OSCR
Scottish Charity Regulator

COVID-19 continues to affect charities and those they support

70% of charities have seen a negative impact on those they support as a result of COVID-19, according to a recent survey by the Scottish Charity Regulator (OSCR).

Over 2,500 charities responded to the survey to help provide a snapshot of the impact of the pandemic on a large and representative cross section of Scottish charities. Carried out in November 2020, it builds on the comprehensive data gathered from OSCR's first COVID-19 charity survey in May.

Read the survey results here.

Does your governing document allow virtual meetings?

Throughout the pandemic, one of the ongoing challenges for charity trustees has been how they can govern their charities well despite not being able to get together face-to-face around the board table.

OSCR has been actively encouraging charities to look at the best possible way of having good meetings. What we have seen during the COVID-19 restrictions is that many organisations have embraced new ways of doing things, with many trustees getting more and more comfortable with using the online space to have meetings and make decisions. However, one of the difficulties has been that the governing documents of some charities do not permit an online approach.

SCIO legislation

On 30 September 2020, the **Corporate Insolvency and Governance Act 2020 (Meetings of Scottish Charitable Incorporated Organisations) (Coronavirus) (No. 2) Regulations 2020 (legislation.gov.uk)** made legal provision for SCIOs to be able

to hold member's meetings using 'virtual' methods whether or not governing documents permit this. These provisions have now been extended until the 30 March 2021. This is likely to be the last extension to these provisions, and so it is very important to make sure that your charity is 'future proofed' in terms of being able to conduct meetings virtually by allowing them in your governing document.

Making changes

If you are going to need to alter your governing document to allow for virtual meetings, then now is the time to make the relevant changes.

It doesn't matter whether your charity is a company, a SCIO, an unincorporated organisation or anything else. Having the 'virtual' provision there can only be a good thing in terms of the resilience of your charity going forwards.

To do this, make the appropriate changes in your governing document and then let us know within 3 months that you have done so. There is information on **our website** and a short form to fill in when you are notifying us about the change. You can find that form **here**.

Reserves – Can they help support you during the pandemic?

If you are a charity trustee, you might be involved in discussions about possibly using reserves to support the work of the charity at this tricky time.

We've updated the 'reserves' part of our COVID-19 guidance to support your thinking in this area.

You can view this part of our COVID-19 guidance for charities here.

Applying to dissolve a solvent SCIO – top tips to get it right

In supporting charities to have good governance and get things right first time, we have recently noticed a small number of common issues with applications from SCIOs that are solvent but want to dissolve.

We have turned these issues into four top tips to help charity trustees of SCIOs in this situation to follow the correct processes and provide us with the correct information first time so that we can deal with the application as efficiently as possible.

Here are the 4 top tips:

1. Understand what the charitable purposes of your SCIO are as set out in your governing document – this will help you to select an appropriate recipient for the remaining funds your SCIO has.
2. Remember to name a recipient body on your application even where there are little or no assets to distribute. This is a legal requirement and we cannot process your application without this information.
3. Make sure the charitable purposes that the recipient body has in its governing document are the same as or closely resemble the ones your SCIO has in its governing document. Please note that it is not appropriate for your local Third Sector Interface (TSI) to be the named recipient.
4. Once you have passed the necessary resolution to dissolve, send the **completed application** to OSCR within 21 days of the resolution date. This is a legal requirement and we cannot process your application if we receive it after the 21 days has passed.

Strengthening Scottish Charity Law survey

Following on from the charity law consultation in 2019 which sought views on potential improvements to the charity regulation framework in Scotland, the Scottish Government have launched a survey to develop and refine the proposals.

This will provide stakeholders with an opportunity to help Scottish Government formulate a position on the way forward with charity law. They want to hear from people working in and with the charity sector, members of the public, and anyone with an interest in charity law. The survey is live now and will run until 19 February 2021.

You can find out more and give your views here.

Inquiry Reports

A key part of OSCR's role as regulator is to conduct inquiries when appropriate concerns have been identified.

OSCR has recently published an updated inquiry report and a new inquiry report on its website.

Click on the links below to read them:

- **Inquiry Report Updated: Wick Academy Development Fund**
- **Inquiry Report: Breaking Chains Global**

Cyber Scotland Week

The COVID-19 pandemic brought a rise in cyber crime in 2020, further increasing the cyber risk to charities.

