Duties of Trustees

Trustees are the people who make up the governing body and have “general control and management” of a charity. Members of the Board of Directors are Trustees; members of the International General Assembly are not. Trustees are responsible for the governance and strategy of their charity. They are responsible for making sure that their charity is administered effectively, and is able to account for its activities and outcomes both to the Office of Scottish Charity Regulator (OSCR) and to the public.

Section 66 of the Charities and Trustee Investment (Scotland) Act ("The 2005 Act") sets out four general duties which are fundamental to charity trustees and also a number of specific duties which charity trustees must comply with.

General Duties

A charity trustee must:

1. Act in the interest of the charity
   Trustees should put the interests of their charity before their own interests or those of any other person or organisation.

2. Operate in a manner consistent with the charity's purposes
   Trustees should carry out their duties in accordance with their governing document.

3. Act with due care and diligence
   Trustees should take such care of their charity's affairs as is reasonable to expect of someone who is managing the affairs of another person.

4. Ensure that the charity complies with the provisions of the 2005 Act and other relevant legislation

Specific Duties

Specific duties for charity trustees include:

1. Updating the charity’s details
   Trustees must make sure that OSCR holds the latest information about their charity on the Scottish Charity Register. Charities must first seek OSCR’s prior consent before taking certain actions. In the IFE, the CEO carries out this duty on behalf of the Board.

2. Reporting to OSCR
   Trustees have a statutory duty to supply certain information to OSCR:
   - Annual monitoring
   - Scottish charity accounting
   - Changes made to the charity

   In the IFE, the CEO, advised by the Auditors, carries out this duty on behalf of the Board.

3. Financial record keeping and reporting
   Section 44 of the 2005 Act states that charities must:
   - Keep proper accounting records.
   - Prepare a statement of account, including a report on its activities, at the end of each financial year.
   - Have the statement of account independently audited.
• Send a copy of the accounts, along with the annual return, to OSCR.

Accounting records should be kept by the charity for a minimum of 6 years from the end of the financial year in which they were made. In the IFE, the CEO, advised by the Auditors, and supported by accounting staff, carries out this duty on behalf of the Board.

4. **Fundraising**

Trustees are responsible for taking control of how their charity fundraises. Although the IFE does not fundraise as such, it does accept appropriate sponsorship for events where such sponsorship supports the IFE’s mission and does not go against the IFE’s governing documents. The IFE must use its restricted funds (established by donations) for the purposes for which they were set up. The IFE has restricted funds in place to support the Rasbash Lecture, the Graduate Lecture and the Charitable Educational Foundation (CEF). Funding in the CEF is substantial and a panel of CEF Trustees has been established amongst existing IFE Trustees to review applications, benchmark each against charity test criteria and, if appropriate, approve full or partial funding.

5. **Providing information to the public**

Trustees must make sure that their charity meets the statutory provisions when referring to their charitable status in communications with the public. Compliance is overseen by the CEO on behalf of the Board.

**Breach of duty**

OSCR has a duty to act where there is evidence that charity trustees are behaving improperly. OSCR’s response will be proportionate depending on the breach.

Information contained in this document has been extracted from guidance provided by the Office of Scottish Charity Regulator. Further information can be found at [www.oscr.org.uk](http://www.oscr.org.uk)