

**Registration decision for Mancan Foundation Limited
(MAN18319)**

The facts

1. Mancan Foundation Limited ("the Applicant") was incorporated under the Companies Act 1955 on 22 December 1975.
2. The entity applied to the Charities Commission ("the Commission") for registration as a charitable entity on 4 June 2008.
3. Clause 3.3 of the constitution supplied by the Applicant contained the following purposes:
 - 3.3 *The assets and surplus income of the Company shall be held and applied for the following charitable objects (to the extent to which such objects are charitable according to the law of New Zealand)*
 - a) *the support and assistance of persons in or seeking employment and the training of such persons.*
 - b) *the development and provision of technical, financial, marketing and promotion services for organisations and industries engaged in manufacturing and other allied industries.*
 - c) *the encouragement, promotion and facilitation of the establishment, carrying on, expansion and development of different types of businesses that will assist manufacturing and employment.*
 - d) *to promote New Zealand industry by the establishment, promotion and organisation of trade fairs, exhibitions, displays and other meetings.*
 - e) *the promotion of consideration and discussion of all questions affecting persons, firms or companies engaged in manufacturing and other allied industries and conferring with other bodies, associations, organisations and institutions for this purpose.*
 - f) *the establishment of scholarships, the promotion of education, and the arrangement of industrial training and otherwise enhancing the skills of persons engaged in or intending to be engaged in manufacturing or allied industries."*
4. On 12 May 2009, the Commission sent a notice that may lead to decline to the Applicant on the basis that the purposes set out in clauses 3.3(b), (c), (d), and (e) were not charitable purposes. The notice also stated that there was insufficient protection against private pecuniary profit, and the Applicant's constitution did not direct surplus assets to charitable purposes on winding up.
5. On 17 June 2009, the Applicant's solicitor responded to the notice providing an updated constitution (dated June 2009) which met the essential requirements in relation to private pecuniary profit and winding

up. The introductory sentence to clause 3.3 was slightly changed to include the words “and any benefit or advantage obtained by the Company” after “The assets and surplus income of the Company”.

6. In his letter the Applicant’s solicitor submitted that:
- The Applicant’s purposes are exclusively charitable due to the overarching requirement that the Applicant may only undertake the purposes in clause 3.3 to the extent to which they are charitable.
 - The Applicant’s purposes can be distinguished from those of the organisation considered in *Inland Revenue Commissioners v Oldham Training and Enterprise Council*.¹
 - There is case law supporting the proposition that the promotion of industry and commerce is a charitable object, which provides a benefit to the community.
7. The Applicant’s application was considered by the Commission’s Registration and Monitoring Committee on 26 August 2009. The Committee requested that the Applicant be asked to provide further detail in relation to their activities in furtherance of the objects set out in clauses 3.3 b), c), and e) of its constitution, and to provide a copy of the last two years’ financial statements. A letter to this effect was sent to the Applicant on 2 September 2009.
8. The Applicant responded through its accountant by way of letter dated 24 September 2009. In this letter the Application stated that:
- *“the information provided in this letter is of limited assistance to the Commission because the objects provision in Mancan’s constitution has been changed as at June 2009”*
 - *“The New Zealand Manufacturers and Exporters Association (NZMEA) (formerly Canterbury Manufacturer’s Association) makes a written application to the Board of Mancan Foundation each year seeking funding for charitable activities. The NZMEA is a non profit organisation which provides services for the manufacturing and exporting sectors)”*
 - *“Predominantly the services provided are educational and the Association undertakes significant research to be able to provide the best possible information to the entire manufacturing and exporting sector. The information is available to members and non-members, the latter sometimes being charged a slightly higher rate but well under the commercial or market rate to provide that service”*
 - *“In the previous two years the NZMEA has run numerous forums, workshops, seminars and courses”*
 - *“In the past few years printed reference booklets have been produced in the ‘Making Things Better’ range titled Human Resources and Exporting*

¹ (1996) 69 Tax Cases 231.

