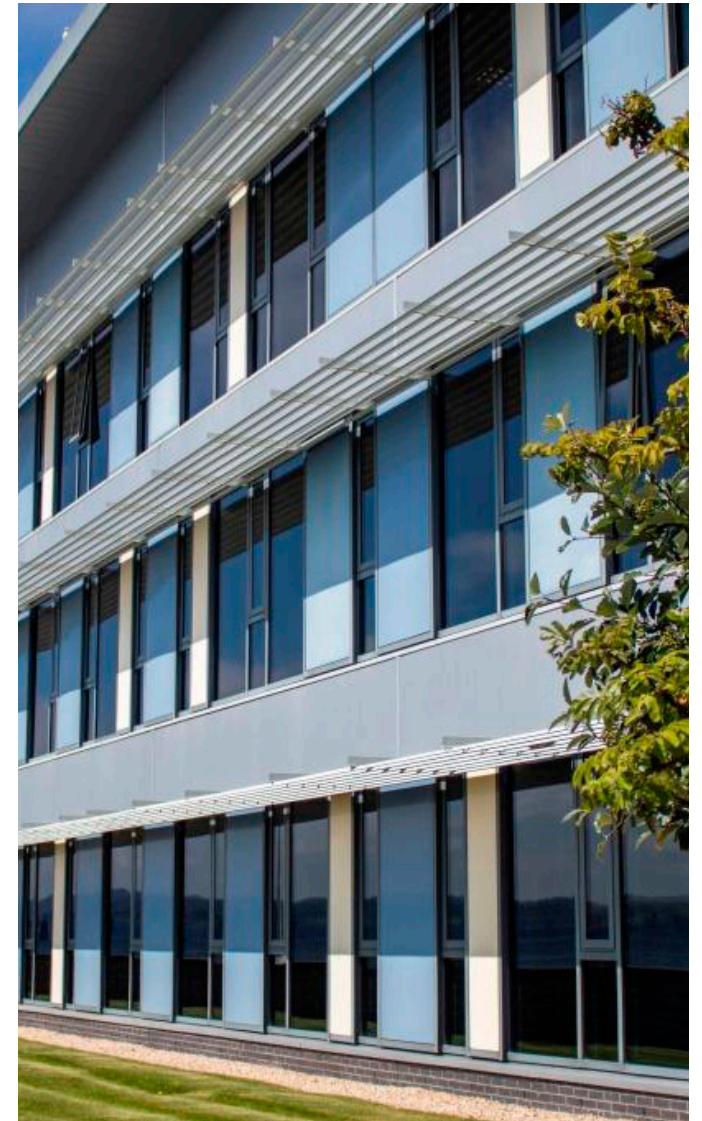


# CORPORATE STRATEGY 2023-26




# Mission statement

The Scottish Charity Regulator will regulate in a way which builds **trust** and **confidence** in Scottish charities, holds charities to account and **strengthens** their ability to positively contribute to society.



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# Forewords

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# We are delighted to share OSCR's Corporate Strategy to March 2026.

This is an **ambitious** and **agile** plan which has been developed with contributions from across the organisation. Regulation is a **people business**, and we will keep a strong focus on **developing** the great team here and **supporting** other organisations we work with.

Over the next three years, we are committed to building on our recent successes and continuing our work as a **modern, forward-thinking regulator**. By delivering on the commitments set out in this publication we can make OSCR an even more effective public body and ensure that charities continue to retain the confidence of Scottish society.



**Maureen Mallon**  
OSCR Chief Executive

We are very aware of the dynamic context of our work. As I write, the Charities (Regulation and Administration) (Scotland) Bill is making its way through the Scottish Parliament. Although the final text of this legislation is still to be agreed by MSPs, the Bill as it stands will augment OSCR's current powers and give us a range of new responsibilities over the period covered by this plan. We will work closely with the Scottish Parliament and the Scottish Government to ensure that we implement the proposals as passed to maximise their benefits for increasing public trust and confidence in Scotland's charity sector.

The Scottish Government focus on public service reform challenges all public bodies to be imaginative in considering how we work with others to deliver. OSCR has a proud history of joint work and shared services, and we will explore new opportunities with current and new partners. We know that the challenging economic situation is having a negative impact on some charities, and that this will be felt more acutely by certain sectors (for example those delivering services and who are reliant on public funding). OSCR will ensure that we use the data we have on Scotland's 25,000 charities to keep



decision-makers informed as they seek to build new approaches and solutions for Scotland.

