



**Charity trustee information and guidance pack:  
SC004561**

**July 2022**  
Scottish Charity Regulator

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# Welcome

Thanks for downloading this charity trustee information and guidance pack.

Across Scotland there are more than 150,000 charity trustees, giving their time voluntarily to improve life in Scotland and beyond. This is inspirational. Most people commit to becoming a charity trustee because the work of their chosen charity is close to their heart or has an impact on their local, national or international community. If you are a trustee, then, it means that you are already committed and passionate about making a difference, trying to achieve the purposes for which the charity exists.

However, being a charity trustee can be a challenging role. It comes with a significant level of responsibility and with some important practical implications. Legal duties are the key thing to bear in mind here and these are set out in charity law in Scotland.

As a regulator, we celebrate the role of the trustee, and want to make sure that you, as a trustee, have access to the information you need to be effective. As part of that effort, we have developed this information pack. We've tried hard to tailor it for you because we know there is a lot of information out there and it can be hard to know what is and isn't relevant.

Please visit our website or get in touch with us if you need more information. We are constantly making improvements to our guidance so there may be more information relevant to you in the future.

Maureen Mallon  
OSCR Chief Executive



# What you need to do

Now that you are a charity trustee, you have responsibilities that you need to know about and duties that you have to fulfil.

- 1 Send us your accounts, a Trustees' Annual Report and an online annual return every year (see [Annual Monitoring](#) on page 5 for more information).
- 2 Check that your charity's details on the Scottish Charity Register, found at <https://www.oscr.org.uk>, are correct.
- 3 Make sure your charity publicises that it is a charity (see [Publicising that you are a charity](#) on page 8).
- 4 Tell us when there are certain changes in your charity (see [Changes to your charity](#)).
- 5 Read the guidance on our website (see [What guidance you should read](#)).

# Annual Monitoring

Every charity registered in Scotland has to provide annual information by sending us

- a statement of accounts
- a trustees' annual report
- an external scrutiny report
- an online annual return.

The deadline for a charity to send us this information is 9 months after its financial 'year end' date. For example, if your charity has a financial year end date of 31 March you need to submit the required documents to OSCR by 31 December.

We use the information to update each charity's entry on the Scottish Charity Register. A charity's register entry will highlight when they have failed to provide us with the information on time. Anyone, such as funders or members of the public, will be able to see when annual information has not been submitted.

Not submitting on time is risky for the charity's reputation, and we will consider action against the charity trustees when information is not submitted. Remember, it is the collective responsibility of every charity trustee to make sure that we get this information.

Submitting the information is straightforward:

1. Log in to OSCR Online (your charity's Principal Contact should have the details)
2. Click on the link to complete an online annual return
3. Answer the questions in the return and attach the annual report and accounts (including the independent examiners or audit report) when asked.

There is guidance on completing an online annual return available on our website to help you complete one correctly as well as guidance on charity accounting.

For further advice or help, please contact your local Third Sector Interface (TSI).

# 10 key points to running a charity

## 1 Always do what is best for your charity

As a charity trustee you have a legal responsibility to put the interests of your charity above your own interests. All the charity trustees are collectively responsible for making sure that the charity is run properly and lawfully

## 2 Act with care and diligence

You have to protect your charity including its beneficiaries, assets and reputation.

## 3 Understand your charity's legal responsibilities

Make sure your charity is meeting its legal duties under charity law and other relevant laws.

## 4 Declare and manage conflicts of interest

All charity trustees have a collective responsibility to manage conflicts of interest and to act in the charity's interests.

## 5 Know and understand your charitable purpose(s)

Everything you do should be directed at achieving only the purposes set out in your governing document.

## 6 Have a copy of your governing document

Know what it says, understand what it means, and what you have to do.

## 7 Understand your charity's finances

All the charity trustees are responsible for the charity's finances and must have access to the financial records.

## 8 Send OSCR the correct information, on time

You must send us your accounts, Trustees' Annual Report, External Scrutiny report, and online annual return every year.

## 9 Make sure your charity's details on the Scottish Charity Register are correct and any changes made properly

You can update some details using OSCR online. It's a legal requirement for you to make sure Principal Contact details are up to date. If you want to make certain changes to your charity you must ask OSCR for permission first.

## 10 Give people the correct information

Make sure your charity publicises that it is a charity. Display your charity number.

## Sources of help and advice

OSCR publishes general guidance for charities, but we can't provide specific advice on the full range of things which can happen in or affect your charity.

