

OSCR Reporter - February 2024

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



Improvements to the online annual return process

We have recently made some improvements to the online annual return process. The updated online annual return applies to all charities who have a financial year end date of 30 November 2023 or later.

The improvements aim to make it easier for you to complete your online annual return fully and accurately. The three main updates are:

1. **New information boxes will provide you with support and guidance** while completing your online annual return.
2. **We have added some questions to help us gather more relevant information about charities in Scotland.** In the future, we plan to publish more of this information on the Scottish Charity Register.

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- 3. We will send you an email with feedback from your online annual return.** This will be sent to the principal contact and will contain specific guidance for your charity.

[Read more](#)



Learning from OSCR's inquiries: financial management

We've reviewed the full range of inquiry cases that we have dealt with recently, and have identified some common themes and issues that other charities can learn from.

Over the next few months, we will be sharing a series of reports going into further details about these common themes and lessons. Today we have published the first of these reports, focusing on the topic of financial management.

The report details ten key lessons to support good financial governance.

[Read more](#)



Charity lifecycles: dissolution and evolution

Martin Tyson, OSCR's Head of Regulation and Improvement, reflects on the role of the charity regulator in the lifecycle of Scotland's charities and discusses the trends OSCR has seen over the last year.

The article, which first appeared in the January 2024 edition of TFN Magazine, examines both ends of the lifecycle - why some charities choose to wind up, as well as how many organisations applied for charitable status during 2023.

[Read more](#)



Guidance on the Israel-Gaza conflict for Scottish charities

We are aware that many people will wish to provide their support in different ways to those affected by the Israel-Gaza conflict, and we want

to help trustees who are considering whether their charity should do so.

We have created some guidance which covers the different ways that Scottish charities may be considering supporting those involved or affected by the conflict.

[Read more](#)



How much do you need in charity reserves?

Charity reserves are funds which can be freely spent on any of your charitable purposes. Reserves can be really useful to help you budget for unforeseen emergencies, unexpected bills or other short-term deficits.

But how much should you have in your charity reserves pot? The short answer is: it depends. There is no blanket rule and the amount you should have in reserves will vary depending on your charity's needs.

Our tips will help you understand why your charity should have reserves and how much you may want to have in the bank.

[Read more](#)

More news from the Scottish charity sector

- [OSCR has removed a further 48 charities from the Scottish Charity Register](#) so far in February as they no longer meet the charity test.
- OSCR has published a new [Digital Strategy](#) and [Communications Strategy](#) to support OSCR's risk-based regulatory activities and deliver a quality service for charities in Scotland.



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