

## Application to dissolve a solvent SCIO: application form and guidance notes

### Introduction

A SCIO can only be dissolved by making an application to OSCR for the SCIO to be removed from the Scottish Charity Register and dissolved. Once a SCIO is dissolved, it will cease to exist and there is no provision for restoring it to the Register at any future point.

This particular guidance applies if you are applying to dissolve a SCIO which is **solvent**, where we define solvent as the SCIO being able to pay its debts as they become due and having a surplus of assets over liabilities.

If the SCIO is not solvent, you should instead apply to dissolve an **insolvent** SCIO, for which an application form is available from [www.oscr.org.uk](http://www.oscr.org.uk)

**You must remember to complete and submit additional documentation as part of this application. We will be unable to approve your application until we receive these documents. Templates are available in the appendices.**

### Submitting your application to dissolve to OSCR – IMPORTANT INFORMATION

To complete your application to dissolve the SCIO you will need to send us:

1. A copy of your trustee register.
2. The resolution to dissolve the SCIO. Templates for the resolutions are in the application form. The resolution must:
  - a) be dated within 21 days of OSCR **receiving** the application to dissolve.
  - b) state the name of the organisation(s) you intend to transfer any assets to. The organisation(s) must have purposes which are the same as or similar to the purposes of the SCIO set out in its constitution.
  - c) Where the resolution is passed at a general meeting, the date of that meeting must be shown on the resolution. Where the resolution was passed at another type meeting, it must show the date the last member voted on the resolution.

**Even if the SCIO doesn't have any assets left the law requires that you state which organisation(s) you would intend to transfer assets to.**

3. a copy of the constitution of the organisation(s) you intend to transfer any assets to.

OSCR must **receive** your application to dissolve within 21 days of the date you intend to transfer any assets to. We can't accept an application that we receive after 21 days and you will need to do a new resolution and application.

**Immediately after submitting your application, the SCIO must write to all known creditors notifying them of the application.**

## **Process for dissolving a solvent SCIO**

When OSCR receives a completed application to dissolve a solvent SCIO and the required accompanying documents, it will publish a Notice of Application for Dissolution on its website within 14 days. Please see below for further information on why this is required.

The Notice of Application for Dissolution will be published on OSCR's website for 28 days, during which time any person may contact OSCR to object to or offer further information regarding the dissolution. This period of time offers some protection to third parties who have been contracting with or otherwise have a relationship with the SCIO by offering them the opportunity to object to the dissolution, for example, if the SCIO owes them money.

Once the 28 day publication period has expired, OSCR must make its decision on the SCIO's application to dissolve within 21 days. There are three decisions open to OSCR:

- to consent to the application
- to consent to the application subject to any condition – consent will normally be subject to conditions and the SCIO will have to provide its written acceptance of any condition before the dissolution can proceed, or
- to refuse the application.

If OSCR consents to the application to dissolve, the SCIO will be free to wind up its affairs within a period of time agreed with OSCR. Once it has done so, it must notify OSCR by providing the following information:

- evidence that any surplus assets have been passed to the body (or bodies) named in the resolution of the SCIO's members
- evidence that any other condition of consent has been fulfilled
- confirmation from the SCIO's charity trustees that the SCIO has settled all outstanding liabilities and that it has no remaining assets.

If OSCR is satisfied that the SCIO has wound up its affairs in line with the requirements of the 2005 Act and any conditions of consent, it will remove the SCIO from the Register and the SCIO will therefore be dissolved. If your application for the solvent dissolution of a SCIO is refused, you have the right to seek a review of OSCR's decision.

## **Non-competent applications**

We will not progress your application if it is received out with 21 days of the resolution being passed. If this happens, the SCIO will be required to resubmit a new application, which will require new resolutions to be submitted. The SCIO will then have to follow the appropriate process for passing these resolutions.

If we need further evidence from the SCIO, we will accept this evidence if it can be submitted to OSCR within the 21 day period. Otherwise, the SCIO will be required to submit a new application.

# 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. Charity registration details

Please enter the name and Scottish Charity Number of the SCIO which is applying for consent to dissolve.



# Application to dissolve a solvent SCIO

## Regulation 3 of the Scottish Charitable Incorporated Organisations (Removal from Register and Dissolution) Regulations 2011

This is an application to OSCR to dissolve the SCIO by removing it from the Scottish Charity Register.

Please read our guidance publication, '[SCIOs: A Guide](#)', when completing this application form. We've put together [4 top tips](#) to help you get the process right. Please complete all the sections of the form, including the appendices.

### Q1. Charity registration details

Charity name \*

Scottish Charity Number \*

## Q1a. SCIO contact details



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 can update any changes to the Principal office address by using [OSCR Online](#).

**Q1a. Charity contact details\***

Title  First name

Last name

Position in the charity

**Principal office address**

Address\*   
 Postcode

Tel no.

Mobile no.

