

Application for the amalgamation of SCIOs: application form and guidance notes

Introduction

The Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) defines the amalgamation of SCIOs as two or more SCIOs (the old SCIOs') ceasing to exist and a new SCIO being constituted and entered in the register as their successor.

If one SCIO wishes to wind up and transfer its assets to an existing SCIO, this is not an amalgamation and an application should be made to either dissolve the SCIO or for a transfer of undertaking

If OSCR grants an application for amalgamation, it will —

- enter the new SCIO in the register, and
- remove from the Register the entries for the old SCIOs.

On being entered on the register, the first members of the SCIO are the members of the old SCIO immediately before the new SCIO was entered in the register.

On the removal of the old SCIOs from the register—

- all the property, rights and liabilities of each of the old SCIOs become the property, rights and liabilities of the new SCIO, and
- each of the old SCIOs is dissolved.

Step-by-step guidance to completing your application form

These notes will take you through the questions in the application form in order and explain what information we are looking for and, in some cases, what we will consider when we assess your response.

Q1. SCIOs that will amalgamate

Please provide the names and charity numbers of the existing SCIOs which will be amalgamating



Application for the amalgamation of SCIOs

Section 59 of the Charities and Trustee Investment (Scotland) Act 2005

Please read our guidance publication, 'SCIOs: A Guide', when completing this application form. Please complete all the sections of the form, including the appendices.

Q1. SCIOs that will amalgamate

SCIO 1 name

SCIO 1 Scottish Charity Number

SCIO 2 name

SCIO 2 Scottish Charity Number

SCIO 3 name

SCIO 3 Scottish Charity Number

Q2. Applicant details and correspondence address for this application

Please enter details of the person with whom we should direct all correspondence relating to the application to amalgamate.



Q2. Applicant details and correspondence address for this application

Title	<input type="text"/>	First name	<input type="text"/>
		Last name	<input type="text"/>
Address	<input type="text"/>		
	Postcode		<input type="text"/>
Tel no.	<input type="text"/>		
Fax no.	<input type="text"/>		
Mobile no.	<input type="text"/>		
Email (We will usually contact you by email)	<input type="text"/>		

Q3. Assets

Q3a. Current assets



Using the headings in the following table, please provide us with full details of the assets held by each of the SCIOs seeking to amalgamate at the time of making this application (if any of the headings do not apply, please say so).

Type of asset	Statement required
Cash at bank and in hand	All cash held in pounds sterling
Land and buildings	List of all land and buildings held with most recent valuation if available
Motor vehicles	List of all motor vehicles held with approximate market valuation
Furniture, fixtures and fittings	List of all furniture, fixtures and fittings (including computer equipment) with approximate market valuation
Shares	Name of each company in which shares are held, with number and type of shares held and most recent valuation if available
Investments	List of other investments held (excluding shares) with cash value or most recent valuation
Recoverable grants and loans due to the charity	List of all grants and loans due with their cash value
Tax reclaims due to the charity	Cash value of tax reclaims due (including Gift Aid)
Other debts due to the charity	List of any other amounts due to the charity with their cash value

Q3. Assets

Q3a. Current assets

SCIO 1 name

SCIO 1 assets

SCIO 2 name

SCIO 2 assets

SCIO 3 name

SCIO 3 assets

Q3b. Funding obligations

Please tell us if you are obliged to return any of the assets to a grant-giving body under the terms of the funding agreement. If so, please tell us what the assets are and to whom they must be returned.



Q3b. Funding obligations

SCIO 1 name

SCIO 1 funding obligations

SCIO 2 name

SCIO 2 funding obligations

SCIO 3 name

SCIO 3 funding obligations

Q4. Liabilities



Q4a. Current liabilities

Using the headings in the following table, please provide us with full details of the liabilities at the time of making this application of each of the SCIOs seeking to amalgamate (if any of the headings do not apply, please say so).

