



Registering with the Charity Commission and the Office of the Scottish Charity Regulator

The Charity Commission

Charities with an annual income of less than £100,000 which are wholly or mainly for the promotion of the efficiency of the armed forces are currently excepted from the requirement to register with the Charity Commission but only if:

- they do not have any property or land in England or Wales for any estate or interest greater than a yearly tenancy
- the objects do not include the relief of persons who are not serving personnel
- they are not museums for the exhibition or preservation of articles of historical interest

However, if the annual income exceeds £100,000, the charity trustees have an obligation to apply for registration with the Charity Commission.

The Office of the Scottish Charity Regulator

All charities which are managed or controlled wholly or mainly in Scotland must register with the Office of the Scottish Charity Regulator.

If, however, a charity is established in another jurisdiction (for example in England and Wales) it will not need to register with the Office of the Scottish Charity Regulator as long as:

- it is managed or controlled wholly or mainly outside of Scotland;
- it does not occupy land or premises in Scotland;
- it does not carry out activities in any office, shop or similar premises in Scotland; and
- it refers to itself as a charity established in that other jurisdiction (e.g. established under the laws of England and Wales).

An English charity which is not registered with OSCR but which is operating in Scotland should seek advice if uncertain about the need to register in Scotland.