

SCOTTISH CHARITY REGULATOR

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

Broomhall Playgroup, SC004825

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 Broomhall Playgroup no longer meets the charity test. We will therefore remove Broomhall Playgroup from the Scottish Charity Register after 21 days from the date of this report, under section 30(1)(b) of the 2005 Act.

Background

Broomhall Playgroup is an Unincorporated Association that was granted charitable status with effect from 01 July 1977.

The aim of the playgroup is to promote the aim of the Scottish Pre-School Play Association which is to advance the education of pre-school children so that they may take a constructive place in the community, and also the education of their parents and other adults, children and teenagers, and in the furtherance of that aim,

- (a) To provide safe and satisfying group play in which parents take part when appropriate.
- (b) To encourage other charitable activities through which parents may help the children.

Inquiry summary

- The charity has not submitted compliant financial information since the accounting period ending 31/12/2006.
- There has been no response from the warning letters sent to the charity.
- The charity SPPA Registration was cancelled from 23/07/2010.
- We have had nothing from the charity since 2005 AR noting the income as £18,902. No accounts have ever been received from this group. Last communication with trustees of the charity was in May 2009, where 06, 07 and 08 AR forms were issued but not returned.

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- S30 Letter that was issued on 21/03/2014 was signed for however there was no response.

As the charity is a playgroup, they would have minimal assets left from 2005 as we do not know the expenditure at that time either. The charity has failed to respond to all of our correspondence and there are no other contact found that can assist us. It is therefore, no longer proportionate to use staff resources pursuing this charity.

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.¹

As a result of this inquiry it appears to OSCR that **Broomhall Playgroup** 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.

Broomhall Playgroup 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 (12 October 2016).

Where a review is requested, OSCR will not remove the charity from the register while the review is taking place.

¹ 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.