Incorporation documents for OSCR: checklist

Application for new charity	✓
1. Application form: ➢ **Application for Charitable Status**	
2. Governing document: ➢ SCIO: SCIO constitution OR ➢ Company: Draft Articles of Association	
3. **Charity Trustee declarations**: you must make sure that the number of declarations sent to OSCR meets the minimum number of trustees required by the draft governing document. A SCIO **must** submit a minimum of three trustee declarations.	
4. Business Plan or statement of activities – where appropriate.	
5. Copy of latest accounts – where appropriate.	
Application to wind up or dissolve the old charity	✓
1. **Wind up or Dissolve Application form**	
2. Old charity governing document	
Notification to OSCR of wind up or dissolution of old charity	✓
1. Appendix 1: issued to charity by OSCR when consent given to wind up or dissolve.	
2. Copy of closing bank statement.	
3. Any evidence of transfer requested by OSCR when consent was granted. See the **assets and liabilities evidence list** below for more information.	
4. Copy of final accounts: where requested by OSCR or where merged accounting is not being used by the charity.	

Assets and liabilities evidence list: what we need will be set out in your consent to wind up letter.

Type of asset	Evidence required
Cash at bank and in hand	Confirmation that the bank account of the old charity has been closed and the balance transferred to the new charity.
	Opening bank account for the new charity showing receipt of the balance transferred.
	If the existing charity does not have a bank account but holds cash we require confirmation that the new charity has received this money.
Land and buildings	Evidence of **title** being transferred to the new charity.
Motor vehicles	Confirmation of transfer of vehicles to the new charity.
Furniture, fixtures and fittings	Evidence will depend on value of assets; we will usually accept a minute confirming transfer to the new charity.
Shares and investments	Where there is a share portfolio we will require confirmation from the investment manager that these have been transferred.
	Where there are individually held shares we will require a stock transfer form.
Final accounts	Final accounts may be required where merged accounting is not being used.
Type of liability	**Statement required**
Pension scheme	Confirmation that the pension scheme has been transferred to the new charity – this will be written confirmation from the pension scheme body.
Other debts owed by the charity	This will depend on the type of debt. The case officer will identify the evidence required in the consent letter.