Over the period of our previous Corporate Strategy, we became increasingly evidence-based and targeted in our work. Through implementation of a consistent risk assessment process, we made sure that we focus our energy and resources on the issues and charities that are most likely to undermine public trust and confidence. Throughout the three-year period of this new strategy, we will continue to use data and intelligence to focus our work on activities which have high regulatory impact. As a result of this, and through identifying where we can use automation to deal with interactions quickly and more effectively, well-run charities will be able to get on with their business with minimal demand from OSCR.

Our register contains over 25,000 charities and we have worked hard to engage with the minority which have not fulfilled their statutory duties and to support these charities to bring their records up to date. This work will remain a priority and will result in an even more accurate register.

We have set out our new objectives so that we can navigate through this dynamic environment with a clear sense of purpose and emerge on the other side in a stronger position as a regulator and as an effective public body. We will continue to publish an annual business plan setting out our specific priorities and activities for each year ahead as well as keeping our overall priorities under review.



# This strategy sets out how OSCR will regulate and support charities to deliver the services their beneficiaries need.

I was delighted and honoured to become Chair of OSCR in October 2022, and thank my predecessor George Walker for the work he did with my fellow Board members in starting to **identify** and **shape** our priorities for the years ahead. Over the last few months, I have worked with Board members and the OSCR staff team to **develop** this Corporate Strategy, which sets out our **priorities** for the next three years.



**Marieke Dwarshuis**  
OSCR Chair



The Scottish charity sector is large and diverse, delivering services ranging from sports and youthwork to nature conservation and social care, and providing high levels of funding and other support. Charities touch the lives of almost everyone in Scotland, and the services and support that charities offer provide security and essential services for a huge number of beneficiaries, irrespective of age or where they live.

The COVID-19 pandemic showed us how much things can change in a short space of time. There is a great deal to learn from how we dealt with this as a country, and it will be hugely important to keep moving forward.

I believe OSCR's transformation work and experiences of the last few years mean we are well placed to deliver this strategy.

We have:

- developed and implemented risk-based regulation
- put in place a set of digital foundations on which to build our future work; and

- undertaken work to deliver our People Strategy to support our amazing team and make OSCR a great place to work.

As we look to the future, we expect to update our strategy as the world around us and the world of charity regulation continue to adapt in response to the current socio-economic environment and pressures. Whatever the future holds, OSCR exists to put regulating and supporting Scotland's charities at the heart of all that we do. The outcomes we will work towards are ambitious and reflect our evolution as an organisation which has a duty to deliver best value in our activities. These outcomes focus on informing the public about the charities we regulate, through increasing openness and clarity around our day-to-day activities and the decisions and actions we take.



We will provide focused support to Scottish charities and work in close collaboration with other regulators, intermediary bodies and government. The outcomes we set out in this strategy support our own vision and values and will positively contribute to, and promote delivery of, the national outcomes as set out in the Scottish Government’s National Performance Framework.

This strategy sets out how OSCR will meet the challenges of the future and I look forward to seeing it come to life. A forward-thinking organisation requires a forward-thinking Board to guide and shape our day-to-day work. That’s why it’s great that we are benefitting from the fresh perspectives of our recently refreshed Board, building on the foundations laid by the previous team.

Over the next three years, the commitments we have set out in this document will ensure that we will regulate in a way which builds a foundation of trust and confidence in Scottish charities and holds charities to account according to legislation.



# What we do

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## About OSCR

OSCR regulates and is the registrar for Scotland's 25,000 charities. We are a non-ministerial office (NMO) working alongside the Scottish Government and are directly accountable to the Scottish Parliament. We work to ensure that the Scottish public have confidence that the country's charities are well run.

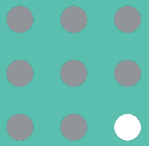
- We provide information to the public about charities and their activities, through our Scottish Charity Register and reporting.
- We offer a range of tools and guidance for charities and the people who run them, to support and encourage improvement in the sector.
- We use our knowledge and intelligence of charities to positively influence and inform the development of national policy, legislation and practice that affects the charitable sector in Scotland.
- We ensure that any wrongdoing in charities is identified, addressed and that the relevant parties are held to account.



## Values

Our values provide a foundation for everything we do, from our interactions with charities to the way we work with colleagues. Our values are:

Independent



Proportionate



Accountable



Transparent



Consistent



Fair



Targeted



Informed



# Context for the strategy

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## Charities (Regulation and Administration) (Scotland) Bill

The Charities (Regulation and Administration) (Scotland) Bill is currently progressing through the Scottish Parliament.

The majority of its provisions respond to long-standing proposals from OSCR to improve the transparency of charities in Scotland, address gaps in OSCR’s regulatory powers and bring regulation in Scotland into line with improvements elsewhere.

