



Targeted Regulation of Scottish Charities progressive, preventative and proportionate

A consultation on annual reporting, publishing accounts, the creation of a trustee database and reporting serious incidents

Contents

	Page
Summary	03
01. Introduction	04
02. How to respond to this consultation	05
03. Why is change needed?	06
04. Annual reporting by charities to the Scottish Charity Regulator	07
05. Charity annual reports and accounts	11
06. Development of a trustee database	14
07. Reporting serious incidents to the Scottish Charity Regulator	17
Appendix 1: Proposed questions for the Annual Return	19
Appendix 2: Respondent Information Form	23

Summary

- Subject of this consultation:** This consultation is about changes being made by the Scottish Charity Regulator to enable us to better focus on critical issues that may adversely impact on public trust and confidence in charities and wherever possible to minimise the amount of information charities are required to provide to us.
- Scope of this consultation:** We are consulting specifically on proposals for:
- (i) changes to annual reporting by charities to the Scottish Charity Regulator
 - (ii) charity accounts to be published on the Scottish Charity Register
 - (iii) the creation of a database of charity trustees of Scottish charities
 - (iv) the introduction of a requirement for Scottish charities to report serious incidents to the Scottish Charity Regulator
- Who should read this?** These proposals will be of interest to all charities entered on the Scottish Charity Register as well as their advisors, independent examiners and auditors. Members of the public with an interest in Scottish charities may also wish to participate in the consultation process.
- Duration:** This consultation will run for 12 weeks, concluding on 24 October 2014.
- How to respond or enquire about this consultation:** By email please send responses to:
info@oscr.org.uk
- By post, please send responses to:
OSCR
2nd Floor
Quadrant House
9 Riverside Drive
Dundee DD1 4NY
Telephone enquiries: 01382 220446
- Additional ways to be involved:** Consultation events will be run at various locations across Scotland and will be publicised on our website at **www.oscr.org.uk**. There will also be focused sessions at our Meeting the Charity Regulator events in the autumn – details of these will also be publicised on our website.
- After the consultation:** We will publish an evaluation report following the end of the consultation period.
- Getting to this stage:** To assist the development of these proposals, we have been working with an external reference group comprising charity representatives and advisors – we thank them for their input. We also held a discussion session with a small number of charities to inform the development of new Annual Return questions.
- Please read this document then give us your views by completing the Consultation Response Form that you can download as a Word document from our website. We have included a copy of the Respondent Information Form in this document at Appendix 2, for information.**

01.

Introduction

Since taking up its full powers in 2006, the Scottish Charity Regulator has focused on carrying out its statutory functions as registrar and regulator whilst also helping Scottish charities to understand their legal obligations under the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act). In terms of processes and policies adopted, relatively little has changed since the early days, but we now feel that the time is right for change that will positively influence our decisions and actions, help us to support charities more effectively and further enhance the levels of trust and confidence that the public have in the charity sector.

We have engaged in a programme of work that is designed to help ensure that we are focussing on the areas that have the greatest potential to undermine confidence in the sector. This consultation is about changes that need to be made to the way in which we undertake some of our work and which we expect to help us achieve our aims of:

- Increasing confidence in charities
- Improving compliance with charity law
- Supporting a more efficient and effective use of resources

The changes that are explained in this consultation fall into three broad categories:

- Annual reporting by charities to the Scottish Charity Regulator
- Publishing charity accounts
- Creating a database of charity trustees

In this consultation document, we explain our proposals and invite opinions and comments on the key changes. We welcome all feedback whether positive or negative. Only by receiving that input can we try to ensure that our new approach is appropriate for Scottish charities.

02.

How to respond to this consultation

All stakeholders are encouraged to respond to this consultation, but the changes do directly impact charities and it is vital we engage with them and obtain their views. You can take part in this consultation by:

- **Participating** in one of the events discussing the consultation that will be happening over the 12 week consultation period. These will be advertised soon, but if you are interested in taking part, please let us know by emailing us at info@oscr.org.uk.
- **Downloading** the consultation publication and questionnaire from our website at www.oscr.org.uk/consultations. This includes all the consultation questions and also gives you the opportunity to provide any additional comments you have. Once completed this should be emailed to info@oscr.org.uk.

