

**THE OFFICE OF THE SCOTTISH CHARITY REGULATOR**

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

**Atonga New Generation Development Group, SC042832**

**Introduction**

**As a result of an inquiry under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (from this point referred to as 'the 2005 Act') it appears to OSCR that Atonga New Generation Development Group no longer meets the charity test. We will therefore remove Atonga New Generation Development Group from the Scottish Charity Register after 21 days from the date of this report, under section 30(1)(b) of the 2005 Act.**

**Background**

Atonga New Generation Development Group is an unincorporated association that was granted charitable status with effect from 30 December 2011. The charity's purposes are:

- To protect and improve the environment in Kenya
- To provide relief for those suffering from AIDS
- The advancement of education of young people

**Inquiry summary**

- The charity has failed to provide annual accounts to OSCR since 2012.
- The charity has confirmed it has been dormant since Registration with no planned or current charitable activities being carried out.
- The charity has no assets nor does it have an open and or active bank account.
- The charity has advised OSCR that it intends to wind up the charity; however, OSCR has not received a wind up application form to date.

If a charity is inactive over a sustained period and there is no evidence that this inactivity is a consequence of the charity exercising its functions it is unlikely that it is fulfilling its charitable purposes or providing public benefit.<sup>1</sup>

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As a result of this inquiry it appears to OSCR that Atonga New Generation Development Group is inactive and is not fulfilling its charitable purposes or providing public benefit.

### **Decision**

Section 7(1) of the 2005 Act requires that to pass the charity test, a body must have only charitable purposes and provide public benefit.

Under section 30 of the 2005 Act OSCR must, where it appears that a charity no longer meets the charity test, direct the charity to take such steps as OSCR considers necessary for the purposes of meeting the charity test or remove the charity from the Register.

Atonga New Generation Development Group has failed to provide any evidence of current or planned activity and it appears to OSCR that this charity is no longer providing public benefit and does not meet the charity test.

OSCR has, therefore, given the charity notice under section 30(1)(b) of the 2005 Act that it will be removed from the Register after 21 days from the date of this decision.

### **Review**

The charity has the right to request OSCR to review the decision. To do so the charity must contact the Review Officer within 21 days of the date of the decision **22 November 2016**.

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<sup>1</sup> There are some exceptions to this that are outlined in OSCR's 'Apparently Inactive Charities' guidance issued in October 2009 that is published on the OSCR website.