

# COMPLETING YOUR ANNUAL OSCR RETURN (INC. REGISTERING CHARITY TRUSTEES)

Guidance written: August 2024, updated July 2025



## 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 year-end 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
- 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

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### Before you start the annual return

New legislation introduced in 2025 means that all charity trustees in Scotland need to be registered. Towards the end of the year, this information will be made public (only the names will be published).

For any registered level that has a year-end date of 30 June 2025 or after, you will not be able to complete the annual return submission until you have completed the charity trustee registration.

### To start the return

Go to [www.OSCR.org.uk](http://www.OSCR.org.uk) and click on 'Sign on to OSCR online' in the top right.

Sign in to OSCR Online

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:

A screenshot of the OSCR Online login page. At the top, it says 'LOG IN TO YOUR ACCOUNT' in pink. Below this are two input fields: 'Email Address' with a blue placeholder bar, and 'Password' with a masked password '.....'. To the right of the password field is a link 'Reset your password?'. Below the fields is a large pink button labeled 'SIGN IN'. At the bottom, there is a link 'Guidance for using OSCR Online is available here' in pink, above a decorative horizontal bar with colored segments.

Then click SIGN IN

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

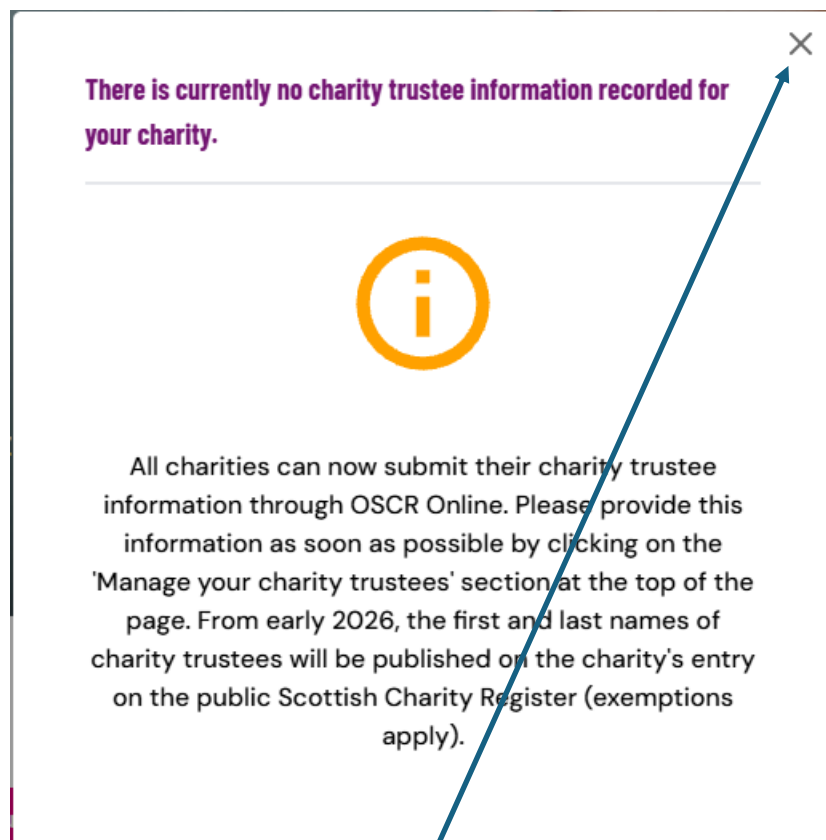
ENTER CHARITY NAME OR NUMBER

198b City Of Edinburgh Brownie Unit(SC034397)

CONTINUE

The click 'CONTINUE'.

If you have not yet registered the trustees for the charity you will get a pop-up to alert you to this:



Click close to dismiss this reminder.