Note that we have also produced a summary document that can be downloaded from the website; this includes a link to the consultation questionnaire.

- **Writing** to us. For those wishing to respond who do not have access to email, responses can be sent by post to:

OSCR
2nd Floor
Quadrant House
9 Riverside Drive
Dundee DD1 4NY

This document has been produced for digital copy: however, hard copy and large print versions are available on request. Please contact us either by email to info@oscr.org.uk or by telephoning 01382 220446.

What will OSCR do with your response?

Please give us your views by 24 October 2014. We will acknowledge written and electronic responses, but will not be able to provide individual feedback. A 'Consultation Evaluation Report' will be available on our website within six weeks of the consultation closing.

03.

Why is change needed?

We want to be a progressive and relevant regulator ensuring that we focus our energies on the most important issues that affect the Scottish charity sector. In our first eight years as regulator, we have gathered a great deal of information about Scottish charities and have learned more about the issues that can impact on confidence within the sector. We want to ensure that moving forward all of our activities are clearly targeted at those issues, and that, wherever possible, we minimise the amount of information that we require charities to submit to us.

We want to be sure we are looking at the right charities, at the right time and to the right extent.

To help us do that, we have developed a framework that outlines the key issues and allows us to prioritise risks that we consider have the greatest potential to damage public confidence. The framework will also be used as a tool to ensure these priorities influence activity across the organisation. It will allow us to introduce a consistent approach across our organisation and help us to detect and deal with problems in a more focused way.

For example:

- It underpins the assessment and prioritisation of casework within both our Registration Team and Compliance & Investigation Team.
- It focuses the activity of our Engagement Team. Allowing them to prioritise guidance and directing us to the groups we should be developing relationships with.
- It prioritises our proactive group study activity.

We will publish more specific information on the framework very soon so that charities and other stakeholders more fully understand its impact. However, at this point it is important in terms of context to understand why we are making the changes outlined below.

Equality Impact Assessment

A draft Equality Impact Assessment has been prepared to further inform the development of the proposals outlined in this consultation document. A copy of the EQIA will be made available on the OSCR website as part of this consultation and comments are welcomed.

04.

Annual reporting by charities to the Scottish Charity Regulator

4.1 Reasons for change

Charities are underpinned by strong principles of accountability and transparency. The preparation of a Trustees' Annual Report and accounts is a key element of this, as is reporting annually to us as the regulator.

The annual reporting requirements we have for charities should be relatively straightforward and further improve public confidence in charities by providing more information about each charity on the Register and promoting good governance as well as directly informing our regulatory actions.

4.2 What are we changing?

4.2.1 Proposal outline

The proposal is a revised Annual Return that will supplement the information contained in the annual report and accounts by gathering more information about the issues that we are concerned about or specific matters that arise. The Supplementary Monitoring Return would no longer exist, but charities with different levels of income will be required to complete different sections of the Annual Return.

The reporting timescale would not change. Charities would still be expected to complete and submit the Annual Return alongside their trustees' annual report and accounts within nine months of their financial year end.

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4.2.2

What will charities have to complete?

There is a shift in the nature of the questions we propose to ask of charities and the possibility that some questions may be changed from year to year in order to adapt to changing circumstances and priorities.

The questions being asked of smaller charities are primarily designed to allow us to keep the Scottish Charity Register up to date. For larger charities, there are also questions designed to help us identify issues within charities.

Within Appendix 1, we outline the questions proposed for each income category of charity. New questions are highlighted in red. The final Annual Return will be primarily designed for online usage, and essentially be a series of tabs/sections containing questions on specific topics.

The reporting requirements for charities with income of less than £25,000 have been kept to a minimum, with more information being required from charities with income above that level. The largest charities, with income of at least £250,000 continue to be required to provide a breakdown of their income and expenditure to allow that information to be published in graphical form on the Scottish Charity Register.

In developing new questions, we have tried to keep the number asked to a minimum. **Our proposals do not result in an increase in the number of questions for any charity – there is either a reduction or the number remains constant.** We have tested the questions with charity users and advisors of charities to ensure they are as easy as possible to understand. In addition to feedback on the questions received through this consultation, we will be running a pilot specifically on the usability of the new Annual Return in order to ensure the questions are clear.

