts have placed an obligation on trustees to keep true, fair and proper accounts and to be in a position to present these accounts.

44. In *Kemp v Burn* the Court found:

"In a case like the present, where an account is demanded of trustees and executors of a will by a residuary legatee, there seems to me no doubt what the duty of the executors is. Their duty is to keep proper accounts, and to have them always ready when called to render them."¹

45. In *Freeman v Fairlie* the Lord Chancellor found:

"The Court has every favourable leaning towards Executors and Trustees; keeping their accounts regular, and being at all times willing to inform the court of the situation of their affairs, and the difficulties they have to meet with and encounter."²

46. In *Bassett and Others v Bassett and Others* the Court found:

"The question is on what basis should the accounts be taken. Although it is not claimed that the method adopted by the trustees amounted to a breach of trust, I am clearly of opinion that it was not the proper method, and that the method adopted by the public accountant is the only proper method of keeping the trust accounts of a farming business where there are life tenants or annuitants and remainder men. Only by so doing can the balance be held fairly between these conflicting interests."³

¹ (1863) 4 Giff 348, 349.

² (1812) 3 Mer 29, 40, 42.

³ 1934 NZLR 690; [1934] GLR 537.

47. Despite repeated requests for specific financial information, the Trust has not provided this information to the Commission. The Commission considers that this is a breach of the trustees' obligations to keep true, fair and proper accounts and to be in a position to present these accounts.

Financial records and reports

48. The Trust has submitted an annual return and accompanying one page income and expenses statement for the 12-month period from 1 April 2008 to 31 March 2009. In response to a request for the Trust's fundamental financial records, the Trust provided bank statements for its bank account for the period 30 November 2007 to 30 March 2009.
49. The closing balance at 30 March 2009 in the Trust's bank account was \$16,697, which corresponds with the surplus in the statement of financial performance in the annual return, and the figures in the income and expenses statement when the donations figure is corrected to \$25,556. In its notice of 18 December 2009, the Commission requested information about the location of \$5,063 'cash and bank balances' detailed in the annual return statement of financial position. The Trust has not provided this information.
50. The Trust's bank statements for the year to 31 March 2009 detail withdrawals of \$17,017 for this period. The Trust's statement of financial performance in the annual return and the income and expenses statement for the same period record total expenses of \$8,776. The Commission has asked the Trust to explain the difference of \$8,241. The Trust has not provided any explanation as to why withdrawals from the Trust's bank account exceeded the expenses recorded in its financial statements.
51. The Trust's income and expenses statement for the 12 months to 31 March 2009 records an expense item of 'Grants \$4,500'. The Trust provided documents supporting a grant of \$2,500 (or \$2,000) to a single organisation, Ohomairangi Trust. In relation to the remaining \$2,000 the Trust advised in a letter dated 1 September 2009 that:

"The remaining \$2,000 was paid to families as assistance."

52. In a letter dated 23 September 2009, the Commission requested receipts and other documentation in relation to the \$2,000 donated. The Trust has not provided any receipts or documentation. However, in his letter of 9 February 2010, Mr Williamson stated:

"Admittedly I may have handed out money willy nilly without keeping proper records but as far as assistance went towards inmates the privacy act precluded any receipts and it wasn't practical when dealing with the judiciary system. These boys are locked up and were just grateful for the support."

Trustees

53. The Trust, when it applied for registration, indicated on its application form that it only had one officer (David Charles Williamson). On 1 March 2010, however, Mr Williamson provided an officer certification form that he had completed for an additional trustee. The form indicated that this trustee had been appointed in 2002. Mr Williamson did not provide the requested contact details for the additional trustee.
54. Clause (6)(a) of the Trust's deed requires a minimum of two trustees.
55. Section 17(1)(b) of the Charities Act requires that each application for registration be accompanied by an officer certification form **for every person** who is an officer of the entity.
56. The Commission considers that the trustees have failed to comply with their obligations under section 17(1)(b) of the Act from the time of application in August 2008 until this information was provided on 1 March 2010.

Conclusion

57. For the reasons set out above, the Commission considers that the Trust and its trustee, David Charles Williamson, have been acting in contravention of the specific provisions of the trust deed and in a manner below the standards set by the courts for trustee account keeping and reporting. The Trust and its trustee have also failed to comply with the requirements set out in the Charities Act. The Commission concludes that this amounts to serious wrongdoing in terms of section 4(1) of the Charities Act.

Public interest

58. Section 35(1)(a) of the Charities Act provides that if an entity has objected to its removal from the register, the Commission must not proceed with the removal unless it is satisfied that it is in the public interest to proceed with the removal.
59. Section 10(1)(a) of the Act obliges the Commission to promote public trust and confidence in the charitable sector. The Commission considers that public trust and confidence in registered charitable entities will not be maintained if entities engaged in serious wrongdoing relating to the management and control of their funds remain on the register. This is particularly relevant for entities, such as the Trust, that seek funds from the public.

Orders relating to an entity removed from the register

60. Section 31(4) of the Act provides that the Commission may, if it has removed an entity from the register, make an order preventing an application for re-registration by the entity for a specified period, and/or an order disqualifying an officer of the entity from being an officer of a charitable entity for a specified period up to five years.

61. The Commission considers that there have been significant and fundamental failures by the Trust and its trustee David Charles Williamson, specifically:
- failing to maintain acceptable financial records and to be in a position to prepare acceptable financial reports;
 - failing to be in a position to account for funds received by the Trust from public donations;
 - failing to comply with the provisions set out in the trust deed;
 - failing to comply with the trustees' obligations under the Charities Act.
62. The Commission considers that it is appropriate to make orders under section 31(4) of the Act in relation to both the Trust and its officer David Charles Williamson.

Charities Commission's determination

63. The Commission has concluded that there has been serious wrongdoing in relation to the Trust, as defined in section 4(1) of the Act.
64. Under section 35(1) of the Act the Commission is satisfied that it is in the public interest to remove the Trust from the register and one ground for removal from the register has been satisfied, that is, the Trust has engaged in serious wrongdoing or a person has engaged in serious wrongdoing in connection with the Trust.
65. The decision of the Commission is therefore to remove the Trust from the Register, pursuant to section 31 of the Act, with effect from 9 July 2010.
66. The Commission proposes that, in accordance with section 31(4)(a) of the Act, if the Trust is removed from the register, an order be made that an application for the re-registration of the Trust as a charitable entity must not be made before the expiry of three years after the date of removal.
67. The Commission proposes that, in accordance with section 31(4)(b) of the Act, if the Trust is removed from the register, an order be made that officer David Charles Williamson be disqualified from being an officer of a charitable entity for a period of three years after the date of removal.

For the above reasons, the Commission determines to deregister the Trust as a charitable entity by removing the Trust from the Register.

Signed for and on behalf of the Charities Commission



Trevor Garrett
Chief Executive

11/6/10
Date