

## THE SCOTTISH CHARITY REGULATOR

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

#### Introduction

The Scottish Charity Regulator (OSCR) has made inquiries into The Great Scottish Tapestry Charitable Trust (SCO42623) ('the charity') under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

It appears to OSCR that the charity no longer meets the charity test. OSCR has taken the decision to remove the charity from the Scottish Charity Register (the Register) on or after 27 July 2024 in terms of section 30(1)(b) of the 2005 Act.

#### The Charity Test

In order to be registered as a charity in Scotland, an organisation must meet, and continue to meet, the charity test. To meet the charity test and remain on the Scottish Charity Register (the Register), an organisation must:

- I. have purposes that consist only of one or more charitable purposes, and
- II. provide public benefit in Scotland or elsewhere as a result of the activities it carries out.

#### How we reached our decision

The trust was established to create a Tapestry ('The Great Scottish Tapestry') on the subject of Scotland's history which, when completed the trustees would endeavour to transfer to a body, association or organisation which have as their purposes the advancement of the arts, heritage, or science where it will be held for the benefit of the public and made available for viewing.

The charity has now fulfilled its purposes and the Tapestry is now on public display in Galashiels and permanently held by the Scottish Borders Council (SBC) under the management of the charity Live Borders (SCO34227).

#### Charities you can trust and that provide public benefit

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The charity has now achieved its objective and is inactive. The trustees have not wound up the trust however, its lack of charitable activity means it no longer meets the charity test.

## Conclusion

We are satisfied that the charity does not provide, or intend to provide, public benefit as such they no longer meet the charity test.

## OSCR's duties and powers

OSCR maintains the Register. Where it appears that a charity no longer meets the charity test OSCR must, in terms of [section 30\(1\) of the 2005 Act](#), either:

- direct the charity to take such steps as it considers necessary for the purposes of meeting the charity test; or
- remove the charity from the Register.

We have taken the decision to remove the charity from the Register, as opposed to directing the charity to take steps to meet the charity test, because the Trust has fulfilled its objects and is no longer active.

## Protection of assets

The charity has been made aware that under [section 19 of the 2005 Act](#) they continue to be under a duty to apply any charitable assets held at the time they are removed from the Register in accordance with the purposes as set out in their entry in the Register immediately before their removal.

## Review

Where a charity disagrees with OSCR's decision to remove it from the Register under [section 30\(1\)\(b\) of the 2005 Act](#) it can request a review of the decision. To do so the charity must contact the Review Officer within 21 days of the date of the decision.

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