

EXECUTIVE NOTE
THE SCOTTISH CHARITABLE INCORPORATED ORGANISATIONS
REGULATIONS 2011
(S.S.I. 2011/44)

1. The above Regulations were made in exercise of the powers conferred by sections 50(3), 52(1) and 64(b), (e) and (f) of the Charities and Trustee Investment (Scotland) Act 2005 (“the 2005 Act”). The Regulations are subject to negative resolution procedure.

Policy Objectives

2. The changes in charity regulation that the 2005 Act puts in place are designed to provide a modern, proportionate regulatory framework that will support charities rather than tying them in red tape. Integral to this are the provisions in Chapter 7 of the 2005 Act, which introduce a new legal form of incorporation for Scottish charities and provide a framework for the creation, operation and regulation of the Scottish Charitable Incorporated Organisation (SCIO). The SCIO will allow Scottish charities to enjoy the benefits of incorporation, notably limited liability for members and legal personality for the charity, without requiring them to become companies or industrial and provident societies. SCIOs will be registered with and regulated by the Office of the Scottish Charity Regulator (OSCR).

3. Section 64 of the 2005 Act provides for the Scottish Ministers to make Regulations on a range of matters related to the operation of SCIOs, and, in addition, section 50(3) allows Scottish Ministers to make Regulations concerning SCIO constitutions, while section 52(1) allows them to make Regulations on the disclosure of a SCIO’s name and status on certain documents. This is one of two sets of Regulations on SCIOs, the other being The Scottish Charitable Incorporated Organisations (Removal from Register and Dissolution) Regulations 2011, which is subject to affirmative procedure.

4. Much of the regulatory framework for SCIOs is already set out in Chapter 7 of the 2005 Act, including provisions relating to applications for creation as, conversion to, or amalgamation with, a SCIO. In addition, SCIOs, by their very nature, will be Scottish charities, and subject to most of the existing regulatory framework that covers charities in the 2005 Act and the subordinate legislation made under it. The purpose of these Regulations is to set out specific requirements for SCIOs where these are not already covered in detail by the 2005 Act.

5. The Regulations provide that a **SCIO’s constitution** must cover specified matters additional to those already required under section 50 of the 2005 Act. They list the basic elements which a SCIO constitution must cover, rather than setting out the exact form and content. Setting out the key governance aspects to be featured in SCIO constitutions is intended to help provide solid foundations - minimum standards of best practice upon which additional governance features could be built. This allows precise clauses to be tailored to the needs of the SCIO in question within a flexible framework which could be adapted to specific sectors and structures. The Regulations do not include a model constitution in order to ensure that maximum flexibility is retained but we anticipate that, on the basis of the statutory provisions contained in these draft Regulations and in section 50 of the 2005 Act, models will be developed, potentially by a range of organisations.

6. Our policy intention for providing requirements to maintain registers of SCIO members and charity trustees is to build in transparency, whilst ensuring protection of personal information where appropriate. The Regulations require that a SCIO keep a **register of charity trustees** containing the specified information for a period of 6 years after the term of appointment. SCIOs will be required to provide copies of the register of charity trustees in response to reasonable requests. The identity of charity trustees is already made public through the Trustees Annual Report under the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended). The SCIO is entitled to withhold the addresses of those charity trustees if it so chooses. The address of the principal office of the SCIO will be available on the Scottish Charity Register, so members of the public will be able to contact its charity trustees there. A SCIO is also entitled to withhold the names of its charity trustees where disclosure might jeopardise the safety and/or security of persons or premises.

7. The Regulations also require SCIOs to keep **registers of their members**, containing the specified information, which must be retained for a period of 6 years after the cessation of membership. The policy intention underlying this requirement is firstly to ensure that the SCIO's members were clearly identified as they will be subject to some of the duties placed on charity trustees under section 66 of the 2005 Act, by virtue of section 51. Thus it is reasonable to expect that a SCIO (or those in management and control of a SCIO) should know who its members are in order to know to whom this duty applies. Secondly, the discipline of identifying members in an up-to-date register is a basic requirement of good governance, if for no other reason than to know who is eligible to vote at certain meetings. While there is no right of public access to the register of members, copies of the register must be provided in response to reasonable requests from the SCIO's members, in order to better facilitate participative democracy amongst the membership. However, the Regulations permit the SCIO to exercise discretion in redacting members' addresses from the register in order to give some members the option of withholding their addresses, albeit that in doing so they are robbing other members of the opportunity of contacting them.