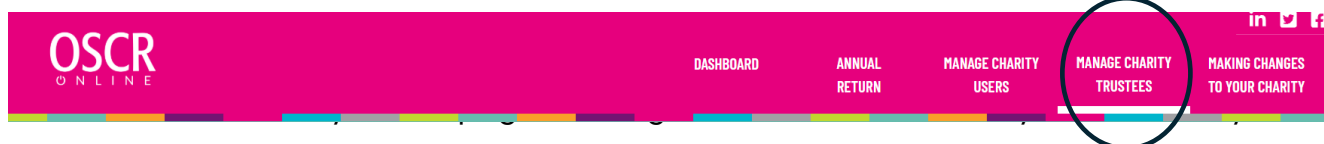
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If you haven't already, you should now register your charity trustees.

From the pink ribbon along the top of the screen, select 'Manage charity trustees':



You will then be taken to the page where you can add charity trustee details. For each trustee you will need:

- Their full name
- Their address including postcode
- Their date of birth
- Their phone number
- Their email address (the email address for each trustee should be different)
- Their appointment date as trustee

At the right-hand side of the screen, select 'Add New'.

You will then be asked to enter the information for the first trustee:

**ADD NEW CHARITY TRUSTEE**

From early 2026, charity trustee first and last names will be displayed on the public Scottish Charity Register (exceptions apply). OSCR will remove former charity trustees' details from the Scottish Charity Register when they cease to be charity trustees. A charity trustee's information will be retained on OSCR's internal Schedule of Charity Trustees for two years after they cease to be a trustee, after this time it will be deleted.  
All fields marked with \* are Mandatory

First Name *	Last Name *	Known as <input type="text" value="Enter Known as"/>
<input type="text"/>	<input type="text"/>	
Date of Birth *	Home Address *	Postcode *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Email Address *	Phone Number *	
<input type="text"/>	<input type="text"/>	
Date of Appointment as Trustee * <small>The date of appointment refers to the original date the individual became a charity trustee. If a charity trustee has been reappointed after serving a term, you should still use their initial appointment date. If the charity trustee was appointed many years ago and the exact date is unknown, it is acceptable to provide an estimated date</small>		
<input type="text" value="Select Date"/>		

For the date of appointment, add the date that the leader started in their role with the level that you are adding them as a trustee for. You won't be able to add an appointment date that is before the date that the level was registered as a

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charity. If the trustee started in their role before the level was registered as a charity, put in the date that the level was registered.

Repeat this for all of the trustees.

You can find details of who should be registered as trustees in the [last section of this document](#).

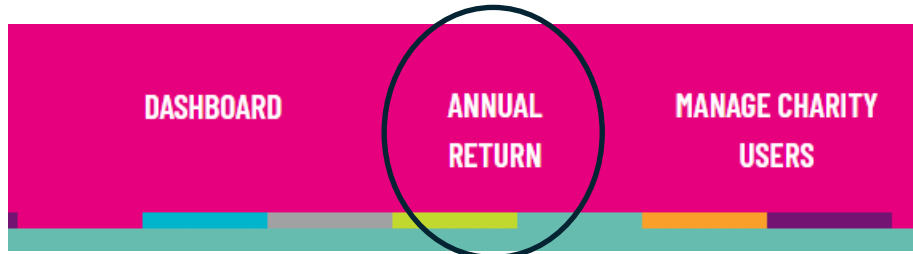
Once completed the page should look like this:

CURRENT CHARITY TRUSTEES		FORMER CHARITY TRUSTEES				
FIRST NAME	LAST NAME	KNOWN AS	EMAIL ADDRESS	DATE OF APPOINTMENT	EXEMPTION FROM NAME PUBLICATION STATUS	EDIT
				10/01/2024		<a href="#">✎</a>
				03/11/2009		<a href="#">✎</a>
				26/06/2003		<a href="#">✎</a>

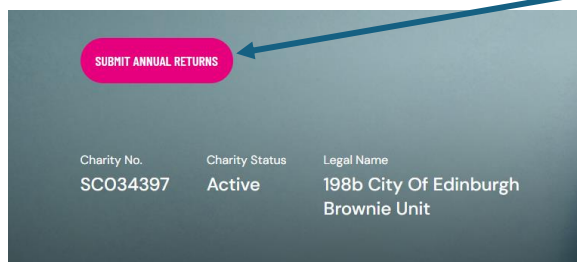
Make sure all of the details are correct.

