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Charity Law consultation launched

On 07 January, the Scottish Government launched a consultation on changes to charity law in Scotland.



The Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) is the main piece of charity law in Scotland. The suggested changes reflect proposals put forward by OSCR to enhance public trust and confidence in the charity sector by:

- increasing transparency and accountability
- providing OSCR with greater enforcement powers
- streamlining operations and increasing efficiency.

[Read the consultation here.](#)

The consultation runs from 7 January until 1 April 2019. OSCR has issued more information about the proposals, including a summary of the changes requested to the law and why.

[Read our summary here.](#)

Regulator reminds late charities to submit information



OSCR would like to remind charities of the importance of complying with their annual reporting duties.

A charity has to provide annual reports and accounts by sending OSCR:

- a statement of accounts
- a trustees' annual report and
- an external scrutiny report.

This is one of the charity trustee duties in terms of the Charities and Trustee Investment (Scotland) Act 2005. In addition to these legal requirements, a charity should complete an online annual return to make sure their Scottish Charity Register information is as accurate

as possible.

Submitting annual information can be done by completing an online annual return using OSCR Online. OSCR Online is a secure online system that also provides help on individual questions should anyone need assistance. When filling in an online annual return, users are given the opportunity to attach any additional documents that a charity is required to send us. We are willing to help charities that are having difficulties filling in their forms and have staff dedicated to this area of work.

[Find out more about submitting annual information here.](#)

Come meet us at The Gathering 2019

The Gathering is a free annual event organised by the Scottish Council for Voluntary Organisations (SCVO) on 20 and 21 February 2019.



Held in the SEC, Glasgow, it's a place for people from the third sector to network, showcase their work and learn from each other. Whether it's funding, employability or health and wellbeing, there are opportunities to listen, learn and be heard. There's a busy exhibition and marketplace with over 100 exhibitors and a packed events programme with more than 60 workshops, seminars and training sessions.

The Scottish Charity Regulator (OSCR) is holding a session at The Gathering on Wednesday 20 February from 2pm to 3pm. 'Looking for Heroes' will focus on charity trustee recruitment. We will cover the steps trustees should take and facilitate a discussion to share good practice.

[Book yourself on our 'Looking for Heroes' session here.](#)

OSCR will also have its own stand on The Gathering's showfloor. Our stand will have lots of useful documents for charity trustees and you can come and chat to our staff if you have any questions. Please visit us on Stand 1 to say hello!

OSCR appoints interim Chief Executive



OSCR has appointed an interim Chief Executive to oversee its operations.

The appointment comes after David Robb announced that he was to leave the role to become Chief Executive of the Student Awards

Agency Scotland (SAAS). The recruitment process to find a

permanent successor to Mr Robb will begin later in the year after a new Chair has appointed to the OSCR Board.

Maureen Mallon, who was most recently an Assistant Director at Education Scotland, took up the position full time on Monday 28 January. Maureen has a community learning background and before joining Education Scotland, she had a long experience in the third sector, including 10 years with YouthLink Scotland as Head of Development and Deputy Chief Executive.

Tayside NHS Board Endowment Funds Inquiry Report

OSCR has published its report into the Tayside NHS Board Endowment Funds (SC011042).



OSCR opened an inquiry into this charity on 4 April 2018 following press reports that in 2014 the charity had made retrospective grants of £2.7m to Tayside Health Board for projects which the Health Board had already paid for. The Health Board is the corporate trustee and charity trustee of the charity.

Following its inquiry, OSCR is satisfied that Tayside NHS Board Endowment Funds' charitable assets were used only for the purposes of the charity, which are the same as those of the health board. However, we found that the decision to authorise retrospective consideration of funding applications was rushed and reflected poor practice in a number of respects. We also found that the charity trustee did not sufficiently recognise its duty to consider the interests of the charity separately and distinctly from those of Tayside Health Board.

[Read more about the Tayside NHS Board Endowment Funds Inquiry Report here.](#)

Appointing the right auditor or examiner for your charity



All Scottish charities are required to prepare annual accounts. These consist of numerical financial information alongside a Trustees' Annual Report. This is the narrative section which explains what the charity has been doing in the year and provides details that cannot be expressed in financial terms.

Under statutory requirements, the accounts of Scottish charities must be externally scrutinised. Someone who is independent of the charity needs to review the accounts and produce a report that highlights

any issues to the reader. This report should be attached to the accounts

The formal requirements for accounts and external scrutiny are contained within charity law. The requirements differ depending on the constitutional form of the charity, the level of the charity's income and also any relevant provisions contained within the charity's governing document.

[Read more about appointing the right auditor or examiner for your charity here.](#)

Whistleblowing disclosures made to OSCR

The Public Interest Disclosure Act (PIDA) 1998 is the Act that gives workers protection when they are making reports about their organisation that are in the public interest. This is often called 'whistleblowing'.



OSCR is a 'prescribed person' under this legislation and that means that we can accept disclosures from people who carry out paid work for a charity.

[Read more about whistleblowing disclosures made to OSCR here.](#)

Being a Charity in Scotland guidance



Have you read our 'Being a Charity in Scotland' guidance?

It makes the basics of Scottish charity law easier to understand.

Designed to be used throughout a charity's life, the guidance uses simple graphics and straightforward language to help those who run Scottish charities understand their responsibilities.

The guide is for:

- Charity trustees of existing charities or people working in charities, especially smaller ones
- People who want to set up a charity
- Professionals who advise charities and organisations that want to become charities.

Within the guide there are links to detailed guidance pages contained on our website and it also has information on other organisations that can provide help and advice to charities.

'Being a Charity in Scotland' is available online here.

BLOG: Community Asset Register (CAR)

In 2017, the SFRS (Scottish Fire and Rescue Service) launched a Community Asset Register (CAR) across all three of Scotland's Regional Resilience Partnership areas in the North East and West of the country.



This allows people within each of the areas that have assets that could be used in an emergency to sign up and offer support in the case of any emergency response. For example, many members of rural communities who have access to private vehicles that could be used to cross water or negotiate rough and rural terrain have signed up to the CAR.

The register is also available to SFRS' emergency service and local authority partners.

[Find out more about the CAR in this blog.](#)

You could feature in our Annual Review!



Every year, OSCR publishes an Annual Review that highlights parts of our work throughout the year. This year, we want to demonstrate the wide range of activity that goes on in the sector, and the difference that charities make. Ideally, what we're looking for are

informal 'fly on the wall' type images showing charities at work, rather than staged or corporate images.

We'd love some fantastic photos from a wide range of charities providing some great snapshots of what charity means to people in Scotland.

If you want the chance for your charity to feature in OSCR's Annual Review, send an email attaching an image showing your charity at work to communications@oscr.org.uk with:

- your charity's name, Scottish Charity number and contact
- telephone number
- a few sentences about what your charity does and how it makes a difference
- confirmation that you hold the copyright or have the photographer's permission for our use of the image as well as the permission of the any individuals in any image.

Our aim is to choose a selection that provides a representative profile of Scotland's charity sector, including geographical location, charitable purposes and beneficiaries. But at this stage, let's see what we get – it depends on what you send us, so please don't be shy!

Unfortunately, we don't have the resources to answer every email or to take calls on this matter, but we will consider all the images sent in to us.

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

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