

The Charities References in Documents (Scotland) Regulations 2007 as applicable to Clan Maclean Heritage Trust

Introduction

The Charities References in Documents (Scotland) Regulations 2007, amended in 2008, (the 'Regulations') require Scottish charities to provide certain information about themselves in their published documentation. The Regulations apply regardless of where the documents are issued.

The aim of the Regulations is to provide clarity to the general public as to whether or not a body has charitable status. It is hoped that advertising charitable status should result in greater public confidence in the charity and support for its activities.

Information required

Documents must clearly state:

- the charity's name as entered in the Register;
- the charity's Scottish Charity Number allocated to it at the time of registration; and
- in the case of a charity whose name does not contain the word 'charity' or 'charitable', that it is a charity, using one of the prescribed forms.

The Trust has determined that this information should be provided in the following compliant form:

Clan Maclean Heritage Trust
A charity registered in Scotland no. SC024481

Documents covered

The above information must be specified in the following documents:

- Business letters and e-mails
- Advertisements, public notices and official publications
- Any document which solicits money or other property for the benefit of the charity
- Bills of exchange, promissory notes, endorsements and orders for money or goods (but not cheques)
- 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 [which the Trust's are]
- Documents intended to educate the public about the charity and any promotional material aimed at raising the charity's profile or a topical issue
- Legal conveyances concerned with buying, selling or transferring land
- Documents which set out the terms of an agreement or a contract

The Regulations also cover documents issued or signed on behalf of the charity by a third party, for example a solicitor writing on a charity's behalf or an accountant requesting payment from a body on the charity's behalf.

Good practice dictates that the above information should not be limited to the documents specified by the Regulations. The Office of the Scottish Charity Regulator (OSCR) recommends, for example, that this information should also be included on compliments slips and on websites. We should err on the side of caution.

The Regulations do not specify where on any document the information should be displayed. Good practice however dictates that this should be placed in a prominent position.

The Regulations do not distinguish between external and internal correspondence. In view of the above-mentioned aim of the Regulations, however, the OSCR considers that the Regulations apply only to external communications and documents intended for circulation outwith the charity. They do not apply to internal correspondence. Note however that correspondence from the Trust to any Maclean Association or any Friend would not be considered to be internal.

Note: *this brief omits parts of the Regulations that are not applicable to Clan Maclean Heritage Trust. Its use should be restricted accordingly.*