8. The requirement to keep a register of members only applies to those SCIOs with members which are not also the SCIO's charity trustees. Where all the SCIO's members are also its charity trustees, the SCIO need only keep a single register, that being the register of charity trustees to which the higher standard of public disclosure applies. The charity trustees of a SCIO are entitled to unredacted copies of both registers.

9. The Regulations include a provision barring **transfer of membership**. This is intended to stop membership automatically passing or being "gifted" to someone else, which would make it difficult for a SCIO to keep an accurate record of current membership. In order to underpin the requirement that a SCIO constitution include clauses on **members' meetings**, a free-standing provision has been included to require such meetings to be held at least every 15 months, with a minimum of 14 days notice to be provided to both charity trustees and SCIO members. Although we would expect most charities (with members distinct from the charity trustees) to hold regular meetings, to place such a requirement in Regulations ensures that this basic tenet of good governance is clearly set down in statute. The business of such a meeting and the rules associated with its procedures and decision-making are still left to the SCIO to determine, and these should be addressed in its constitution.

10. Finally, the Regulations include a list of documents in which a SCIO must disclose its name and status in accordance with section 52 of the 2005 Act. The list of documents

mirrors that in which other Scottish charities are required to disclose their charitable status under the Charities References in Documents (Scotland) Regulations 2007 (as amended) which do not apply to SCIOs, with the addition of the homepage of a SCIO's website.

Consultation

11. Policy options for the implementation of the SCIO were the subject of the **Consultation on Options for the Implementation of the Scottish Charitable Incorporated Organisation (SCIO)** that ran from 16 November 2009 until 26 February 2010. The consultation focussed on the policy principles, developed by the Scottish Charitable Incorporated Organisations (SCIOs) Working Group, which would determine the structure of the SCIO and the design of the regulatory framework within which it will operate. The public consultation included nine stakeholder engagement events in different locations across Scotland. Having fixed the policy for implementation in light of the responses received, draft Regulations were then published for public discussion, which ran from 14 October 2010 until 26 November 2010 and included three public discussion events.

12. OSCR has also been consulted on both sets of SCIO Regulations, both during and after the official consultation and discussion periods, as has the Accountant in Bankruptcy. There have also been discussions with Companies House, the Financial Services Authority, the UK Government and the Scotland Funders' Forum.

Financial Effects

13. While there may be some administrative costs involved in setting up or converting to become a SCIO, there are no direct fees payable to OSCR under these Regulations, and we anticipate that any associated costs will be significantly lower than the costs of setting up and running a charitable company, which is otherwise the most popular incorporation vehicle for charities. Charities will have to meet their own costs associated with making an application, creating and maintaining registers of charity trustees and members, and including the SCIO name and status on the required documents, although we expect these costs to be minimal. There will also be costs to OSCR associated with processing applications and monitoring compliance but these were always included in assumptions and estimates of its running costs, as part of its day to day business, and so the administration costs will be met within existing budgets. A Business and Regulatory Impact Assessment has been prepared and is available at: <http://www.scotland.gov.uk/Topics/People/15300/charities/SCIOs>

Scottish Government Justice Directorate
26 January 2011

Final Business and Regulatory Impact Assessment

1. Title

The Scottish Charitable Incorporated Organisation Regulations 2011 and The Scottish Charitable Incorporated Organisations (Removal from Register and Dissolution) Regulations 2011.

2. Purpose and Intended Effect

Objective

These Regulations set out the detail around the creation, operation and dissolution of Scottish Charitable Incorporated Organisations (SCIOs), a new form of corporate body designed specifically for Scottish charities. The SCIO provides an additional option for new and existing charities which want to incorporate. These Regulations set out requirements which are in addition to those placed on registered charities which are not SCIOs. However, these additional duties only apply to bodies which voluntarily choose to become a SCIO. They do not impose new requirements on other bodies or charities, although new responsibilities will be placed on the Office of the Scottish Charity Regulator (OSCR) and the Accountant in Bankruptcy (AiB).

Background

This BRIA applies to Scotland only. Chapter 7 of The Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') sets out the basic legislative structure of the Scottish Charitable Incorporated Organisation (SCIO) and provides that Scottish Ministers may make regulations in respect of the SCIO. The purpose of these Regulations is to set out specific requirements for SCIOs where these are not already covered in detail by the 2005 Act. The UK Government is taking forward an equivalent project for charities in England and Wales. The Northern Ireland Assembly have provision to take forward a similar project for charities in Northern Ireland.