Type of liability	Statement required
Loans owed by the charity (including bank loans and loans to other organisations or individuals)	Most recent statement of balance in pounds sterling
Recoverable grants owed by the charity	List of all grants held by the charity which are to be returned to the funder with their cash value
Pension scheme	Most recent statement of pension liability for the charity in pounds sterling. This should be as per the last valuation of the pension scheme
Hire purchase or leases	Most recent statement of balance in pounds sterling
Tax owed by the charity	Cash value of tax owed (including PAYE, National Insurance contributions and VAT)
Other debts owed by the charity	List of any other debts owed with their cash value

Q4. Liabilities

Q4a. Current liabilities

SCIO 1 name

SCIO 1 current liabilities

SCIO 2 name

SCIO 2 current liabilities

SCIO 3 name

SCIO 3 current liabilities

Q5. Other Regulators

Please tell us if the SCIO is currently regulated or seeking registration with any other regulator, e.g. Care Inspectorate, etc.



There may be some implications for SCIOs if they are registered with other regulators such as the Care Inspectorate. We recommend you contact them in relation to your amalgamation application to ensure that you comply with any requirements they have in relation to your proposal.

Q5. Other Regulators

SCIO 1 Name

Name of Regulator and
Reference Number (if
applicable)

SCIO 2 Name

Name of Regulator and
Reference Number (if
applicable)

SCIO 3 Name

Name of Regulator and
Reference Number (if
applicable)

NOTE - From Q6. to to Q.19 you will answer questions on the proposed new SCIO.

Q6. Name of proposed new SCIO

Please enter the full name of the new organisation as it appears on your constitution. You should ensure that this name is not an objectionable name; that is, a name which is:



- the same as, or too like, the name of a charity. Check the [Scottish Charity Register](#) to make sure the proposed name is not already taken by another charity;
- likely to mislead the public as to the true nature of the purposes of the body or of the activities it carries on, or intends to carry on, in pursuit of those purposes;
- likely to give the impression that the body is connected in some way to the Scottish Administration, Her Majesty's Government in the United Kingdom, or any local authority, or with any other person, when it is not so connected. If the name contains a word you require permission to use (e.g. Royal), you will need to provide evidence to OSCR of the permission to use that word; or
- offensive.

Q6b. English translation

If the organisation's name is in a language other than English, but can be readily translated, please enter the English translation. This will allow us to more easily assess whether the name is objectionable as described in Q1a above.



Q6c. Any other name by which the organisation will be known

Please enter any other name by which the organisation will be known. For example, the organisation may wish to operate under an acronym or a shorter 'trading name'.



Q6. Organisation name

Q6a. Proposed legal name*

Q6b. English translation

Q6c. Any other name by which the organisation will be known*

Q6d. Other Regulators

Please tell us if the SCIO is seeking registration with any other regulator, e.g. , Care Inspectorate, etc.

There may be some implications for the SCIO if they are required to register with other regulators such as the Care Inspectorate. We recommend you contact them in relation to your SCIO amalgamation application as creating a new SCIO may have implications for your registration with another regulator

Please see our [FAQ's on Incorporation](#) and our [Care Inspectorate Factsheet](#) which outline some of the implications for bodies registered with other regulators



Q7. Proposed effective date of the amalgamation

This is the date on which the new SCIO will be entered in the Scottish Charity Register and the amalgamating SCIOs will be removed from the Register



Q6d. Other Regulators

Regulator Name (1)

Reference Number (1)

Regulator Name (2)

Reference Number (2)

Regulator Name (3)

Reference Number (3)

Q7. Proposed effective date of the amalgamation

Q8. Contact details for the new SCIO

Q8a. Named contact details and principal office address



If the application to amalgamate is successful OSCR will direct its communication to the principal office of the charity.

Please provide us with the name of an individual who we will communicate with at the principal office. Information received from OSCR should be shared with all the charity trustees, as they are jointly responsible for managing the charity.

OSCR must keep a register of charities known as the “Scottish Charity Register” (“the Register”). Under the 2005 Act the Register **must** contain a separate entry for each charity entered in it which contains the **principal office of the charity**, or where it does not have such an office, the name and address of one of its charity trustees.

Section 49 (2) b of the 2005 requires that a SCIO **must** have a **principal office in Scotland**.

The principal office address can be your organisation’s address, the address of a third party acting on your behalf, or any other address you choose. However, it must be an address at which you will be able to deal with all the official letters and notices you receive from OSCR.

If you use a PO Box number, you must also provide the full physical address and postcode.

You must let us know if there are any changes to the details you have provided in this section to ensure that the charity will continue to receive important information from us, and that the information entered in the charity’s entry in the Register is up to date.