Guide...available free or at nominal cost to all operating in the manufacturing and exporting sectors”

- *“Every month a newsletter is produced by NZMRA – once again an educational tool and means to inform and communicate what courses and events are currently running and other material of interest supplied by Members and Associate Members. This is mailed to all members but also available on-line via email and the web-site so access for non-members is easy”*
- *“The NZMEA also operates an electronic networking helpdesk called MEassist facilitating the exchange of information between contributors”*
- *“The NZMEA’s website (www.mea.org.nz) is a highly used tool...Significant resources are used to ensure the site is up to date at all times and has a wealth of information available”*
- *“A new industry led initiative this year, supported by the NZMEA, is the establishment of a Centre of Excellence to promote and train apprentices in computer numerically controlled (CNC) machining technology”*
- *“The Board of Mancan Foundation has been satisfied that the grants given to the NZMEA for the activities summarised above satisfy the objectives stated in clause 3.3 of Mancan Foundation’s constitution”*

9. The letter of 24 September 2009 also included:

- a list of forums and events run by the New Zealand Manufacturers’ and Exporters’ Association (NZMEA) in 2007 and 2008;
- an example of the operation of the NZMEA’s electronic networking help desk, MEassist; and
- financial statements for the years ending 31 March 2008 and 31 March 2009.

10. On 20 November 2009, the Commission sent a second notice that may lead to decline to the Applicant on the basis that the purposes set out in clauses 3.3(b), (c), (d), and (e) were not charitable purposes. In particular the notice stated that:

- providing benefits to persons involved in commerce and business is not a charitable purpose;
- the clause appearing to limit the Applicant’s objects to charitable purposes does not preclude non-charitable purposes;
- the Applicant has activities which are non-charitable, particularly the direction of funds to the New Zealand Manufacturers and Exporters Association; and
- the changes to the Applicant’s rules in June 2009 did not include changes to the Applicant’s purposes.

11. On 27 January 2010, the Applicant responded through its solicitor, submitting that:

- *"We do not agree that the relevant purposes are focussed on promoting and supporting particular organisations and industries"*
- *"clause 3.3 is concerned with promoting manufacturing and allied industries in general, rather than with the provision of benefits to specific businesses. Mancan was established to promote manufacturing and allied industries in general and not to promote the interests of any particular person, firm or company, and this intention is clear from the drafting of the various objects in clause 3.3"*
- *"Mancan can only provide benefits to "entitled persons", which is restricted to charities. As a constitutional matter, therefore, Mancan is precluded from providing benefits to members of the Association or any other non-charitable entity "*
- *"clause 3.3 provides that the assets and surplus income of Mancan shall be held and applied to the defined objects only to the extent to which such objects are charitable. These limiting words are not a proviso, as mistakenly described by the Commission on page 2 of its letter. It is beyond doubt that the purpose of these limiting words is to ensure that Mancan concerns itself with promoting manufacturing and allied industries in general"*
- *"Mancan uses its funds primarily for educational purposes by providing funding for seminars and courses administered by the Association. The seminars and courses are provided to members of the Association and also to non-members, although non-members pay a slightly higher fee to attend seminars and courses. The use of its funds in this way indicates that Mancan is concerned with promoting manufacturing and allied industries generally, rather than providing benefits to particular persons, firms or companies"*
- *"[Hadaway v Hadaway] is not relevant to Mancan's application for registration, because Mancan is not authorised to provide financial assistance to any person. The charitable limitation in the opening words of clause 3.3 in Mancan's constitution expressly prevents the provision of financial assistance or other benefits to particular businesses"*
- *"In our view the Commission has not understood the McGovern case correctly...The McGovern case is not relevant to the interpretation of clause 3.3 of Mancan's constitution. The opening words of clause 3.3 (which are not a proviso) quite clearly are intended to limit and define the extent of the specific objects in clause 3.3 a) – f)"*
- *"There is clear authority that the object of promoting industry and commerce in general is a charitable object...It should not be necessary for Mancan to provide the existence of public benefit when it has already been accepted by the Courts"*
- *"Mancan provides funding to the Association in order for the Association to implement Mancan's charitable purposes. The funding that Mancan provides to the Association is impressed with a charitable trust and*

necessarily cannot be applied by the association to any non-charitable purposes”

- *“the seminars and courses funded by Manca are open to the public and are promoted to the public”*

The issue

12. The issue that the Commission has to consider is whether the Applicant is a society or institution established and maintained exclusively for charitable purposes, as required by section 13(1)(b) of the Act. In particular, whether all of the Applicant’s purposes fall within the definition of charitable purpose in section 5(1) of the Act, and if there are any non-charitable purposes, whether these are ancillary to a charitable purpose.