These organisations can help with some of the areas your charity deals in:

- [Local Third Sector Interfaces](#) offer a range of support to voluntary organisations.
- The [Scottish Council for Voluntary Organisations](#) (SCVO).
- You may need to consult a professional advisor. The [Law Society of Scotland](#) and the [Institute of Chartered Accountants in Scotland](#) may be able to help you to identify a professional firm with expertise in charity law or accounting.
- For questions about tax and gift aid, contact the HMRC Charities Helpline on 0845 302 0203 or go to [hmrc.gov.uk/charities](https://hmrc.gov.uk/charities)
- The [Institute of Fundraising](#) is the professional body for UK fundraising whose aim is to promote the highest standard of fundraising practice
- [Volunteer Scotland](#) is the national centre for volunteering and can provide more information on the PVG scheme
- If your charity is part of an umbrella organisation, such as [Early Years Scotland](#) or the [Development Trusts Association Scotland](#), the umbrella organisation or parent charity may be able to give you support.

# Publicising that you are a charity

All charities registered in Scotland must publicise the fact that they are a charity.

Charity trustees must make sure that certain charity details are on all of the charity's external documents. These rules also apply to any third parties who publish documents on behalf of your charity, for example legal advisors, accountants, or organisations working on your behalf.

## What do you need to tell people?

You need display your charity's details. This means:

- your charity's name, as entered in the Scottish Charity Register
- any other name your charity is known as (the 'known as' name)
- your Scottish Charity Number (SC0[zero]xxxxx)
- the fact that you are a charity, if this is not already clear from your name.

If you are a Scottish Charitable Incorporated Organisation (SCIO), you need to tell people:

- the SCIO's name as entered in the Scottish Charity Register
- if the name does not include the terms 'Scottish Charitable Incorporated Organisation' or 'SCIO', the fact that it is a SCIO.

As a SCIO, you do not have to include your Scottish Charity Number but we strongly recommend that you do.

## [OSCR registration logo](#)

You could add the OSCR Registration logo to your documents.

We've created a personalised 'charity registration' logo to help you show the public that you're entered in the Scottish Charity Register. It is free to download and you can use it on your charity's website, email signatures and publications.

To download the logo all a charity has to do is visit their entry in the Scottish Charity Register and click on the 'OSCR Registration Logo' button. We have also produced guidelines on our website that explain how it should be used.



# Changes to your charity

There are some changes that need our consent (permission) before you can make them, some which you just need notify us of (tell us about), and others that you as a charity can make without contacting OSCR.

If you want to make any changes to your charity, first check what (if any) rules are set out in your governing document and/or by your charity's legal form.

If there are rules in your governing document for making the change then you must follow them.

Changes that need OSCR's consent:

- Changing your charity's name
- Amending your charity's purposes
- Winding up or dissolving your charity
- Amalgamating your charity with another body
- Applying to court to amend your charity's charitable purposes, or to amalgamate, or to wind up.

Other processes you need to contact OSCR about before making changes:

- Changing your charity's legal form (for example, becoming a SCIO)
- Reorganisation
- Transfer of a SCIO's undertaking.

You must ask for our consent 42 days before you plan to make changes.

## **Changing your charity's principal contact**

The principal contact is the person we communicate with when we need to get in touch with your charity. This person can be a charity trustee, an employee, an accountant or legal adviser. When any of the principal contact details change, this must be updated as soon as possible using OSCR Online. Please note that the contact address for a SCIO must always be in Scotland and if that will no longer be the case you will need to contact us directly.

# What guidance you should read

The recommended guidance for your charity is based on your answers to a questionnaire on [www.oscr.org.uk](http://www.oscr.org.uk)

This guidance is correct at the time your 'Charity trustee information and guidance pack' was generated. Remember, we are always updating guidance so we suggest re-doing the '[Charity trustee information and guidance pack](#)' questionnaire at least once a year to make sure your suggestions are up-to-date

You told us that:

- Your charity will be trading
- Your charity is a grant giving charity
- Your charity will be involved in political campaigning
- Your charity's board contains elected members
- Your charity uses social media
- Your charity will be working with children and/or vulnerable (or protected) adults
- Your charity has a reserves policy or is looking to develop one

If you are viewing the pdf version of this document, you can click on the guidance names to be directed to its online location.

