

# Restricted Fund Reorganisation – Summary of Application

## Introduction to Proposed Scheme

Church of Scotland SCO11353 has applied to the Office of the Scottish Charity Regulator (OSCR) for approval of a restricted funds reorganisation scheme for:

- The variation or removal of any condition imposed on the charity in relation to the use of the restricted funds

under section 43A of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

### The Biggart Trust

The fund originated from the bequest of Thomas Biggart around 1880. The bequest was given to the Home Mission Board in which a moiety of the annual income of the residue of the estate was placed wholly at the allocation and disposal of the Committee. The full amount of the bequest was paid into the Biggart Trust fund and the annual income is split equally between the Faith Impact and Faith Nurture Funds which fund the purposes outlined in the will. The practice has only been to use the income generated by the fund.

## Reasons for reorganisation

The trustees state that the fund generates income each year and this is transferred to the Faith Impact and Faith Nurture Funds which allow it to be used to benefit as outlined in the will. Following internal restructuring, annual income from the trust is split equally between the Faith Impact and Faith Nurture Funds which fund the purposes outlined in the will. The trustees add that the cost incurred to use the fund in line with its intended purpose has exceed the income available from the fund. The trustees are seeking to use the whole fund, including capital for the current purposes and therefore benefit the charitable purposes of the Church of Scotland.

## Reorganisation conditions

The charity is applying for reorganisation because it considers that the following conditions from Section 43A(2) of the 2005 Act apply:

- (a) That some or all of the purposes of the restricted funds:

(iv) have ceased in any other way to provide a suitable and effective method of using the funds, having regard to the spirit of the restricted funds' purposes

The trustees suggest that condition is met because the income only is paid into the Faith Impact Fund and Faith Nurture Funds however the income generated is significantly below what is required each year to is considered so small as being unlikely to provide significant benefit.

## **Reorganisation Outcome**

The trustees suggest that the restricted fund reorganisation will enable the resources of the restricted fund to be applied to better effect for charitable purposes consistently with the charity's constitution.

The trustees suggest that this outcome is met because:

At present the income only is transferred to the Faith Impact and Faith Nurture Funds

The intention of this reorganisation is to allow the resources available, both the capital and income, to be used to further the charitable purposes of the Church of Scotland by using the full fund in line with the current purpose.

The ability to spend capital from the fund will allow the whole fund to be used by the Church of Scotland to further its charitable purposes.

The trustees have declared that they have been unable to ascertain the wishes of the donor in respect of the restricted fund. This is because

- (i) The donor is no longer living

The fund originated from the bequest of Thomas Biggart around 1880.

## **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 (or email address)
- The name of the charity concerned

- The nature of the representation and reasons for it

These are the terms of Regulation 7 of the Charities Restricted Funds Reorganisation (Scotland) Regulations 2012.

Representations should be sent to OSCR by post or email

Postal: OSCR  
2<sup>nd</sup> Floor Quadrant House  
Riverside Drive  
Dundee  
DD1 4NY

Email: [info@oscr.org.uk](mailto: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 27/04/2025.

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**  
**17 March 2025**