You can now complete the annual return.

At the top of the screen, select 'Annual return':



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.

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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.

## 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.

You will then be asked to confirm that the list of registered trustees is correct:

### CHARITY TRUSTEES

The list of the charity's current trustees is shown below. If any updates are needed, please click here [Manage Charity Trustees](#)

This is a new requirement. If you have not registered the trustees prior to completing the annual return, you can add them now, by clicking 'Manage Charity Trustees':

[Manage Charity Trustees](#)

[You can find guidance for registering trustees at the start of this document.](#)

Check the list of trustees, and then tick the box to confirm that they are correct:

### CHARITY TRUSTEES



The list of the charity's current trustees is shown below. If any updates are needed, please click here [Manage Charity Trustees](#)

#### Charity Trustee Name(s): \*

- Laura Fletcher
- Catriona Campbell
- Alison Eadie

☒ I confirm the list of charity trustees is correct. All charity trustees first and last names will be shown on the Scottish Charity Register unless they have been granted an exemption from name publication.

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Then click 'Save and continue to page 2':

Page 1

SAVE AND CONTINUE TO PAGE 2

### Section A

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

**SECTION A**

1) Financial Year End Date ⓘ  

30/06/2025 ⓘ

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

4

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 number of employees is the number of paid staff employed by the charity, so for units this 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 (i.e. leaders, young leaders, unit helpers etc.), so would be 1-50 for units. In this include the leaders who are also trustees, unless their only role in the unit is that of a trustee. For districts / divisions and counties, include anyone who holds a district / division / county role (not all of the volunteers within the district etc.)

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### 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. Only include the whole number as £.



**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”.



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### 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, but 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 residentials 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.**

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**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: In the last 12 months**

Units, districts and divisions use the Royal Charter as their governing document and although this was last amended in 2015, it is continually reviewed by the Girlguiding trustees. 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.

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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

Select: Save and continue to page 3

[SAVE AND RETURN TO PAGE 1](#) Page 2 [SAVE AND CONTINUE TO PAGE 3](#)

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### Accounts submission option

From early 2026 OSCR will begin publishing all accounts submitted, and they will no longer be redacted. This means that you should be cautious to only include what is absolutely necessary and should take care not to include any additional personal information. You may also want to start using electronic signatures rather than originals.

The default option for submitting accounts is to upload them electronically, ideally in PDF format. This is the easiest and most secure way to submit them. Please see the beginning of this document for how to create a PDF version of hard copy accounts.

For the majority of guiding units (who prepare “receipts and payment” type accounts) you should only upload:

- Receipts and payments
- Statement of balances
- Trustees annual report
- Independent examiners report

To upload the accounts, click ‘Upload file’.

A screenshot of the OSCR Accounts Submission Option page. At the top is a pink header bar with the text "ACCOUNTS SUBMISSION OPTION". Below this, the page is titled "OPTION 1: UPLOAD ACCOUNTS" with a small information icon. The text states: "From early 2026 OSCR will be publishing the accounts as they are received and no longer redacting personal information. It is important to ensure that the accounts are in a format suitable for publication." It then says: "Please upload an electronic copy of the charity's accounts here. The upload must include the charity's:" followed by a numbered list: "1. Trustees Annual Report", "2. Financial Information", and "3. External Scrutiny Report". A link is provided: "Guidance and templates for charity accounting can be found here." Below this, it says: "OSCR will accept digital or typed signatures on the documentation. Please upload documents in pdf format if possible. When your online annual return is processed, the files you upload will be available to view on the public Scottish Charity Register at www.oscr.org.uk". At the bottom, there is a pink button with a document icon and the text "Upload File". A blue arrow points from the text "To upload the accounts, click ‘Upload file’." to this button.