Changes it makes to the Charities and Trustee Investment (Scotland) Act 2005 are intended to:

- give OSCR wider powers to investigate charities and charity trustees
- amend the rules on who can be a charity trustee or a senior office-holder in a charity
- increase the information that OSCR holds about charity trustees
- give OSCR the power to publish charity accounts



and update the information which needs to be included on the Scottish Charity Register, including charity trustee names

- create a record of charities that have merged.

While many of the changes intended by the Bill are additions or clarifications of OSCR’s existing powers, and implementation is likely to involve expansion and amendment to OSCR’s existing systems and processes, activities to give full effect to the provisions and secondary legislation are likely to continue throughout the period of this strategy. These plans will evolve throughout the next three years as OSCR remains fully committed to ensuring that charities and those who support them are ready and well-briefed as we bring in changes.

Ministers have also promised a wider conversation on charity law to follow the passage of this largely technical bill, and OSCR will play its part in engaging with and informing this wider discussion.

## Reform of public service delivery

As outlined in the Scottish Government’s published priorities in the Resource Spending Review 2022, the Government is committed to a range of programmes to drive and improve efficiency across the public service. OSCR will play an active role in this work, considering the best ways to undertake our functions and to deliver better national outcomes.

OSCR is an efficient organisation, and best value and continuous improvement are at the heart of how we work. In 2020, OSCR carried out an organisational re-design which has enabled us to prioritise our activities based on data and intelligence. We updated our digital infrastructure and launched our new OSCR Online system for our staff and those involved in the management of charities.

We are already co-located with other public bodies in our Dundee office and plan to move to a public service hub model, building on our current shared service arrangements with other tenants. The adoption of hybrid working practices has benefits for our overall efficiencies as well as staff wellbeing and associated carbon emissions reductions.

Over the lifetime of this strategy, we will continue to work with other organisations across public services to identify and deliver efficiencies and shared services that will benefit the people of Scotland.





## Who we regulate: Scotland's charity sector

OSCR is the registrar for charities in Scotland and there are more than 25,000 charities on the Scottish Charity Register. Of the registered charities, over 24,000 are registered only in Scotland; the remainder of the registered charities are 'cross border' charities, meaning they are also on a register with another regulator, for example the Charity Commission for England and Wales.

Over half of charities registered in Scotland have an income of less than £25,000 and charities with income of over £500,000 make up around 6% of the total.

Reflecting on this demographic, we have become a more risk-based and targeted regulator. Our view of risk and proportionality has been a major factor when setting our strategic outcomes for the period 2023–26.



## Scotland's priorities

Our statutory duties, our corporate priorities and our work to achieve efficiencies by working with other public bodies contribute to the priorities set out in the Scottish Government's budget. The activities of a significant portion of the charity sector link directly to the alleviation of child poverty and tackling climate change, while many others contribute indirectly to delivery of these priorities.

In addition to charities directly involved in service delivery, others are supporting delivery against national priorities through providing grants, donations or gifts to organisations and individuals. With an annual income of £13.17 billion, and employing almost 209,000 staff, charities in Scotland contribute significantly to the national economy.

OSCR will maintain its commitment to delivery against the priorities outlined in the National Performance Framework (NPF) and will publish our intended contributions once the new NPF is agreed and published.



# Our 2023-26 priorities

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## Our priorities for 2023-26:

We will ensure the public have access to the information they need about charities in Scotland and how they are regulated.

We will provide charities with the tools and guidance they need to meet regulatory obligations.

We will deliver smart, responsive and effective regulation that positively impacts on Scotland's charity sector and its beneficiaries.

We will focus on our people and have a motivated, flexible and well supported workforce.

We will maintain a focus on best value, continuous improvement and collaboration.

We will build on the strategies developed and delivered during the last Corporate Strategy period, reviewing and refreshing based on identified needs. Our Digital Strategy and Equalities Strategy will both be reviewed and updated in 2023/34, and a Communications Strategy developed. Our People Strategy and Knowledge Management Strategy will be reviewed and updated in 2024/25.

Implementation of the different aspects of the Charities (Regulation and Administration) (Scotland) Act will likely last for the full period of this strategy.

