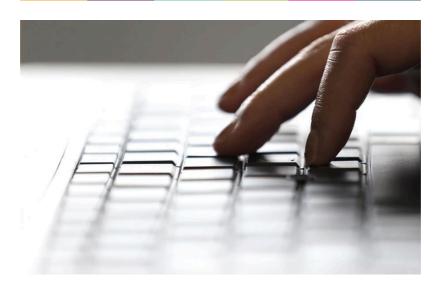


OSCR Reporter - May 2025

Welcome to the OSCR Reporter newsletter, your regular update of the latest charity sector news from the Scottish Charity Regulator.



Providing trustee information to OSCR

From summer 2025, it will be mandatory for all charities to provide trustee information via OSCR <u>Online</u>. The exact date for providing trustee information will be announced shortly, however charities are encouraged to start gathering the necessary information now.

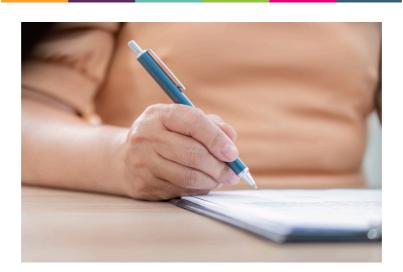
Charities will be required to submit the following details for each trustee:

- 1. Full name
- 2. Home address
- 3. Email address
- 4. Telephone number
- 5. Date of birth

This information will support OSCR's regulatory work, and the names of trustees will be published on the Scottish Charity Register from the end of 2025 to promote transparency and strengthen public trust in the sector.

This change is part of the Charities (Regulation and Administration) (Scotland) Act 2023.

Read more about providing trustee information



Updated guidance on trustee disqualification

We have published updated guidance on the automatic disqualification of individuals in preparation for legal changes under the Charities (Regulation and Administration) (Scotland) Act 2023. These changes will come into effect in summer 2025.

The revised guidance reflects two significant updates:

- 1. Automatic disqualification will also apply to individuals undertaking a senior management function (as well as charity trustees).
- 2. Extended disqualification criteria to include a wider range of offences.

Read the guidance to find out more about the <u>changes coming into force soon</u>.

Read the guidance



OSCR Online unavailable due to essential maintenance (10-12 May 2025)

OSCR Online will temporarily be unavailable from Saturday 10 May to Monday 12 May 2025 due to essential maintenance work. During this time, users will not be able to access the system.

We expect normal service to resume on Tuesday 13 May.

Read more



OSCR welcomes latest proposals to improve charity regulation

Katriona Carmichael, OSCR's CEO, has welcomed <u>plans set out by the Scottish</u> <u>Government which will improve charity regulation</u> and help to maintain public trust in the sector and its individual charities.

Building on the changes introduced by the Charities Act 2023, the proposals aim to address issues charities face when closing or becoming a SCIO, as well as changes to the audit threshold.

Read more about the proposals



Fundraising Regulator publishes new Code of Fundraising Practice

A <u>new Code of Fundraising Practice</u> has been published by the Fundraising Regulator. It has been designed to be clearer, more flexible and better suited to modern fundraising.

It's up to charity trustees to make sure that their charity – and anyone fundraising on the charity's behalf – follows the law and uses the kind of fundraising practices that will encourage the public's continued support.

Find out more about the new code and what it means for your charity.

Read the new Code of Fundraising Practice



Updated SORP: Charities encouraged to respond to consultation and be ready for change

The joint SORP-making body has launched a public consultation on the next version of the charities accounting and reporting framework.

The 'Statement of Recommended Practice: Accounting and Reporting by Charities' ('the SORP') ensures consistency and transparency across the sector, making charity accounts comparable, understandable and useful for donors, beneficiaries, and the public alike. It has been updated following an extensive development process informed by the views of engagement partners and a sector specific SORP Committee.

The SORP-making body is now inviting comments on the draft as the feedback will help shape the final version, which is expected to be published in autumn 2025 and effective from January 2026. Comments must be received by **midday**, **Friday 20th June 2025**.

Share your views on the SORP

More Scottish charity sector news

- <u>Companies House have introduced a new</u> <u>identification verification service</u>. Identity verification will be a new legal requirement from autumn 2025. Charities that are also companies will be affected by this change.
- We have published an <u>inquiry report into The</u> <u>Jericho Benedictine Society</u> (SC016909). We found serious issues with the charity trustees' governance and financial management of the charity.
- Join SCVO's Growing Climate Confidence community and create a plan for your organisation's journey to net zero and beyond.
 <u>Sign up now for the free online workshop at</u> <u>10am on 22 May 2025</u>.



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