

BEING A CHARITY IN SCOTLAND – FOR ALL CHARITY TRUSTEES

Your organisation is now a Scottish charity and is entered in the Scottish Charity Register by the Office of the Scottish Charity Regulator (OSCR).

You should check your entry at our website www.oscr.org.uk and ensure you let us know of any changes, including if you change your email address.

You can now update some of your charity's details on the Register yourself using our OSCR Online service, which is quick and easy to use. Go to www.oscr.org.uk to find out more. We will send you your charity's registration details for OSCR Online soon.

Being a charity gives your organisation a privileged place in society and carries legal responsibilities. OSCR has compiled a list of key responsibilities that your charity trustees and managers should read carefully. If you require further information, please visit our [website](#).

1. Being a charity trustee means you are responsible, along with your fellow charity trustees, for running your charity properly. It is important that all charity trustees understand fully what their role means. All charity trustees should read our publication, '[Guidance for charity trustees :acting with care and diligence](#)', which you can download from our website. If you and your fellow charity trustees decide to take on new charity trustees you should have an induction policy in place to ensure that they are aware of their role.
2. It is important that you keep in touch with us to ensure you receive any important communications. It is a legal requirement that you let us know if your principal contact changes.
3. You have a duty to let people know you are a charity and give them certain information. For instance, you must show your charity number on your literature, job advertisements, and on your website. For more information, see '[Publicising your Charitable Status](#)' on our website. You must supply a copy of your accounts and your constitution to anyone who asks for them.
4. You must keep accurate accounting records, including receipts and invoices, and retain these for six years. We will send you an Annual Return form and ask you to confirm certain information every year. This should be completed and submitted, along with your compliant annual accounts and trustees' annual report. We will send you your first Annual Return, and this should be submitted to us within nine months of your financial year end. If you have an

email address your Annual return form will be sent to you electronically. For more information please see our guidance [‘Annual Monitoring and Accounting’](#) on our website.

5. You must seek OSCR’s consent before making certain changes to your charity, for example changing its name or purposes, or dissolving it. Some other changes must be notified to OSCR once they have been made. Please see the section on [‘Making changes to your charity’](#) on our website.
6. You may be eligible for some tax relief but you must apply for this to HM Revenue & Customs. OSCR does not deal with tax matters. Find out more at <http://www.hmrc.gov.uk/charities> or by phoning 0845 02 02 03.
7. As the regulator, we have a legal obligation to monitor your charity and to investigate any complaints received about it. Charities may be asked to take part in our programme of individual reviews of charitable status, where we check whether registered charities are continuing to meet the charity test. If we ask you for information, you must supply it.
8. Your charitable assets must be used for solely charitable purposes even if you dissolve the charity. If you choose to remove your charity from the Scottish Charity Register its charitable assets will still be monitored by OSCR.
9. OSCR’s website www.oscr.org.uk contains further information and guidance on charity law and regulation.
10. OSCR cannot give you specific advice on how to run your organisation but there are umbrella groups and many other organisations that are able to give you a wide range of support. See the [‘Links’](#) section on our website. You can also sign up to receive our newsletter, OSCR Reporter, which will keep you up to date with new developments. Subscription is free of charge [here](#)

Contact us at:

email: info@oscr.org.uk

web: www.oscr.org.uk

Office of the Scottish Charity Regulator (OSCR)

2nd Floor

Quadrant House

9 Riverside Drive

DUNDEE

DD1 4NY

tel: 01382 220446

fax: 01382 220314