Email

**We will usually contact you by email.**

**Q1b. Your charity's website address (if you have one)**

### Q1c. New SCIO contact details



When your contact details change, you need to update this information using OSCR Online.

Please answer this question to confirm you have done so. If you have not updated this information, let us know why.

### Q1d. Withholding the principal office from the Scottish Charity Register



Under Section 3(3)(b) of the 2005 Act each charity's entry in the Register is required to include 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.

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.

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, before we consider any request for withholding these from the Register. For example, using a P.O. Box. If you use a PO Box number, you must also provide the full physical address and postcode.

If you consider that the address should not be shown on the Register, please explain why in the box.

**Q1c. New contact details**

If the contact details have changed, have these been updated in **OSCR online**?

Yes

If yes, what date were the changes made?

No

If no, tell us why you have not made the changes in OSCR online:

**Q1d. Withholding the principal office address from the Scottish Charity Register**

If you consider that the address should not be shown on the Register, please explain why in the box.

## **Q2. Applicant details and/or correspondence address for this application**



Please only enter details here if the applicant is not the same as the charity contact, or if correspondence for this application should be addressed to a different address from the charity contact address at Q1a.

## **Q3. Please state when the resolution for dissolution passed**



The resolution is the decision to dissolve the SCIO. This must be passed no more than 21 days before you submit your application form to OSCR.

Please note that this is not the date you sign this application form.

## **Q4. Please state why the SCIO wishes to wind-up or dissolve**



Please explain fully why you have taken the decision to dissolve the SCIO.

## Q2. Applicant details and/or correspondence address for this application

Please only enter details here if the applicant is not the same as the charity contact, or if correspondence for this application should be addressed to a different address from the charity contact address at Q1a.

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"/>		
Mobile no.	<input type="text"/>		
Email	<input type="text"/>		

## Q3. Please state when the resolution for dissolution passed

Date resolution passed :

## Q4. Please state why the SCIO wishes to dissolve

## Q5. Assets and Liabilities



### Q5a. Details of assets

Using the table, please provide us with full details of the assets held by SCIO at the time of making this application (if any of the headings do not apply, please say so).

## Q5a. Details of assets

Using the table below, please provide us with full details of the assets held by the SCIO at the time of making this application (if any of the headings do not apply, please say so):

Type of asset	Statement required	Assets held by charity
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	

**Q5b. Details of liabilities**

Using the table, please provide us with full details of the liabilities held by the SCIO at the time of making this application (if any of the headings do not apply, please say so).



## Q5b. Details of liabilities

Using the table below, please provide us with full details of the liabilities held by the SCIO at the time of making this application (if any of the headings do not apply, please say so):

Type of liability	Statement required	Assets held by charity
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	

### **Q5c. 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.



### **Q5d. Meeting outstanding liabilities**

As you are applying for solvent dissolution, the SCIO should be able to meet all of its liabilities before it dissolves. This section asks for information about how you will do this. The SCIO will not be dissolved until it has met all of its liabilities.



### **Q5e. Creditors**

Please confirm that, immediately after making this application, the SCIO will write to all its known creditors to notify them that it has made an application to dissolve.

This is a requirement of The Scottish Charitable Incorporated Organisations (Removal from Register and Dissolution) Regulations 2011.



### Q5c. Funding obligations

### Q5d. Meeting outstanding liabilities

### Q5e. Creditors

We the trustees confirm that the SCIO shall write to all creditors known to it, notifying them of this application to dissolve the SCIO. We will inform them that OSCR will publish the Notice of Application for Dissolution within 14 days of the application being received, and that this will remain on OSCR's website for 28 days - during which time any person may contact OSCR to object to or offer further information regarding the dissolution.

Please tick here to confirm.

## Q6. Proposed recipient(s) of surplus assets

Please list the name(s) and charity number(s) (if applicable) of the body or bodies to which your members have agreed to transfer any surplus assets of your SCIO.



A body/bodies name must be provided even where you state that there are no assets to transfer.

Please also provide either a statement of the purposes of or a copy of the constitution of the body or bodies. The recipient of any surplus assets must have purposes which are the same as, or which closely resemble, those set out in your SCIO's constitution.

## Q7. Storage of accounting records

Section 44(2) of the Charities and Trustee Investment (Scotland) Act 2005 states that proper accounting records must be preserved by the charity for 6 years from the end of the financial year to which they relate. We therefore ask you to confirm the name and address of the person or organisation who will store these accounting records.



## Q8. Consent from other regulators

Please tell us if you are registered with any other regulators or other bodies, and if you require consent from them in relation to the proposed winding up or dissolution.



### Q6. Proposed recipient(s) of surplus assets

### Q7. Storage of accounting records

Name

Address

Postcode

### Q8. Consent from other regulators

Regulator name	Reference number	Consent required? (Please tick)

## Q9. Signature and data protection statement



The SCIO's trustees must authorise one of the trustees to sign the application form and data protection statement on behalf of the other trustees.

