OSCR
Scottish Charity Regulator

Sending annual information to OSCR

Every charity registered in Scotland has to provide annual accounts information to OSCR.

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 2020 you need to submit the required documents to OSCR by 31 December 2020.*

However, if you are a charity that has been due to submit annual information to OSCR between 01 March and 31 December 2020, we have introduced a 'grace period' of 9 months to recognise the ongoing challenges due to COVID-19. We would still encourage all charities who are able to submit their documentation on time to do so.

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. However, we have amended the Register to reflect our current position and when a charity submits during this additional 'grace period'.

We would like to reinforce the fact that we are not currently penalising charities for being late during this time, and we would ask that organisations and individuals understand this position when looking at the register.

To help charities submit within their 9 month deadline we are allowing charities to submit accounts with typed signatures rather than 'wet signatures'.

Submitting the information is straightforward:

- Log in to **OSCR Online**
- Click on the link to complete an online annual return
- Answer the questions in the return and attach the annual report and accounts (including the independent examiners or audit report) when asked.

We have a huge amount of information on charity accounting available on **our website** – webinars, guidance, blogs and much more. You can find specific information on **how to prepare your**

charity's accounts here, and there is guidance on completing an online annual return **available on our website** to help you complete one correctly. Ideally, you should try and scan any documents yourself. However, there is an option to subsequently post us any documents you cannot attach electronically when you complete the online annual return.

To make sure that the accounts you attach to your online annual return are processed as quickly as possible, please make sure that:

- Ideally the annual report and accounts should be in one document but where file size is prohibitive (see below), you should attach more than one item
- Files are under 8mb in size
- The accounts are in pdf format **
- All of the pages are in one file instead of separate files
- The files you attach are not password protected.

The very best way for a charity to share their reports and accounts on our register is by also publishing them on their own website then providing us with a link when you complete your online annual return. This can have the added bonus of charities using that page on their website to share other information about the charity's activities and impact. There are 50,000 searches on the charity register every month, so this is a potential opportunity for charities to reach a new audience. You can provide the link in Section A (Question 4) of the Annual Return.

For further advice or help, please contact a Third Sector Interface (TSI). You can find your local TSI here.

* If your deadline is between 31 December and 08 January and you are posting paper documentation we need to have the documents with us by 18 December 2020 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.

** OSCR Online will also accept word and excel documents however we would prefer documents in a PDF format

Keeping your charity safe online - Phishing

A new free 'Keeping your charity safe online' webinar will take place on 10 December 2020 from 2pm until 3pm.

The webinar will focus on 'phishing'. Phishing is a type of social engineering attack where users are tricked in to revealing sensitive information, such as password, usernames, financial details. Phishing is most commonly targeted through email where the user is encouraged to visit a fake website, but this type of attack can be conducted via a text message, social media or by phone. These type of attacks can hit an organisation of any size and type, and, aside from the theft of information, attacks

can install malware (such as ransomware), sabotage your systems, or steal money through fraud.

OSCR staff, Alison Stone from SCVO and Kirstie Steele from the Scottish Business Resilience Centre will host this practical and informative session about learning how to spot a phishing attack. It will help charities understand what actions you can take to make sure you don't take the bait and get caught in the cyber-criminals net.

Book a place here.

OSCR's festive season opening hours 2020

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

Monday 21 December : 8:30am to 4:30pm

Tuesday 22 December : 8:30am to 4.30pm

Wednesday 23 December : CLOSED

Thursday 24 December : CLOSED

Friday 25 December : CLOSED

Monday 28 December : CLOSED

Tuesday 29 December : CLOSED

Wednesday 30 December : CLOSED

Thursday 31 December : CLOSED

Friday 01 January : CLOSED

Monday 04 January : CLOSED

Tuesday 05 January : 8:30am to 4.30pm

Whilst we are closed, staff will not be available to answer your queries. If you would like to speak to someone, please make sure to contact us before we close on the 22nd December.

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. **OSCR online** is also available throughout this time for submitting your annual information to us.

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 our regulatory work.

Event on proposals to strengthen Scots charity law

The coronavirus pandemic has highlighted the importance of a strong charity sector in Scotland, and good governance has been crucial in steering charities through these challenging times. The legal environment within which Scotland's 25,000 charities operate is critical to this, which is why the Scottish Government's Programme for Government for 20-21 included a commitment to re-start its engagement on changes to charity law.