The law on charitable purposes

13. Under section 13(1)(b) of the Act, a society or institution qualifies for registration if it is established and maintained exclusively for charitable purposes and is not carried on for the private pecuniary profit of any individual.
14. 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, the advancement of religion, or any other matter beneficial to the community. In addition, to be charitable at law, a purpose must be for the public benefit.² This means that the purpose must be directed at benefiting the public or a sufficient section of the public.
15. Section 5(3) of the Act provides that any non-charitable purpose must be ancillary to a charitable purpose.
16. In considering an application, section 18(3)(a) of the Act requires the Commission to have regard to:
 - (i) *the activities of the entity at the time at which the application was made; and*
 - (ii) *the proposed activities of the entity; and*
 - (iii) *any other information that it considers is relevant.”*

Commission’s analysis

17. The Commission considers that the Applicant’s purpose set out in clause 3.3(a) is likely to amount to the relief of poverty.³ Clauses 3.3(a), (d), and (f) are also likely to amount to advancing education because they will

² See *Latimer v Commissioner of Inland Revenue* [2002] 3 NZLR 195.

³ *Re Central Employment Bureau for Women and Students’ Careers Association Incorporated* [1942] 1 All ER 232

provide benefits for the public. The purposes in clauses 3.3(a), (d) and (f) will therefore be charitable.

18. The Commission considers that the purposes set out in clauses 3.3(b) and (e) do not indicate an intention to relieve poverty, or advance religion. These purposes have therefore been considered in relation to advancement of education and "any other matter beneficial to the community". The purpose in clause 3.3(c) does not indicate an intention to relieve poverty or advance religion or education. This purpose has therefore been considered in relation to "any other matter beneficial to the community".

Advancement of education

19. In order for a purpose to advance education, it must provide some form of education and ensure that learning is advanced. Education does not include advertisements for particular goods or services, or the promotion of a particular point of view.⁴ In addition education must be provided for public benefit.

20. The purposes in clauses 3.3(b) and (e) are:

b) *the development and provision of technical, financial, marketing and promotion services for organisations and industries engaged in manufacturing and other allied industries.*

...

e) *the promotion of consideration and discussion of all questions affecting persons, firms or companies engaged in manufacturing and other allied industries and conferring with other bodies, associations, organisations and institutions for this purpose.*

21. The Commission considers that the purposes in clauses 3.3(b) and (e) will amount to advertisements for particular goods or services or the promotion of a particular point of view. In particular the Commission notes that in *Canterbury Development Corporation v Charities Commission* Ronald Young J held:

*"Nor in my view is supporting businesses by providing assistance to their proprietors, in such aspects as financial management or marketing, the support or advancement of education or learning."*⁵

22. Moreover, in *Re Mason*,⁶ the High Court considered that while the objects of the Auckland District Law Society were entirely wholesome and likely to lead to the ultimate benefit of the public, they fell short of making the society a charity. In this case, the court made a distinction between charitable institutions whose main object was the advancement of education, which provided a clear public benefit and non-charitable

⁴ *In re Shaw (deceased)* [1957] 1 WLR 729; as interpreted in *Re Hopkins' Will Trusts* [1964] 3 All ER 46. See also *Re Collier* [1998] 1 NZLR 81.

⁵ High Court, Wellington, 18 March 2010, CIV 2009-485-2133, para 33

⁶ [1971] NZLR 714, 721.

institutions whose main object, was the protection and advantage of those practising in a particular profession. McMullin J cited examples of charitable institutions which provided sufficient public benefit, such as an institute of pathology⁷ and a college of nursing,⁸ and examples of non-charitable institutions which provided private benefits for their members, such as an insurance institute⁹ and a society of writers.¹⁰ Promotion of charitable purpose must be its predominant object and any benefits to individual members of non-charitable character which result from its activities must be of a subsidiary or incidental character.¹¹

23. The Commission considers that the purposes in clauses 3.3(b) and (e) fall into the non-charitable category listed in *Re Mason* because their primary intention is to provide benefits for the manufacturing and allied industries, rather than the general public.