Guidance name	Description	URL
<a href="#">Being a charity in scotland</a>	This Guide sets out the key points charities need to know about charity law	<a href="https://www.oscr.org.uk/guidance-and-forms/being-a-charity-in-scotland">https://www.oscr.org.uk/guidance-and-forms/being-a-charity-in-scotland</a>
<a href="#">Guidance and Good Practice for Charity Trustees</a>	This guidance explains what the law says charity trustees must do or must not do. The charity trustee duties are set out in The Charities and Trustee Investment (Scotland) Act 2005	<a href="https://www.oscr.org.uk/guidance-and-forms/guidance-and-good-practice-for-charity-trustees">https://www.oscr.org.uk/guidance-and-forms/guidance-and-good-practice-for-charity-trustees</a>
<a href="#">Submitting an online Annual Return</a>	This guidance helps you to complete your online annual return.	<a href="https://www.oscr.org.uk/becoming-a-charity/online-services/completing-an-online-annual-return">https://www.oscr.org.uk/becoming-a-charity/online-services/completing-an-online-annual-return</a>

<p>Making changes to your charity</p>	<p>This guidance explains what changes you must tell OSCR about and how to tell us about those changes.</p>	<p><a href="https://www.oscr.org.uk/managing-a-charity/making-changes-and-reorganising/making-changes-to-your-charity/making-changes-to-your-charity">https://www.oscr.org.uk/managing-a-charity/making-changes-and-reorganising/making-changes-to-your-charity/making-changes-to-your-charity</a></p>
<p>Trustees Annual Reports: Good practice and guidance</p>	<p>This guidance explains what a trustees' annual report is, what the law says it must contain and how you can use it to benefit your charity.</p>	<p><a href="https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance">https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance</a></p>
<p>Charities and Trading Guide</p>	<p>In this Guide we look at the main ways a charity can trade and what charity trustees need to consider in terms of the charity test and charity trustee duties as set out in the Charities and Trustee Investment (Scotland) Act 2005.</p>	<p><a href="https://www.oscr.org.uk/guidance-and-forms/charities-and-trading-guide">https://www.oscr.org.uk/guidance-and-forms/charities-and-trading-guide</a></p>
<p>Grant giving guide</p>	<p>This guide sets out the key points grant giving charities need to consider to make sure they comply with the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).</p>	<p><a href="https://www.oscr.org.uk/charities/guidance/a-brief-guide-to-grant-giving">https://www.oscr.org.uk/charities/guidance/a-brief-guide-to-grant-giving</a></p>
<p>Campaigning on political issues FAQs</p>	<p>Read our FAQs on political campaigning to help you get it right.</p>	<p><a href="https://www.oscr.org.uk/media/2899/v14_faqs-charities-and-campaigning-on-political-issues.pdf">https://www.oscr.org.uk/media/2899/v14_faqs-charities-and-campaigning-on-political-issues.pdf</a></p>
<p>Checklist for Elected Members</p>	<p>Guidance to assist elected members in understanding the role of a charity trustee and the associated duties and responsibilities.</p>	<p><a href="https://www.oscr.org.uk/media/2636/checklist-for-elected-members-on-being-a-charity-trustee.pdf">https://www.oscr.org.uk/media/2636/checklist-for-elected-members-on-being-a-charity-trustee.pdf</a></p>
<p>Who's in Charge Guidance</p>	<p>When it is unclear who is in charge of a charity, serious governance problems can develop and harm the charity. This guidance explains why clarity about who is in charge of a charity is crucial.</p>	<p><a href="https://www.oscr.org.uk/media/1396/whos-in-charge-guidance.pdf">https://www.oscr.org.uk/media/1396/whos-in-charge-guidance.pdf</a></p>

Social Media Fundamentals	The guides take you through the basics of a social media strategy.	<a href="https://www.oscr.org.uk/media/2071/2015-11-05oscrreadysetgo_final.pdf">https://www.oscr.org.uk/media/2071/2015-11-05oscrreadysetgo_final.pdf</a>
Safeguarding Guidance: Keeping vulnerable beneficiaries safe	This guidance explains what is meant by safeguarding and highlights key steps charity trustees can take to make sure that it is considered in an appropriate way.	<a href="https://www.oscr.org.uk/guidance-and-forms/interim-safeguarding-guidance-keeping-vulnerable-beneficiaries-safe">https://www.oscr.org.uk/guidance-and-forms/interim-safeguarding-guidance-keeping-vulnerable-beneficiaries-safe</a>
Charity Reserves Factsheet	This factsheet is aimed at charity trustees of small to medium sized charities looking to produce or update a reserves policy.	<a href="https://www.oscr.org.uk/guidance-and-forms/charity-reserves-factsheet">https://www.oscr.org.uk/guidance-and-forms/charity-reserves-factsheet</a>

## Guidance regarding the charity's finances

The following guidance should be read by all trustees.

Guidance name	Description	URL
A Guide to Charity Accounts	This guide explains the type of accounts that your charity should prepare and the kind of external scrutiny of the accounts that is required.	<a href="https://www.oscr.org.uk/guidance-and-forms/a-guide-to-charity-accounts/">https://www.oscr.org.uk/guidance-and-forms/a-guide-to-charity-accounts/</a>



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