BSGAR and its Organisational Status - FAQs

Association Charitable Incorporated Organisation (ACIO) vs Mutual Trading status

- 1. Are there different types of Charities? Yes. BSGAR could choose to establish itself as a charity in its own right, separately registered from The Royal College of Radiologists with its own charity number. A Charitable Incorporated Organisation (CIO) is a limited liability structure only available for use by registered charities. A CIO can either be a Foundation CIO (where the Trustees and the Members are the same people) or an Association CIO (where there is a smaller group of Trustees and a wider group of Members). An Association CIO would be an appropriate model to adopt for our membership structure.
- **2.** How much more will it cost becoming a Charity than the current status? There would be one off legal costs (c. £3k + VAT) in making the organisational change and annual accounting charges (c. £2k + VAT). Current annual accounting charges and tax payments are c1k + VAT. With mutual trading status, tax is paid on non-members fees for events, e.g., in 2021, £655 was paid in tax on non-membership event fees. A change of status to ACIO would preclude this tax charge.
- 3. Who will the trustees be? How many would be required? How do they get voted in? Are they the same as the executive committee?

The Trustees would be selected from BSGAR members and fellows of good standing. The membership and committee would decide the minimum requirements for eligibility to become a Trustee as well as the number of Trustees who would be appointed. Between 5-6 Trustees may be an appropriate number to fulfil the duties required. These Trustees would be separate from the executive committee. They would serve for an agreed term with an option for renewal from a vote by the society membership. The terms of appointment are yet to be decided but a period of 3 years may be appropriate.

- **4. Do you require a Board as well as trustees?** The executive committee would continue to function in a similar way and with a similar structure, providing support and developing resources for BSGAR members and Fellows.
- **5.** Are all other RCR SIGs Charities? No, but similar large SIGs have changed their status in recent years and this includes BSIR and BSNR.
- **6.** How long does it take to become a Charity? An indicative timescale would be 3-6 months but this depends on any backlog at the Charity Commission when the application is submitted.