

## **EXECUTIVE NOTE**

### **THE CHARITIES REFERENCES IN DOCUMENTS (SCOTLAND) AMENDMENT REGULATIONS 2011**

**S.S.I. 2011/446**

The above regulation is made in exercise of the powers conferred by section 15 of the Charities and Trustee Investment (Scotland) Act 2005 (“the 2005 Act”). The regulation is subject to the negative resolution procedure.

#### **Policy Objectives**

The purpose of the regulation is to add the term “home web page on a website operated by or on behalf of the charity” to the list of specified documents required by regulation 4 of Charities References in Documents (Scotland) Regulations 2007. This amendment does not represent a change in policy, rather it clarifies that charities are required to list certain details on their home web page that are currently required for fundraising pages.

#### **Consultation**

A public consultation was held between April and July 2009 on proposed minor amendments to the 2005 Act, along with proposed changes to the accounting requirements. The consultation asked “Do you agree that requiring charities to state their name, charitable status and charity number on their websites will increase transparency and can this be done without imposing significant costs on charities”?

47 respondents commented on the question. 45 were in favour of charities being required to state their name, charitable status and charity number on their websites. One respondent did not offer a view on whether they supported this suggestion, but indicated that if this change was made it was important that there was clarity about which web pages were captured by the requirements. This point was also made by a number of the respondents in favour of the change, who suggested that it may be appropriate to limit the requirement to certain pages, including the home page. One respondent was against placing this requirement on charities, arguing that charities should be encouraged but not required to include this information.

There was agreement that this requirement could be introduced without imposing significant costs on charities as many charities already provide this information on their website. Sufficient lead in time was recommended to allow charities to make any necessary changes as part of a general review or update of their website

The consultation analysis report was published in February 2010, and is available from the Scottish Government website at <http://www.scotland.gov.uk/Publications/2010/02/25112420/0>. Copies of the 76 responses are available on the Scottish Government website at <http://www.scotland.gov.uk/Publications/2009/09/01135126/0>.

#### **Financial Effects**

This amendment is a minor administrative change and would only result in a small number of charities having to amend their home web pages as most charities currently display the information in the fashion required by the amendment. For those affected the cost would be

negligible as it would simple be a matter of inputting a small amount of information on to their home page.