

Scottish Charity Regulator (OSCR)

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

George Jamieson Fund SC007537

Nether Don Fishers Fund SC022305

Nether Don Widows Fund SC022306

Patrick Mitchell Hunter Fund SC017380

Shepherd Trust SC000112

The principal contact address for all of these charities is the law firm Wilsone & Duffus, 7 Golden Square, Aberdeen, AB10 1RD. Please see **Appendix 1** for more information about these charities.

1. Introduction

The Office of the Scottish Charity Regulator (OSCR) is making inquiries into the George Jamieson Fund, the Nether Don Fishers Fund, the Nether Don Widows Fund, the Patrick Mitchell Hunter Fund and the Shepherd Trust (the charities) under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

These are five separate charities with distinct charitable purposes and separate entries on the Scottish Charity Register. However, they share common management arrangements, including the same principal contact and administration arrangements. As each charity has failed to provide information to OSCR and submit the required annual reporting documents, OSCR is considering them together as part of this inquiry.

As a result of our inquiries, it appears to OSCR that there has been misconduct in the administration of these charities and it is necessary to act to secure the proper application of the property of these charities for their purposes (misconduct includes mismanagement).

OSCR has directed the charities under section 30B of the 2005 Act to take the following specified steps:

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1. Produce and submit to OSCR the overdue trustees annual report, statement of account, annual return and report from the Independent Examiner or Auditor as appropriate for the years ending 5 April 2024 and 5 April 2025;
 2. Provide the names of the current charity trustees to OSCR, together with their email and home addresses.

These Directions are valid for six months from the date of delivery and are to allow the trustees sufficient time to produce the requested documents for the years ending 5 April 2024 and 5 April 2025. These statement of accounts will also require to have the required level of external scrutiny.

The charities must take these specified steps by **3 March 2027**.

Any decision on further action will depend on the circumstances at the end of the six-month period.

2. Background

Two of the charities (George Jamieson Fund and Shepherd Trust) were initially identified and contacted as part of our Revitalising Trusts Project in 2021. They were contacted because they appeared to be inactive and support was offered in an attempt to breathe new life into these dormant trusts. Despite some initial engagement with the principal contact for these charities, information about the activities of both charities was not provided and an inquiry was subsequently initiated into these charities.

The three other charities would now fall into the scope of the Project and are also managed by Wilsone & Duffus. These charities are now of regulatory interest to OSCR given the apparent lack of activity over an extended period and the non-submission of the relevant annual returns and accounts for 2024 and 2025.

For [OSCR's Revitalising Trusts Project](#), OSCR has defined an underactive or dormant trust as one which has:

- Not spent or received any money in the last five years; or
- Spent less than 30% of its income in the last five years; or
- Failed to send OSCR annual accounts during the last five years.

The five charities hold significant underutilised charitable assets. The charities' main area of benefit is Aberdeen. The charities' purposes are varied but include the relief of poverty and the relief of those in need by reason of age, ill-health, disability financial hardship or other disadvantage and the advancement of

education. More information about each charity can be found on its entry in the Scottish Charity Register:

[George Jamieson Fund SC007537](#)

[Nether Don Fishers Fund SC022305](#)

[Nether Don Widows Fund SC022306](#)

[Patrick Mitchell Hunter Fund SC017380](#)

[Shepherd Trust SC000112](#)

3. Failure to provide information to OSCR

When two of the charities failed to engage with the Revitalising Trusts Project, inquiries were opened into them to try to establish:

- what activities the charities were undertaking in furtherance of their charitable purposes; and
- the names and contact details of all of the charity trustees of these charities.

OSCR has been in touch with the principal contact of the charities on numerous occasions since May 2023. The principal contact is also a charity trustee of the five charities.

Despite the principal contact for the charities have some engagement with OSCR, the charities have failed to provide information to OSCR in response to communications by email and letter about the activities of the charities and their charity trustees.

All charities and trustees have failed in their statutory duty to submit to OSCR a copy of the trustees annual report and statement of account for the years ending 5 April 2024 and 5 April 2025. These are now respectively 18 and 6 months overdue.

OSCR

03 September 2026

Appendix 1

George Jamieson Fund SC007537 Registered charity from 08 June 1960

Charitable purposes

For the benefit and behoof of any ladies, either widowed or single, resident in the Counties of Aberdeen and Kincardine who are in straitened circumstances, and that for the sole purpose of increasing the income of such ladies and enabling them to live in more comfortable circumstances.

Main Operating Location: Aberdeen

Nether Don Fishers Fund SC022305 Registered charity from 25 February 1994

Charitable purposes

The object of the mortification was for payment out of the interest or actual revenue arising out of the mortified funds to such poor indigent decayed old or disabled Salmon Fishers upon the Methers Dou.

Main Operating Location: Aberdeen

Nether Don Widows Fund SC022306 Registered charity from 24 February 1994

Charitable purposes

This Fund commenced in 1779 when the Fishers contributed £9 Sterling for the purpose of affording relief to their indigent and infirm widows.

Main Operating Location: Aberdeen

Patrick Mitchell Hunter Fund SC017380 Registered charity from 31 January 1980

Charitable purposes

The prevention and relief of poverty, the advancement of education, and any other purpose that may reasonably be regarded as analogous to any of the other preceding purposes. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Main Operating Location: Aberdeen

Shepherd Trust SC000112 Registered charity from 20 January 1930

Charitable purposes

I direct my Trustees after the death of the said Reverend James Shepherd, to apply the free revenue or income of my said means and estate according to their own discretion for the benefit of gentlewomen resident in Aberdeen who fulfil these conditions:

(one) they must be widows or daughters of deceased merchants, shopkeepers or other men of business who resided in Aberdeen for at least twenty-five years; and

(two) their circumstances must be such that through no fault of their own they are in need of financial assistance to enable them to live in reasonable comfort, having regard to the social position they occupied or formerly occupied, and to any claims that may in my Trustees' opinion be incumbent on them for the suitable education of their children or otherwise.

Main Operating Location: Aberdeen