Educational activities

24. The Applicant has provided information showing that its primary activity is directing funds to the New Zealand Manufacturers and Exporters Association for the purposes of seminars, workshops and conferences. The Applicant has also provided evidence that these events are open to the public as well as the members of the Association.
25. The Commission accepts that these activities may advance education. However, following the court's determination in *Re Mason*, the Commission is concerned that these activities are primarily focussed on the promotion of specific industries. While members of the public may attend these events, the education of the public does not appear to be the primary intention of the activities. For example, the Applicant's solicitor in his letter of 27 January, while referring to these activities, stated that "*The use of its funds in this way indicates that Mancan is concerned with promoting manufacturing and allied industries generally*".

Other matters beneficial to the community

26. In order for a purpose to qualify as "any other matter beneficial to the community", the purpose must be beneficial to the community and be within the spirit and intendment of the purposes set out in the Preamble to the Charitable Uses Act 1601 (the Statute of Elizabeth).¹²

⁷ *Royal College of Surgeons of England v National Provincial Bank* [1952] AC 631; [1952] 1 All ER 984.

⁸ *Royal College of Nursing v St Marylebone Corporation* [1959] 1 WLR 1077; [1959] 3 All ER 663.

⁹ *Chartered Insurance Institute v Corporation of London* [1957] 1 WLR.

¹⁰ *Society of Writers to Her Majesty's Signet v Commissioners of Inland Revenue* (1886) 2 TC 257.

¹¹ *Inland Revenue Commissioners v City of Glasgow Police Athletic Association* [1953] AC380

¹² *Re Jones* [1907] SALR 190, 201; *Williams Trustees v Inland Revenue Commissioners* [1947] AC 447, 455; *Scottish Burial Reform and Cremation Society v Glasgow Corporation* [1968] AC 138, 146-48; *Incorporated Council of Law Reporting (QLD) v Federal Commissioner of Taxation* (1971) 125 CLR 659, 667, 669; *Royal National Agricultural and Industrial Association v Chester* (1974) 48 ALJR 304, 305; *New*

Beneficial to the Community

27. Concerning the first leg of the test (beneficial to the community), the Supreme Court of Canada in *Vancouver Society of Immigrant and Visible Minority Women v MNR*¹³ summarized what is meant by the public benefit requirement. Gonthier J wrote that "There must be an objectively measurable and socially useful benefit conferred; and it must be a benefit available to a sufficiently large section of the population to be considered a public benefit."¹⁴
28. The applicant has argued that "*it should not be necessary for Manca to prove the existence of public benefit when it has already been accepted by the Courts*".
29. However, in terms of purposes falling under the fourth head, there is clear authority that the court does not assume or presume a public benefit as in the case of the other heads of charity – the benefit in issue must be affirmatively proved or clear to the court.¹⁵ Thus, in *Vancouver Society of Immigrant and Visible Minority Women v MNR*, Gonthier J wrote that although the public benefit requirement applies to all charitable purposes, it is of particular concern under the fourth head of Lord Macnaughten's scheme in *Pemsel*.¹⁶
30. The Commission considers that the Applicant has not met the test imposed by the courts of proving that the purposes and activities of the Company provide an objectively measurable useful benefit to a sufficient portion of the public.

Analogy with the Statute of Elizabeth

31. Concerning the second leg of the test, the courts have established that the purposes must also be within the spirit and intendment of the Statute of Elizabeth.¹⁷ This requirement is cumulative in the sense that both requirements must be met before a purpose can be said to be charitable under the fourth head of charity.¹⁸
32. Grounds for holding that the objects are not within the spirit and intendment of the Statute of Elizabeth may be found in the facts of the

Zealand Society of Accountants v Commissioner of Inland Revenue [1986] 1 NZLR 147, 157; *Re Tennant* [1996] 2 NZLR 633, 638.

¹³ *Vancouver Society of Immigrant and Visible Minority Women v MNR* [1999] 1 SCR 10
¹⁴ *Vancouver Society of Immigrant and Visible Minority Women v MNR* [1999] 1 SCR 10 at para 41 per Gonthier J dissent. Gino Dal Pont, *Charity Law in Australia and New Zealand*, Oxford, Oxford University Press, 2000 at 174-175.

¹⁵ *DV Bryant Trust Board v Hamilton City Council* [1997] 3 NZLR 342, 350.

¹⁶ [1999] 1 SCR 10 at para 41.

