

# Scottish Charity Regulator (OSCR)

## Interim Inquiry Report under Section 33 of the Charities and Trustee Investment (Scotland) Act 2005

AK McCosh Trust for Coulter Church, Scottish Charity Number - SC006875

### 1. Introduction

The Office of the Scottish Charity Regulator (OSCR) is making inquiries into A K McCosh Trust For Coulter Church (the charity) under section 28 of the Charities and Trustees Investment (Scotland) Act 2005 (The 2005 Act). OSCR has taken precautionary action by directing the charity trustee in terms of section 28(3) of the 2005 Act not part with the charity's assets pending further inquiries by OSCR.

### 2. Background

A K McCosh Trust For Coulter Church was established by a Deed of Trust on 22 March 1990 to make provision for the endowment of Coulter Church so long as the church remained a place for Christian worship. OSCR opened an inquiry into the charity in April 2023 on receipt of concerns that the church no longer remained a place of Christian worship. OSCR has a regulatory interest in establishing whether this is correct and therefore whether the charity continues to meet the charity test by providing public benefit in furtherance of its charitable purposes. OSCR has tried to engage with the charity but to date has been unable to determine whether the church remains a place for Christian worship. As a result of our inquiries, we also have concerns regarding the governance of the charity.

### 3. Actions

OSCR needs to undertake further inquiries to determine whether the charity is providing public benefit in furtherance of its charitable purposes and to consider the charity's governance. OSCR considers it appropriate to safeguard the assets of the charity whilst our inquiries are ongoing by directing the charity not to part with its assets without OSCR's consent. Our inquiries are ongoing, this direction does not pre-empt the outcome of those inquiries. This direction is valid for six months and expire on 23 May 2024. The

direction can be revoked or varied by OSCR during that period if we determine it appropriate to do so.

**OSCR**

**23 November 2023**