Q8. Contact details for the new SCIO

Q8a. Named contact details and principal office address

Title First name

Last name

Position in the organisation

Principal office address*

Postcode*	

Tel no.

Mobile no.

Email

Alternative Email

We will usually contact you by email.

Q8b. Withholding the principal office or charity trustee name and address from the Scottish Charity Register



Under section 3 (4) of the 2005 Act an organisation has the right to ask us not to publish its principal office or trustee's name and address on the publicly available Scottish Charity Register. This can apply to the new SCIO.

We can only exclude the details from the Register if we believe that publishing this information is likely to jeopardise the safety or security of any person or premises.

We would not normally withhold an address simply because it is a home address.

OSCR requires that the charity explores alternative options for the principal office of the charity or name and address of one of its charity trustees, before we consider any request for withholding these from the Register. For example, using an alternative charity trustees' contact details or a P.O. Box.

Q9. The new SCIO's social media details



If your organisation has a website, Twitter or Facebook account we would like to be able to link to this from its entry in the Scottish Charity Register.

As well as providing more information to any member of the public who views your Register entry, your website or Facebook account can give us useful information on your organisation and the type of activities you are carrying out.

Q8b. Withholding the principal office or charity trustee name and address from the Scottish Charity Register

If you consider that the address of the new SCIO should not be shown on the Register, please explain why:

Q9. The new SCIO's social media details

Website

Twitter

Facebook

Q10. Charitable purposes

The purposes of the new organisation should be stated in its constitution; these may be referred to in various ways including purposes, objects or aims.

In completing this part of the form, you should consider the wording of your own purposes and tell us which of the charitable purposes set out in the 2005 Act they most closely relate to (the purposes of the 2005 Act are set out in full below).

There is no need to feel that you have to enter multiple charitable purposes in Question 6 – your organisation only needs to be carrying out one of the charitable purposes to meet the charity test. Please only select the charitable purpose(s) which most closely reflect what your organisation plans to achieve.

The charitable purposes set out in the 2005 Act are as follows:

a	The prevention or relief of poverty.	j	The advancement of human rights, conflict resolution or reconciliation.
b	The advancement of education.	k	The promotion of religious or racial harmony.
c	The advancement of religion.	l	The promotion of equality and diversity.
d	The advancement of health.	m	The advancement of environmental protection or improvement.
e	The saving of lives.	n	The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
f	The advancement of citizenship or community development (including rural or urban regeneration).	o	The advancement of animal welfare.
g	The advancement of the arts, heritage, culture or science.	p	Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes*.
h	The advancement of public participation in sport.		
i	The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.		

*If you enter (p) as your charitable purpose you will need to explain what your purpose is, which of the other charitable purposes from a) to o) it is analogous to and how.



Q11. Providing benefit to the public

What you tell us about the activities of the new SCIO should demonstrate how it intends to achieve its purposes as stated in its constitution and how it intends to provide public benefit. We need this information in as much detail as possible to establish how people will benefit from what it is you do or plan to do. If you do not give us this information, your application is likely to be delayed while we ask you to gather and provide more details of your activities.

If you have a business plan, or any other document which sets out your planned activities in detail, please send it in support of your application.

Q11a. Main activities

Please tell us about the main activities you intend to carry out to achieve the purposes stated in your constitution.



We understand that your plans may not be finalised at this stage. If that is the case, you should indicate the types of activities your organisation will carry out, giving enough detail to enable us to assess whether it intends to provide public benefit.

Q11b. Delivery of activities

Please tell us how you intend to carry out and deliver the proposed main activities of the organisation. For example, how often and where will the activities be carried out? Will your organisation work alone or in partnership with others?



Q11c. Providing benefit to the public

To pass the charity test, an organisation must demonstrate that its activities provide benefit to the public in a way that furthers one or more charitable purposes.



Please explain how the activities the new SCIO intends to carry out will benefit the public.

Q11d. Link between activities and purposes

Please tell us exactly how the activities you intend to carry out will achieve the purposes set out in the new SCIO's constitution.



When we make an assessment of whether an applicant intends to provide public benefit, there needs to be link between the benefit, the activities the organisation intends to carry out and its charitable purposes.