Some of the questions we ask may change from year to year. Flexibility is important as charities and the environment in which they operate change – consequently, so will our priorities. Each year we will review the information collected and make a decision based on the regulatory issues/priorities being faced. We don't envisage substantial changes each year and we will clearly communicate with the sector prior to changes being introduced.

.....
“Flexibility is important as charities and the environment in which they operate change – consequently, so will our priorities.”

04.



Question 1: We welcome comments on the new questions being posed specifically:

- a. Are the questions clear and understandable?
- b. Is more guidance needed to help understand what the questions mean? – if so, please explain which questions need this.
- c. Will the new questions affect the ease of use of the Annual Return?

Question 2: As some of the questions are quite different from those previously asked, is there more that the Scottish Charity Regulator could do to support charities in terms of producing guidance or self-help resources?

.....

We have carefully considered the reporting requirements for different sizes of charity. It is important that the requirements are proportionate; annual income is an indicator of organisational size and information we have for all charities. We still believe £25,000 is a reasonable threshold for requiring further information and is the threshold we have set for that requirement. Some 56% of charities in Scotland have income below this level so as far as possible we are seeking to minimise the requirements for the majority of the sector.

There is also a higher threshold of £250,000 where we require charities with an income of at least this size to provide a breakdown of income and expenditure. This is not a change for these charities and allows us to continue to provide the graphical breakdowns of income and expenditure for these charities on the Register.

Question 3: Do you support the retention of a threshold of £25,000 for the requirement of more detailed information?

.....

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4.2.3

Cross-border charities

We introduced bespoke reporting requirements for cross-border charities (that is, those that are registered with both the Scottish Charity Regulator and the Charity Commission for England and Wales) in 2009 in order to understand more about any Scottish activities undertaken by such charities. We propose to streamline these requirements going forward in order to identify simply where there are charitable activities taking place in Scotland.

This will result in an overall reduction in the reporting requirements for cross-border charities that will be required to answer the questions in section A of the Annual Return (in order to maintain the Scottish Charity Register) plus an additional question about charitable activities in Scotland.

4.2.4

Online filing

Alongside changes to the Annual Return, we are moving towards online filing for all charities. Our online filing service was introduced in June 2012 and with nearly 70% of charities now filing online we feel that it would now be appropriate to cease sending out paper forms. These will only be sent on request and where it is not possible for a charity to use the online system.

We understand there may be difficulties and anxieties with online filing for some. However, support is available throughout the country and we will be actively working to ensure that the level of service in this area increases.

Question 4: How can OSCR encourage and support all charities to use online services?

05.

Charity annual reports and accounts

5.1 Submission of annual reports and accounts to OSCR

All charities will still be required to send a copy of their trustees' annual report and accounts to OSCR – this is a legal requirement. However, what we do with this information will change.

Previously we reviewed every set of accounts against a basic compliance checklist, highlighting to charities where there were deficiencies compared to the legal requirements. However, over the past eight years, compliance rates have increased significantly, with 81% of submissions now fully meeting our requirements and a further 12% receiving a qualified pass. We are therefore at the point where we can re-focus activity in this area, and our new approach will be to review a sample comprising both risk-based and random components.

5.2 Trustees' Annual Reports

When we look at accounts in the future, this will be for a variety of reasons. In some cases, it will be to undertake a check on how compliant they are with the legal requirements so as to maintain the good work done in increasing accounts compliance. In other cases, it will be to understand in more detail about what the charity is doing and its financial position.

We also intend to look more extensively at the Trustees' Annual Reports of a range of charities – partly because the narrative will provide us with additional information about the charity and also because it is a vital part of a charity's accounts and we want to improve the quality of these amongst charities by highlighting areas for improvement. We also intend to develop focused guidance for small charities on Trustees' Annual Reports which will explain the requirements in a practical way and will include examples.

Question 5: Would it be helpful for the Scottish Charity Regulator to provide specific guidance on Trustees' Annual Reports for smaller charities?

05.



5.3

Which accounts will be reviewed?

