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## Don't leave it until the last minute to submit your accounts to OSCR



Around 40% of charities have a 31 March financial year end, meaning that the deadline for filing their accounts is 31 December. This means that December is often a very busy time for us responding to queries from charities that need a

little assistance and receiving submissions.

We would like to encourage charities that have a deadline of 31 December, or around that date, to make sure that they have their accounts finalised and filed with OSCR along with their annual return well in advance of the deadline. Our office closes between Christmas and New Year meaning that it will be difficult to get last minute help if you have any issues.

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.

Remember, we have lots of guidance available to help you:

- [A Guide to Charity Accounts](#) - this explains all of the requirements if you are not sure about what accounts you need to prepare, or whether you need an independent examination or audit
- [Receipts and payments workpack](#) – for charities preparing R&P accounts, we have templates available to make it easier for you to get it right first time
- [Trustees' Annual Report guidance](#) – the story of the charity is so important and a good trustees' annual report can benefit the charity in many ways
- [Independent examination](#) – guidance for trustees on what independent examination is and when it is needed in addition to guidance for those carrying out independent examination work
- [Annual return guidance](#) – to help you complete your online annual return, explaining what the questions mean and how to answer them.

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 2019 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.

## Webinar: Charity accounting rules overview

Recently we've started a webinar series on **YouTube** where members of the OSCR team talk about specific subjects that charity trustees need to know about.



In the second webinar presentation, OSCR's Head of Professional Advice and Intelligence Laura Anderson gives an overview of charity accounting rules for Scottish charities.

**Click here to view the Charity accounting rules overview webinar.**

For our next webinar, we will be sticking with the theme of charity accounting and discussing receipts and payments accounts in more detail. Receipts and payments accounts are a simple form of accounting that consist of a summary of all monies received and paid by the charity during its financial year in both cash and via the bank account, along with a statement of balances at the year-end. Charities with a gross annual income under £250,000 that are not companies can produce these accounts if they meet certain conditions. **If you would like to submit a question for the receipts and payments accounts webinar please email [communications@oscr.org.uk](mailto:communications@oscr.org.uk) by 10 December for it to be considered.**

## OSCR appoints permanent Chief Executive



Following an external recruitment process, OSCR is delighted to be able to announce that Maureen Mallon is the new permanent Chief Executive. She had been the interim Chief Executive since January.

Maureen came to OSCR from her role as an Assistant Director and HMI at Education Scotland. Prior to that, she worked in community learning, and has a rich experience of working in the charity and wider third sector, including 10 years with YouthLink Scotland.

With our Chair, Lindsay Montgomery CBE well established and Maureen now in post, we have a great opportunity to build on our past successes. We can make sure that OSCR continues to develop its role and impact as a strong, enabling regulator and to build the public's trust in charities.

Maureen said, "I am thrilled to take up the permanent CEO post and to have the opportunity to lead the organisation through the next exciting phase. We have ambitious plans and will work closely with partners and Government to support and regulate Scottish charities."

## Trustees' Week 2019

From 04 – 08 November 2019, **Trustees' Week** celebrated the hard work, achievements and contributions made by the country's thousands of charity trustees - and encouraged others to take up this important responsibility.



OSCR were involved in the busy Trustees' Week conference in Edinburgh - providing a stand with our staff and materials, as well as providing speakers throughout the day. OSCR was also involved in other events elsewhere in the week.

We produced a few videos for the week that you may find useful:

- [Advice for first time charity trustees](#)
- [What's the best thing about being a charity trustee?](#)
- [Keynote speeches from the Scottish Trustees' Week Conference 2019 \(Maureen Mallon and Maureen McGinn\)](#)

## Help needed to improve charity accounts rules



The SORP-making body charged with developing the Charities Statement of Recommended Practice (the SORP) is looking for engagement partners that will form key stakeholder groups to help gather feedback and ideas for

change.

Chosen engagement partners can be individuals or organisations. They will have an interest in charity financial reporting and the work of the sector, and will have the opportunity to work with the SORP Committee to make sure that their views are expressed correctly.

[\*\*Please click here to find about more about becoming an engagement partner.\*\*](#) The closing date for applications is 31 January 2020.

## Political Campaigning

Political campaigning – for example taking a position for or against a change in policy or legislation – is a legitimate way for many charities to achieve what they were set up for, their charitable purposes.



Under Scottish charity law, your charity can campaign if:

- it is advancing your charitable purposes
- your governing document does not prevent the activity
- you are not advancing a political party and,
- you can show you are acting in the charity's best interests.

However, an organisation set up to be a political party or to advance a political party cannot become a charity.

To help you understand the rules, OSCR has **general guidance for charities on campaigning about political issues**. In the form of Frequently Asked Questions, the guidance is aimed at supporting charities in meeting the requirements of electoral and charity law.

Sometimes charities will need to comply with Electoral law and **the Electoral Commission has produced new guidance** that supports charities to campaign with confidence all year-round. The Commission has worked closely with charities to produce this resource, using real-life **case studies** to provide clear, authoritative advice to campaigners.

## Inquiry Report: The Institute for Statecraft



OSCR has published the findings of its inquiry into the Institute for Statecraft, Scottish Charity Number SC040870.

We opened an inquiry into the Institute for Statecraft ('the charity') on 13

December 2018 because we had received information from the charity and others about data breaches, and concerns about the charity's use of its Twitter feed.

**[Read our Institute for Statecraft inquiry report here.](#)**

As a result of the inquiry, we identified some learning points, which all charity trustees should be aware of. The report sets these out in full but the key ones are:

- Charity trustees must take an active part in making decisions in their charity's interests, and challenge other trustees when they need to: merely deferring to the opinions and decisions of others will make it hard for a charity trustee to fulfil their trustee duties
- Charity trustees should make sure the decisions they take are clearly recorded

- A charity's social media activities require the same level of care from charity trustees as its other activities. This is a higher level of care and diligence than a person would exercise in managing their own personal social media account.

## Festive season opening hours

This upcoming festive season, our office will be open to the public during the following hours:



Friday 20 December :  
8:30am to 12:00pm

Monday 23 December :  
8:30am to 16:30pm

Tuesday 24 December : 8:30am to 12:30pm

Wednesday 25 December : CLOSED

Thursday 26 December : CLOSED

Friday 27 December : CLOSED

Monday 30 December : CLOSED

Tuesday 31 December : CLOSED

Wednesday 01 January : CLOSED

Thursday 02 January : CLOSED

Friday 03 January : 8:30am to 16:30pm

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

The Board and staff at OSCR 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.

## Remember our registration logo



Did you know that we've created a personalised 'charity registration' logo to help you show the public that you're entered in the

Scottish Charity Register?

You can download the logo pack free of charge and use it on your charity's website, email signatures and publications.

The logo comes in two shapes and different colours.

[Find out more about the registration logo 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](http://www.oscr.org.uk) | [info@oscr.org.uk](mailto: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](http://www.oscr.org.uk)

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