Q11. Providing benefit to the public

Q11a. Main activities

Q11b. Delivery of activities

Q11c. Providing benefit to the public

Q11d. Link between activities and purposes

Continue on a separate sheet if necessary.

Q12. Private benefit

In assessing the public benefit an organisation intends to provide, we must look at how this compares to any benefit received by anyone (including the organisation's members) as a 'private' individual, rather than as a beneficiary of the charity. We refer to this type of benefit as 'private benefit'.

Q12a. Payments to individuals (including charity trustees and connected persons)

Please tell us whether the new SCIO intends to make payment (other than out-of-pocket expenses) to any organisation or individual for providing services to it, including services provided as an employee. If so, please provide details of these payments. You should also tell us if any person will benefit from your organisation in any other way as a private individual or organisation.

In particular, please tell us whether the organisation intends to make payments to its charity trustees, or any person who is connected to a charity trustee (including any connected business or organisation). By 'charity trustee' we mean a person who is in general control and management of the administration of a charity (often referred to as management committee members, directors or trustees).

The 2005 Act states that a charity trustee (and anyone connected to a charity trustee) can only be remunerated by the charity if particular conditions are met. See our [Guidance for Charity Trustees](#) on remuneration.



Q12b. Membership benefits

Please tell us whether your organisation intends to offer any benefits to its members that are not available to the general public and, if so, tell us what those benefits are.

For example, do you intend to offer your members reduced charges for your organisation's services? Can your members access additional services that are not available to the general public?



Q13. Access to benefit

In assessing whether the new SCIO intends to provide public benefit, we must look at whether any conditions on accessing this benefit are 'unduly restrictive'. Most organisations that apply for charitable status do not intend to benefit the public as a whole, but rather a section of it. It is acceptable practice for organisations to put in place a limit on who will benefit from their activities but this limit cannot be unduly restrictive. Unduly restrictive conditions are those which are excessively restrictive, unreasonable, not justifiable or which contradict legal or moral standards.

Q13a. Who can benefit?

Please tell us who can access the benefits you provide. If the services are not open to all members of the public, please tell us what section of the public you intend to benefit.

Please also tell us if a person has to be a member of your organisation to benefit from what it does and, if so, tell us how a person can become a member.



Q13b. Fees and charges

If there are any fees or charges for the organisation's services, please tell us what these are and if they apply to all services. If they do not, please specify which services are subject to a fee.

If your organisation makes a charge for benefiting from what it does, we will consider the charge to be a restriction on access to the benefit. This is because it restricts access to those who can afford to pay the charge.

Again, we need to decide whether the charge amounts to an undue restriction. This is a complex area and if your organisation does charge for what it does, you should look at our full guidance, [Meeting the Charity Test](#), before completing this question.



Q13c. Concessions

Please tell us about any concessions you offer to particular groups of people.



Q13. Access to benefit

Q13a. Who can benefit?

Q13b. Fees and charges

Q13c. Concessions

Q13d. Membership fees

Please tell us if you charge a fee for becoming a member of your organisation and, if so, how much that fee is. Again, please tell us whether you offer concessions to particular groups of people.



Q13e. Physical or practical restrictions

Please tell us whether there are any physical or practical restrictions to accessing the benefit your organisation will provide.



For example, will your organisation operate limited opening hours, or is there a lack of disabled access to the building where you will carry out your services?

Q13f. Equalities (protected characteristics)

The Equality Act 2010 (the 2010 Act) aims to ensure that all people are treated fairly. In general terms, it prevents discrimination on the grounds of 'protected characteristics' as follows:



- age
- disability
- gender reassignment
- marriage and civil partnership
- pregnancy and maternity
- race
- religion or belief
- sex
- sexual orientation.