The risk-based element of the sample will be informed by our framework but is likely to include:

- All first submissions from new charities – to ensure that new charities understand the accounting requirements and are meeting these
- Charities that have had previous accounts compliance issues
- Charities where a need for follow up has been determined based on information provided in the Annual Return.

There will also be a random selection of accounts to act as a deterrent to any charity regressing with the quality of the accounts it produces.

Overall, we will be reducing the accounts compliance checking significantly. However, we believe the current compliance rates justify this and that the amended approach allows us to focus on the charities of most concern.

5.4

Publishing accounts

The 2005 Act specifies that all Scottish charities must provide a copy of their latest annual report and accounts on request. All charities submit this information to the Scottish Charity Regulator and in England and Wales, where this information is submitted to the charity regulator, it is also published on their website.

Despite the legal requirement for charities to provide their annual report and accounts on request, we still receive requests for this information and therefore intend to start publishing charity accounts on the Scottish Charity Register. Publishing accounts, we believe, is important for a number of reasons:

- Promoting transparency and public accountability
- Meeting stakeholder information demands in respect of wanting to know more about how a charity spends its money and the activities it delivers
- Supporting our plans to move away from checking every set of accounts. It provides a means for public scrutiny of accounts and will help ensure that the quality improvements made with accounts don't decline,

Implementation has, however, proven more difficult than expected due to a number of legal issues both in respect of the 2005 Act and the Data Protection Act 1998. The issues relate mainly to the publication of personal data concerning those who sign (charity trustees) and examine or audit charities' accounts. Unlike the Charity Commission for England and Wales our legislation does not provide us with a specific duty to publish accounts. This means that our obligations in dealing with the personal data involved are more complex.

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To mitigate the data protection issues, we will, as an interim measure, redact (that is, black out) all signatures of charity trustees as well as signatures and names and addresses of independent examiners/auditors from the accounts that we publish.

Taking the resources needed for this into account, we plan initially to publish accounts:

- for charities that have an income of at least £25,000; and
- for all Scottish Charitable Incorporated Organisations (SCIOs)

We think this is the best balance at the moment between our available resources and the benefits from increasing the availability of accounts for larger charities, but it is only an interim solution. We have already written to Scottish Ministers expressing the need for legislative change in this area to allow us to overcome the data protection issues.

Question 6: Do you agree with the proposal to publish accounts for all charities, beginning with SCIOs and charities with income of £25,000 or more?

Question 7: We have given examples of the benefits we expect to achieve from publishing accounts. Are there any others you would highlight or any risks that we should consider?

Question 8: Would you view published accounts? If yes, for what purpose?

.....
“We think this is the best balance at the moment between our available resources and the benefits from increasing the availability of accounts for larger charities, but it is only an interim solution.”

06.

Development of a trustee database

6.1 Introduction

Another planned change is the development of a trustee database. Analysis estimates that there are approximately 180,630¹ charity trustees in Scotland. However, currently we only regularly collect and store information for one Principal Contact for each charity. Our view, based on our experience as a regulator, is that collecting trustee details from all charities will give us valuable and relevant information to support effective regulation of charities and their trustees.

6.2 Purpose of collecting trustee details

The creation of a trustee database will support our work in various areas including:

- Applications for charitable status: enable the checking of prospective trustees against our database to identify those about whom we already have regulatory concerns. This would allow us to ensure we give that charity and trustee the appropriate level of scrutiny.
- Non-submitting charities: A number of charities still fail to submit Annual Returns or accounts to OSCR. Having a greater number of contactable persons for that charity would better enable us in contacting and supporting these charities.
- Suspension/disqualification: when we are considering the use of our power to suspend or disqualify a charity trustee, we will be able to do so knowing what other charities they act for.
- Supporting engagement: trustee turnover can be high, and we can use this information to target engagement activity.
- Investigative work: when dealing with concerns reported to us to we can more effectively carry out the initial investigative process by being to search more widely our internal databases.

Data will be most likely shared with other regulators and HMRC, but this will be governed by our Memoranda of Understanding and strict information sharing protocols.

¹ Data taken as at August 2013

06.



Question 9: What benefits and risks would you highlight to OSCR when considering the development of a trustee database?

6.3

What information will be collected and how?

