

Charity Briefings

Reference to Charitable Status in Documents

The Charities References in Documents (Scotland) Regulations 2007 came into force on 1st April 2007

Required information

A body entered in the Scottish Charity Register must state, in legible characters–

- (a) the registered number allocated to it by OSCR
- (b) its name as entered in the Scottish Charity Register;
- (c) any other name by which it is commonly known; and
- (d) where the name entered in the Scottish Charity Register does not include “charity” or “charitable”, that it is a charity by using one of the terms referred to in section 13(1) or (2) of the Charities and Trustee Investment (Scotland) Act 2005,

In terms of section 13 the body should refer to itself as one of the following:-

- a "charity",
- a "charitable body",
- a "registered charity" or
- a "charity registered in Scotland".

Or if established under the law of Scotland, or is managed or controlled wholly or mainly in or from Scotland

- a "Scottish charity" or
- a "registered Scottish charity".

This information should be included on the following documents:-

- (a) business letters and e-mails;
- (b) advertisements, notices and official publications;
- (c) any document which solicits money or other property for the benefit of the charity;
- (d) bills of exchange, promissory notes, endorsements and orders for money or goods;
- (e) bills rendered;
- (f) invoices, receipts and letters of credit;

- (g) statements of account prepared in accordance with either regulation 8, 9 or 14 of the Charities Accounts (Scotland) Regulations 2006(a);
- (h) educational or campaign documentation;
- (i) conveyances which provide for the creation, transfer, variation or extinction of an interest in land;
- (j) contractual documentation.

Charity Trustees have a duty to ensure that the body complies with these rules and failure will be treated as Misconduct in terms of the Act (s66)

Language used

Where a document is wholly in a language other than English, the information required may be in that other language.

Timescale

Existing charities have until the 31st March 2008 to comply with these regulations.

New charities entered in the Scottish Charity Register after 30th September 2007 will have to comply 6 months after entry in the Register.

Exemptions

There are no exemptions from these regulations

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