**Please see checklist below and ensure that all the required appendices and documents are attached to the application. Failing to do so could delay the processing of the application.**

### Checklist

Have you:

- completed all sections of the application form, including Appendices 1 and 2?
- enclosed a copy of a resolution of your SCIO's members that states, subject to OSCR's consent, the SCIO will: 
  - wind-up its affairs?
  - transfer any surplus assets to another named body or bodies whose purposes are the same as or which closely resemble those of your SCIO?
  - be removed from the Scottish Charity Register and therefore dissolved?
- ensured that the resolution has been: 
  - passed by a two-thirds majority of the members voting at the meeting
  - certified by either two-thirds of the charity trustees or by one of the charity trustees on behalf of all, if so authorised
  - passed no more than 21 days before the date of this application

Please see Appendix 3 for a template which can be used for this resolution

- **enclosed a copy of your SCIO's register of charity trustees?**
- enclosed an up to date copy of your SCIO's constitution?
- enclosed a copy of the constitution of the body or bodies to which any surplus assets of your SCIO should be transferred?

Please scan and email the completed documentation to [info@oscr.org.uk](mailto:info@oscr.org.uk) or post to: OSCR, 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY.

We will acknowledge your application within 14 days of receipt.

## Q9. 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.

Signed by one of the trustees on behalf of all

Print name

Date

D	D	M	M	Y	Y	Y	Y
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## Appendix 1 – Declaration of solvency of SCIO



This is the formal declaration by the charity trustees that the SCIO is solvent, being able to pay its debts as they become due and having a surplus of assets over liabilities.

The declaration must be signed by either:

- at least two-thirds of the total number of charity trustees, or
- one charity trustee on behalf of the other charity trustees, if they have authorised him/her to do so.

# Appendix 1

## DECLARATION OF SOLVENCY OF SCIO

Name of SCIO .....

Principal Office of SCIO .....

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**

We the charity trustees of the above named SCIO hereby affirm that as of this date the SCIO is solvent, being able to pay its debts as they become due and having a surplus of assets over liabilities.

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: .....

## **Appendix 2 – Notice of application for dissolution of solvent SCIO**

This notice will be published on OSCR's website within 14 days of your complete application being received by OSCR. It will remain on the website for 28 days, during which time any person may contact OSCR to object to or offer further information regarding the dissolution.

Once the 28 day publication period has expired, OSCR must make its decision on the SCIO's application to dissolve within 21 days.



## Appendix 2

### NOTICE OF APPLICATION FOR DISSOLUTION OF SOLVENT SCIO

Name of SCIO .....

Principal Office of SCIO .....

Notice is hereby given by the above noted SCIO that it has applied to OSCR for consent to wind up its affairs, transfer any surplus assets after settlement of all outstanding debts and liabilities to another named body (or bodies) which has purposes which are the same as or which resemble closely the purposes of the SCIO as set out in its constitution, and be removed from the Register and dissolved.

## Appendix 3 – Resolution to dissolve a solvent SCIO



This template can be used for the members' resolution which is required in order to dissolve a SCIO.

The resolution must have been:

- passed by a two-thirds majority of the members voting at the meeting
- certified by either two-thirds of the charity trustees or by one of the charity trustees on behalf of all, if so authorised
- passed no more than 21 days prior to the date of this application

## Resolution to dissolve a solvent Scottish Charitable Incorporated Organisation (SCIO)

### Scottish Charitable Incorporated Organisations (Removal from Register and Dissolution) Regulations 2011

<b>Name of SCIO</b>	
<b>Scottish Charity Number</b>	
<b>Date resolution was passed<sup>1</sup></b>	

Members of the above named SCIO have resolved that, subject to the consent of OSCR, the SCIO will:

- wind up its affairs;

transfer any surplus assets after settlement of all outstanding debts and liabilities to ***[you must provide the name of a body/bodies which has/have purposes which are the same or which resemble closely the purposes of the SCIO set out in its constitution, even where the charity does not have any assets]***

and

- be removed from the Scottish Charity Register and dissolved.

The resolution was passed by at least two-thirds of those members of the SCIO who voted (including those voting by proxy or by post, if voting that way is permitted by the constitution) by either:

- (a) Voting at a general meeting on *[insert date of meeting – no more than 21 days before the date of this application],*

or

- (b) Voting otherwise than at a general meeting (where this is permitted by the constitution) *[insert date of meeting - no more than 21 days before the date of this application].*

**Certified by<sup>2</sup>:**

Name of charity trustee	Signature of charity trustee	Date

<sup>1</sup> If the resolution was passed at a general meeting, insert the date of that meeting. If it was passed otherwise than at a general meeting, insert the date on which the last member voted on the resolution. **An application to OSCR to Dissolve a Solvent SCIO must be submitted within 21 days of the date of the resolution.**

<sup>2</sup> This resolution must be certified by at least two-thirds of the charity trustees of the SCIO or by one trustee only if authorised to sign on behalf of the other charity trustees.