

Charity Reorganisation – Summary of Application

Type of Scheme

John Tait Trust (SCO13706) ('the trust') has applied to the Office of the Scottish Charity Regulator (OSCR) for approval of a reorganisation scheme for a transfer of the property of the charity (after satisfaction of liabilities) to another charity under section 42(3)(b) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

The trust was established in circa 1911. The trust's purposes as set out in the surviving settlement extract provide that the trust's capital and income is to be applied to the promotion of religion, in connection with the United Secession Church of Presbyterian Dissenters in Orkney and that if at anytime the United Associate Congregation of Kirkwall see proper to build a new house or chapel for divine worship or to rebuild their current house the charity trustees shall have the power to advance them £100 towards that.

The settlement extract goes onto provide that the charity trustees shall also provide for the purposes of education by applying their assets in the following ways:

- 1/8 part or share of the trust estate and 2/3 of yearly interest to the promotion of education in Kirkwall or its immediate suburbs
- 1/3 share of yearly interest to the promotion of education in the Parish of Holm
- The remaining eighth part or share to be invested and applied for the support of the poor with the yearly interest being distributed in a way the charity trustees judge as being proper with the preference that it is principally provided to the Christian poor, and regard had to the poor in Kirkwall or Holm

Reasons for reorganisation/Background to Reorganisation

The trust's purposes require the income of the trust to be distributed across multiple purposes, in different hyper local locations and in specific proportions. The charity has been unable to fulfil the original purposes of the trust, and the trustees are unable to make any changes to the original governing document. The trustees are therefore seeking to reorganise so that it can transfer its remaining property to other charities.

The trustees propose to transfer the assets of the charity as follows:

- Two thirds of the remaining balance to Orkney Islands Church of Scotland (SC003099) to support the relief of poverty across the Orkney Islands and to support the advancement of religion
- One third of the remaining balance to Orkney Islands Council General Charitable Trust (SC044607) to support the advancement of education across the islands

Reorganisation conditions

The trustees suggest that the following reorganisation conditions are met:

- That some or all of the purposes of the charity can no longer be given effect to (whether or not in accordance with the directions or spirit of its constitution)
- That some or all of the purposes of the charity ceased in any other way to provide a suitable and effective method of using its property, having regard to the spirit of its constitution

The trustees have been unable to fulfil the trust's purposes for many years because of the restrictive conditions and the lack of suitable beneficiaries; in addition, the trust's income is not sufficient to make any meaningful distribution or to fulfil the ongoing administrative expenses required of managing a charitable body.

Reorganisation outcomes

The trustees suggest that the following reorganisation outcome is met:

- That the reorganisation will enable the resources of the charity to be applied to better effect for charitable purposes consistently with the spirit of its constitution, having regard to changes in social and economic conditions since it was constituted.

The trustees suggest the outcome is met because by transferring the balance to the charities detailed below will result in the assets being distributed more regularly whilst remaining consistent with the spirit of its constitution, having regard to changes in social and economic conditions since it was constituted.

How to make a representation in relation to the proposed reorganisation scheme

Any person may make a representation to OSCR either supporting or opposing this proposed reorganisation scheme. Should you wish to make a representation, you may do so by writing to OSCR providing the following information:

- Your name and address
- The name of the charity concerned
- The nature of the representation and reasons for it

These are the terms of Regulation 5 of the Charities Reorganisation (Scotland) Regulations 2007).

Representations should be sent to OSCR by post or email

Postal: OSCR
2nd Floor Quadrant House
Riverside Drive
Dundee
DD1 4NY

Email: info@oscr.org.uk

Representations can be made up to 14 days following the end of the publication period. The latest date for the receipt of representations is 3 September 2025.

We cannot accept representations via social media channels.

Copies of any representations will be provided to the applicant charity for comment. If you do not wish the charity to be provided with your personal details, please indicate this in your representation.

Personal details will otherwise be disclosed to the applicant charity.

Please contact us by email or by telephone on 01382 220446 if you have any questions about the submission of a representation.

OSCR
23/07/25