

BEING A SCIO IN SCOTLAND – FOR ALL CHARITY TRUSTEES

Your organisation is now a Scottish Charitable Incorporated Organisation (SCIO) and is entered in the Scottish Charity Register by the Office of the Scottish Charity Regulator (OSCR). You should check your SCIO's entry at our website www.oscr.org.uk and ensure you let us know of any changes.

Being a SCIO 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 (for full details of your duties and responsibilities as a SCIO, please read our publication, [SCIOs: A Guide](#), which is available on 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, 'OSCR 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 SCIO and give them certain information. For instance, you must show your charity name and (if the name does not already say so) the fact that it is a SCIO on your literature, job advertisements, and on your website. As a matter of good practice, you should also state your charity number on these documents. For more information, see our publication, [SCIOs: A Guide](#), 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.

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' and our publication, [SCIOs: A Guide](#), 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 Rolling Review of Charitable Status, which checks 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 which are the same as or similar to those set out in your constitution even if you dissolve the charity.
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 'useful 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 at www.oscr.org.uk/reporter

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