Rationale for Government intervention

There have been calls for a number of years for the creation of a separate vehicle for incorporating charities. The report of the Kemp Commission in 1997, on the future of the voluntary sector in Scotland, recommended that there should be a separate, bespoke vehicle for incorporating charities. This mirrored the recommendation in the report of the Deakin Commission on the future of the voluntary sector in England & Wales (1996).

The Company Law Review Steering Group (in 2001) also concluded that there should be a new vehicle exclusively for incorporating charities. The Scottish Charity Law Review Commission endorsed the proposals of the Company Law Review and recommended that a new incorporation vehicle should be made available to charities.

The draft Charities and Trustee Investment (Scotland) Bill included provisions to create a new legal entity, the Scottish Charitable Incorporated Organisation (SCIO). In the consultation on the draft Bill, there was strong support for a tailor-made incorporation vehicle for charities in Scotland that was as clear and straightforward as possible and, consequently, Chapter 7 of the 2005 Act provides for the creation of a regime for SCIOs.

At present, most charities can only obtain corporate status by becoming a company (either limited by guarantee or by shares), although certain charities can be incorporated as Industrial & Provident Societies (I&Ps), statutory corporations or under Royal Charter.

While company status offers some of the same benefits as the SCIO – corporate personality and limited liability – it also has certain disadvantages for charities. As a company a charity is registered with both OSCR and Companies House, meaning that it must comply with the requirements of both Regulators. At a practical level this means that a charity must produce fully accrued accounts, which are filed with both Regulators, notify certain changes to both and must comply with two sets of requirements. In addition, Companies House imposes certain charges to companies, for example for filing accounts.

The SCIO Regulations will further increase transparency and reduce red tape for charities who wish to incorporate. The SCIO form, along with the other requirements of the 2005 Act, are designed to help support a flourishing charity sector in Scotland, which is well regulated and in which the public have confidence. A flourishing Scottish charity sector will be in a strong position to provide public services which are high quality and responsive to the needs of local people, and help support strong, resilient communities. Well regulated and flourishing charities can also help increase social economy turnover, helping to boost sustainable economic growth in Scotland.

3. Consultation

Within Government

Consultation and discussions have taken place with a range of areas across the Scottish Government with an interest in the Third Sector, the Office of the Scottish Charity Regulator (OSCR), the Accountant in Bankruptcy (AiB), Companies House and the Financial Standards Authority (FSA). Discussions were also held with the UK Government's Office of the Third Sector (now the Office for Civil Society).

Public Consultation

The Scottish Government set up a SCIO Working Group in 2008 *'to advise Ministers how best to implement a regime for SCIOs, that is cost effective, as straightforward as possible and tailored to the needs of Scottish charities'*. The membership of the Working Group was drawn from professional advisors, the charity sector and OSCR. Full details of the remit and membership of the Working Group can be found at Annex A.

In winter 2008-2009 3 focus groups were held with representative of small charities, umbrella organisations and professional advisors. These focus groups, which were commissioned by the SCIO Working Group, were used to discuss key themes which the Working Group wanted to explore further. These findings were then used as the basis of the Working Group's future deliberations and discussions.

The Working Group developed a range of policy options, including a preferred option, which was the basis of a written consultation carried out in winter 2009/10. The consultation paper, which was available on the [SG website](#), was sent to individuals who had previously responded to charity law consultations, and those who had expressed an interest in the SCIO, as well as our wider charity law consultation distribution list. In total, around 450 hard copies of the consultation document were issued during the consultation exercise and a further 140 were distributed at consultation events. To support the written consultation, 6 stakeholder engagement events were held in various locations throughout Scotland. The focus groups were advertised on the Scottish Government webpages, as well as by the Scottish Council for Voluntary Organisations (SCVO). A further 4 focus groups were arranged in conjunction with third sector partners, principally SCVO. In total 63 written responses were received, and approximately 150 individuals attended meetings and events.

The general principle behind the SCIO – a streamlined, cost-effective method of incorporation – was widely supported. The policy proposals set out in the consultation paper were also broadly supported. Over 80% (47/57) of those who expressed a preference for one of the models supported the introduction of the Working Group's SCIO model, rather than other models which could have been introduced.

In addition to this, a short discussion period was held on the substance of the draft Regulations. During this time, a written discussion paper was issued to those who had responded to the policy consultation, and 3 further focus groups were held, which were attended by approximately 70 people in total. The focus groups were advertised on the Scottish Government webpages, as well as by the SCVO.

