

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



Introduction

This guidance is for anyone who has responsibility for making an annual return. This will most likely be a leader for a unit that is registered, or a commissioner or treasurer for districts, divisions, and counties.

All guiding levels (units, districts, divisions and counties) that are registered charities, are required to complete an annual return for OSCR. Your annual return needs to be completed within 9 months of your yearend date. For example, if your year end is 30 June, you need to have completed your OSCR annual return by 31 March the following year.

Before you start

To complete the return, you will need a copy of the receipts and payments account, the statement of balances, the independent examiners report, and the trustees' annual report. These should have been checked by your local commissioner. Once she has confirmed that she is happy with the accounts you can complete the annual return. As part of the return, you will need to submit a signed copy of your accounts. The easiest and most secure way to do this is by uploading a PDF of the signed accounts. If you don't have access to a scanner, you can create a PDF using an app on your phone. There are a variety of free apps

available, but a good one to use is 'Adobe Scan':



This works by taking pictures of the accounts pages on your smartphone, and the app will combine them into a PDF.

Remember to only download apps from



Google App store

or



The Apple App Store

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



To start the return

Go to www.OSCR.org.uk and click on 'Sign on to OSCR online' in the top right.



You will create your login information when you first register your unit / district / division / county as a charity or when you are added as a principle contact or charity user.

Enter your log in information:

LOG IN TO YOUR ACCOUNT

Email Address

Password

[Reset your password?](#)

SIGN IN

Guidance for using OSCR Online is available here

Then click SIGN IN

Select the name of the charity (unit / district / county etc.) that you want to complete the return for from the drop down:

ENTER CHARITY NAME OR NUMBER

Charity name or number

198b City Of Edinburgh Brownie Unit(SC034397)

CONTINUE

The click 'CONTINUE'.

COMPLETING YOUR ANNUAL OSCR RETURN

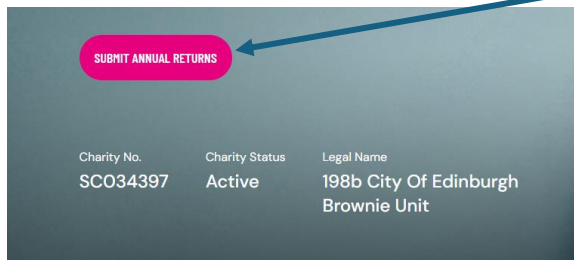
Guidance written: August 2024



This will then take you to a page showing the annual return history for the charity.

Annual Return	Accounting Reference Date	Submitted Date	Status
SC034397.2024.1	30/06/2024	-	New
SC034397.2023.1	30/06/2023	15/08/2023	Processed
SC034397.2022.1	30/06/2022	03/08/2022	Processed
SC034397.2021.1	30/06/2021	26/07/2021	Processed
SC034397.2020.1	30/06/2020	17/07/2020	Processed

Select the top row (showing as status: NEW) or click on SUBMIT ANNUAL RETURNS at the top of the page:



This will take you to the first page of the annual return.

This section asks for information about the charity, including principle contact information. This information should be pre-populated from previous returns or the information that was inputted when the charity was first registered. Check that all of the information is correct.

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



ANNUAL RETURN (SC034397.2024.1)

If you would like further guidance on an individual question, please click on the corresponding  button. [Full guidance on completing an online annual return can be found here.](#)

ANNUAL RETURN DETAILS

1. Charity Type

- Standard
- Cross Border
- Registered Social Landlord

CHARITY PRINCIPAL CONTACT DETAILS

1. Title

2. Forename

3. Surname

Make sure that 'Standard' is selected in Charity Type. Also, make sure that there is an alternative email address saved (question 19). This means that if the principle contact leaves or loses access to the email address, there is a backup.

Section A

This section asks about the number of trustees, number of employees and number of volunteers:

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



SECTION A

1) Financial Year End Date ⓘ

30/06/2024 📅

2) Total number of Charity Trustees at the financial year end * ⓘ

2

3) Total number of paid employees at the financial year end * ⓘ

0

4) How many people have volunteered for your charity in the last financial year, excluding your charity trustees (in their capacity as charity trustees)? * ⓘ

- 0
 1-50
 51-100
 101-250
 over 250

5) Does the charity have a Bank or Building Society account in the name of the charity? * ⓘ