We worked with the Scottish Council for Voluntary Organisations (SCVO) and the Scottish Business Resilience Centre (SBRC) in 2020 to provide some short webinars to highlight the main threats to charity trustees and let them know there is help out there.

The recordings are available here:

- **Keeping your charity safe online**
- **Protecting yourself against phishing attacks**

In addition to this, we are contributing to Cyber Scotland Week which runs from the 22nd – 28th of February.

A number of partners are working together to provide a series of online events for charities, businesses and individuals. We will look at a recent high profile OSCR inquiry case. They will discuss what happened when a group of charity trustees found themselves in a crisis, the mistakes they made and what they could have done to better manage the situation. **Find out more and register for the event here**.

If you are responsible for running a charity but you are unsure why cyber security should be on your radar then **this blog** from Alison Stone at SCVO should help to explain.

You can find out more about **Cyber Scotland Week on their website**.

Video: Updates to the Disclosure (Scotland) Act 2020

In this recording from a recent webinar, OSCR staff and Duncan Steele from Volunteer Scotland Disclosure Services discuss changes to the law around disclosure checks for volunteers.

View 'Updates to the Disclosure (Scotland) Act 2020' here.

In addition to the video below, here are some materials from the event that you may find useful:

- **A list of questions submitted prior to the event with answers from VSDS**
- **A copy of the slides from the presentation**
- **The Disclosure (Scotland) Act 2020 Handy Guide for Enrolled Bodies**

You can view videos of our other webinars on **OSCR's YouTube channel**.

SCVO Digital

SCVO's digital team has been supporting thousands of charities to rapidly make the switch to digital services during the pandemic. This work continues in 2021:

- Monthly 'DigiShift' calls where participants have a live Q&A with a digital expert. The February call will focus on **cyber security**.
- A growing set of in-depth **how-to guides** on a range of digital topics.
- A **DigiListen podcast** featuring insights from experts on a wide range of digital topics.
- **Free one-to-one support calls** to help charities overcome digital obstacles and plan their next steps.

To keep up-to-date with the SCVO digital team, you can **subscribe to their digital bulletin here**.

Important information for charities registered with the Care Inspectorate

If your charity has to also submit an annual return to the Care Inspectorate, they have revised the deadline for submitting until Sunday 28 March.

The Care Inspectorate will review this revised deadline at the start of March to consider if a further extension may be necessary for all or some services.

If you have any questions about Care Inspectorate annual returns, please read their webpage containing **frequently asked questions**, or you can call their contact centre on 0345 600 9527 between 09:00 - 16:00 or email enquiries@careinspectorate.gov.scot

Survey exploring enablers and barriers to uptake of the COVID-19 vaccine

Voluntary Health Scotland (VHS) is conducting research to help ensure equitable distribution of the COVID-19 vaccine, among all those who need it and would like your help to complete **this short survey**.

They will be feeding the information into the Public Health Scotland Evaluation of the Flu Vaccination COVID Vaccination (FVCV) programme and also the Scottish Government COVID-19 Vaccination Programme.

The deadline for completion of the survey is Friday 19 February 2021.

New blogs on OSCR's website

Our website contains a range of blogs written by experts that cover many aspects of running a charity.

We've recently added the following to the **blogs section** of the website:

Scottish Tech Army – Mobilising Scotland's Tech Talent for good
Kirsty McIntosh, Head of Partnerships at the Scottish Tech Army, talks about how it was founded and the projects they have been working on.

Brexit – What action can my charity take now?

Chris Kennedy, one of OSCR's Policy managers, talks about Brexit, what key areas affect charities and what actions can be taken.

Spotlight on going concern considerations for charity trustees
Christine Scott, Head of Charities and Pensions at ICAS, urges trustees who are planning their year end account preparation and applying the Charities SORP, to use the ICAS practical tailored guidance.

Revitalising trusts for public benefit

OSCR and Foundation Scotland have revealed they are preparing to launch a brand new project which could unlock additional funding for charities and other community and voluntary groups across Scotland.

The Revitalising Trusts project aims to identify charitable trusts registered in Scotland that appear to be inactive and support them to reactivate by using funds that are lying dormant. Charitable trusts typically provide public benefit by making grants or donations to other charities, voluntary groups or individuals. So-called 'sleepy trusts' are identified as charities that have either had no income or expenditure over the last 5 years or have donated less than 30% of their total income over the last 5 years to help good causes. The project will also look at charitable trusts that have failed to submit annual accounts and reports to OSCR within the last 5 years.

Find out more here.