

THE CHARITIES REFERENCES IN DOCUMENTS (SCOTLAND) REGULATIONS 2007

In terms of the above Regulations from **1st April 2008**, all Scottish charities require to include certain "prescribed information" on a wide range of documents issued or signed on their behalf.

The **documents** listed in the Regulations are:-

- (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;
- (h) Educational or campaign documentation;
- (i) Conveyances which provide for the creation, transfer, variation or extinction of an interest in land;
- (j) Contractual documentation.

In addition Section 120 of the Public Services Reform (Scotland) Act 2010 requires charities to include the same prescribed information on their **website** (section in force from 1st August 2010).

The **prescribed information** - which has to appear "in legible characters" - is as follows:-

1. Charity number, e.g., SC014574;
2. Congregation's name as entered in the Scottish Charity Register;
3. Any other name by which the Congregation is "commonly known"; and
4. One of the following terms:-
 - Charity;
 - Charitable body;
 - Registered charity;
 - Charity registered in Scotland;
 - Scottish charity; or
 - Registered Scottish charity

OSCR has issued guidance to accompany the regulations which can be downloaded from the OSCR website : www.oscr.org.uk

Alternatively, click on or cut and paste the following into your browser:

<http://www.oscr.org.uk/publications-and-guidance/references-in-documents-guidance/>

Note - this guidance has not been updated to take into account the changes in the 2010 Act

Please note that OSCR has advised that it will view the regulations as affecting "external" documents only. Therefore, those issued by a charity which go exclusively to members will not require to comply with the regulations. In the church context, however, it is likely that many documents will also be given out to adherents and visitors to the church and, when in doubt, it may be safest to include the prescribed information unless it is impractical to do so.

The regulations do however apply to communications between a subsidiary charity and its parent i.e. if you are writing to Presbytery or 121, the necessary information should be included.

Potentially, the list appears very comprehensive and will catch quite a number of documents used by Congregations such as Church magazines, contractual documentation, all advertisements (including those intimating church services), accounts and leaflets and the like soliciting funds. Electronic, as well as written, communications are covered.

A number of Congregations use a name on their notepaper and in other documentation which can differ from their "official name" on the Charity Register. Whilst they can continue to do so provided, all names by which they are known will require to appear on all the required documentation. Given, the extra bureaucracy this will involve, it is therefore recommended that, wherever possible, congregations use only their name as stated on the Charity Register. The Scottish Charity Register can be viewed online via OSCR's web-site (see above). Presbyteries at the request of the General Assembly's Legal Questions Committee have been carrying out a review of congregations' names with a view to minimising difficulties. The name should comprise: (1) a geographical name, i.e. a city, town or village; (2) an additional name identifying the congregation if there is more than one congregation at that geographical location, e.g. Holy Trinity or St Luke's and (3) the words 'Church of Scotland'. The word 'Parish' or 'Kirk' can be optional and if preferred the words 'Church of Scotland' may appear in brackets.

Frequently Asked Questions:

As well as issuing general guidance (see above), OSCR has kindly provided answers to the following questions.

Q1. *Does the prescribed information require to appear on the Notice Board outside the Church?*

A1 *No. The regulations deal solely with documents and Notice Boards and the like are not included. OSCR consider however that it would be "good practice" to include the information on Notice Boards.*

Q2. *Will cheques be affected?*

A2. *Bills of exchange and promissory notes require to comply. However, although technically a bill of exchange, OSCR has indicated that it will not require the prescribed information to be included on cheques as the Scottish Government has indicated its intention to bring forward regulations at a future date to exclude cheques.*

Q3. *What about websites?*

A3. *Since 1st August 2010 a Website does require to include the prescribed information.*

Q4. *What newspaper advertising is covered?*

A4. *All adverts including those intimating church services, seeking staff and advertising property for sale must contain the prescribed information.*

Q5. *What about Free Will Envelopes?*

A5. *If these are issued only to church members and are thus distributed internally, they will not come within the regulations and the prescribed information will not be required. If the envelopes are given out more widely, the information will have to be on the envelopes. Alternatively, if the prescribed information is contained in a covering letter accompanying a batch of envelopes, this is likely to be accepted as fulfilling the statutory requirements.*

Q6. *What about Service Sheets handing out at Sunday services weddings, funerals etc?*

A6. *Although there may be non members present, OSCR has indicated that it will not insist on such documents including the prescribed information - although it would be good practice to do so.*