# OSCR
### Scottish Charity Regulator

## How to raise a notifiable event



When a notifiable event happens in a charity, we ask the charity trustees to contact us to let us know what has happened and tell us about the action the charity will take in light of the event.

A notifiable event could be:

- fraud and theft
- significant financial loss
- incidents of abuse or mistreatment of vulnerable beneficiaries
- a lack of charity trustees required to make a legal decision
- when a charity has been subject to a criminal investigation or an investigation by another regulator or agency; sanctions have been imposed, or concerns raised by another regulator or agency
- when significant sums of money or other property have been donated to the charity from an unknown or unverified source
- suspicions that the charity and/or its assets are being used to fund criminal activity (including terrorism)
- charity trustees acting improperly or whilst disqualified.

OSCR does not want to know about every event, only those that threaten to have a significant impact on the charity or its assets. One of the most important assets of a charity is its reputation, so it is also important to consider what impact any event might have on that.

To help charities report notifiable events to OSCR, we have introduced a new online form to make it easier for charities to tell us the information we need to know. Our website also has notifiable event guidance to help you work out if you need to contact us or not.

**You can access the notifiable event form and guidance here.**

## Webinar: Receipts and payments accounts

OSCR's Head of Professional Advice and Intelligence, Laura Anderson, provides an overview of receipts and payments accounts.

Receipts and payments accounts are a simple form of accounts that certain charities can produce. They consist of a summary of all monies received and paid by the charity during its financial year in both cash and via the bank account, along with a statement of balances at the year end.

**View the Receipts and Payments webinar here.**

## If your charity has missed its reporting deadline you need to submit information quickly to avoid potential reputational damage

Figures from 08 January 2020 showed that 83.3% of Scottish charities submitted their annual return on time to the Scottish Charity Regulator (OSCR) in 2019.

Every year, every charity registered in Scotland has to provide annual information by:

- Completing an online annual return
- Sending us a set of accounts, including a trustees' annual report and an external scrutiny report.

Charities are required to submit this information within 9 months of their 'year-end'. For example, when a charity has a financial year-end of 31 March the deadline date is 31 December. Before and after a deadline, a charity receives multiple reminders from OSCR. The **Scottish Charity Register** will clearly mark a charity's register entry when they are late. Historically, around 12% of charities who miss their deadline submit within 1.5 months of being late.

On 08 January, 1,600 Scottish charities (6.5% of the total) had passed their deadline and were still to submit annual documentation to OSCR.

There can be legitimate reasons not submitting on time. OSCR actively works with charities and third sector organisations to discover any underlying issues. However, when we have contacted many non-submitting charities we have found that a common reason is that reporting has not been given the correct level of importance.

In addition to reputational damage, if a charity does not provide us with the required information the following could apply:

- Under section 45 of the Charities and Trustee Investment (Scotland) Act 2005, we can appoint an accountant to prepare the accounts at the trustees' expense
- Funding for the charity may not be granted as many funders use the information on the register to inform their judgements
- It may affect some of the benefits that charitable status brings, for instance a water rates exemption.

Charities can submit annual information using our secure online portal **OSCR Online**. We have **supporting guidance** available in different formats on our website and we are extremely willing to help charities that are having difficulties when they contact us.

## Cyber Essentials Grants

With the support of the Scottish Government, SCVO are providing a **small grants scheme** to enable third sector organisations to achieve **Cyber Essentials accreditation**.

Cyber Essentials is like an MOT test for your car – it confirms that your IT systems have passed a key set of standards. If you can show that your organisation is meeting the security standards in Cyber Essentials, you can be confident that you have a level of protection against the most common types of cyber attack.

The latest round of grant funding provides up to £1000 towards the cost of obtaining Cyber Essentials accreditation. Please be aware that while the fund will be open until 31st March 2020, SCVO will be awarding throughout the open period, so don't wait too long!

**Find out more about the Cyber Essentials Grant here.**

## An Easy Read Guide to being a Charity Trustee

OSCR has updated its guidance made specifically for charity trustees who have difficulty reading.

**An Easy Read Guide to being a Charity Trustee** uses an Easy Read format. Easy Read is a method of presenting written information to make it easier to understand. It is closely edited to express ideas in a small number of simple words. Any difficult word or idea is explained in a separate sentence. It also uses specific imagery to compliment the text.

The Guide is for anyone who would benefit from Easy Read and who is a trustee of a charity in Scotland. Charity trustees are sometimes called Board Members, Directors or Committee Members.

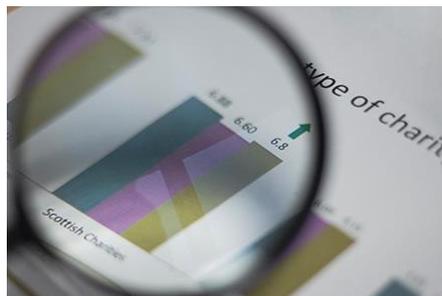## OSCR will be at The Gathering 2020

**The Gathering** is a free annual event organised by the Scottish Council for Voluntary Organisations (SCVO). This year, the Scottish Charity Regulator (OSCR) is sponsoring the event.



