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Charities and auto-enrolment - what you need to know

The Scottish Charity Regulator (OSCR) has produced new guidance for Scottish charities about pension auto-enrolment.



Every employer in the UK, including charities, must put certain paid employees into an appropriate pension scheme and contribute towards it. This is called 'auto-enrolment'.

This guidance is aimed at small and medium charities with paid employees. It lets charity trustees know their legal responsibilities in relation to auto-enrolment by explaining some of the basic requirements.

[Read more about auto-enrolment guidance for charities...](#)

Scottish fundraising regulation: what's so different?



Scotland's new self-regulatory system of fundraising was launched in July 2016.

Recently, we interviewed Alison Elliot, Chair of the Independent Fundraising Standards and Adjudication Panel for Scotland, who

answered questions about Scottish fundraising regulation. Alison also gives advice to the public and charities about the fundraising concern procedure.

[View the interview here...](#)

Scottish charities need to report on time to give the public confidence

The Scottish Charity Regulator would like to remind the country's charities of the importance of complying with their annual reporting duties.



Scottish charities have different reporting deadlines throughout the year, depending on where they set their accounting 'year end'.

[Read more about why charities must submit annual reports on time here...](#)

New guide on Being a Charity in Scotland



The Scottish Charity Regulator has unveiled a new booklet to make the basics of Scottish charity law easier to understand.

Designed to be used throughout a charity's life, 'Being a Charity in Scotland'

uses simple graphics and straightforward language to help those who run Scottish charities understand their responsibilities.

It sets out the key points charities need to know about Scottish charity law. 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.

[View 'Being a Charity in Scotland' here...](#)

Video - SCIOs: FAQs

The Scottish Charitable Incorporated Organisation (SCIO) is a legal form unique to Scottish charities and is able to enter into contracts, employ staff, incur debts, own property, sue and be sued. It also provides a high degree of protection against liability.



This video answers the frequently asked questions on SCIOs.

[View the 'SCIOs: FAQs' video here...](#)

Advice on creating an effective Trustees' Annual Report



The Trustees' Annual Report (TAR) is a great tool that every charity can use to show how good they are at what they do. This narrative part of your annual report and accounts should help readers make sense of the numbers, letting them

understand why you have spent the money in the way you have.

In a new blog post, Head of Professional Advice and Intelligence Laura Anderson writes about how to produce a good TAR.

[You can read the TAR blog here...](#)

Trustees' Week 2016 interviews

During an event for Trustees' Week 2016 we asked a range of experts questions about charity trusteeship.



You can view two videos on our website that contain their thoughts on:

- Advice for new charity trustees
- The best things about trusteeship.

[View the Trustees' Week interviews here...](#)

To audit or not to audit?



Does your governing document, which sets out the rules by which the charity must operate, require your charity's accounts to be audited?

Some governing documents contain reference to a

requirement for an audit as a generic term for checking the accounting records. The word audit in charity law will mean that the accounts need a full statutory audit by a registered auditor, even where the law would not require it on the basis of the charity's income or asset levels.

If this is the case, it may involve additional expense for the charity. You may want to amend your governing document so the charity trustees can choose not to have an audit if it would not be otherwise required.

[Read more about using the word 'audit' in a governing document...](#)

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.



We put regular updates out on our **Facebook** and **Twitter** channels, so why not give us a follow!

Scotland's charity regulator: OSCR is the independent registrar and regulator of Scotland's 23,000 charities

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