- Yes
 No

6) Does your charity publish its annual reports and accounts on its website? * ⓘ

- Yes
 No

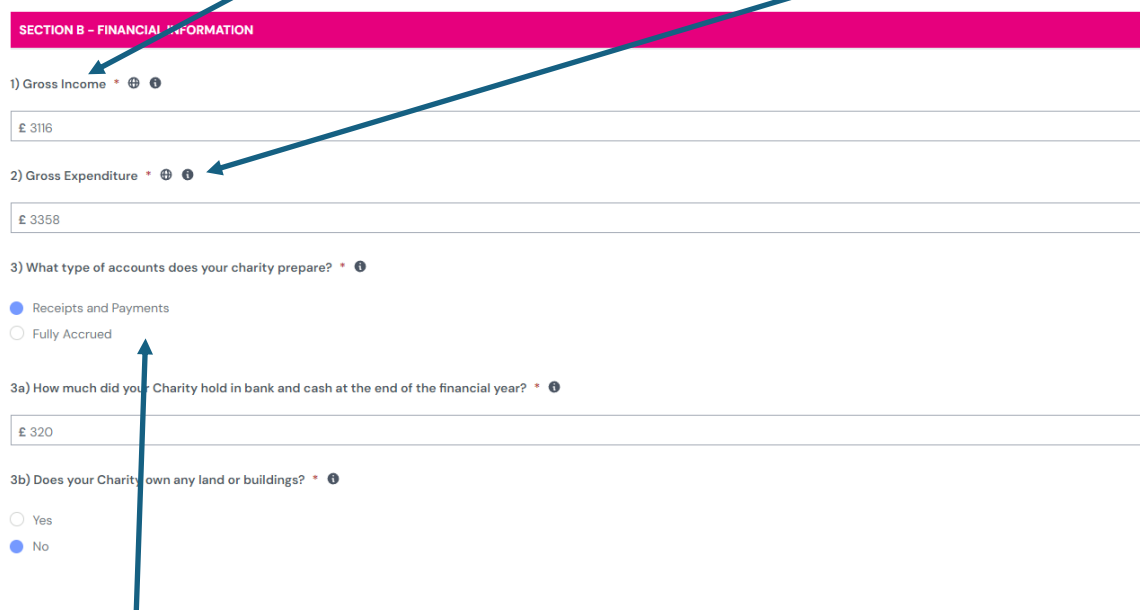
The trustees would usually be the leaders in the case that the charity is a unit. However, this cannot be less than 2 people. If the leaders in a unit are related (mother and daughter, partners etc.), you should have another trustee who is not related to either or you, or if you have only 1 unit leader, you should speak to your local commissioner about who else could act as a trustee for your unit. Where it is a district / division / county, the trustees would be the voting members of the executive.

The number of employees is the number of paid staff employed by the charity, so for units would be 0, although in the case of some counties, there will be paid staff. This does not include people who are contracted by another company to undertake work for you (such as cleaning staff, where the external company are paid to provide a cleaning service).

The number of volunteers should be those who have volunteered routinely in the unit (ie leaders, young leaders, unit helpers etc.), so would be 1-50 for units. In this include the leaders who are also trustees, unless the only role in the unit is that of a trustee. For district / divisions and counties, include anyone who holds a district / division / county role (not all of the volunteers within the district etc.)

Section B

This section will ask you for the financial information. You should be able to get these figures from your accounts. For receipts and payments accounts the gross income will be the total receipts and gross expenditure will be total payments for the year.



SECTION B - FINANCIAL INFORMATION

1) Gross Income * ⓘ ⓘ

£ 3116

2) Gross Expenditure * ⓘ ⓘ

£ 3358

3) What type of accounts does your charity prepare? * ⓘ

Receipts and Payments

Fully Accrued

3a) How much did your Charity hold in bank and cash at the end of the financial year? * ⓘ

£ 320

3b) Does your Charity own any land or buildings? * ⓘ

Yes

No

In question 3 you will be asked whether the charity prepares receipts and payments accounts or fully accrued accounts. This is mainly based on income and therefore the majority of guiding charities would only be required to produce receipts and payments accounts and this option should be selected.

(If gross income for the year is over £250,000, or there are other specific circumstances fully accrued accounts are required. You can find out more about this [here](#).)

If the unit / district / division or county owns property, select this option in 3b. For the majority of guiding levels, the answer to this will be no.

Section C

The final section of the return asks about what the charity does. Please find below suggested answers to the questions:

1. Your charity's purpose according to the Scottish charity register is

This should be completed automatically, if not, please add the below, which is the purpose as described in the Royal Charter:

Promotion of the instruction of girls of all classes in the principles of discipline, loyalty and good citizenship.