It takes place in the SEC, Glasgow on 19 and 20 February 2020. It's a place for people from the third sector to network, showcase their work and learn from each other. Whether it is funding, employability or health and wellbeing, there are opportunities to listen, learn and be heard.

OSCR is holding two events at The Gathering and we also have representatives at others. In addition to the events, OSCR will have its own stand on The Gathering's showfloor. There will be lots of useful documents for charity trustees and you can come and chat to our staff if you have any questions. Please visit us on Stand 72 to say hello!

## We are gathering information for our latest surveys: Scottish Charity and Public Surveys 2020



Between mid-February and mid-March 2020 we will be asking charities to help with an important survey. We will use the findings to improve our work and help us build a better understanding of being a regulated charity in Scotland. The research will be carried out on our behalf by Breaking Blue, an independent market research organisation and member of the Market Research Society.

We received an excellent response to our last charity research, carried out in 2018, which has helped inform our priorities. This time, Breaking Blue will contact a representative sample of Scottish charities to ask for assistance in completing an online questionnaire. The survey will explore some of the issues facing Scottish charities and gather feedback on OSCR. A small number of charities will also be asked to take part in a telephone interview. If you are invited to take part your participation will be greatly appreciated.

## UEFA European Championship (Scotland) Act 2020

For the 60th Anniversary of the Championship, UEFA is providing a "EURO for Europe". 12 cities will host matches: Glasgow, Amsterdam, Baku, Bilbao, Bucharest, Budapest, Copenhagen, Dublin, London, Munich, Rome and Saint Petersburg. The Championship will take place from 12 June to 12 July 2020.

A new law relating to the event was passed by the Scottish Parliament in December. The aim of the UEFA European Championship (Scotland) Act 2020 is to help ensure successful delivery of EURO 2020, meeting the commitments required by UEFA to protect commercial rights in order to host the event. The Act and accompanying legislation will put in place restrictions on street trading and advertising in three event zones in Glasgow, including Hampden Park, George Square and the Merchant City. **Draft maps of the event zones are available here**.

The Act also bans touting of match tickets, both within and outwith Scotland.

The Scottish Government believes that there are two main matters related to the new law that will be of particular interest to charities.

**Charity collections in event zones**
Firstly, charity collections in the event zones will require authorisation. This is consistent with the process that was in place in 2014 for the Glasgow Commonwealth Games. Further details on how to apply for authorisation will be provided by Glasgow City Council and included in guidance that will be published about the restrictions. This is expected to be available in April. This will also set out the dates of operation of the event zones.

**Auctions of match tickets where the proceeds are given to charity**
Secondly, the Act contains an exception to the ticket touting offence where match tickets are auctioned and the proceeds given to a charity. The offence is not yet in force and the Scottish Government will seek to raise awareness once it is.

Charities considering auctioning a match ticket, or who are aware of fundraisers who may be considering auctioning a match ticket for them, should contact UEFA about this in advance of the auction taking place. This is because EURO 2020 match tickets are not transferrable and so unless UEFA agree to the transfer they will not be valid for entry to the match.

If a charity has questions about this update then they should contact the Scottish Government at UEFAEuro2020@gov.scot

## How OSCR handles concerns about charities

OSCR has updated its guidance on inquiry and compliance activity.

This guidance explains how we handle concerns about charities. It also explains our role as a regulator, the types of concerns we deal with and what charities and other people involved can expect when concerns arise about a charity.
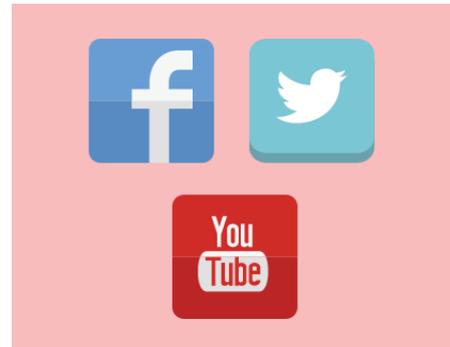
Since the last version of our guidance was published in 2014, there have been a number of developments in OSCR and the sector. Our new guidance reflects the way we now assess and act on intelligence about charities.

**Read more about how OSCR handles concerns about charities here.**

## 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.

In addition to our ever growing library of **YouTube videos**, we put regular updates out on our **Facebook**, **Linkedin** and **Twitter** channels.

Why not give us a follow?

OSCR Online makes it easier for charities to report to OSCR, and improves transparency for the public. For more information, or to register, visit **www.oscr.org.uk**

OSCR Online makes it easier for charities to report to OSCR, and improves transparency for the public. For more information, or to register, visit **www.oscr.org.uk**