

Briefing Note

Briefing Paper: Guidance and practical examples of how to correctly publicise charitable and company status

All charities entered in the Scottish Charity Register have a duty to promote the charity registration. The information which appears in this page applies only to charities which are not SCIOs. If you are a SCIO then please read OSCR's publication [SCIOs - A Guide](#) for further information on how to comply with your duty.

OSCR's [References to Charitable Status](#) guidance provides information and examples of how charities should refer to their charitable status. **In summary, charities must state the following information on documents issued or signed on their behalf:**

- **the charity's name, as entered in the Register**
- **any other name by which the charity is commonly known**
- **the charity's Scottish Charity Number allocated to it at the time of registration (SC0xxxxx).**

A registered charity whose name does not contain the word "charity" or "charitable" must also state on their documents the fact that it is a charity. This can be done in a number of ways including referring to themselves as a:

- charity
- charitable body
- registered charity
- charity registered in Scotland.

Charities entered in the Scottish Charity Register which are established under the law of Scotland, or which are managed or controlled wholly or mainly from Scotland, are also permitted to use one of the following descriptions:

- Scottish charity
- registered Scottish charity.
-

How was this change brought about?

How Scottish charities refer to their charitable status is governed by:

- The Charities and Trustee Investment (Scotland) Act 2005
- The Charities References in Documents (Scotland) Regulations 2007
- The Charities References in Documents (Scotland) Amendment Regulations 2008.

Which documents are affected?

It is OSCR's view that the Regulations apply only to external documents and communications, including those issued by a third party. The documents include all:

- external business letters or emails
- printed advertisements, public notices or official published documents
- documents which request the donation of money or property to be used for the benefit of a charity
- promissory notes, endorsements and orders for money or goods
- bills issued
- invoices, receipts and letters of credit
- statements of account prepared in accordance with Regulations 8, 9 or 14 of the Charities Accounts (Scotland) Regulations 2006
- documents which are intended to educate the public about the charity and any promotional material aimed at raising the charity's profile or a topical issue
- legal conveyance documents concerned with land rights i.e. buying, selling or transferring
- documents which set out the terms of an agreement or a contract
- bills of exchange (not including cheques).

Charitable companies

Charities which are also companies are subject to the requirements of both company and charity law.

Every company should list its company registration number, place of registration, and registered office address on its website as a result of an update to the legislation of 1985. The information, which must be in legible characters, should also appear on order forms and in emails. Such information is already required on "business letters" but the duty was extended to websites, order forms and electronic documents.

Charitable companies must refer to OSCR's guidance and The Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 when deciding what information to include in their documents. Find out more about these regulations and the information that must be included from the [Companies House](http://www.companieshouse.gov.uk) website (<http://www.companieshouse.gov.uk/index.shtml>)

For further information please go to www.oscr.org.uk, from whose website this information is taken.