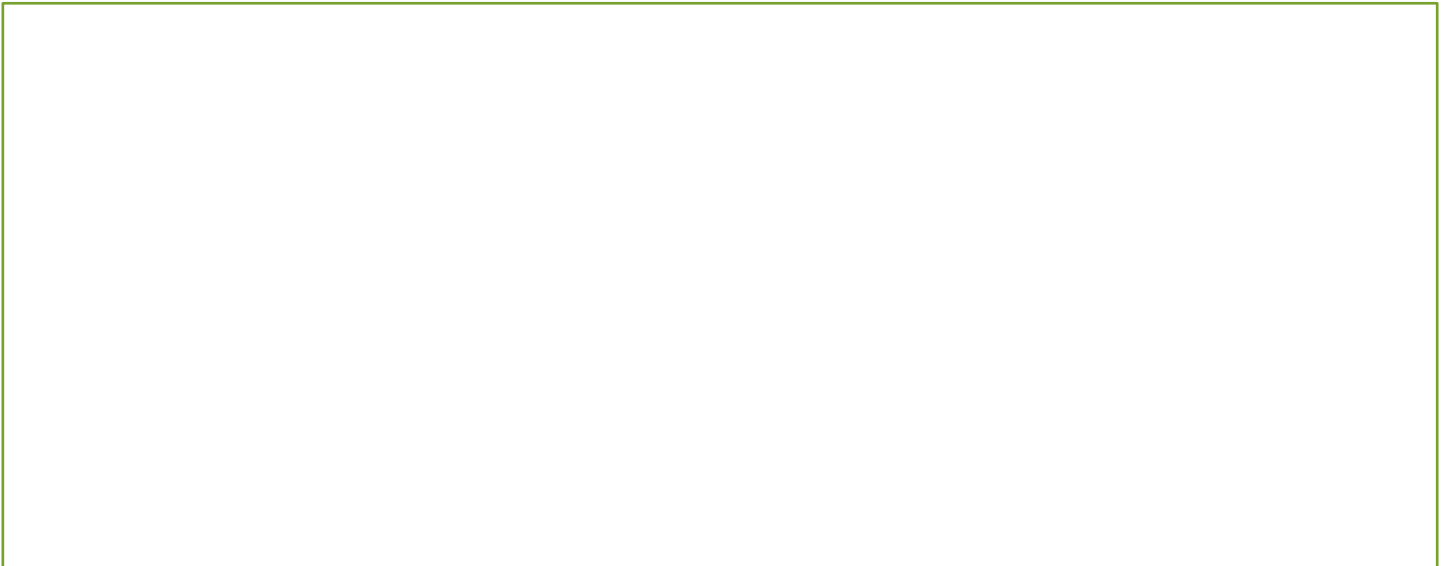
However, part of the 2010 Act allows charities in certain circumstances to limit the group of people they help. More information on Equality law can be found in the '[Trustee Duties](#)' section of our website.

Please tell us whether the benefit your organisation intends to provide will be restricted to people who have any of the protected characteristics listed above and why it will be restricted in this way.

