

Scottish Charity Regulator (OSCR)

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

ZesT Football Club, Scottish Charity Number - SC052039

1. Introduction

The Office of the Scottish Charity Regulator (OSCR) is making inquiries into **ZesT Football Club** (the charity) under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act). OSCR has taken precautionary action by directing the charity trustees in terms of section 28(3) of the 2005 Act not to undertake specified activities pending further inquiries by OSCR.

2. Background

ZesT Football Club was awarded charitable status on 29 September 2022 and is a Scottish Charitable Incorporated Organisation (SCIO). OSCR opened an inquiry into the charity in April 2023 due to concerns relating to the overall management of the charity, including whether it had sufficiently robust financial controls. As a result of our initial inquiries, we are concerned that:

- the charity does not have the minimum required number of charity trustees to manage the charity, and
- adequate financial procedures and controls are not in place to protect its assets.

3. Action

OSCR needs to undertake further inquiries into the governance of the charity. However, given the apparent lack of both charity trustees and adequate financial procedures and controls, OSCR considers it appropriate to issue a direction to the charity not to undertake the following activities whilst our inquiries are ongoing:

- any activity in furtherance of ZesT Football Club's charitable purposes including but not limited to the provision of football coaching (including school holiday football camps); and
- undertaking any financial transactions related to the governance or administration of the charity, except for refunding payments to

individuals for cancelled football coaching and school holiday football camps.

Our inquiries are ongoing and these directions do not pre-empt the outcome of those inquiries.

These directions are valid for six months and expire on **27 March 2024**. The directions can be revoked or varied by OSCR during that period if we determine it appropriate to do so.

OSCR
27 September 2023