¹⁷ *New Zealand Society of Accountants v Commissioner of Inland Revenue* [1986] 1 NZLR 147 at 157 and *Re Tennant* [1996] 2 NZLR 633 at 638.

¹⁸ *National Anti-Vivisection Society v Inland Revenue Commissioners* [1948] AC 31 at 41.

application but also in cases decided by the Court on similar facts. In *Travis Trust v Charities Commission*¹⁹, Williams J. noted that

... regard must be had to the particular words of the preamble and, it has now long been held, any cases in which purposes have been found to be within the spirit and intendment of the preamble by analogy.

33. Not all organisations which have purposes that benefit the community will be charitable. The purposes must benefit the community in a way that the law regards as charitable.²⁰ In *Dal Pont*, in *Charity Law in Australia and New Zealand*, wrote:

*“... It is not all objects of public utility that are charitable, ‘for many things of public utility may be strictly matters of private right, although the public may directly receive a benefit from them. **Nor are essentially economic or commercial objects within the spirit of the Preamble** [Emphasis added].”²¹*

34. In his letters of 17 June 2009 and 27 January 2010, the Applicant’s solicitor correctly identified that the promotion of industry and commerce has been found to be charitable under the fourth head in some circumstances.

35. In *Crystal Palace Trustees v Minister of Town and Country Planning* a body of trustees was entrusted with the control and management of Crystal Palace and park as a public place for education and recreation, and for the promotion of industry, commerce and art. Danckwerts J stated:

“it seems to me that the intention of the Act in including in the objects the promotion of industry, commerce and art, is the benefit of the public, that is, the community, and is not the furtherance of the interests of individuals engaging in trade or industry or commerce by the trustees.”²²

36. In *Commissioners of Inland Revenue v White and Others and Attorney General* it was held that entity’s purpose to “promote any charitable purpose which will encourage the exercise and maintain the standards of crafts both ancient and modern, preserve and improve craftsmanship and foster, promote and increase the interest of the public therein” was charitable. However, in that case, Fox J states:

*“The three cases which I have last mentioned seem to me to establish that the promotion or advancement of industry (including a particular industry such as agriculture) or of commerce is a charitable object **provided that the purpose is the advancement of the benefit of the public at large***

¹⁹ CIV-2008-485-1689, High court, Wellington, 3 December 2008 (Joseph Williams J.) at para. 20.

²⁰ In *Re Cumming* [1951] NZLR 498, 501.

¹⁹ Oxford (UK) Oxford University Press, 2000, at 178 citing *Nightingale v. Goulburn* (1847) 5 Hare 484 at 490 and *Re Davis (deceased)* [1965] WAR 25 at 28.

²² [1951] Ch 132, 142.

and not merely the promotion of the interest of those engaged in the manufacture and sale of their particular products”.²³

37. In *Commissioners of Inland Revenue v Oldham Training and Enterprise Council* the court held:

*[T]he second main object, namely promoting trade, commerce and enterprise, and the ancillary object, of providing support services and advice to and for new businesses, on any fair reading must extend to enabling Oldham TEC to promote the interests of individuals engaged in trade, commerce or enterprise and provide benefits and services to them [...] Such efforts on the part of Oldham TEC may be intended to make the recipients more profitable and thereby, or otherwise, to improve employment prospects in Oldham. But the existence of these objects, in so far as they confer freedom to provide such private benefits regardless of the motive or the likely beneficial consequences for employment, must disqualify Oldham TEC from having charitable status. The benefits to the community conferred by such activities are too remote [Emphasis added].*²⁴

38. In *Inland Revenue Commissioners v Yorkshire Agricultural Society* the improvement of agriculture was held to be charitable where it was for the benefit of the public at large. However, the promotion of agriculture for private profit or benefit will not be charitable. For example in *Hadaway v Hadaway* the court held:

*“The promotion of agriculture is a charitable purpose, because through it there is a benefit, direct or indirect, to the community at large: between a loan to an individual planter and any benefit to the community the gulf is too wide. If there is through it any indirect benefit to the community, it is too speculative.”*²⁵

39. The Applicant’s solicitor in his letter of 27 January 2010 has argued that *Hadaway* is not relevant to the present case because “*because Mancan is not authorised to provide financial assistance to any person*”. However, the case states that benefit to the community in general is required to establish charitable purpose. While the Applicant may not provide benefits to specific individuals, it is established in order to benefit the manufacturing and allied industries. The provision of benefits to these industries necessarily benefits the individual persons and businesses engaged in those industries, rather than the general public.
40. Clauses 3.3(b), (c), and (e) expressly state that the Applicant aims to provide benefits for businesses engaged in the manufacturing and allied industries. The Applicant’s solicitor in his letter of 27 January states that “*Mancan was established to promote manufacturing and allied industries in general*”. The promotion of industry and commerce will only be a charitable purpose where there is sufficient benefit to the public at large. Following the reasoning in the cases cited above, the Commission

²³ [1982] 55 TC 651, 659.

