



OSCR Reporter - October 2026



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



Trustees' Week 2026: Join our free charity trustee webinars

[Trustees' Week 2026](#) takes place from 9 to 13 November 2026, and is an opportunity to celebrate the vital contribution charity trustees make to organisations and communities across Scotland. To mark the week, [we are hosting two free webinars](#) designed to support both new and experienced charity trustees in understanding their role and strengthening charity governance.

Whether you're considering becoming a charity trustee, have recently joined a board, or are looking to develop your governance knowledge, these sessions will provide practical guidance and insights to help you fulfil your responsibilities with confidence.

Find out more and register for the free
webinars



Learning from OSCR's inquiries: New report published on good financial record keeping for charities

OSCR has published a new 'lessons learned' report highlighting the [importance of good financial record keeping for charities](#).

The report draws on findings from our regulatory work and outlines common issues that can arise when accounting records are incomplete, inaccessible or not maintained in a way that reflects charity accounting requirements.

Keeping accurate and up-to-date financial records is a legal requirement for Scottish charities and helps trustees understand their charity's financial position, oversee the use of funds and demonstrate that charitable resources have been properly managed.

The report highlights several key lessons for charities - [find out what they are](#).

Key lessons for charities for good financial
record-keeping



Concerns about charities: what OSCR can deal with

As Scotland's charity regulator, OSCR can be contacted when there are serious concerns about how a charity is being run or managed.

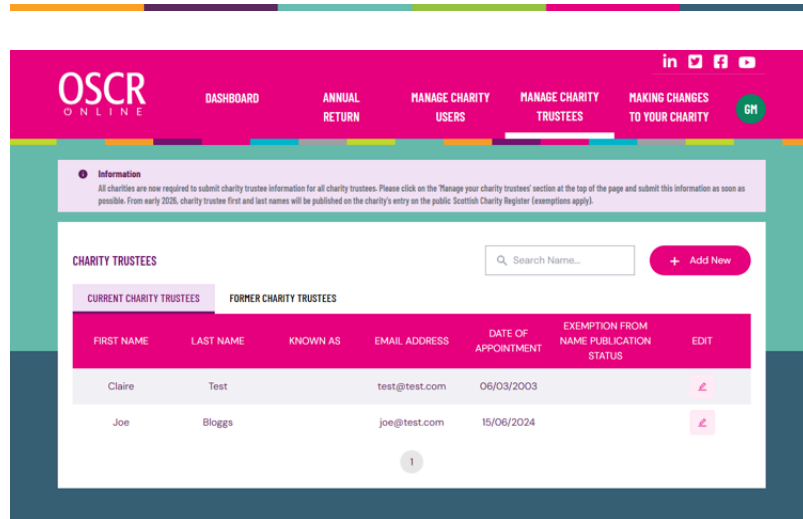
Many concerns come from members, volunteers, beneficiaries, trustees, supporters or donors who care deeply about the charity and genuinely believe something has gone wrong.

Some concerns are appropriate for OSCR to consider under charity law. However, we also receive concerns that fall outside our regulatory remit.

Our role is to ensure charities comply with charity law, protect charitable assets and maintain public trust and confidence in charities. We are not a complaints service, ombudsman, mediator or appeal body, and we cannot resolve personal disputes or overturn decisions simply because someone disagrees with them.

Learn more about [what OSCR can deal with](#), and where we cannot usually help.

What OSCR can and cannot deal with



Before you complete your annual return, check your charity trustee details

You must now have your charity trustee details recorded in OSCAR Online before you can complete an online annual return.

To avoid problems when it's time to submit your return, make sure your charity trustee information is kept up to date throughout the year. Log in to OSCAR Online and check that:

- All current trustees are listed
- Their details are accurate
- New trustees have been added
- Trustees who have left are recorded correctly

From 9 March 2026, charity trustees' first and last names are displayed on the Scottish Charity Register, unless an exemption has been approved. Other charity trustee information collected by OSCAR remains confidential.

[Log in to OSCAR Online and check your trustee details.](#)

Need help? Read our [guidance on managing charity trustee information.](#)

Update your charity trustees



Charities SORP-making body publish helpsheet on lease accounting

The Charities SORP-making body have published a [helpsheet](#) to support charities and their advisors in understanding the new lease accounting requirements that are applicable to charities producing accruals accounts. The new SORP sets out the new lease accounting requirements as they apply to charities following amendments to UK financial reporting standard (FRS 102) introduced by the Financial Reporting Council.

The lease accounting helpsheet cannot cover all situations or arrangements but is an additional resource provided to aid practical implementation of the new requirements. Charities may need to seek professional advice where required to ensure they comply with the relevant requirements.

Get the helpsheet



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