

• Get ready - charity reporting is changing!

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Don't forget – your submissions and the info we display will change from noon on 29 March.

You may have seen our news items announcing **Targeted Regulation** and the changes it brings.

• **A revised Annual Return form**

- **Charity accounts published on the Register**
- **A new 'notifiable events' requirement for charities.**

These will start to take effect from 29 March – that's only a week away. So, make sure that your charity is ready!

What are the changes?

These are straightforward for most charities.

You'll be completing **an Annual Return form** that has some different questions. Most charities will find they're answering fewer questions than before.

If your charity is a SCIO or has an income at or over £25,000 **we'll begin publishing your accounts on the Register**, as we receive them.

If a **'notifiable event'** has taken place in your charity, there's a new requirement for you to tell us about it.

We've also set out **the types of charities we'll be looking at more closely in the future**.

Why are we making these changes?

As set out over a year ago, and welcomed by the charity sector during our widespread consultation, we've reflected on our experience as Regulator to make sure that our reporting procedures and our overall approach are as effective as possible, and that we're focusing our resources and attention on the right areas. Also, it's clear that the public welcomes transparency – remember, your accounts and Trustees' Annual Report are a great opportunity to spell out your charity's activities and impact. Really, it's all about public confidence.

Where can I find out more, or get help?

You shouldn't find our new approach presenting any significant issues. Indeed, most charities will find the Annual Return forms present fewer questions. But, if you do have any problems reporting to us, your local Third Force Interface is available to help. **You can find your nearest TSI here.** If you need help preparing your accounts, you can download our **guidance**, our **example accounts** and, for receipts and payments accounts, our **workpacks**.

Please note - OSCR Online downtime

Please be aware that OSCR Online will be unavailable between 10pm on 28 March and 12 noon 29 March to allow essential upgrade work. If your charity's Annual Return form is due before 30 March, we recommend that you complete it as soon as possible.

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Scotland's charity regulator: OSCR is the independent registrar and regulator of Scotland's 23,000 charities

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OSCR Online makes it easier for charities to report to OSCR, and improves transparency for the public. For more information, or to register, visit www.oscr.org.uk

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