

# Application for Approval of a Restricted Funds Reorganisation

## Section 43A of the Charities and Trustee Investment (Scotland) Act 2005

Please read '**Restricted Funds Reorganisation**' on the OSCR website at [www.oscr.org.uk](http://www.oscr.org.uk) before completing this application form. Some of the information you give in this form will become publicly available on the Scottish Charity Register. These sections are marked below with an asterisk (\*).

### Q1. Charity registration details

Charity name\*

Scottish Charity Number\*

## Q1a. Principal contact details\*

If the charity has a principal office, please state this address, along with the name of one of the charity trustees (for example, a member of the board of directors or management committee), or other relevant person (for example the manager) as the principal contact. If the charity does not have a principal office you MUST enter the name and address of one of the charity's trustees. If the charity trustee's name and address are given, the name and address will be shown on the Scottish Charity Register (the Register). This is required by the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), unless the charity considers that section 3(4) of the Act applies (see Q1d). If you are a Scottish Charitable Incorporated Organisation (SCIO) then your principal office address must be in Scotland.

### Principal contact details\*

Title  First name

Last name

Position in the charity

Principal office or trustee's address

Address\*

Postcode*	<input type="text"/>

Tel no.

Fax no.

Mobile no.

Email (we will contact you by email about your application unless you ask us not to)

Please enter P or T to identify if this is the principal office or charity trustee's address

**Q1b. Your organisation's website address (if you have one)\***

**Q1c. New principal contact details**

If the principal contact details (or the principal office if you are a SCIO) entered under question 1a are different from those in the Register, please confirm here and please state when this change took effect.

**Q1d. Withholding the principal contact or principal office details from the Scottish Charity Register**

Please state if you wish to withhold the principal contact or principal office details from the charity's entry on the Register. We can only exclude the principal office details from the Register if we believe that publishing this information would be likely to jeopardise the safety or security of any person or premises. Please refer to section 3(4) of the 2005 Act.

Continue on a separate sheet if necessary.

## Q2a. Applicant details and/or correspondence address for this application

Please only enter details here if the applicant is not the same as the principal contact, or if correspondence for this application should be addressed to a different address from the principal contact address above.

Title	<input type="text" value="Select..."/>	First name	<input type="text"/>
		Last name	<input type="text"/>
Address	<input type="text"/>		
	Postcode		<input type="text"/>
Tel no.	<input type="text"/>		
Fax no.	<input type="text"/>		
Mobile no.	<input type="text"/>		
Email address (we will contact you by email unless you ask us not to)	<input type="text"/>		

## Q2b. Authority of the Applicant

If this application is not being made by a formally recognised charity trustee, please provide details below, explaining your connection to the charity.

### Q3a. Type of Restricted Funds Reorganisation

There are 2 types of Restricted Funds Reorganisation. Please indicate which type of scheme you are applying for (if you are applying for both schemes tick both boxes):

- ☐ A variation of the purpose for which restricted funds may be used and/or
- ☐ The variation or removal of any condition imposed on the charity in relation to the use of the restricted fund.

### Q3b. Background to Proposed Reorganisation

Please provide details of the restricted funds you wish to reorganise. Please provide the name of the fund/s, a statement setting out the specific purpose for which the restricted funds were given to the charity and the restrictions that have been imposed as to the use of the restricted fund/s.

### Q4. Reasons for Proposed Reorganisation

Please explain what changes you wish to make and why you wish to make the changes.

## Q5. Reorganisation Conditions and Outcome

OSCR may approve a restricted funds reorganisation if it considers that at least one of the specified reorganisation conditions AND the reorganisation outcome is met.

**Please refer to sections 4 and 5 of the ‘Reorganisation of Restricted Funds’ for further information about conditions and outcomes.**

### Reorganisation Conditions

Your application should set out the reasons why it is considered that one or more of the reorganisation conditions in section 43A(2)(a) or (b) of the 2005 Act have been met;

- 5(a) (i) Please indicate which condition(s) is met; and  
 (ii) explain why the charity trustees consider the condition(s) is met:

	Condition	Reason/s why condition is met
<input type="checkbox"/>	that some or all of the purposes of the restricted funds have been fulfilled as far as possible or adequately provided for by other means	
<input type="checkbox"/>	that some or all of the purposes of the restricted funds can no longer be given effect to (whether or not in accordance with the directions or spirit of the restricted funds purpose)	
<input type="checkbox"/>	that some or all of the purposes of the restricted funds have ceased to be charitable purposes	
<input type="checkbox"/>	that some or all of the purposes of the restricted funds have ceased in any other way to provide a suitable and effective method of using the funds, having regard to the spirit of its purposes	
<input type="checkbox"/>	that the purposes of the restricted funds provide a use for only part of its property	

## **Reorganisation Outcome**

Your application should set out the reasons why the charity considers that the proposed reorganisation scheme will achieve the following outcome:

The reorganisation must 'enable the resources of the restricted funds to be applied to better effect for charitable purposes consistently with the charity's constitution'. (*Section 43A (1)(a)(ii) of the 2005 Act*)

**Reasons why the reorganisation will achieve this outcome:**

## Q6. Assets in the Restricted Fund

Please confirm, at the date the application is made, the balance of the restricted funds' assets and, for the preceding financial year, the incoming resources and resources expended.