1. a) In order to achieve this purpose, does your charity do any of the following

Select:

Deliver services to beneficiaries

Hold meetings or sessions (this will include regular group meetings)

Undertake activities and events

2. Tell us in your own words what your charity is set up to do and how you do this.

Units should enter the correct statement from the below options (you can tweak the frequency to make it applicable, and amend the section on trips and residential events if appropriate):

The charity is a Rainbow unit which delivers the Girlguiding programme to girls aged between 4 and 7. The unit meets once per week during term time, and runs trips and residential events for the girls.

The charity is a Brownie unit which delivers the Girlguiding programme to girls aged between 7 and 10. The unit meets once per week during term time, and runs trips and residential events for the girls.

The charity is a Guide unit which delivers the Girlguiding programme to girls aged between 10 and 14. The unit meets once per week during term time, and runs trips and residential events for the girls.

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



The charity is a Ranger unit which delivers the Girlguiding programme to girls and young women aged between 14 and 18. The unit meets once per week during term time, and runs trips and residential events for the girls.

3. Have you made any changes to your governing document in the last year

Select: No

When was the last time you reviewed your governing document?

Select: Longer than 3 years ago

Units, districts and divisions use the Royal Charter as their governing document and this was last amended in 2015. Counties have their own constitutions and the specific date should be added.

4. Do you have at least the minimum number of trustees as required per your governing document?

Select: Yes

5. Do you have an up to date induction process so that new charity trustees understand their role in the charity?

Select: Yes

6. Do any of the trustees receive payments for any service provided to the charity?

Select: No

7. In order for us to understand the structure of the charity please select one of the following

Select: Neither

This question relates to wholly owned subsidiary companies etc. of charities so does not apply within Girlguiding.

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



This is what the completed section should look like:

SECTION C - ORGANISATIONAL AWARENESS

1) Your charity's purpose, according to the Scottish Charity Register is [?] [!]

Promoting the instruction of girls of all classes in the principles of discipline, loyalty and good citizenship

1a) In order to achieve this purpose, does your charity do any of the following * [!]

- Provide grants or donations to others
- Deliver services to beneficiaries
- Hold meetings or sessions (this will include regular group meetings)
- Undertake activities and events
- Undertake religious activities
- Provide facilities
- Campaign
- Other

2) Tell us in your own words what your charity is set up to do and how you do this? (in 1000 chars) * [!]

The charity is a Brownie unit which delivers the guiding programme to girls aged between 7 and 10. The unit meets once per week during term time, and we also run trips and residential events for the girls.

3) Have you made any changes to your governing document in the last year? [!]

- Yes
- No

When was the last time you considered your governing document? *

- In the last 12 months
- Between 1 and 3 years ago
- Longer than 3 years ago
- Have never done this
- Not Known
- No copy

4) Do you have at least the minimum number of Trustees as required per your governing document? * [!]

- Yes
- No

5) Do you have an up to date induction process so that new charity trustees understand their role in the charity? [!]

- Yes
- No

6) Do any of the charity trustees receive payments for any services provided to the charity? * [!]

- Yes
- No

7) In order for us to understand the structure of the charity please select one of the following * [!]

- The charity is the parent of a subsidiary body/bodies
- The charity is a subsidiary of a parent body
- Neither of the above

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024



Submission

You will then be asked how you would like to submit the accounts. As mentioned above, the easiest and most secure way to do this is to upload them. To do this select 'I will attach an electronic copy...', then choose files, select the saved PDF, and then click UPLOAD:

ACCOUNTS SUBMISSION OPTION

1. Accounts Submission Option * ⓘ

- I will attach an electronic copy of my signed accounts (including a signed trustees' annual report and signed auditor's or independent examiner's report) in .pdf format
- I will post you a paper copy of my signed accounts by my charity's deadline date. The deadline for providing accounts is 9 months after your accounting period end date. If this deadline has passed, send your accounts to OSCR as soon as possible.

2. Please attach an electronic copy of my signed accounts (including a signed trustees' annual report and signed auditor's or independent examiner's report) in .pdf format * ⓘ

Note: Max file size allowed is upto 100MB and file cannot be empty.

Choose files No file chosen UPLOAD

SAVE AND GO BACK Page 2 SAVE AND NEXT

If you can't upload an electronic version, select 'I will post a copy of my signed accounts...':

ACCOUNTS SUBMISSION OPTION

1. Accounts Submission Option * ⓘ

- I will attach an electronic copy of my signed accounts (including a signed trustees' annual report and signed auditor's or independent examiner's report) in .pdf format
- I will post you a paper copy of my signed accounts by my charity's deadline date. The deadline for providing accounts is 9 months after your accounting period end date. If this deadline has passed, send your accounts to OSCR as soon as possible.

