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## Updated guidance on charity accounting

The Scottish Charity Regulator (OSCR) has updated its guidance on the legal requirements for preparing charity accounts and getting those accounts externally scrutinised. The legal requirements have not changed but the updated guidance aims to help charity trustees better understand the requirements. All of a charity's trustees are responsible for the preparation of the charity's accounts, even if they are not accountants or financial experts. So it's important that the guidance is accessible to all trustees.



Before you begin to prepare your charity's accounts, you should read [A Guide to Charity Accounts](#). This guide explains the type of accounts that your charity should prepare and the kind of external scrutiny of the accounts that is required.

In addition to this, there are also two new guides for independent examination, one aimed at trustees and the other at Independent Examiners:

- [Independent Examination: A Guide for Charity Trustees](#)
- [Independent Examination: A Guide for Independent Examiners](#)

Although the rules around charity accounting have not fundamentally changed, we have updated our guidance so it is presented in a clearer format. The development of a guide about independent examination specifically aimed at charity trustees is a clear demonstration of our commitment to communicate directly to trustees in a more straightforward way.

## Meet the Scottish Charity Regulator



Every year, OSCR holds events across the country to give charity trustees and staff the opportunity to hear about our latest developments, meet our staff and board and have a chance to ask us questions.

In 2019 we have already visited Strathpeffer and Aberdeen but there is still time to book a place for our events in Troon, Dunfermline,

Glasgow and Fort William.

We will discuss a range of topics, including:

- who we are and what we do
- key updates for charity trustees
- trustee recruitment
- our latest guidance.

The events are FREE to attend. However, we do ask that you should only book a place if you are making your attendance a priority due to the limited spaces available.

[To book a place please click here.](#)

## Applying online to becoming a charity

From 01 May 2019, we will no longer accept any paper-based applications to become a charity.

Anyone who wishes to apply to become a charity must do so using the online application process.



The [Thinking of Becoming a charity](#) section of our website will explain the steps you need to take before applying and provide links to the online application. The section contains guidance on navigating the application but if you need further support feel free to [contact us](#).

## Charities and campaigning on political issues



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.

Scottish charity law says that an organisation set up to be a political party or to advance a political party cannot become a charity.

Our position is that charities can campaign on political issues to advance their charitable purposes, including during electoral periods, as long as the requirements of charity law, and where necessary electoral law, are met.

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.

Read [FAQs: Charities and campaigning on political issues](#) for more information.

## Dissolution Clauses

Most constitutions contain a dissolution clause that describes how the charity is to distribute any assets or property that remains after any outstanding debts and liabilities are met.



Kenny Mathers, one of OSCR's Casework Policy Managers, explains why it's important that charities understand what their dissolution clause means and what steps they need to take to make sure that it is met.

[Read Kenny's blog on dissolution clauses here.](#)

## Video: The role of the charity trustee



Charity trustees are the volunteers who run our charities – their commitment and passion is what drives the third sector and makes a real difference in our society. While it is a rewarding position, it is not always an easy job and running a

charity comes with great responsibility.

This presentation, filmed at The Gathering 2018, explains more about the charity trustee role, what they must do and the principle of collective responsibility.

[View 'The role of the charity trustee' presentation here.](#)

## Blog: Going on an awareness journey

Our interim Chief Executive Maureen Mallon has started a series of blogs in Third Force News.



In the latest blog, Maureen reflects on the steps OSCR has taken to meet its vision and explains how the same principles apply to many charities.

[Read Maureen's latest blog here.](#)

## Interim inquiry report - Dr Robert Malcolm Trust



OSCR has appointed an interim judicial factor to the Dr Robert Malcolm Trust SC009814 to manage the affairs of the charity.

This action was taken following the criminal conviction and statutory

disqualification of one of its charity trustees and misconduct in the administration of the charity.

[Read the interim section 33 report 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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