“With various ways available for trustees to update details, the database will be as up to date as possible.”

The following data elements would be collected and processed as part of the trustee database:

Title	First Name	Surname
Date of Birth	Charity Number	Charity Name
Home Address	Data Appointed	Date Resigned

Question 10: Do you think the information stated above is appropriate for OSCR to collect and use for the purposes stated?

Question 11: Do you foresee any difficulties with collecting this information? If so, please explain.

We are considering methods to populate the database, but it will most likely include:

- A specific mailing asking charities to logon to our online service and input relevant details.
- The revised Annual Return – it will be mandatory for charities to complete charity trustee details if they have not already provided this information.

Once the database has been initially populated trustees’ details will be updated in a number of ways, providing flexibility for charities to access and update these at any point using our online service. We will also populate the database when a new charity registers or an existing charity is in contact with us for other reasons – for example, as part of any consent application or notification procedure.

With various ways available for trustees to update details, the database will be as up to date as possible.

06.

6.4 Publishing information about trustees

Our plan is initially to establish a database for internal use only, accessible by OSCR staff in the course of their duties. However, we may ultimately publish the names (but not addresses or other details) of each charity's trustees on its entry on the Scottish Charity Register (as is currently done in England and Wales). We believe this would be a valuable public resource and further increase charities' public accountability and transparency.

Question 12: Do you agree that the Scottish Charity Regulator should publish charity trustee names on the Scottish Charity Register?

07.

Reporting serious incidents to the Scottish Charity Regulator

7.1 What are 'serious incidents'?

.....
"Where any of these matters arise in charities, we would consider them as serious incidents that must be reported to us."

Aligning with our targeted approach, we are also considering introducing a Serious Incident Reporting (SIR) regime similar to that already operating in England and Wales.

There are a number of areas listed below as 1 to 9 where the matter in question would cause such serious concern that it would require our attention because of the potential damage to public trust and confidence in charities. Where any of these matters arise in charities, we would consider them as serious incidents that must be reported to us.

1. Fraud and theft
2. Other significant loss – e.g. fire, flood or storm damage or having to abandon property in a war zone
3. Significant sums of money or other property donated to the charity from an unknown or unverified source
4. The charity has any known or alleged link to a proscribed (banned) organisation or to terrorist or other unlawful activity
5. A person disqualified from acting as a trustee has been or is currently acting as a trustee of the charity
6. The charity has no vetting procedure to ensure that a trustee or member of staff is eligible to act in the position he or she is being appointed to
7. The charity does not have a policy for safeguarding its vulnerable beneficiaries
8. Suspicions, allegations and incidents of abuse or mistreatment of vulnerable beneficiaries
9. The 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 – e.g. HMRC, the Health and Safety Executive.

Charities would also be expected to complete a declaration on the Annual Return confirming that no serious incidents have occurred that have not already been reported to us. As it is an offence to provide false or misleading information to us, if a charity was found to have signed this declaration and an incident had occurred that had not been reported we could take further regulatory action.

07.



7.2 How would it work?

Guidance would be developed to support the introduction of the SIR regime, but charities would be expected to notify us as soon as these incidents occur, and explain any subsequent or remedial action that had been taken. On receipt we would review the incident and assess the issue to identify whether the response should be:

- Acknowledgement only – the charity is dealing effectively with the incident
- Advice/guidance to support the charity in dealing with the incident
- Further inquiry required as charity has not or is not dealing with incident appropriately and charitable assets are at risk

7.3 What are the benefits?

There are a number of other strong benefits for charities and OSCR of introducing SIR:

- Reinforces the duties of charity trustees as guardians of the charity and its assets – trustees must understand what is happening within the charity and take immediate steps to deal with serious issues when they arise
- Prevents charities getting into serious difficulties by encouraging them to contact us about serious issues as they arise.
- Allows us to identify where guidance is needed and where common issues arise, so that we can better support the sector
- Allows us to identify cases for proactive inquiry

Question 13: Do you think OSCR should introduce Serious Incident Reporting?

Question 14: Are there any further serious incidents that should be included in the list above?

Appendix 1: Proposed questions for the Annual Return

The questions proposed for each income category are outlined below. New questions are highlighted. All other questions remain unchanged from current requirements.