Declaration

You will then be asked to complete the declaration:

DECLARATION INFORMATION

- I certify that the information entered in this form is correct to the best of my knowledge
- I confirm the information entered has been approved by the charity trustees and I am authorised to submit this information

Name of person submitting *

Catriona Campbell

Role of person submitting *

Trustee / unit leader

Declaration Date *

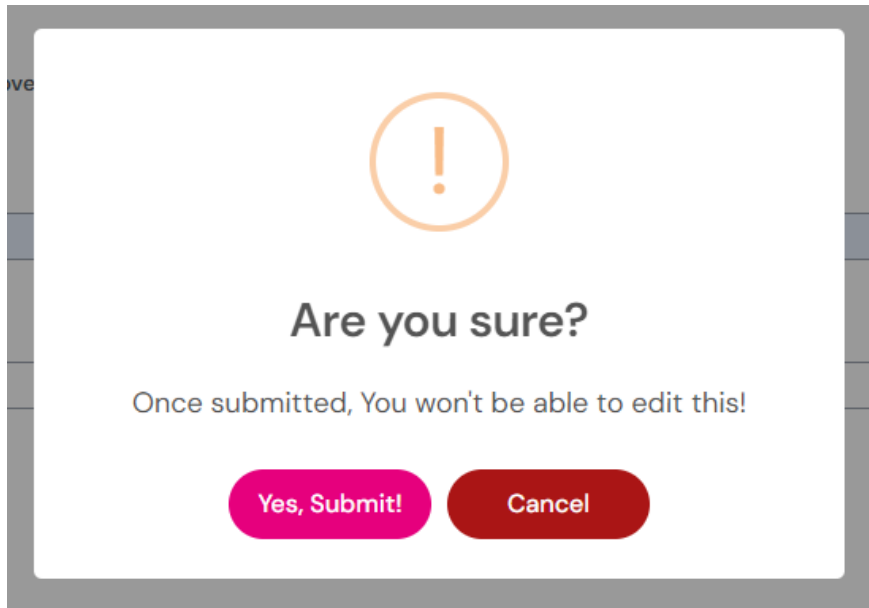
20/08/2024

SAVE AND GO BACK Page 3 SAVE AND CONTINUE LATER SUBMIT

COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024

Click SUBMIT, and you will then be asked if you are sure. Select 'Yes, Submit!'



You will then be taken back to the dashboard, with the most recent annual return showing as processed:

Annual Return	Accounting Reference Date	Submitted Date	Status
SC034397.2024.1	30/06/2024	20/08/2024	Processed
SC034397.2023.1	30/06/2023	15/08/2023	Processed
SC034397.2022.1	30/06/2022	03/08/2022	Processed
SC034397.2021.1	30/06/2021	26/07/2021	Processed
SC034397.2020.1	30/06/2020	17/07/2020	Processed

Your annual return is now complete.

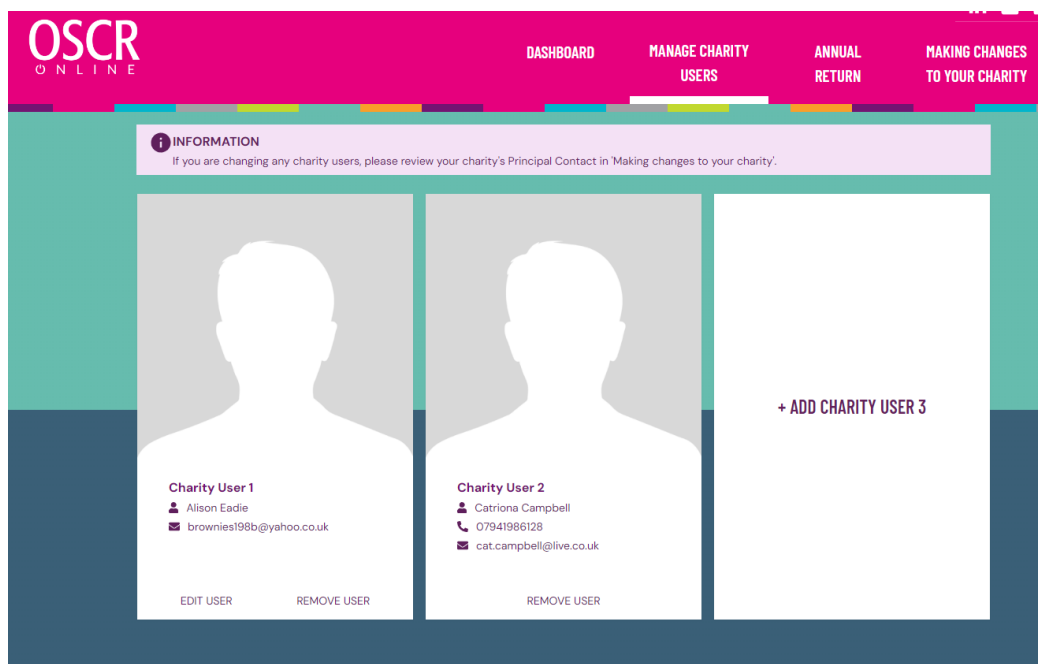
COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024

