

Advice and support on your move to incorporation

Changing to an incorporated charity can sometimes seem a daunting prospect.

Many organisations can feel they lack the skills and knowledge to be confident about what is involved. This is a natural feeling and applicants should feel that they can ask for advice and support.

Becoming an incorporated charity is not always as straightforward as it appears and before making the change you should be confident that that you have assessed the implications for YOUR organisation.

In addition to the main guidance from OSCR and the accompanying factsheets every organisation has access to at least some of the sources of advice and support listed below:

- The **Scottish Council for Voluntary Organisations** (SCVO) has helpful material online which can help you with making the decision to incorporate and the implications of doing this. Organisations which are members of SCVO can access free legal advice or tax and VAT advice, to help you with this process. More information is available on the **SCVO website**.

This can help you to decide whether you should approach:

- Your local **Third Sector Interface** (TSI) these are organisations that offer support to the Third Sector (which includes charities). There is a TSI in every local authority area. Your local TSI can usually:
 - Help with the decision making involved in becoming an incorporated charity.
 - Offer training and support about governance.
 - Help with preparing suitable constitutions.
 - Assist with the process of making the change.
 - Help you to identify potential pitfalls and ways to overcome these.
 - Support from a TSI is usually free of charge.
 - Sometimes questions arise which require a professional opinion.
 - Wording about membership considerations.
- You may also wish to consult a professional advisor. The **Law Society of Scotland** and the **Institute of Chartered Accountants of Scotland** or

Association of Charity Independent Examiners may be able to help you to identify a professional firm with expertise in charity law and accounting.

- Advice will usually be paid for.
- There may be access to pro bono services locally such as Law Projects.
- If your organisation is providing a care service regulated by the **Care Inspectorate** then changing the legal form of the charity providing the service can have implications for its registration with the Care Inspectorate. Please note the separate factsheet accompanying this guidance.
- If your charity is part of an umbrella organisation, such as **Early Years Scotland** or the **Development Trusts Association Scotland**, the umbrella organisation or parent charity may be able to give you support.
- **HMRC** will be able to help you with any questions you may have about tax, including Gift Aid.

Contact details

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| ● Association of Independent Charity Examiners | 01524 34892 |
| ● Care Inspectorate | 0345 600 9527 |
| ● Her Majesty's Revenue & Customs | 0300 123 1073 |
| ● Institute of Chartered Accountants of Scotland | 0131 347 0100 |
| ● Law Society of Scotland | 0131 226 7411 |
| ● Scottish Council of Voluntary Organisations | 0131 474 8000 |
| ● Third Sector Interfaces/Voluntary Action Scotland | 0141 353 7318 |