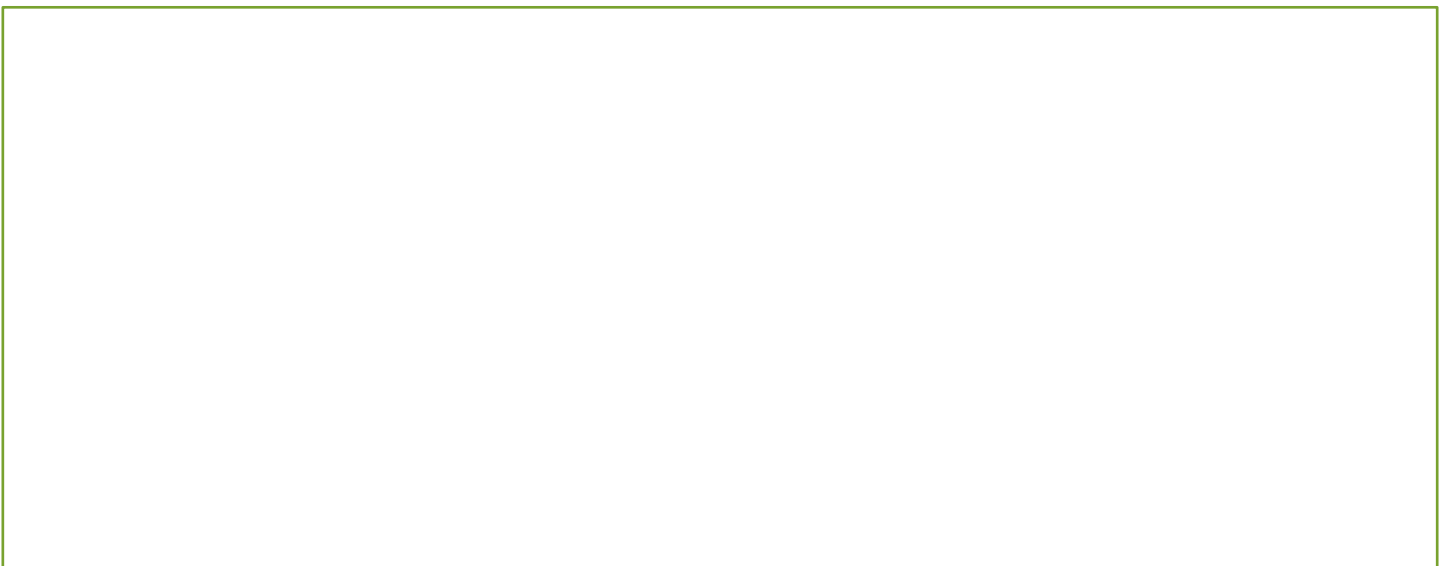
Q13d. Membership fees

A large, empty rectangular box with a thin black border, intended for the user to provide details regarding membership fees.

Q13e. Physical or practical restrictions

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Q13f. Equalities (protected characteristics)

A large, empty rectangular box with a thin black border, intended for the user to discuss equalities and protected characteristics.

Continue on a separate sheet if necessary.

Q14. Activities: how does your organisation operate?

In support of the information you have already provided about your activities, this information summarises the type of activity your organisation undertakes.



You must tick at least one box. We will use this information to help us compile statistics on Scottish charities.

Q15. Beneficiary groups: who does your organisation help?

In support of the information you have already provided about your beneficiaries, this information summarises the groups within the community that your organisation aims to serve.



Please tick every group that your organisation exists specifically to benefit. If your organisation is set up for the benefit of the general public, rather than for any specific group of people, tick box f.

Q16. Geographical spread: where your organisation works

In support of the information you have already provided about your activities, this information summarises the areas in which your organisation operates.



Please tick the box below that best describes how local or wide-spread the work of your organisation is, or best reflects the location of those who receive its grants.

Q14. Activities: how does your organisation operate?*

- a) It makes grants, donations, loans, gifts or pensions to individuals
- b) It makes grants, donations or gifts to organisations
- c) It carries out activities or services itself

Q15. Beneficiary groups: who does your organisation help?*

- a) Children or young people
- b) Older people
- c) People with disabilities or health problems
- d) People of a particular ethnic or racial origin
- e) Other defined groups
- f) No specific group, or for the benefit of the community
- g) Other charities or voluntary bodies

Q16. Geographical spread: where your organisation works*

- a) A specific local point, community or neighbourhood
- b) Wider, but within one local authority area
- c) More than one local authority area in Scotland
- d) One or a few bases or facilities servicing people who come from a broad area
- e) Operations cover all or most of Scotland
- f) Scotland and other parts of the UK
- g) UK and overseas
- h) Overseas only

Q17. Connected bodies

Please tell us if your organisation will be part of a larger organisational structure. We will use this information for statistical and monitoring purposes.

Q17a. Parent charity name

Please tell us the name of your parent charity (if applicable); it may be registered as a charity in Scotland or elsewhere.



Q17b. Parent charity country of registration

Please tell us the country in which your parent charity is registered as a charity.



Q17c. Parent charity registration number

Please tell us the charity registration number of your parent charity.



Q17d. Other connected bodies

Please tell us if your organisation has links with or is connected to any other bodies or organisations. If so, please tell us the name and address of those bodies, and provide us with a brief summary of what they do.



Q17. Connected bodies

Q17a. Parent charity name*

Q17b. Country of registration*

Q17c. Registration number*

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Q17d. Other connected bodies

Q18. Accounting reference date



The accounting reference date (ARD) is the date on which the financial year of an organisation ends. This date defines the period for which the organisation's accounts must be prepared.

For all new SCIOs, the first accounting reference date is automatically set as the first anniversary of the last day in the month in which the SCIO is incorporated.

For example:

If the SCIO was incorporated on 10 April 2012, its ARD would automatically be set at 30 April and the first accounts would cover a period from 10 April 2012 to 30 April 2013.

Alternatively, you may also choose a different ARD which better suits the way your SCIO intends to operate; this may be done either when you apply or after your SCIO is registered with OSCR.