Section A – to be completed by all charities	
A1	Confirm principal contact details/supply changes
A2	Accounting period end date
A3 NEW	Please provide the following details for all those acting as charity trustees – full name, date of birth, home address, dates of appointment and (where applicable) resignation
A4	Charity income
A5	Charity expenditure
A6 NEW	<p>Your charity's purpose, according to the Scottish Charity Register is <i>[this information would be taken directly from the Register]</i></p> <p>In order to achieve this purpose, does your charity do any of the following? Please tick all that apply.</p> <ul style="list-style-type: none"> • Provide grants or donations to others • Deliver services • Undertake religious activities • Provide facilities • Campaign
A7 NEW	Does your charity receive income from investments (excluding bank interest but including income from stocks, shares, bonds etc)?



Section B – to be completed by charities with income of £25,000 and more	
B1 NEW	<p>When did the charity trustees last review the charity’s governing document? Please select one of the options below.</p> <ul style="list-style-type: none"> • In last 12 months • Between one and three years ago • Longer than three years ago • Have never done this • It is not possible for our charity to change the governing document • Do not have a copy of governing document
B2 NEW	<p>How many charity trustee meetings do you hold per year? We define these meetings as those that are quorate, have an agenda, papers circulated in advance and minutes prepared. Please do not include meetings of sub-committees of the charity trustees. Please select one of the options below.</p> <ul style="list-style-type: none"> • None • One or two • Three or four • More than four
B3 NEW	<p>Does your charity have the following procedures in place? Please select all that apply.</p> <ul style="list-style-type: none"> • Trustees are provided with information about the financial performance of the charity at least every six months • More than one signatory for cheque payments/online banking • Cheque books are kept in a secure place with access only by nominated persons or in line with internal control policies • Where your charity handles cash collections, two unrelated people are involved in counting and recording the income • Funds are banked without deduction of expenses • Bank statements are regularly received and regular bank reconciliations are carried out and this is evidenced to other trustees • Where the charity employs staff, statutory deductions (tax and NIC) are made from employees’ wages and salaries and regularly forwarded to HMRC
B4 NEW	<p>What is the minimum number of charity trustees required by your charity’s governing document?</p>

<p>B5 NEW</p>	<p>Do you provide structured training for charity trustees on any of the following areas? Please select all that apply.</p> <ul style="list-style-type: none"> • Induction (when trustee position is newly taken on) • Legal duties of charity trustees • How to manage conflicts of interest • Financial (in order to help trustees understand the finances of the charity) • HR/employment matters • Health and safety • Equality and diversity
<p>B6 NEW</p>	<p>Is your charity part of a group either as a parent or a subsidiary? Yes/No – if yes, please explain further and please tell us if your charity prepares consolidated accounts as a parent organisation with a subsidiary or if your charity is included in the consolidated accounts of another body.</p> <p><i>(A description of parent and subsidiary will be provided as guidance to assist with answering this question.)</i></p>
<p>B7 NEW</p>	<p>Did any: (i) charity trustee or (ii) a person or organisation connected to a charity trustee receive any payment or benefit from the charity in the last financial year? Please do not include reimbursement of expenses. Benefits include access to facilities or services provided by the charity at zero or reduced cost and use of charitable assets for personal purposes.</p> <p>Yes/No – if yes, please provide the following information:</p> <ol style="list-style-type: none"> a. Name of person/organisation who received the benefit b. How much money/benefit was paid/provided to them during the year? c. How many charity trustees received a payment or benefit or were connected to this person/organisation? <p><i>(A list of persons that are connected to a charity trustee will be available as guidance to assist with answering this question.)</i></p>
<p>B8 NEW</p>	<p>Did the charity receive 20% or more of its income from a person or organisation connected to a charity trustee in the last financial year? Yes/No – if yes, please explain what was received and where it came from.</p>



Section C – to be completed by charities with income of £250,000 and more

C1	Please provide a breakdown of the charity’s incoming resources for the last financial year (will require figures to be completed against a number of categories – e.g. total donations, fundraising and legacies)
C2	Please provide a breakdown of the charity’s resources expended for the last financial year (will require figures to be inserted against a number of categories – e.g. cost of charitable activities)

Appendix 2: Respondent Information Form

Please help us to analyse the responses to our consultation by completing this form.

