

OSCR Reporter - December 2025

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



Have you submitted your online annual return?

It is a legal requirement for all charities registered in Scotland to send us an online annual return, along with annual accounts, a Trustees' Annual Report and an external scrutiny report, within 9 months of their financial year-end date.

Almost 20% of Scottish charities have a deadline in December. **If your charity's deadline is coming up soon, please log in to OSCR Online now and [ensure you are ready to submit your online annual return](#).**

Please note, our offices will be closed during the festive period and we will be unable to answer

queries during this time. Our phone lines will close at 12 noon on Wednesday 24 December 2025 and will remain closed until 9.30am on Monday 5 January 2026.

You can find more [information and guidance about using OSCR Online to submit your online annual return](#) on our website.

Don't forget, from early 2026, OSCR will begin publishing the first and last names of charity trustees on the Scottish Charity Register, as well as all annual reports and accounts in full as they are received. Charities should carefully consider the personal information included in their accounts and only include the names or images of volunteers or beneficiaries where appropriate.

Read more about submitting your online annual return



Quentin Fisher appointed as OSCR's Interim CEO

[Quentin Fisher has been appointed as Interim CEO](#) for an initial three-month period. Quentin joins OSCR from the Scottish Government. He will cover the role of Katriona Carmichael, CEO, during an extended period of absence.

Since joining the Scottish Executive in 1999, Quentin has spent most of his civil service career in the Justice Directorate, working in a number of roles across a range of policy areas, and has also previously worked at OSCR.

Additionally, we are pleased to announce the [reappointment of three Members to the OSCR Board](#): Lynn Bradley, Neil Mackay and Robin Strang. They all bring significant experience and expertise to the Board.

Read more about Quentin Fisher's
appointment



OSCR publishes Annual Report & Accounts 2024-25

OSCR's [Annual Report & Accounts for 2024-25](#) were laid in the Scottish Parliament earlier this week, and have now been published on our website.

The report details a year of significant progress in strengthening Scotland's charity sector, improving transparency, and implementing new regulatory powers.

Read the Annual Report & Accounts



Shift to more proportionate accounting regime for charities across the UK

A [new edition of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities](#) ('the SORP'), was published recently. It aims to ensure charities' financial reporting requirements are more proportionate to their size.

In finalising the new accounting framework, the charity regulators across England and Wales, Scotland and Northern Ireland (who together make up the SORP-making body) have balanced a desire for simplicity and clarity for charities with the importance of transparency for donors and interested third parties.

We held a webinar in November 2025 to share some more information about these changes, and to answer some of your questions. [You can view a recording of the webinar here.](#)

Read about the changes



Help people find your charity with ALISS

If you run a charity in Scotland, you want people to be able to find the support you offer – whether that's a weekly group, a helpline, community events or practical support. However, it can be difficult for people to know what's out there. ALISS can help with that.

[ALISS \(A Local Information System for Scotland\)](#) is a national digital programme that helps people [find and share information](#) on health and wellbeing resources, services, groups, and support in their local communities and online.

As a Scottish charity, you can register with ALISS in order to increase your visibility, extend your reach and keep your information up-to-date.

Getting involved is free and simple. To learn more about adding your information, visit the [ALISS Help Centre](#). Or, if you would rather speak to a member of the ALISS team, get in touch at hello@aliss.org.

Read more about ALISS

More news from the Scottish charity sector

- From 18 November 2025, directors and people with significant control (PSCs) are now [legally required to verify their identity with Companies House](#). If your charity is also a company registered with Companies House, please ensure you comply with this new requirement. You can find more information about this, as well as [guidance to help you complete your identity verification, here](#). Please [contact Companies House](#) if you have any questions or issues.
- OSCR has published several inquiry reports recently, including reports about [Free Wheel North \(SC039789\)](#) and [Edinburgh Social Enterprise Network Limited \(SC044030\)](#).
- The Strategic Framework for a Cyber Resilient Scotland 2025-2030 was published recently, outlining Scottish Government's commitment to continuing to improve our nation's cyber resilience. OSCR work closely with SCVO and the CyberScotland partnership, which brings together organisations from all sectors across Scotland to help boost cyber resilience. [Find out more about the framework and access SCVO's free advice and support here](#).

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