

The Charities References in Documents (Scotland) Regulations 2007 (as amended)

These Regulations apply to **all** charities registered in the Scottish Charity Register and require that certain information is included by charities on a wide range of documents. The regulations therefore apply to all congregations which are registered as charities.

Which documents are affected by the Regulation?

The documents listed in the Regulations are as follows:

- Business letters and emails
- Advertisements, notices and official publications
- Any document which solicits money or other property for the benefit of the charity
- Promissory notes, endorsements and orders for money or goods
- Bills rendered
- Invoices, receipts and letter of credit
- Statements of account prepared in accordance with Regulations 8, 9 or 14 of the Charities Accounts (Scotland) Regulations 2006
- Educational or campaign documentation
- Conveyances which provide for the creation, transfer, variation or extinction of an interest in land
- Contractual documentation
- Bills of exchange (except cheques)
- The home page on a website operated by or on behalf of the charity

As the main aim of the Regulations is to provide clarity as regards charitable status to the general public, OSCR's view is that these Regulations apply only to external communications and documents intended for circulation outwith the charity.

However, correspondence between separate organisations which share a relationship, such as between a parent charity and any constituent or subsidiary body, is not considered by OSCR to be internal and therefore must comply with the Regulations. The Regulations therefore cover any documents from the above list between congregations and the central Church, and vice versa.

What information must be included?

The information which must be included on any document from the above list is as follows:

- The charity's name as entered in the Register
- Any other name by which the charity is commonly known – **so if the name by which a congregation is known is different from the official name of the**

charity, then BOTH the official charity name AND the “known as” name must be included in the listed documents

- The charity’s number
- One of the following terms:
 - charity
 - charitable body
 - registered charity
 - charity registered in Scotland
 - Scottish Charity
 - registered Scottish charity
 - Scottish charity
 - Registered Scottish charity

OSCR has issued detailed guidance on the Regulations, which includes examples of the types of documents which must comply with the Regulations and also examples of those which do not have to comply, but which good practice indicates should do so. The OSCR guidance can be downloaded from the following link:

<https://www.oscr.org.uk/managing-a-charity/trustee-duties/publicising-charitable-status/>

What if we want to change the name of a congregation?

You cannot change the name of a charity without first of all obtaining the formal consent of OSCR to the proposed new name. OSCR has detailed guidance about this, which can be downloaded from the following link:

<http://www.oscr.org.uk/media/1591/changing-your-charity-name.pdf>

The Church’s Compliance Officer can deal with obtaining the required consent to any change of name for you on request.