

TABLE OF CONTENTS

- Your guide to incorporation
- OSCR Corporate Strategy 2017-2020
- How to develop your reserves policy
- How to use OSCR Online to complete your annual return
- OSCR registers 10,000th charity
- New joint guidance on what auditors and independent examiners must report
- Political campaigning - guidance for charities
- Are you ready for data protection reform?
- We're on social media!

Your guide to incorporation

The Scottish Charity Regulator (OSCR) has launched guidance that provides charities with a range of information they might need to know before they start incorporating.



In *A Guide to Incorporation*, OSCR has expanded its guidance on the incorporation process in an easy-to-digest format and signposts charities to factsheets containing expert information from a range of organisations.

[Read more about *A Guide to Incorporation* here.](#)

OSCR Corporate Strategy 2017-2020

SCOTTISH CHARITY REGULATOR
CORPORATE STRATEGY 2017-20



OSCR
Scottish Charity Regulator

We've published our Corporate Strategy for 2017-2020.

It sets out our direction of travel over the coming three years and contains information on how our organisation will work and

how we will deliver our vision of "charities you can trust that provide public benefit".

[You can view our Corporate Strategy by clicking on this link.](#)

How to develop your reserves policy

Reserves are the part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes.

Having a reserves policy is not a legal requirement but it can help you to meet your legal responsibilities and fulfil your charity trustee duties.



We've produced a new factsheet aimed at charity trustees of small to medium sized charities looking to produce or update a reserves policy.

[View the 'Charity Reserves Factsheet' here.](#)

How to use OSCR Online to complete your annual return



There is now helpful guidance that explains how to use OSCR Online to submit your online annual return.

It covers logging in to OSCR online, the information you need to provide for every

question and how to upload your required documentation.

The guidance is available in web-based, document and video formats.

[Click here to read our online annual return guidance.](#)

OSCR registers 10,000th charity

The milestone was achieved when Aboyne Canoe Club (Scottish charity number SC047329) was granted charitable status on 19 April 2017.

Since OSCR registered the first 'new' Scottish charity we



have also removed on average 850 charities a year, granted consent to 9,200 changes to charities, and handled around 3,000 external concerns about charities.

[Read more about us registering 10,000 charities here.](#)

New joint guidance on what auditors and independent examiners must report



The three UK charity regulators have published new joint guidance on what auditors and independent examiners must report to their relevant Regulator.

The list of **'Matters of material significance'** is intended to assist auditors and independent examiners in meeting their reporting requirements to the Charity Regulators. The revised list of matters of material significance has been published by the Scottish Charity Regulator (OSCR), the Charity Commission for England and Wales (CCEW) and the Charity Commission for Northern Ireland (CCNI).

[Read more about the 'Matters of material significance' list here.](#)

Political campaigning - guidance for charities

Our website has general guidance for charities on campaigning about political issues. Structured in the form of Frequently Asked Questions, the guidance is aimed at supporting charities

in meeting the requirements of electoral and charity law.



Information for
charities about
campaigning on
political issues

OSCR
Scottish Charity Regulator

[Read the guidance here.](#)

In addition, the Electoral Commission has **detailed guidance** for the **Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014**.

Are you ready for data protection reform?



Scottish charities need to prepare for the upcoming changes in data protection legislation.

From 25 May 2018, all businesses and public bodies will have to comply with the General Data

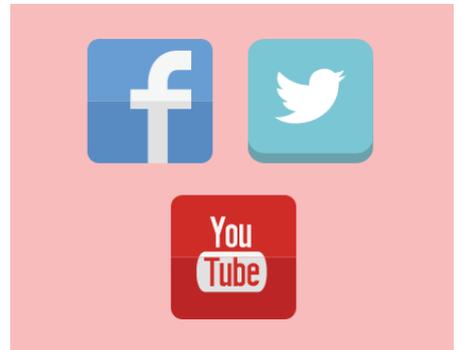
Protection Regulation (GDPR). Although the GDPR shares similarities with the existing UK Data Protection Act 1998 (DPA), it also has some new and different requirements.

[Read about how you can prepare for data protection reform here.](#)

We're on social media!

Do you or your charity use social media?

Following us is a great way to be kept up-to-date with our latest news. It's also a good opportunity for you to share your experiences and views with the regulator and, through us, the wider sector.



We put regular updates out on our **Facebook** and **Twitter** channels, so why not give us a follow!

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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