

Dr Calum MacDonald
Point and Sandwick Development Trust
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Your ref:
Our ref: RS/STA/09-0503

20 November 2009

Dear Dr MacDonald

Notice of decision on charitable status

Point and Sandwick Development Trust

Further to your letter to us of 01 June 2009 and subsequent correspondence, I hereby give notice to you that we are satisfied that **Point and Sandwick Development Trust** meets the charity test as laid out in sections 7 and 8 of the Charity and Trustee Investment (Scotland) Act 2005 (hereafter referred to as 'the 2005 Act'). In particular, it has the following charitable purposes under the 2005 Act:

Section 7 (2) –

- (a) the prevention or relief of poverty
- (b) the advancement of education
- (f) the advancement of citizenship or community development
- (g) the advancement of the arts, heritage, culture or science
- (i) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- (m) the advancement of environmental protection or improvement
- (n) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

It will therefore be entered on the Scottish Charity Register as soon as possible, with the **charity number SC041048**.

As a body entered on the Register, **Point and Sandwick Development Trust** may refer to itself as a 'charity', a 'charitable body', a 'registered charity' or a 'charity registered in Scotland'. If it has been set up under the law of

Scotland, or is managed wholly or mainly here, it may also refer to itself as a 'Scottish charity' or a 'registered Scottish charity'.

I enclose copies of our Consents and Notifications guidance, which outlines the duties of Charities to notify us or seek our consent in the event that they want to make specified changes, and our Charity Trustees guidance which outlines the duties of Charity Trustees and what they must do to comply with the law. For further information on the duties of charities to provide accounting information and annual returns to OSCR, please see our website www.oscr.org.uk.

You should also be aware that, as a charity on the Scottish Charity Register you will need to comply with Section 15 of the 2005 Act and the Charities References in Documents (Scotland) Regulations 2007. This means that the charity needs to state, on certain documents, that it is a charity, and state its charity number. You should do so on all relevant documents **within six months** of the date of this letter. Full guidance on this subject is available on our website.

As a charity, **Point and Sandwick Development Trust** may be able to claim relief from various types of taxation. To find out about this, contact HMRC Charities at the address below quoting the charity number mentioned above and enclosing a copy of this letter:

HMRC Charities
St Johns House
Merton Road
Liverpool
L75 1BB

Please feel free to contact us if you need any further information.

Yours sincerely

Joyce Lowson
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