Business (including charities)

A number of businesses have been consulted throughout the process. 9 businesses (5 of which are charities) were included in the SCIO Working Group, on whose proposals the Regulations are based. Throughout the public consultation and discussion periods a number of businesses have responded to the written papers and participated in the focus group events. Focus group discussions varied depending on the interests of those present, but attendees were given the opportunity to discuss costs related to various elements of the proposals. The Scottish Government also addressed a meeting of the Scotland Funders' Forum and wrote to a range of external funders and commercial lenders prior to and during the wider public consultation.

4. Options

Option 1 - Do nothing

This option would see the SCIO not being introduced. Charities could continue to be formed using existing constitutional forms.

Option 2 - Introduce the SCIO

This would see charities being able to adopt the SCIO form, giving more choice to new and existing charities.

Sectors and Groups affected

The main changes will be for charities and potential charities. There are approximately 23,000 charities currently registered in Scotland. They are constituted in a variety of ways, with around 50% currently formed as unincorporated organisations. The breakdown of charity by income and constitutional form (as at 31 March 2010 – data provided by OSCR) is given at Annex B. However, the changes will only apply if a body chooses to adopt the SCIO form.

In addition, there will be an impact on professional advisors – solicitors, accountants etc – who play a role in advising charities, and potential charities, on a range of matters. Further, those bodies that play a role in advising the charity sector – such as SCVO and local voluntary sector interface organisations - will also be affected, as they will need to be aware of, and understand, the SCIO form and associated legal requirements.

Costs and Benefits

Option 1 – Do nothing

Benefits

There are no additional benefits by not introducing the SCIO.

Costs

Likewise, there will be no additional costs if the SCIO is not introduced.

Option 2 – Introduce the SCIO

New & Existing Charities

Benefits

The introduction of the SCIO will allow Scottish charities to enjoy the benefits of incorporation, notably limited liability for members and legal personality for the charity, without requiring them to become companies or industrial and provident societies.

Costs should be lower than those associated with company status, and by adopting the SCIO form, a currently incorporated charity (ie a company) may find that its costs are reduced.

A SCIO will not be required to pay for filing its Annual Return with OSCR as a company currently has to with Companies House (£30). Further, there will be no charge for registering as a SCIO with OSCR. Companies House currently charge a fee of £20 (£50 for same day) for incorporating as a company.

At present, a charitable company must produce fully accrued accounts, regardless of income. In contrast, the SCIO will follow existing charity law accounting requirements rather than company law requirements. This means that a SCIO with an income under £250,000 will be able to opt to produce a simpler form of accounts, than if the same body opted to become a company. It is not possible to put an exact value on the benefit of this, due to the varying nature of charities and their accounts, as well as variation in the supply of qualified accountants. However, figures of up to £4000 have been quoted for producing and auditing fully accrued accounts – as required by company law – compared to around £200 for production of simple receipts and payments accounts – as will be required by charity law for a SCIO with an income of under £250,000.

Where a SCIO is insolvent and seeks to wind-up its affairs, it can apply for sequestration, which under these Regulations will be mainly managed by the Accountant in Bankruptcy (AIB). There will be a fee of £100 payable to begin the process, after which AIB will take over the affairs of the SCIO to manage the process and distribute any remaining assets. Currently, an insolvent charitable company is required to go through the complex, costly and time-consuming corporate insolvency process. Again, it is not possible to put an exact figure on the cost of this, but figures ranging from £5000 upwards have been quoted.

Costs

The introduction of the SCIO will not see any new costs imposed on charities, due to the voluntary nature of adopting the SCIO form. However, if a charity/body that is currently unincorporated chooses to become a SCIO there may be additional costs flowing from that decision. This is due to the higher governance standard required from a SCIO than from current forms of unincorporated charity. For example, a SCIO will be required to maintain a register of members, which an unincorporated charity does not have to do at present. It is not possible to quantify the cost of such a duty, as it will vary from SCIO to SCIO depending on the size of its membership and how frequently it changes, with the initial cost being associated with compiling the original register. These Regulations implement the Working Group's preferred SCIO model, and the vast majority of those consulted felt it struck the right balance between administrative ease and minimal cost for charities, on the one hand, with a robust and credible framework, on the other.

The alternatives presented in the policy consultation included the SCIO 'heavy' model, based on Company Law which would have seen higher costs than the other two models, particularly in areas such as financial reporting and disclosure of certain

information. Conversely, the SCIO 'lite' model would have seen lower costs, as the requirements would have more closely followed existing charity law. For example, there would have been no requirement to maintain registers of members and charity trustees. However, this option would not have in place certain governance requirements which funders/lenders may expect from a body with limited liability, which could result in lack of confidence in the SCIO form.

