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Don't be late! Submit your annual information to OSCR

Every charity registered in Scotland has to provide annual information by sending us a statement of accounts, a trustees' annual report and an external scrutiny report. In addition to these legal requirements, we also ask charities to complete an online annual return.



The deadline for a charity to send us this information is 9 months after its financial 'year end' date. For example, if your charity has a financial year end date of 31 March 2018 you need to submit the required documents to the Scottish Charity Regulator (OSCR) by 31 December 2018.

We use the information to update each charity's entry on the Scottish Charity Register. A charity's register entry will highlight when they have failed to provide us with the information on time. Anyone, such as funders or members of the public, will be able to see that the annual information has not been submitted.

The closer you leave it to the 9 month deadline date the more likely you are to be late! Not submitting in time is risky for the charity's reputation, and we will consider action against the charity trustees if annual information is not submitted. Remember, it is the collective responsibility of every charity trustee to make sure that we get these documents.

[Find out how to submit your annual information here.](#)

New Guidance on making changes to your charity



OSCR has updated guidance on the law around charity names and what rules need to be followed when making changes to your charity.

The new guidance updates

and simplifies previous OSCR guidance on how to seek consent to change a charity's name, purposes and how to wind up or dissolve a charity.

The updated guidance on Charity Names explains what makes a name 'objectionable' under charity law, and also highlights the rules under company law on 'sensitive words or expressions' (which apply to SCIOs as well as charitable companies).

The updated making changes to your charity webpages bring together information about when to seek OSCR's consent before making changes and when to tell or 'notify' OSCR of changes to your charity, including:

- Changing the charity name
- Changing the charity's purposes
- Winding up or dissolving the charity.

[Find our updated guidance on making changes here.](#)

Festive period opening hours

This upcoming festive season, our office will be closed to the public from 12:30pm on Monday 24 December and it will reopen on Thursday 03 January.



Remember, you can always find information online by visiting www.oscr.org.uk and our [charity FAQs](#) contain the answers to the most common queries.

A significant number of Scottish charities have an annual report and accounts submission deadline during this period. **If your deadline is between 31 December and 07 January and you are posting paper documentation, we need to have the documents with us by 21 December at the latest** - otherwise it will be difficult for us to process them all before New Year. However, if you are completing an annual return in OSCR Online and attaching the required documents at the same time, you have your full 9 months to complete the process.

In either case, we always recommend that you submit the required documentation to us as soon as you can.

The Board and staff at the Scottish Charity Regulator would like to extend the greetings of the festive season to you all and thank everyone who helps contribute to the vision of *charities you can trust and that provide public benefit*.

Regulator publishes new guidance on Charity Investments



OSCR has published new guidance on charity investments.

'Charity Investments: Guidance and Good Practice' aims to help and support trustees of charities that have investments or are

considering investing some of the charity's funds.

[Read the new guidance here.](#)

The guidance has been developed with the assistance of Julie Hutchison of Aberdeen Standard Investments and finalised following a public consultation over the summer.

In addition to the guidance, we've produced two new videos:

- [The top ten tips for charity investments](#)
- [Julie Hutchison speaking about 'Charity Investments: Guidance and Good Practice'](#)

Up to £1,000 available to charities to help defend against cyber attacks

A half a million pound cyber fund is available to help charities and small and medium-sized businesses protect against the most common forms of internet-borne cyber attacks.



Charities who are eligible can apply for up to £1,000, which will support them to achieve the National Cyber Security Centre's Cyber Essentials or Cyber Essentials Plus accreditation.

Managed by the Scottish Council for Voluntary Organisations (SCVO) on behalf of the Scottish Government, the Cyber Essentials Voucher Scheme is available on a first come first served basis to organisations who meet the criteria.

The first phase of applications closes on 18 December 2018.

[Find out more information about the cyber fund here.](#)

Changes to charity accounting requirements



On 12 November 2018, The Scottish Government set in progress a change to charity accounting requirements for some Scottish charities.

The changes will affect larger charities (those with income of £250,000 and more), all charitable companies and charities that use the Housing and Higher & Further Education SORPs.

The changes are happening because the [Charities Statement of Recommended Practice](#) (SORP) that sets out the accounting and reporting rules for these organisations has recently been amended by way of [Update Bulletin 2](#).