If the fund comprises property of more than £1million or has a gross annual income of more than £100,000, an advert **must** be placed in a newspaper or periodical. The required text for the advert is at Appendix 1.

## Q7. Statement of assets and liabilities

Do the restricted funds include and land, buildings or shares in a private limited company?

☐ Yes

☐ No

If 'Yes', please provide details.



## Data protection statement

OSCR is a registered data controller in terms of the Data Protection Act 2018. Any information you give us will be held securely and in accordance with the rules on data protection. OSCR processes information only in accordance with its statutory regulatory functions under the Charities and Trustee Investment (Scotland) Act 2005, and to inform research into the charity sector in Scotland. Information may be shared with other regulatory bodies including HMRC, and selected information will appear on the Scottish Charity Register. Further information about data protection is available on the OSCR website.

## Declaration

**You may be committing an offence if you give an answer that you know is untrue or misleading.**

I certify that the information entered in this form is correct to the best of my knowledge.

I confirm that the information entered has been approved by the charity trustees and I am authorised to submit this information.

Signed on behalf of  
the charity

Print name

Designation

Date

D	D	M	M	Y	Y	Y	Y
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## Checklist

Have you:

- completed all the sections of the application form?
- included signed statement confirming the charity has been unable to ascertain the wishes of the donor? (Appendix 2)
- included a copy of the draft advertisement? (if applicable)
- signed and dated the form?
- included draft resolution of the trustees which will give effect to the reorganisation? (Appendix 3)

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Please scan and email the completed documentation to [info@oscr.org.uk](mailto:info@oscr.org.uk) or post to:  
OSCR, 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY.

## Appendix 1

### Schedule to the Charities Restricted Funds Reorganisation (Scotland) Regulations 2012

#### FORM OF NOTICE OF PROPOSED RESTRICTED FUNDS REORGANISATION SCHEME

"[insert the name of the charity as entered in the Scottish Charity Register] ( [insert the registered number allocated to the charity]) has applied to the Office of the Scottish Charity Regulator ("OSCR") for approval of a restricted funds reorganisation scheme. Details of the proposed reorganisation scheme may be obtained from OSCR's website ([www.oscr.org.uk](http://www.oscr.org.uk)), or by writing to OSCR [insert OSCR's postal address]. Anyone who wishes to make representations to OSCR may do so in accordance with regulation 7 of the Charities Restricted Funds Reorganisation (Scotland) Regulations 2012. All representations must reach OSCR not later than [insert the deadline for making representations to OSCR, as specified in the notice on OSCR's website]."

## Appendix 2

Proforma for statement conforming to the requirements of Regulation 4 (wishes of donor). Please complete and sign the following declaration and submit it with your application for reorganisation of a restricted fund.

We the trustees of ..... [charity name] hereby declare that we have been unable to ascertain the wishes of the donor(s) in respect of ..... [name of restricted fund]. This is because [tick whatever is applicable]

- ☐ The donor/donors is/are no longer living
- ☐ The donor/donors are unknown and/or not contactable
- ☐ The donor was a corporate body which has since dissolved
- ☐ Other reason- please explain;

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Provide a brief statement providing evidence in support of your declaration outlining any steps you have taken to confirm these facts:

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.....

Signed (authorised signatory on behalf of trustees)

.....

Date .....

### Appendix 3

#### Draft trustee resolution to give effect to the restricted funds reorganisation

“The trustees of ..... [Name of charity etc] have applied to the Office of the Scottish Charity Regulator under section 43A of the Charities and Trustee Investment (Scotland) Act 2005 for a restricted funds reorganisation.

Please enter the following information in the space provided below:

- Details of the restricted fund, including when and where created, its purpose, conditions etc.
- Details of donor and efforts to ascertain the wishes of the donor
- Details of the scheme which has been applied for

We the trustees hereby declare that we have resolved to vary the purpose of the fund; and/or remove the condition(s) imposed, as follows:

.....  
.....  
.....  
.....

subject to OSCR's approval.

Signed (authorised signatory on behalf of trustees)

..... Date