

Respondent Information Form

Name Institute Members in Scotland, ICAEW

Address PO Box 26198, Dunfermline, KY12 8ZD

Please help us to analyse the responses to our consultation by completing this form. Choose **one** of the categories which best describes you or the organisation you represent. Please answer the questions in that category and include this form with your response.

Are you responding as an individual?

☐

Do you agree to your response being made available to the public?

Yes ☐ Please answer A below.

No, not at all ☐ Your response will be treated as **confidential**.

A. Where confidentiality is not requested, we will make your response available to the public on the following basis (please tick one of the boxes):

Yes, make my response, name and address all available.

☐

Yes, make my response available, but not my name or address.

☐

Yes, make my response and name available, but not my address.

☐

Are you responding on behalf of a charity?

☐

What is your charity number: SC000000

The name and address of your charity will be made available to the public. Are you also content for your response to be made available?

Yes ☐

No ☐ We will treat your response as **confidential**.

Do you represent an organisation that is not a charity?

☒

Do you represent a law practice or firm of solicitors?

☐

Do you represent an accountancy firm or practice?

☐

Do you represent a local authority?

☐

Do you represent another type of organisation? If so, please describe:

A membership organisation of Chartered Accountants

The name and address of your organisation will be made available to the public. Are you also content for your response to be made available?

Yes ☒

No ☐ We will treat your response as **confidential**.

Consultation responses

There are nine specific questions in our Consultation on the [Rolling Review - further proposals](#). You do not need to respond to every question. Answer as many questions as you feel appropriate. You can also comment on any matters we have not asked a specific question about, but that are relevant to the Rolling Review and our proposals.

How to send us your response

Print out the document and post it to:

OSCR
2nd Floor
Quadrant House
Riverside Drive
DUNDEE
DD1 4NY

Or

Save the completed document and e-mail it to consultations@oscr.org.uk. We prefer e-mailed documents for ease of handling responses.

What we will do with your response

Please give us your views by Monday 8th January 2007. We will acknowledge written and electronic responses, but will not be able to provide individual feedback. A summary and analysis of the responses and matters discussed at the focus groups and user groups, as well as the individual responses, is intended to be available on the OSCR website by 12 March 2007 unless confidentiality is requested.

In March and April 2007 the OSCR Board will take account of your views and comments in determining final plans for implementation of the Rolling Review.

Rolling Review – further proposals for consultation

Question 1

Are you aware of any other types or groups of charities (than those mentioned in paragraph 31-35 of the consultation paper) where there is a risk or uncertainty in relation to the charity test?

In addition to issues identified as regards schools, colleges and universities, public benefit may not be clear in other training organisations.

Some charities whose purposes are “spent” may not continue to provide sufficient public benefit to meet the charity test.

Question 2

In particular, are you aware of groups of similar charities for which the implementation of the 2005 Act, with its 16 charitable purposes (see appendix 1 to this consultation paper) has brought about uncertainty over whether or not their purposes are charitable under the 2005 Act?

No

Question 3

Are you aware of other types of charities (than those mentioned in paragraphs 31-35) that charge high fees for their services, or have other possibly unduly restrictive conditions in place on accessing the charitable benefit?

No

Question 4

Where OSCR has identified a newly registered charity where future development of intended activities is uncertain, do you think we should inform the charity that it will be reviewed within three years from the date of entry in the Register?

Yes

Question 5

Do you think that three years strikes the right balance between the need for the charity to develop its activities and the need for OSCR to manage the uncertainty over the activities?

Yes

Question 6

It would help OSCR in developing its programme of Rolling Review if we knew of more 'formal' groupings of charities, and it would help any charities that are part of such a group to make the Rolling Review process more streamlined for them. Please assist us in identifying such groups. Do you know of any other such groups of charities: branch structures, membership structures, umbrella organisations?

None known

Question 7

It would also help OSCR to know what other groups of loosely similar charities we could usefully consider together. Do you have any ideas, and can you give examples?

*Local Arts Guilds / Music Clubs
Scottish Museums Council members*

Question 8

Please give us your comments on the draft Rolling Review evidence form (Appendix 2) .

Box 5 may not be large enough to allow for full description of the circumstances surrounding the conditions attached to obtaining the benefit.

A box requesting information on group structure may be an advantage e.g. where charities carry on a trade which is related to their principal activity through a trading subsidiary or have a "sister" organisation which is managed and controlled the by same party. This would allow the assessing of groups of charities but also the way in which the charity sets about providing benefit in the group. It may be for example that the holding charity has education as its purpose but the delivery of the educational programme is via a trading subsidiary

Question 9

Do you think that the proposed evidence (see paragraph 70), means of gathering evidence, and how we propose to assess the evidence are appropriate for the Rolling Review?

Yes

General

Do you have any comments on any other aspect of the proposals set out in this consultation paper?

Overview

We welcome the thorough approach by OSCR to devising appropriate processes for undertaking the significant task of reviewing the charitable status of Scotland's charities.

Overall we believe the proposals represent a coherent, rational and fair approach.

Risk based approach

In particular, we endorse the proposal to adopt a risk based approach to prioritisation, while retaining an element of random selection.

Meeting the charity test

Finally we welcome OSCR's stated commitment to working with charities whenever possible to ensure the charity test is and continues to be met. We look forward to more detailed guidelines in the future.

**Thank you very much for taking the time to respond.
Please e-mail or post you response to OSCR at the address below.**