As a result, the Charities Accounts (Scotland) Regulations 2006 are being amended in order to bring the updates made to the SORP into law. The Regulations will become law on 1 January 2019, providing they pass through the Parliamentary process.

However, the clarifying amendments contained in section 3 of Update Bulletin 2 came into force for accounting periods starting on or after 5 October 2018. It is possible for a Scottish charity to have a very short accounting period that has started on or after 5 October and will end before the Regulations are finalised. Although these instances would be quite unusual, OSCR would still expect the charity to apply the clarifying amendments set out in Update Bulletin 2.

Once the Regulations have been formally updated, we will publish further information to highlight the changes made.

Charities SORP Governance Review – Focus Group members sought.

The Charities SORP sets out the principles and detailed rules which apply to larger charities producing their annual reports and accounts, but it is also relevant to anyone who uses charity accounts and the trustees' reports that go alongside; for instance donors and funder, beneficiaries, charity and other regulatory bodies and indeed anyone with an interest in the activities of charities.



[The four charity regulators in the UK and Ireland have established an Oversight Panel to review the governance processes in the development of the SORP](#) and to make recommendations for the future. As part of that process, a consultation document has been prepared to provide information about the existing SORP making process and governance arrangements, and ask a number of questions about its effectiveness. The consultation was launched on 26 November 2018

and runs until 4 February 2019; [the consultation document can be found here](#).

As well as welcoming written responses, we are hoping to hold a half day focus group at our office in Dundee in January 2019. Time will be spent discussing the consultation questions; and seeking both formal and informal feedback and comments on current and possible future SORP making arrangements. At this stage, we are asking for representatives from beneficiaries; the donating public; representatives of both larger and smaller funder and charities; the accountancy profession; sector commentators and any other groups with an interest in charity accounts, to indicate whether they would like to be involved. No firm date for the event has been set, but it is likely to be on January 8, 9 or 10.

Interested parties are asked to email sorpgovernance@oscr.org.uk to express their interest, noting the organisation that they represent no later than 19 December. A representative selection will then be invited to attend. We are sorry but we will not be able to acknowledge receipt of forms.

OSCR's BSL Plan



OSCR has published its British Sign Language (BSL) plan.

This plan closely follows the Scottish Government's BSL National Plan and sets out the actions we intend to take to promote and support BSL

users (including tactile BSL) over the period covering 2018 to 2024. It has been developed with the help of a BSL Reference Group that was made up of representatives from the BSL community and has been published after consultation earlier this year.

[View our BSL plan here.](#)

New videos on YouTube

Looking for something to watch?

We've added some new videos to our YouTube channel including:

- Top tips on charity investments
- 5 tips on becoming more cyber resilient
- OSCR's BSL plan
- Meet the regulator 2018 presentations.



The channel has lots of other useful information for charity trustees. Remember, if you subscribe to the channel you'll see our new videos

straight away!

[Visit our YouTube channel here.](#)

Trustees' Week Blogs



Trustees' Week (12-16 November) was a great success!

We would like to thank everyone who got involved. It was great to see everyone showcase the great work

that trustees do and highlight opportunities for people from all walks of life to get involved and make a difference.

As part of Trustees' Week, Head of Charity Services at Wylie & Bisset Jenny Simpson wrote blogs for our website on a range of subjects:

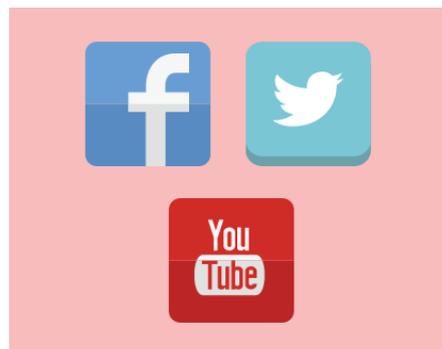
- Financial governance
- Appointing Trustees
- Protecting your charity tax status
- Conflicts of interest and related party transactions
- The impact of missed trustee meetings.

[You can read all of Jenny's blogs 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.



In addition to our ever growing library of [YouTube videos](#), we put regular updates out on our [Facebook](#), [Linkedin](#) and [Twitter](#) channels.

Why not give us a follow?

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

www.oscr.org.uk | info@oscr.org.uk | General enquiries: 01382 220446 | Office of the Scottish Charity Regulator (OSCR) 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |

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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

[Unsubscribe](#)