²⁴ (1996) 69 TC 231, 251.

²⁵ [1955] 1 WLR 16 (PC).

considers that there is no evidence that sufficient public benefit will necessarily flow from each of the stated purposes.

Applicant's submissions

41. The introductory wording to clause 3.3 is:

"The assets and surplus income of the Company and any benefit or advantage obtained by the Company shall be held and applied for the following charitable objects (to the extent to which such objects are charitable according to the law of New Zealand)."

42. The Applicant's solicitor, at paragraph 8 of his letter of 17 June 2009, states that due to the wording of clause 3.3 of the trust deed "*it is inconceivable that the company can lawfully apply any of its assets or surplus income to a non-charitable activity or purpose*". This argument is reiterated in the solicitors' letter of 27 January 2010.

43. The Commission does not consider that the introductory wording of clause 3.3 provides conclusive evidence that purposes which follow are in fact charitable. Before it can register an applicant as a charitable entity, the Commission must be certain that the applicant meets all the essential elements of registration set out in section 13 of the Charities Act. In addition section 18(3)(a) of the Act requires the Commission to have regard to the current and future activities of an applicant for registration.

44. The effects of specific and implied charitable limitations have been considered in *Canterbury Development Corporation v Charities Commission* and *Commissioners of Inland Revenue v Oldham Training and Enterprise Council*.

45. In *Canterbury Development Corporation* the Court considered the effect of the following words in the Appellant's constitution:

*"The capacity of the Company will at all times be limited to carrying on or undertaking any business or activity, the doing of any act, or the entering into of any transaction **to the extent that the same are undertaken for the following charitable purposes . . .***

***In furtherance of the charitable objects set out in clause 2.1 but not otherwise** the Company may pursue the following purposes . . ."*
[Emphasis added]

46. Ronald Young J held "the mere fact that the constitution says that CDC's objects are charitable does not make CDC charitable."²⁶

47. In *Oldham Training and Enterprise Council* Lightman J held:

" . . . certain of its objects are indisputably charitable. The question raised is whether the remaining objects viewed in this context can and should

²⁶ High Court, Wellington, 18 March 2010, CIV 2009-485-2133, para 56.

*be construed as subject to the implicit limitation "so far as charitable". There is, of course, no such express limitation. In my judgment on a careful examination of the objects clauses **no such limitation** can be implied or **is compatible with the range of benefits** and of the eligible recipients of such benefits which it is the object of Oldham TEC to provide."²⁷ [Emphasis added]*

48. The Applicant, through its solicitor, states that "*Mancan can only provide benefits to "entitled persons", which is restricted to charities. As a constitutional matter, therefore, Mancan is precluded from providing benefits to members of the Association or any other non-charitable entity*".
49. Clause 2.1 of the Applicant's constitution defines "entitled person" as "*means a charity or charities within New Zealand to which the income and capital of the Company may be paid or applied from time to time*". The Commission notes, however, that the Applicant's constitution does not appear to contain any express prohibition of payments to individuals or organisations which are not "entitled persons" and there is no specific reference to "entitled person" in the Applicant's purposes (clause 3.3).

Conclusion

50. The Commission concludes that the purposes set out in clauses 3.3 (a), (d) and (f) may be charitable, but that the purposes set out in clauses 3.3(b), (c) and (e) are non-charitable purposes which are not ancillary to the charitable purposes.

Charity Commission's determination

51. The finding of the Commission is that the Applicant has failed to meet an essential requirement for registration as a charitable entity in that the Applicant is not established and maintained exclusively for charitable purposes, as required by section 13(1)(b) of the Act.

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

Signed for and on behalf of the Charities Commission



Trevor Garrett
Chief Executive

26/3/10

Date