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## Charities References in documents

The Charities References in Documents (Scotland) Regulations 2007 require that certain information be stated in specified documents including business letters, emails, advertisements, invoices, accounts, educational or campaign documentation, and any document which solicits money for the charity.

The information to be stated (in legible characters!) is:

- charity registered number;
- name as entered on the Scottish Charity Register; and
- any other name by which it is commonly known

Where the name on the charity register doesn't include 'charity' or 'charitable' then the documents also need to show that the organisation is a charity by describing it using one of the terms referred to in the Charity and Trustee Investment (Scotland) Act 2005, i.e.

- a charity;
- a charitable body;
- a registered charity; or
- a charity registered in Scotland

If the charity is established under Scottish law or is managed or controlled mainly in or from Scotland it may also refer to itself as:

- a Scottish charity; or
- a registered Scottish Charity

The Act provides a confusing array of options but for charities established under Scottish law and managed in Scotland, it appears that "a registered Scottish charity" is all encompassing.

These regulations are effective for all documents issued or signed on behalf of the charity after 31 March 2008.

OSCR has published detailed guidance in respect of this matter on their website:  
[www.oscr.org.uk](http://www.oscr.org.uk) .

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