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## Is your annual submission deadline coming up?

Every year, every registered charity in Scotland must send OSCR a set of accounts, a trustees' annual report and an external scrutiny report.



OSCR requires this information within 9 months of a charity's 'year-end'. For example, when a charity has a financial year-end of 31 March its deadline date is 31 December. A significant number of charities have a deadline between December and January. It is clearly marked on a charity's entry in the [Scottish Charity Register](#) if they have missed their deadline.

Charities submit this information by completing an online annual return using [OSCR Online](#). OSCR Online was upgraded on 25 July 2022, and the principal contact for a charity received new log in information around this date. When the principal contact accesses the upgraded system, they can add an additional two users who also have the ability to submit a charity's online annual return.

**If you are the principal contact of a charity and you have not logged into the system yet, please do so now. [More information is available here.](#)**

### What happens if my charity is late?

In addition to displaying this information on their entry in the [Scottish Charity Register](#), if a charity does not provide us with the required information the following could apply:

- under section 45 of the Charities and Trustee Investment (Scotland) Act 2005, we can appoint an accountant to prepare the accounts at the trustees' expense
- charities who submit their accounts after their deadline may experience difficulties in obtaining external funding, as many funders use the information on the register to inform their funding decisions
- charities may not be able to access other benefits of charitable status, such as exemption from water rates.

OSCR's website has a range of information to support you with providing annual information. This includes guidance on:

- [Submitting an online annual return](#)
- [Charity accounts](#)
- [Trustees' Annual Reports](#)

## VIDEO: How to use OSCR Online to submit your annual return



OSCR Online was upgraded on 25 July 2022 and information about this change, as well as new log in details, was sent to a charity's **principal contact** around this date.

To complement our [online guidance](#), we recently held a webinar explaining:

- Why we ask for annual information
- The recent changes to OSCR Online
- How to use the system to submit an online annual return.

[You can view a recording of the event here.](#)

We aim to hold similar events in the near future, please regularly check our [website](#) and follow us on [social media](#) for details on how to sign up for these.

## New OSCR Chair appointed

The Scottish Government has announced that Marieke Dwarshuis has been appointed as the new Chair of OSCR.

Ms Dwarshuis succeeded the current Interim Chair, George Walker, on the 15th October 2022. The appointment will last for four years.



Marieke Dwarshuis' career in Scotland spans nearly thirty years in the public and voluntary sectors in a wide range of roles, including Director of Consumer Focus Scotland and positions at the Scottish Government, OSCR, Citizens Advice Scotland and Shelter Scotland.

Marieke has also served as Chair of the Scottish Tribunals and Administrative Justice Advisory Committee. She brings extensive experience as a non-executive director having been a member of the Board of the Scottish Fire and Rescue Service and Food Standards Scotland and a board member of Hillcrest Housing Association Ltd.

[Find out more here.](#)

## Annual Report and Accounts 2021-22



In August, OSCR published its Annual Report and Accounts for the year 2021-2022.

The report shows our financial activity, sets out how we contribute to Scotland's National Performance Framework and highlights progress against our corporate objectives.

Key facts and figures for 2021-22 include:

- A continued increase in the number of registered charities in Scotland (25,412 in 2021-22, compared to 25,230 in 2020-21)
- The percentage of charities late in submitting an annual return and accounts to us in 2021-22 was a substantial increase on pre-pandemic levels (13.5%)
- The number of concerns about charities which we received in 2021-22 increased to 563 from 426 in 2020-21 (for comparison 620 were received in 2019-20).

OSCR continued its work as an enabling regulator to Scotland's 25,000 charities over the period, while striving to ensure that public confidence in the sector remains high. We managed a significant change to our governance, with a number of long-standing Board Members reaching the end of their time in post, and worked to improve transparency around our important work.

[Read our Annual Report and Accounts here.](#)

## OSCR Trustees' Week Event: Learning points for charity trustees

Trustees' Week (7-11 November 2022) is a time for us to come together to celebrate the achievements of over 1 million trustees across the UK.



The theme this year is making a difference in changing times. As our external environment continues to change, we face new challenges. The positive impact trustees make is invaluable to a sector that is now as important as ever to benefit society.

You can find out more about Trustees' Week 2022 on the [Trustees' Week website](#). Throughout the week a number of organisations are

giving trustees the chance to share their experiences and develop their skills through a wide range of events, training and guidance.

## OSCR Event: Learning points for charity trustees

It's both a challenging and rewarding job being a charity trustee, and working as part of a team to deliver on the purposes of the charity.

During Trustees' Week, OSCR look to celebrate the work of these volunteers, and to offer support and information which can help them to fulfil their role to the best of their ability.

In our upcoming '**Learning points for charity trustees**' event, we will discuss:

- The basics of charity trusteeship
- The trustee experience in practice
- Common problems – what, why and how
- How to avoid issues in running a charity

There will be plenty of time to ask questions and answers, and to look at some real life examples.

The event will take place on **09 November 2022 at 11am to 12pm**.

[Register for the event here.](#)

## New report on Charity Reserves Management



A new report from IVAR and the Scotland Funders' Forum finds that strategic management of charity reserves could enhance the stability and agility of the voluntary sector. As charities, funders and regulators consider how to respond to the cost of living

crisis – could reserves management unlock money to support change and development while also providing a protective financial buffer?

### Key findings

There is considerable variation in charities' reserves management practice, which the report identified along a spectrum from 'basic' to 'strategic'. The report found that strategic reserves management is a core element to enhancing charities' ability and agility to meet changing needs; however they experience three key barriers/opportunities:

- Access to finance management skills
- Funding practices and income types
- Trustee caution and confidence

[Read the report and find out more here.](#)

## SCVO Lifecycle of a charity webinar: The trustee journey

This autumn we have joined up with SCVO and other key partners to deliver a series of webinars to look at the lifecycle of a charity from start to finish, using real life case studies and experience built up over many years.



There are two FREE events left in the series. Please click on the links below to find out more and sign up:

- [Lifecycle of a charity – the trustee journey](#)
- [Lifecycle of a charity - when is the right time to wind up?](#)

Don't worry if you have missed the first two events, recordings can be viewed by clicking on these links:

- [Lifecycle of a charity - setting up](#)
- [Lifecycle of a charity - day to day running](#)

## Charity Fraud Awareness Week (17 – 21 October 2022)



**Charity Fraud Awareness Week** (17 – 21 October 2022) is an award-winning campaign run by a partnership of charities, regulators, law enforcers, representative and umbrella bodies, and other not-for-

profit stakeholders from across the world.

The purpose of the week is to raise awareness of fraud and cybercrime affecting the sector and to create a safe space for charities and their supporters to talk about fraud and share good practice.

### How do I find out more?

The Fraud Advisory Panel has a dedicated website in partnership with the Charity Commission for England and Wales. The website has information on how to prevent, detect and respond to fraud committed against charities and not-for-profits.

[Visit the prevent charity fraud website here.](#)

**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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