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Navigate to where you have saved the accounts. The upload should then show as below:

File: 2025-06-30 198b Brownie accounts.pdf

Tags: Accounts External Scrutiny Report Trustee Annual Report

Tag: Select Tag

Using the 'Tag' dropdown menu, select Accounts, External Scrutiny report, Trustee Annual Report, then tick the box to confirm that the accounts are accurate and up to date:

File: 2025-06-30 198b Brownie accounts.pdf

Tags: Accounts External Scrutiny Report Trustee Annual Report

Upload another file

☒ I confirm the charity account uploaded are accurate and full record \*

If you can't upload an electronic version, scroll down to 'Option 2: Unable to upload accounts' and select: I am unable to upload the accounts at this time, so I will post a copy of my accounts to OSCR as soon as possible.

### OPTION 2: UNABLE TO UPLOAD ACCOUNTS

If you are unable to upload your accounts, please click on the button below to confirm that you will post a copy of the charity's signed accounts. The deadline for providing OSCR with accounts is 9 months after your accounting period end date. If your deadline has passed, send your accounts as soon as possible. Accounts submitted after a deadline will be marked as late on the Scottish Charity Register.

☐ I am unable to upload the accounts at this time, so I will post a paper copy of my accounts to OSCR as soon as possible

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## 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

Click SUBMIT.

You will then be asked if you are sure. Select 'Yes, Submit!'

ve

**Are you sure?**

Once submitted, You won't be able to edit this!

Yes, Submit!

Cancel

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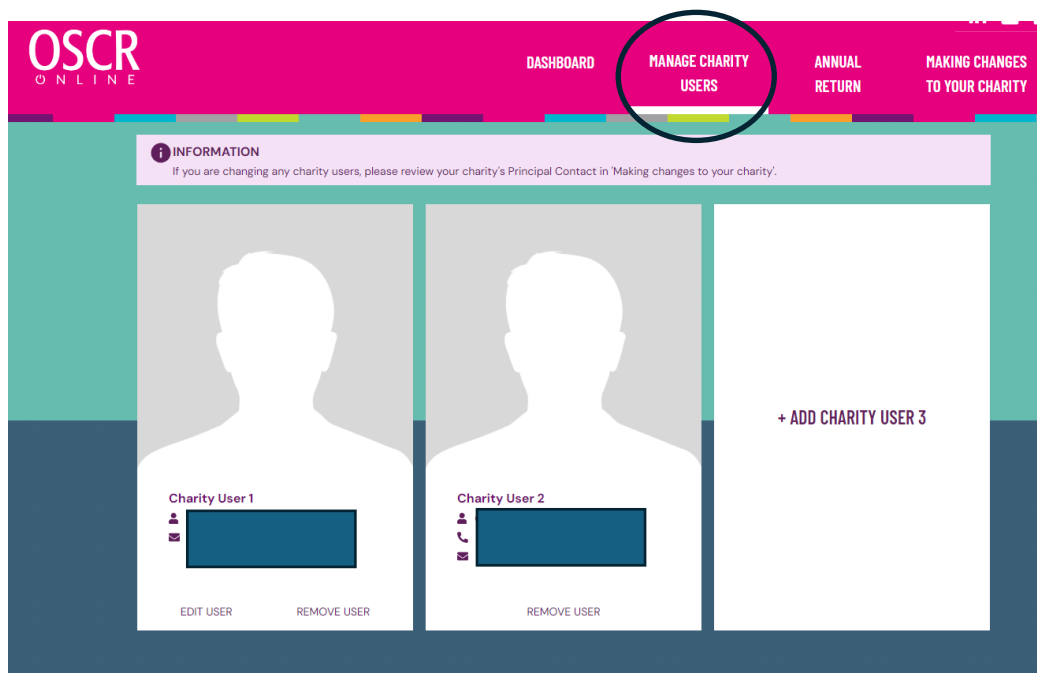
You will then be taken back to the dashboard, with the most recent annual return showing as processed:

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.