Government Departments

Benefits

OSCR are prepared for the SCIO regime: processing applications and monitoring compliance were always included in planning (during preparation for implementation of the 2005 Act), as part of its day to day business.

Costs

There are unlikely to be any substantial new, ongoing costs on OSCR as a result of the introduction of the SCIO. Costs to OSCR associated with the SCIO regime, processing applications and monitoring compliance, were included in assumptions and estimates of its running costs during preparation for implementation of the 2005 Act and so we would expect the administration costs to be met within existing budgets. Given that the SCIO model to be implemented under these Regulations does not place resource intensive additional responsibilities on OSCR, we do not anticipate new significant costs for the Regulator.

As AiB will be responsible for administering the estate of an insolvent SCIO in cases where they are trustee, there may be new additional costs to AiB. While it is not possible to precisely predict new costs, we do not expect these to be considerable. We anticipate that SCIO insolvencies will be fairly rare; while there are no precise figures for charity insolvencies, anecdotal evidence suggests that numbers are not significant.

The AiB will collect a fee of £100 with every application for sequestration of a SCIO and if the insolvent SCIO has any assets, any costs incurred by the AiB in the way of fees and outlays for administering the estate of an insolvent SCIO will be recouped from them wherever possible.

We have adopted streamlined legal machinery for managing SCIO insolvencies with the deliberate intention of keeping costs to a minimum, using existing AiB processes, so there will be no need for staff to develop or learn new systems or procedures.

Professional Advisers and Umbrella/Advisory Bodies

Benefits

The SCIO regime will provide a streamlined, cost-effective method of incorporation, one which is widely supported by professional advisers and umbrella/advisory bodies such as the Scottish Council for Voluntary Organisations.

Costs

There are unlikely to be any direct costs associated with the SCIO for these bodies. However, there may be indirect costs from it, which are likely to flow from individuals and organisations making themselves aware of the SCIO and its requirements.

5 Scottish Firms (including charities) Impact Test

As set out in section 4 above, it is likely that small charities and potential charities which choose to adopt the SCIO form will experience benefits not available had they opted either to remain unincorporated, or incorporated as a company.

While there may be higher governance standards, and therefore some additional costs than remaining unincorporated, the acquisition of legal personality is likely to solve some of the problems that unincorporated charities currently suffer. Likewise, the opportunity of lower costs than those associated with company form is likely to present benefits to those bodies which opt for incorporation using the SCIO form instead of the company form.

As a result of the ongoing and direct nature of our consultation process, which included charities, it was not proportionate to have further face to face discussions. 9 businesses assisted in the development of proposals through representation on the SCIOs working group, in addition to all those represented at the focus groups.

Competition Assessment

The proposals place no formal restrictions on entry to markets. We applied the competition filter and the answers were as follows:

- i) the proposals do not directly limit the number or range of suppliers;
- ii) the proposals do not indirectly limit the number or range of suppliers;
- iii) the proposals do not limit the ability of suppliers to compete; and
- iv) the proposals do not reduce suppliers' incentives to compete vigorously.

Therefore, no full competition assessment was necessary.

Test Run of Business Forms

These Regulations do not introduce any new business forms. The nearest thing to business forms introduced are the various forms connected with the dissolution of the SCIOs. The substantive forms are well tested forms currently used in sequestration, subject to minor adaptation.

6. Legal Aid Impact Test

There are no new criminal penalties introduced by the Regulations. Section 53 of the 2005 Act contains a criminal penalty which will come into force alongside the Regulations. However, given that no prosecutions under the 2005 Act have yet been taken forward, we would expect the effect on legal aid to be negligible. The Scottish Government Access to Justice Team has confirmed they are of the opinion that these Regulations will have little, if any, impact on legal aid.

7. Enforcement, Sanctions and Monitoring

OSCR will be responsible for ensuring that SCIOs comply with the requirements placed on them by the Regulations. OSCR has a range of powers under chapter 4 of the 2005 Act to investigate charities, including powers to obtain information, issue directions, suspend charity trustees and apply to the Court of Session for further actions. How OSCR opts to make use of those powers is an operational matter for the Regulator.

OSCR will be responsible for reviewing the effectiveness of the SCIO regime. OSCR may make recommendations to Scottish Ministers in respect of its functions in its Annual Report, which is laid before Parliament each autumn.

