

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

We are the [Scottish Charity Regulator \(OSCR\)](https://www.oscr.org.uk). 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](https://www.oscr.org.uk), 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 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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