Name

Address

Charity number (if responding
on behalf of a charity)

Choose **one** of the categories which best describes you or the organisation you represent.

Are you responding:

- As an individual?
- On behalf of a charity?
- On behalf of a law practice or firm of solicitors?
- On behalf of an accountancy firm or practice?
- Other, please specify

Do you agree to your response being made available to the public?

- Yes – please answer A below
- No, not at all – your response will be treated as **confidential**

A. Where confidentiality is not requested, we will make your response available to the public on the following basis (please tick only one of the boxes):

- Yes, make my response, name and address all available
- Yes, make my response available, but not my name or address
- Yes, make my response and name available, but not my address

Consultation responses

There are 14 specific questions on the **Targeted Regulation of Scottish Charities** consultation. You do not need to respond to every question. Answer as many questions as you feel appropriate. You can also comment on any matters we have not asked a specific question about, but that are relevant to our proposals and also on the draft Equality Impact Assessment.

How to send us your response

Print out the document and post it to:

OSCR
2nd Floor
Quadrant House
Riverside Drive
DUNDEE
DD1 4NY

Or

Save the completed document and email it to **info@oscr.org.uk**. We prefer emailed documents for ease of handling responses.

What we will do with your response

Please give us your views by 24 October 2014. We will acknowledge written and electronic responses, but will not be able to provide individual feedback. A summary and analysis of the responses and matters discussed at the events, as well as the individual responses, is intended to be available on the OSCR website unless confidentiality is requested.

Targeted Regulation of Scottish Charities

Question 1: We welcome comments on the new questions being posed specifically:

- (a) Are the questions clear and understandable?
- (b) Is more guidance needed to help understand what the questions mean? – if so, please explain which questions need this.
- (c) Will the new questions affect the ease of use of the Annual Return?

Please write your answer here:

Question 2: As some of the questions are quite different from those previously asked, is there more that the Scottish Charity Regulator could do to support charities in terms of producing guidance or self-help resources?

Please write your answer here:

Question 3: Do you support the retention of a threshold of £25,000 for the requirement of more detailed information?

Yes

No

Please explain why

Please write your answer here:

Question 4: How can OSCR encourage and support all charities to use online services?

Please write your answer here:

Question 5: Would it be helpful for the Scottish Charity Regulator to provide specific guidance on Trustees' Annual Reports for smaller charities?

Yes

No

Please explain why

Please write your answer here:

Question 6: Do you agree with the proposal to publish accounts for all charities, beginning with SCIOs and charities with income of £25,000 or more?

Yes

No

Please explain why

Please write your answer here:

Question 7: We have given examples of the benefits we expect to achieve from publishing accounts. Are there any others you would highlight or any risks that we should consider?

Please write your answer here:

Question 8: Would you view published accounts?

Yes

No

If yes, for what purpose?

Please write your answer here:

Question 9: What benefits and risks would you highlight to OSCR when considering the development of a trustee database?

Please write your answer here:

Question 10: Do you think the information stated above is appropriate for OSCR to collect and use for the purposes stated?

Yes

No

Please explain why

Please write your answer here:

Question 11: Do you foresee any difficulties with collecting this information?

Yes

No

If so, please explain.

Please write your answer here:

Question 12: Do you agree that the Scottish Charity Regulator should publish charity trustee names on the Scottish Charity Register?

Yes

No

Please explain why

Please write your answer here:

Question 13: Do you think the Scottish Charity Regulator should introduce Serious Incident Reporting?

Yes

No

Please explain why

Please write your answer here:

Question 14: Are there any further serious incidents that should be included in the list outlined?

Please write your answer here:

General

Do you have any comments on any other aspect of the proposals set out in this consultation paper?

Please write your comments here:

**Equality Impact Assessment
(Separate document available on the OSCR website)**

Question: Comments are welcome on the impact assessment, particularly any areas of impact (positive or negative) not identified.

Please write your answer here:

**Thank you very much for taking the time to respond.
Please email or post your response to OSCR at the address below.**

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