## Updating your OSCR online users

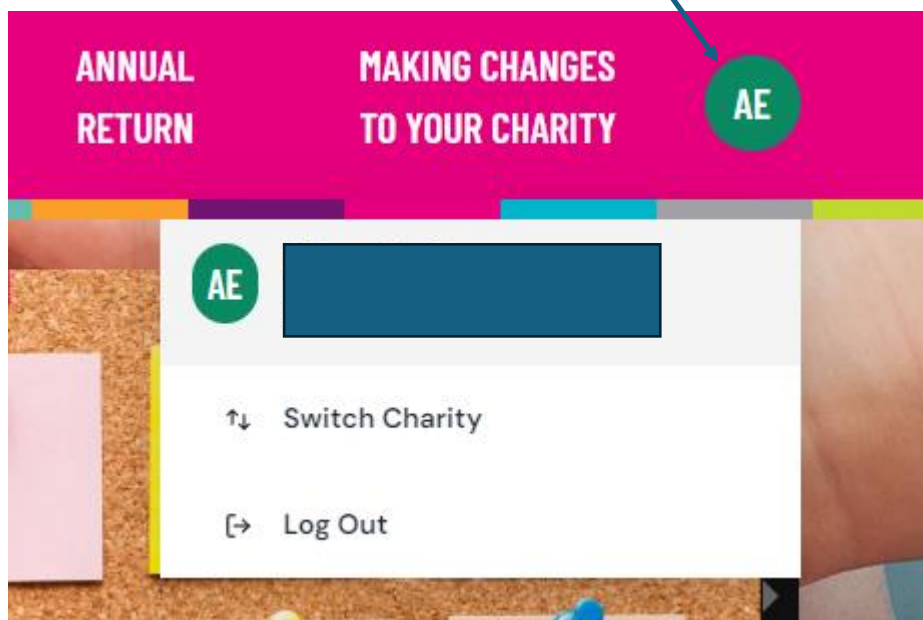
While you are logged into OSCR online, why not check that your user information is up to date and add any additional users (you can have up to 3). You can see who is registered as a user, by selecting 'MANAGE CHARITY USERS'.



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



### Top tips

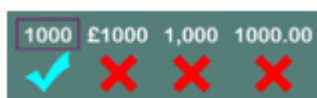
1. Answers to questions with this symbol will appear publicly on the Scottish charity register:



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 at another time.

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





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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.**

**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](mailto:governance@girlguiding-scot.org.uk).**

### Registering charity trustees

From 30 June 2025, OSCR will begin [collecting charity trustee information through OSCR Online](#). Providing this information will become a legal requirement for all charities (including all units, districts, divisions and counties which are registered).

Charity users completing the annual return on behalf of any level with a year-end date on or after 30 June 2025 will be required to include trustee information as part of the submission. For any submissions which have not been made before 30 June, but where the year-end date was earlier than 30 June, users will not be required to submit this to be able to complete the return.

The following information will be required for each trustee:

- Full name
- Home address
- Email address
- Telephone number
- Date of birth
- Date of appointment

Only the names of trustees will be available via the public charity register online, and a request can be made for this not to be included where there is a risk to someone's safety. In guiding we would expect the trustees to be as follows:

**County** – all voting members of the county executive committee

**District / division** – members of the district or division executive

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**Units** – Unit leaders (not unit helpers, except where they are also responsible for managing the financial accounts), and a local commissioner/leader from another unit where there would be fewer than 3 trustees otherwise.

Please be mindful that there are some people who are unable to legally act as charity trustees in Scotland. Before any trustee is registered they should make sure that they are able to undertake this role. You can find information about this here: [www.oscr.org.uk/becoming-a-charity/preparing-for-your-application-guidance/2-who-will-run-the-charity/](http://www.oscr.org.uk/becoming-a-charity/preparing-for-your-application-guidance/2-who-will-run-the-charity/).

We would recommend that for all levels registered as charities there are 3 (or at least 2) registered users of OSCR online attached.