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## What do the changes to Scottish charity law mean for you?

The Scottish Parliament have voted in favour of the Charities (Regulation and Administration) (Scotland) Bill, and we anticipate that the Bill will receive royal assent later this year.



The new legislation will strengthen and enhance existing Scottish charity law, at the same time as adding some new measures. It will help to promote greater transparency and accountability of charities and their trustees, making sure the public can have confidence in Scotland's charity sector.

All charities and trustees should be aware of the upcoming changes, but there's no need to take immediate action yet. The timetable for introducing these changes will be announced by The Scottish Government in the next few months.

[Read more about the new Charities Bill here.](#)

## Share your feedback on improvements to the online annual return



We intend to make some improvements to the online annual return process and would welcome your feedback on the proposed updates.

The proposed improvements will provide more help and support to charities during the submission process, making it easier to complete your return fully. We will also ask some additional questions as part of the annual return, and publish more key details about charities on the Scottish Charity Register.

We would like to gather feedback from charities and trustees, and those who support charities to complete their annual return, before the proposed upgrades are introduced. The consultation is open until **6 October 2023**.

[Share your feedback here.](#)

## How to prepare a good Trustees' Annual Report

In a recent review of accounts submitted to OSCR, we found that a significant number of charities failed to include a Trustees' Annual Report.



As well as being a legal requirement, the Trustees' Annual Report is an opportunity to tell the story of your activities, achievements, and performance in the year under review. It also helps to explain the numbers in the accounts and helps readers understand where your money has come from and how it has been spent.

We have put together some guidance to help you understand why a Trustees' Annual Report is important, what it should include, and how to prepare it.

[Read the guidance here.](#)

## Are your accounts missing important information?



It's important to make sure your accounts are completed fully and accurately.

Not only will this ensure you comply with Scottish charity law and your accounting requirements, but it will also help to show the public,

donors and funders how your charity is using your funds.

In a recent review of accounts submitted by Scottish charities, we found that two pieces of information were often completely or partially missing from the information supplied to us by charities in their annual report and accounts:

1. **Comparative Year Figures** and
2. **Notes to the Accounts.**

Read our article to find out more about what you should include in your accounts.

[Read the article here.](#)

## New features added to Sector Overview Report

The latest version of OSCR's Sector Overview Report has been published. The report, which covers the quarter 2 period up to 30 June 2023, contains two new features:

- **Changes in the last quarter** – an overview of charities added to, and removed from, the Scottish Charity Register over the past three months.



- **Interactive local authority map** – information about the types, numbers and income of charities found in each local authority area across Scotland.

[View the Sector Overview Report here.](#)

## OSCR publishes Annual Report and Accounts 2022-23



We have published our Annual Report and Accounts for the year 2022-23.

The report explains more about the work we have undertaken during the past year. It highlights progress against our corporate

objectives, shows our financial activity and sets out how we contribute to Scotland's National Performance Framework.

Key facts and figures for 2022-23 include:

- A slight increase in the number of **registered charities in Scotland** (25,427 in 2022-23 compared to 25,412 in 2021-22).
- 867 new charities **applied for charitable status**, and 759 charities who wished to wind up were **removed from the register**.
- The number of **concerns we received about charities** increased to 638 in 2022-23 (compared to 563 in 21-22). It was appropriate for OSCR to deal with 228 of these concerns.

[View the Annual Report and Accounts 2022-23 here.](#)

## How to improve your charity's cyber security

The National Cyber Security Centre has recently seen a rise in phishing attempts within the UK charity sector.

It's vital you are aware of different types of scams and cyber attacks, including phishing, so you can improve your cyber security, identify potential threats and keep your charity safe.



We have put together some useful resources to help you stay safe online.

[Read the resources here.](#)

## Getting your online annual return right: trustee numbers



A Scottish Charitable Incorporation (SCIO) is a legal form of charity. By law, SCIOs must have a minimum of three charity trustees.

156 charities registered as SCIOs reported to us in their latest online annual return that

they had less than three trustees, despite this being a requirement. In 57 of these cases, the charity had simply made an error when filling out the annual return.

It is very important that charities enter the correct number of trustees. This number should include all your trustees, not only those who hold an office within the charity.

[Read more information here.](#)

## HMRC voluntary and community sector grant funding programme

HMRC is looking for voluntary and community sector organisations to support them in helping customers they currently find hardest to reach, who cannot or will not interact directly with them or need extra support in doing so.



It has secured £5.5 million for a three-year programme to fund voluntary and community sector organisations to help them provide advice and support to customers who need extra help in understanding and complying with their tax obligations and claiming their entitlements, including those who are digitally excluded.

HMRC is inviting bids for funding of between £30,000 and £600,000 per year, and applications close on **Monday 21 August 2023**.

[Find out more and apply here.](#)

[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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