If you intend to change your ARD after registration, you must tell us your proposed new ARD before you reach your current filing deadline for the Annual Return and accounts. In other words, you may not change your ARD if you are already overdue in filing these documents with OSCR.

Another point to note when considering a new ARD is how it will affect the length of your financial year. The Charities Accounts (Scotland) Regulations 2006 (as amended) do not permit charities in their first accounting period to prepare accounts for a period of less than 6 months. This means that the ARD you select may result in the first set of accounts for the SCIO covering a period of more than 12 months.

For example:

If the SCIO was incorporated on 10 April 2012 and the applicant had a preferred ARD of 30 June, it would not be possible for the first set of accounts to cover the period from 10 April 2012 to 30 June 2012 as this is less than 6 months. The first set of accounts for the SCIO would therefore cover 10 April 2012 to 30 June 2013.

Q18. Accounting reference date (if applicable)*

D	D
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M	M
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Y	Y	Y	Y
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Q19. Signature and data protection statement

The application for the incorporation of a SCIO must be made by two or more individuals who will become the SCIO's first members if the application is successful.



One of these individuals must sign the application form and data protection statement on behalf of all of the applicants.

Checklist

Have you:

- completed all the sections of the application form using the guidance notes?
- ensured the new SCIO has a principal office in Scotland?
- included copies of the constitutions from each of the old SCIOs
- made sure that at least two members are applying for the new SCIO?
- included a copy of your proposed constitution? If this is a model constitution please state from which organisation it was obtained:

- ensured that your constitution includes the required elements as specified in the guidance notes?
- included a copy of a resolution from each of the old SCIOs approving the proposed amalgamation and agreeing to adopt the proposed constitution of the new SCIO (appendix 1)

Please send the completed form and all documents to:

OSCR
2nd Floor
Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

We will acknowledge your application when we receive it.

Q19. Signature and data protection statement

Data protection

OSCR is a registered data controller in terms of the Data Protection Act 1998. Any information you give us will be held securely and in accordance with the rules on data protection. OSCR processes information only in accordance with its statutory regulatory functions under the Charities and Trustee Investment (Scotland) Act 2005, and to inform research into the charity sector in Scotland. Information may be shared with other regulatory bodies including HMRC, and selected information will appear on the Scottish Charity Register. Further information about data protection is available on the OSCR website.

Declaration

You may be committing an offence if you give an answer that you know is untrue or misleading.

I certify that the information entered in this form is correct to the best of my knowledge.

I confirm that the information entered has been approved by the charity trustees and I am authorised to submit this information.

We, the prospective members named at section 5, apply hereby for the constitution of the above named amalgamated SCIO, and certify that the information given in the attached form is correct to the best of our knowledge.

Signed by one of the
applicants on behalf of all

Print name

Date

D	D	M	M	Y	Y	Y	Y
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Appendix 1 – Resolution approving the proposed amalgamation and adoption of the constitution of the proposed SCIO (SCIO1)



Please note that EACH of the SCIO's intending to amalgamate must supply a resolution.

Appendix 1

Resolution approving the proposed amalgamation and adoption of the constitution of the proposed SCIO (SCIO1)

Please note that EACH of the SCIO's intending to amalgamate must supply a resolution

Name of SCIO

Principal Office of SCIO

We the charity trustees of the above named SCIO hereby affirm that as of this date we approve of the amalgamation proposed in this application and agree to adopt the proposed constitution of the new SCIO

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Date:.....

***Please note that this form must be signed by at least two thirds of the charity trustees of the SCIO or by one trustee only if authorised on behalf of the other trustees**

Appendix 1

Resolution approving the proposed amalgamation and adoption of the constitution of the proposed SCIO (SCIO1)

Please note that EACH of the SCIO's intending to amalgamate must supply a resolution

Name of SCIO

Principal Office of SCIO

We the charity trustees of the above named SCIO hereby affirm that as of this date we approve of the amalgamation proposed in this application and agree to adopt the proposed constitution of the new SCIO

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Name of Charity Trustee:

Signature of Charity Trustee:

Date:.....

***Please note that this form must be signed by at least two thirds of the charity trustees of the SCIO or by one trustee only if authorised on behalf of the other trustees**