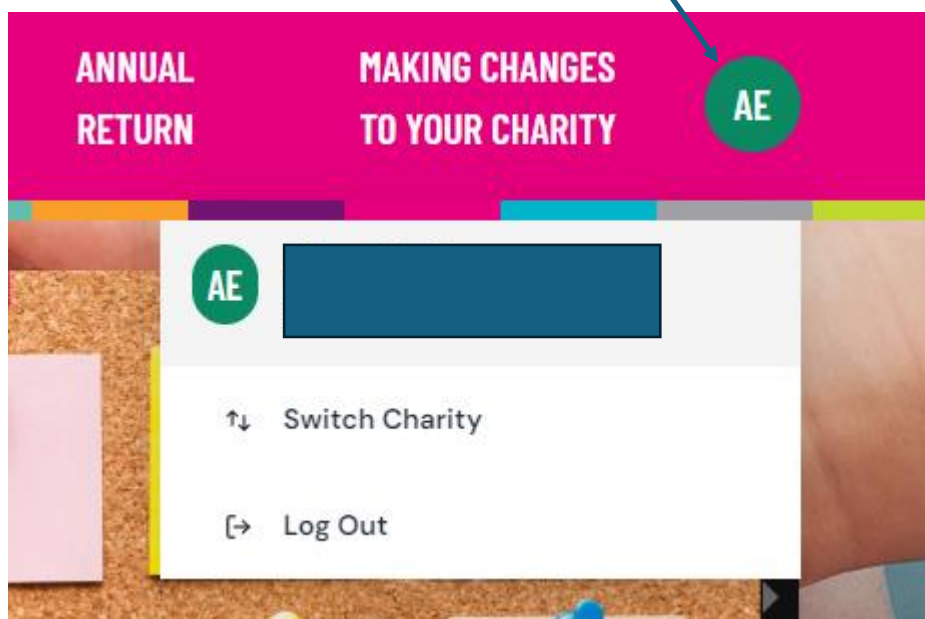


Updating your OSCR online users

While you are logged into OSCR online, why not check that your user's information is up to date and add any additional users (you can have up to 3). You can see who is registered as a user, by selecting 'MANAGE CHARITY USERS'.



Once you are finished, click on the initials at the top right-hand side of the screen and then select 'Log Out':



COMPLETING YOUR ANNUAL OSCR RETURN

Guidance written: August 2024

Top tips

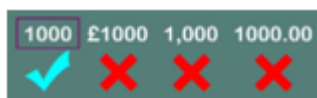
1. Answers to questions with this symbol will appear publicly on the Scottish charity register:



2. If you don't know the answer to a question, or if you want to come back later, please click 'Save and next' at the bottom of the screen.

When you close the window, the online annual return will be saved as 'Draft' and include all of the information you have saved so far. You can retrieve the saved online annual return and complete the remainder on another day.

3. Only put whole numbers in boxes where a number is required, don't put in pence or a pound sign.



4. The online system will only ask you the questions your charity needs to answer.

5. If you publish your accounts on your own website, please send a link to the relevant page to OSCR when asked in the online annual return, as this is the best way for them to share your accounts with the public.

Thank you for completing the OSCR annual return and for all you do for guiding.

When you submit your annual return you will receive a reply from OSCR to acknowledge the submissions. It might also say that you should review your governing document. Please don't be alarmed - this is an automated response, because the Girlguiding Royal Charter has not been reviewed formally in the last three years. Please don't worry about this email, we are aware of it, and are liaising with OSCR.

If you have any questions relating to OSCR, or any other governance or compliance enquiries please contact the governance team on governance@girlguiding-scot.org.uk.