

Charity Reorganisation – Summary of Application

Type of Scheme

Lowson Trust (Miss Mary Lowson's Trust) (SC009279) ('the charity') has applied to the Office of the Scottish Charity Regulator (OSCR) for approval of a reorganisation scheme for a variation of the constitution of the charity (whether or not in relation to its purposes) under section 42(3)(a) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

The charity was constituted by Deed of Trust by Miss Mary Strachan Lowson dated 15 January 1969 and Registered in the Book of Council & Session 7 January 1970. The purpose of the charity is to pay the whole of the net income from the Fund originally set up in the Deed of Trust equally to the: –

- Old & Abbey Parish Church, Arbroath to be used for general Church purposes
- Guthrie & Rescobie Congregation for Guthrie Church to be used for general purposes relating to Guthrie Church and;
- Monikie Hall Fund.

The trustees propose to make following changes to the constitution which will enable the trustees to have the power to:

- make amendments to their constitution including the charity's purposes (subject to obtaining consent from OSCR)
- advance one third of the capital of the Trust Estate after settlements of all outstanding and accrued liabilities to the Monikie War Memorial Hall (A Scottish Charity Number SC004526), otherwise known as the Monikie Hall Fund. Funds which are dispersed to the Monikie Memorial Hall are to be held in a restricted fund for purpose of the advancement of civic responsibility or community development
- Remove the Monikie War Memorial Hall as a beneficiary of the Trust
- Assume a corporate trustee namely Church of Scotland Trust (Scottish Charity Number SC020269)
- Wind up the trust (subject to obtaining consent of OSCR)

Reasons for reorganisation

The charity's current constitution does not give the trustees powers to effectively manage the administration of the charity.

The assumption of the Church of Scotland Trust as a corporate Trustee would allow them to manage the funds on behalf of the remaining two beneficiaries (Arbroath Old and Abbey Church; Guthrie & Rescobie Church of Scotland). This would save on duplication of running costs and be a more efficient way of administering the Trust assets.

If the re-organisation scheme is approved; the trustees intend to make a further application in the future to wind up the charity. The rationale for doing so is that the current running costs of the Trust are disproportionate to the charitable aims that can be achieved.

Reorganisation conditions

The trustees suggest that the following reorganisation condition is met:

S42(2)(d) of the 2005 Act in that it is desirable to introduce a provision (other than a provision setting out a new purpose) to a charity's constitution.

The trustees suggest the condition is met because the existing constitution is restrictive in the sense that it does not give the trustees' powers to make amendments to the constitution, to transfer the capital or to wind up the Trust.

Reorganisation outcomes

The trustees suggest that the following reorganisation outcome is met:

S39 (1)(b)(ii) of the 2005 Act to enable the charity to be administered more effectively

The trustees suggest the outcome is met because as matters currently stand their current powers are too limited to allow them to carry out appropriate modernisation and changes to the constitution.

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
- The name of the charity concerned
- The nature of the representation and reasons for it

These are the terms of Regulation 5 of the Charities Reorganisation (Scotland) Regulations 2007).

Representations should be sent to OSCR by post or email

Postal: OSCR
2nd Floor Quadrant House
Riverside Drive
Dundee
DD1 4NY

Email: 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 03/01/2025.

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
22/11/2024