



Reporting to the Scottish Charity Regulator (OSCR) – making sure you comply

Executive Committee members of Scout Groups/Districts/ Regions separately registered with OSCR (referred to in the remainder of this guidance as "Scout Charity"), are charity trustees and therefore must comply with statutory accounting and reporting requirements. You probably know the requirements about accounts and annual returns – there's a reminder below. But do you know what "notifiable events" are and when you need to report them?

Read on...

Annual Returns and Accounts

All Scout Charities registered with OSCR must provide OSCR with a completed [online Annual Return](#), and a signed copy of the latest set of annual accounts. If you don't provide the required documents on time, OSCR will consider you to be in default of your Registration and your Scout Charity's Register entry will be highlighted in red to inform the public that your Returns and accounts are overdue. If the documents are a year or more late, OSCR may even consider removing your Scout Charity from the Register or charge the Trustees individually for annual accounts which will be produced by an accountant at OSCR's insistence. Scouts Scotland encourages all registered Scout Charities to file the Annual Return and accounts on time – or early – as providing timely and informative information will also help members, parents and others to understand your work and encourage trust and confidence in it.

In addition, Executive Committee members have a duty to keep their OSCR Register entry up-to-date – using the [OSCR Online](#) service. For example, you must tell OSCR within 3 months of any change to your Scout Charity's principal office or, if there is no office, any change to the name or address of the Executive Committee member specified in the Register.

Your annual accounting documentation consists of your accounts, a Trustee Annual Report and an Independent Examiner's Report. These three documents inform OSCR of the financial position of your Group, confirms your accounts were independently scrutinised and the activities you are carrying out.

- *What accounts do I need to provide?*

The type of accounts, and level of external scrutiny needed depends on your Scout Charity's size: see OSCR's Updated Guide to the 2006 Regulations <http://www.oscr.org.uk/media/2064/2015-10-28-amended-scottish-charity-accounts-guide.pdf>

- *When?*

The deadline for filing information is nine months after your financial year end. (For example, if your year end is end-March, you need to provide information to OSCR by end-December each year.)

"Notifiable Event" Reports

OSCR introduced “notifiable event” reporting in April 2016, designed to help charities tackle problems effectively and to give OSCR reassurance that charity trustees are fulfilling their duties. There is no legal obligation to report – but OSCR would be concerned if a significant event were not reported, particularly if it had negative impact on the Scout Charity concerned or on Scouting or charities generally.

It should be the Executive Committee members who tell OSCR about any notifiable event, as part of their overall governance of the Scout Charity.

OSCR’s aim is to give constructive advice and assistance to trustees on how to respond to the event and to act proportionately so as not to over-burden trustees.

- *What counts as a “notifiable event”?*

A notifiable event is any event that has or will have a “significant” or reputable impact on your Scout Charity. It’s up to the Executive Committee members to decide whether or not the event is sufficiently significant to be reported, having regard to the size and nature of the Scout Charity.

The events which OSCR considers should be notified include:

- Fraud or theft
- Substantial financial loss (a good rule of thumb is that anything that represents 20% of more of the Scout Charity’s annual income is substantial)
- Not enough Executive Committee members in place to make a legal decision
- Local media coverage which has had or could have a significant negative impact on current Scouting

- *What about safeguarding issues or when one of our members is injured?*

Local Scouting **should not** report to OSCR any safeguarding or safety-related incidents (unless these give rise to negative local media coverage – see above). Nor should you report any negative coverage in UK-national media. This is because Scouts Scotland and The Scout Association have agreed with OSCR that we will do this reporting on behalf of local Scouting.

- *When do we report?*

OSCR wants to hear about the event as soon as possible – but understands that you may need time to look at the issue and decide how to deal with it before reporting to them.

- *How do we report?*

Send an email to notifiable@oscr.org.uk.

Although you can designate one person (for example your Secretary) to be responsible for the email, all Executive Committee members must have the chance to approve it before it goes.

We recommend you clearly mark your email “Confidential” and set out:

- Charity registration number
- Outline of the event and how it has (or may have) a serious impact on the Scout Charity
- What action (if any) has already been taken
- What further plans the Executive Committee members have in place to deal with the event
- Crucially, what plans the Executive Committee members have or will put in place to reduce the risk of similar things happening in future

- *What will happen next?*

OSCR tell us that in the vast majority of cases, it does not need to make significant further enquiries nor pass the matter to its Compliance & Investigation Team. Trustees give feedback that engaging with OSCR via the reporting mechanism has been helpful.

At the same time, please copy the email to notifiable@scouts.scot so that Scouts Scotland is aware of the issues that you are facing and can offer support as appropriate.

For more information

This webpage is an outline only: all Executive Committee members should ensure they are familiar with OSCR guidance Scottish Charity Accounts: an Updated Guide to the 2006 Regulations <http://www.oscr.org.uk/media/2064/2015-10-28-amended-scottish-charity-accounts-guide.pdf> and Reporting Notifiable Events to the Scottish Charity Regulator <http://www.oscr.org.uk/charities/managing-your-charity/notifiable-events>. OSCR plans to issue revised Notifiable Event guidance later this year – we'll let you know when they do.

POR has additional requirements which are explained in rule 3.48 – 3.50, 4.59 – 4.61 and 5.47-5.49 as well as chapter 13. In each case the Scottish variations to POR should be viewed.

Scouts Scotland

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