Charity Trustees: What you need to know, what you need to do

We are the Scottish Charity Regulator (OSCR). We regulate every charity registered in Scotland.

Now that you are a charity trustee, you have responsibilities under the law that you need to know about and duties that you have to fulfil. Being a charity gives your organisation a privileged place in society and carries legal responsibilities. This leaflet gives an outline of your responsibilities as a charity trustee. Much more information and guidance for charities is on our website, including our detailed guidance and good practice for charity trustees and good governance.

What you need to know

1. **Always do what is best for your charity:** as a charity trustee you have a legal responsibility to put the interests of your charity above your own interests.

2. **Know your charitable purpose(s):** everything you do should be directed at achieving only the purposes set out in your governing document.

3. **Understand your charity's finances:** all the charity trustees are responsible for the charity's finances and must have access to the financial records.

4. **Act with care and diligence:** you have to protect your charity including its beneficiaries, assets and reputation.

5. **Have a copy of your governing document:** know what it says, understand what it means, and what you have to do.

6. **Declare and manage conflicts of interest:** All charity trustees have a collective responsibility to manage conflicts of interest and to act in the charity's interests.

7. **Understand your charity's legal responsibilities:** make sure your charity is meeting its legal duties under charity law and other relevant laws.

8. **Work together for the good of the charity:** all the charity trustees are collectively responsible for making sure that the charity is run responsibly and lawfully.

What you need to do

1. You must send us your accounts, Trustees' Annual Report, Independent Examination report, and OSCR Online annual return every year.

2. Check that your charity's details on the Scottish Charity Register are correct – you can update them using OSCR online.

3. Tell us about any change to the Principal Contact details for the charity. It's a legal requirement for you to make sure these details are up to date.

4. If you want to make certain changes to your charity you **must get our consent first**.

5. Make sure your charity publicises that it is a charity.

6. Look at the guidance available on our website. As Regulator we can't you give you detailed advice on your individual charity, but we do have general guidance on the requirements of Scottish charity law. There are other organisations that should be able to help with specific queries about your charity.

7. See if your charity might qualify for Tax relief from HMRC or Water charge exemptions from the Scottish Government's scheme.

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You can also follow us on Twitter @ScotCharityReg