8. Implementation & Delivery Plan

To ensure that potential and existing charities are aware of the option of becoming a SCIO, and the duties which will flow as a result, OSCR will develop an implementation plan. While the exact detail will be for OSCR, we expect that it will include awareness raising and other more detailed training, which is likely to form part of OSCR's *Outreach Programme*, which seeks to train those who advise charities. OSCR will also produce appropriate guidance, which AiB will feed into with regards to the insolvent SCIO process.

Post-implementation Review

OSCR will be responsible for reviewing the effectiveness of the SCIO regime, as with the rest of the 2005 Act. OSCR may make recommendations to Scottish Ministers in respect of its functions in its Annual Report, which is laid before Parliament each autumn.

9. Summary & Recommendation

	Costs	Benefits
Option 1 – Do nothing	<ul style="list-style-type: none"> No costs associated 	<ul style="list-style-type: none"> No new legal form for charities and other interested parties to understand.
Option 2 – Introduce the SCIO	<ul style="list-style-type: none"> Initial costs for charities, OSCR, advisors to learn the requirements of the new legal form. Some, possible, minor costs associated with ongoing requirements such as maintaining registers. Minor costs for applying for insolvent dissolution, where necessary but significantly less than those associated with corporate insolvency mechanisms. Possible costs for production and examination of accounts (this cost may apply regardless of constitutional form). Awareness-raising by OSCR. 	<ul style="list-style-type: none"> A form of incorporation designed solely for Scottish Charities, which will provide legal personality and limited liability for charity trustees. Simpler form of accounting than current forms of incorporation. Less complex structure than companies. No incorporation or filing fees, as apply to companies. No dual regulation (companies are regulated by both OSCR and Companies House).

Key Features and Consultation Responses

Feature	Respondents in Favour
Development of preferred SCIO Model	82.5% (47/57)
Regulations set out basic requirements of a SCIO's constitution	88.5% (54/61)
Apply charity accounting requirements to SCIOs	94.6% (53/56)
SCIOs to keep a Register of members	88.3% (53/60)

Option 2 is recommended. It will provide the maximum benefit to existing and potential charities.

10. Declaration and Publication

I have read the Business and Regulatory Impact Assessment and I am satisfied that (a) it represents a fair and reasonable view of the expected costs, benefits and impact of the policy, and (b) that the benefits justify the costs. I am satisfied that business impact has been assessed with the support of businesses in Scotland.

Signed:.....

Date:.....

Minister's Name and Title:

Fergus Ewing, Minister for Community Safety, Scottish Government

SCIO Working Group – Remit and Membership

Remit: To advise Scottish Ministers on how best to implement a regime for Scottish Charitable Incorporated Organisations (SCIOs), that is cost-effective, as straightforward as possible and tailored to the needs of Scottish charities.

Chair: Richard Dennis (Deputy Director, Civil Law Division, Scottish Government)
Secretariat: Anita Popplestone (Charity Law Team, Scottish Government)

Members:

- Adrienne Airlie (Institute of Chartered Accountants of Scotland; Martin Aitken & Co)
- David Brownlee (Citizens Advice Scotland)
- Ken Butler (Scottish Drugs Forum)
- Stuart Cross (Charity Law Research Unit, University of Dundee)
- Susan Deighan (Culture & Sport Glasgow)
- Nancy Fancott (Scottish Council for Voluntary Organisations (SCVO))
- Quentin Fisher (Office of the Scottish Charity Regulator (OSCR) - to be joined by Jane Ryder and/or Marieke Dwarshuis as appropriate)
- Dr Patrick Ford (Charity Law Research Unit, University of Dundee)
- Steve Kent (Edinburgh Voluntary Organisations Council)
- Professor Alex McDougall (Institute of Chartered Accountants of Scotland; HW Chartered Accountants)
- Gavin McEwan (Law Society of Scotland; Turcan Connell)
- Stephen Philips (Law Society of Scotland; Burness)

Annex B

Breakdown of Scottish Charity Sector by Size and Constitutional Form (as at 31 March 2010)

Income	Company	Trust	Unincorporated Association	Other constitutional forms	Total
£0	520	351	1045	113	2029
£1 to £24,999	977	2661	8091	739	12468
£25,000 to £99,999	857	824	2620	224	4525
£100,000 to £499,999	1277	338	885	104	2604
£500,000+	1004	198	156	280	1638
Total	4635	4372	12797	1460	23264

Data supplied by OSCR