The Scottish Government – in partnership with ACOSVO and SCVO – will soon be holding the second of two events as part of its engagement with the charity sector to develop and refine the proposals consulted on in 2019. These online events provide those attending with an opportunity to help the Scottish Government formulate a position on the way forward with charity law in Scotland.

THe first event, Scots Charity Law Engagement: Transparency & Accountability, was held earlier this month. However, you can sign up for the second event here:
Scots Charity Law Engagement: Increased Regulatory Powers for OSCR, 09 December 2020 (13:00 – 14:30)

The event will feature a summary by OSCR of the proposed changes to charity law. Split into two strands, it will allow participants to interrogate the proposals and to debate the benefits, implications, and any potential alterations. The event will take place on Zoom and last no longer than 90 minutes.

Cyber Community Awards 2021

The Cyber Community Awards, hosted by the Scottish Business Resilience Centre, will recognise and celebrate those going above and beyond in cyber in Scotland.

New for 2021, the awards will celebrate both the amazing work which is currently being carried out locally within the cyber community and shining a light on the unsung heroes of cyber across the length and breadth of Scotland.

Businesses, academia and individuals are going to great lengths within their community to ensure Scotland is at the top of the game when it comes to cyber security and the awards are a great opportunity to highlight that work.

Taking place virtually on the 25th of February, the Cyber Community Awards will play a part in **Cyber Scotland Week**.

More information is available here.

Video: Protecting your charity's reputation

As part of Trustees' Week last week, OSCR held and participated in many online events. A recording of one of the events, Protecting your charity's reputation, is now available on our YouTube channel.

In the recording, OSCR staff explore three case studies where charities of different types and sizes have gotten it wrong. It also includes a Q&A section.

View 'Protecting your charity's reputation' here.

Raising awareness of the new Scottish Child Payment

Scottish Child Payment is a new payment for families on tax credits or certain benefits to help towards the costs of looking after a child. It's £40 paid every four weeks for each child under six.

The payment starts on Monday 15 February 2021, with first payments made from the end of February onwards, but Social Security Scotland is taking applications now to help manage demand.

People can apply if their child will be under six on 15 February 2021. They can also choose to apply for Best Start Grant and Best Start Foods at the same time and on the same form.

Scottish Child Payment will not be taken into account for UK benefit and tax credit assessments and there is no cap on the amount of children this payment can support.

If your charity supports families and you would like to tell them about Scottish Child Payment and Best Start Grant **you can access marketing materials here** that you can share online or download.

Scottish Charity Constituency Map

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Scottish Charity Constituency Map

Explore Scotland's charities by constituency regions and areas.

Scottish Charity data is from the Scottish Charity Register download (September 2020). Excludes cross-border charities. Constituency locations from National Records of Scotland. Charity locations are based on principal contact postcode.

We have recently released an **interactive Scottish Charity Constituency map** which shows Scottish charities by their Scottish Parliament constituency regions and areas. The map can be accessed on our **Information for Elected Members** webpage. It links data on constituency postcodes to data from the Scottish Charity Register taken in September 2020 (excluding cross-border charities).

The map displays an overall summary of Scottish charities with separate pages for each region which can be used to drill-down to individual areas. Users can select a region or area by clicking on a location from the bar chart shown, or using the zoom function on the map. The total number of charities, total income and list of charities shown are adjusted automatically depending on the area selected.

It is just one small part of our plan to use the rich and comprehensive data we hold on Scottish charities to improve knowledge and understanding of the sector across a range of stakeholders.

Updates on the Disclosure (Scotland) Act 2020

Join OSCR staff and Duncan Steele from Volunteer Scotland Disclosure Services for an information provision session on the Disclosure (Scotland) Act 2020.

Volunteer Scotland

During this free online event, we will look at how the major changes will impact on disclosure checking for charities and volunteers. There will also be the opportunity to ask questions in relation to the current disclosure process.

Updates on the Disclosure (Scotland) Act 2020 will take place on Thursday 14 January 2021 from 14:00 to 15:00.

You can sign up for the event here.