

LTC CHARITY TRUSTEE INFORMATION SUMMARY (to be read in conjunction with the new constitution)

Charity Trustees are the people in charge of a charity and are responsible for controlling its management and administration – like our current Committee.

Charity Trustees elect from amongst themselves the Office Bearers (Chair, Treasurer, Secretary).

Duties are set out in The Charities and Trustees Investment (Scotland) Act 2005 (“the 2005 Act”).

Trustees (minimum 3, maximum 12) will sign a Declaration which will accompany the Scottish Charitable Incorporated Organisation (SCIO) application – link: [2018-05-23-trustee-declaration-form-final-draft-va1797234.pdf \(oscr.org.uk\)](https://www.oscr.org.uk/media/2018-05-23-trustee-declaration-form-final-draft-va1797234.pdf)

Before signing the Declaration, Trustees should read and understand the “**Being a Charity in Scotland**” guidance (it’s not long or complicated!) – link: [being-a-charity-in-scotland digital version.pdf \(oscr.org.uk\)](https://www.oscr.org.uk/media/2018-05-23-being-a-charity-in-scotland-digital-version.pdf)

Initial Charity Trustees who sign the Declarations accompanying the SCIO application are deemed to have been appointed by the members from the date of SCIO registration (incorporation).

The Office of the Scottish Charity Regulator (OSCR) can take proportionate action against trustees where misconduct is identified – where you behave honestly and reasonably it is unlikely to be treated as misconduct.

Charities must maintain financial records and controls and act with care and diligence in managing the affairs of the charity and protecting its assets. The charity must have accounts audited and kept for 6 years and a copy sent to OSCR along with an annual return.

There is collective responsibility for financial records (not just the treasurer) – finances should be discussed at every Committee (Board) meeting and any problems identified.

There should be a separation of duties where possible – e.g. purchasing and payment. I think the Club meets this; while currently the Treasurer makes purchases and creates payments, expenditure has prior authorisation from at least 2 other Committee (Board) members and payments require two signatures.

People must know we are a charity. The charity name and Scottish charity number must be on the website homepage and any external documents, letters, posters, adverts – e.g. **“Largs Tennis Club is a Scottish Charity, SC000000, regulated by the Scottish Charity Regulator (OSCR)”**.

The Constitution and last audited accounts must be provided to anyone who asks for them – publishing the accounts on our website is recommended.

Our new constitution sets out how the charity is managed.

OSCR’s permission must be sought before changing aspects of the constitution, e.g. the wording of the charitable purposes.

We have a legal duty to avoid or manage conflicts of interest in accordance with the Constitution.