## Timelines for strategies

2023-24	2024-25	2025-26
Digital Strategy 2023–26		
Equality Strategy 2023–26		
Communications Strategy 2023–26		
People Strategy 2022–25		People Strategy 2026–27
Knowledge Management Strategy 2021–23	Knowledge Management Strategy 2024–26	
	Implementation of Charities (Regulation and Administration) (Scotland) Bill	

# How we will do it

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The tables below detail our strategic outcomes for 2023–26:

<p><b>Outcome</b></p>	<p><b>1. We will ensure the public have access to the information they need about charities in Scotland and how they are regulated.</b></p> <p><i>We will maintain an accurate register and increase the level of information we provide to stakeholders about charities, using our new powers under the Charities (Regulation and Administration) (Scotland) Bill. This will help to provide everyone with an informed view of Scotland’s charities.</i></p>			
<p><b>How will we do it?</b></p>	<p>We will continue work to maintain an accurate register to provide the most up to date information about Scotland’s charities.</p>	<p>We will maximise the benefits of new legislative proposals by Scottish Ministers, such as the trustee database and our power to publish all charity accounts, to help charity donors, funders and beneficiaries to get the most informed view of charities they have an interest in.</p>	<p>We will share lessons learned from our regulatory work, particularly our inquiries, with charities and the public through both increased publication of reports and learning activities for trustees and others.</p>	<p>We will securely share the data we gather about charities with stakeholders involved in planning, legislating and working with charities.</p>



<p><b>Outcome</b></p>	<p><b>2. We will provide charities with the tools and guidance they need to meet regulatory obligations.</b></p> <p><i>By making charities’ interactions with OSCR digital by default, making the information on our website more accessible and targeting our engagement activity, we will better equip charities to fulfil their obligations.</i></p>			
<p><b>How will we do it?</b></p>	<p>We will help charities improve what they do by increasing the self-evaluation and assurance capability of our annual return process.</p> <p>We will engage and consult with charities to ensure regulation is as effective as it can be, and to understand its impact.</p>	<p>We will target our engagement with charities using the data we hold, survey results and other feedback to tailor our activities to help charities improve the way they govern themselves.</p>	<p>We will review the content and presentation of our guidance for charities to make it more accessible.</p> <p>We will support organisations such as umbrella bodies and local third sector interfaces to develop the skills and materials needed by them to provide consistent, high-quality governance advice and support to charities.</p>	<p>We will reduce the resource we use in responding to common enquiries from charities and trustees by making information easier to find on our website.</p>





<p><b>Outcome</b></p>	<p><b>3. We will deliver smart, responsive and effective regulation that positively impacts on Scotland’s charity sector and its beneficiaries.</b></p> <p><i>By increasing our use of technology, being explicit about what to expect when submitting information to us and targeting our regulation, we will make sure we have the right resources to focus on our core activities and to use our powers to hold charities to account where required.</i></p>			
<p><b>How will we do it?</b></p>	<p>We will replace our existing risk framework with a high-level description of the regulatory risks and issues faced by charities which will set out for OSCR and stakeholders how and where we will target our work.</p> <p>We will use the data and information we hold about charities to prepare and deliver focused support and guidance.</p> <p>We will review and adapt how we gather information through surveys to ensure we have the best possible picture of public and stakeholder trust and confidence in charities.</p>	<p>We will use our existing and new powers to hold trustees and charities to account where necessary, for instance by removing charities from the register which fail in their duty to engage with us and report to the public.</p> <p>We will increase the use of automated solutions to complete routine interactions and updates from charities, so that well-run, compliant charities can get on with their business with minimal demand from us.</p>	<p>We will make it easy for charities to fulfil their obligations through digital channels and make interactions with OSCR ‘digital by default’.</p> <p>We will better differentiate between what we expect from and how we deal with small, simple, volunteer-run charities and larger, more complex organisations. This includes the information we require in charities’ annual returns to us, financial reporting requirements and the provision of guidance on compliance.</p>	<p>We will better manage the expectations of parties who raise concerns about charities and are interested in our inquiries so that we can focus on completing inquiries and taking action, rather than reacting to queries.</p> <p>We will use and share our experience and data to inform the wider discussion on charities and regulation promised by Scottish Ministers.</p>

<p><b>Outcome</b></p>	<p><b>4. We will focus on our people and have a motivated, flexible and well-supported workforce.</b></p> <p><i>We will support our people to the best they can be by continually building individual capabilities, ensuring the organisation is agile when reviewing priorities, listening to everyone’s ideas and maintaining a hybrid working environment to provide flexibility in how work is carried out.</i></p>			
<p><b>How will we do it?</b></p>	<p>We will regularly review and report on our progress in delivering our People Strategy.</p> <p>We will develop the capabilities of our people, aligning individual goals with business priorities to ensure that we can collectively continue to meet the changing needs of the organisation.</p>	<p>We will provide an empowering and interesting working environment and support the aspirations of individual staff members where we can.</p> <p>Our staff and Board will work in partnership to make best use of everyone’s expertise in different areas of work. Everyone will have a voice within OSCR, and we will develop a clear process for any colleague to share their ideas and suggestions.</p>	<p>We will align our staff resources to deliver on our priorities in an agile way that meets our business needs.</p> <p>We will regularly review the responsibilities of job roles, and our corporate structure to ensure we meet OSCR’s needs.</p>	<p>We will review internal guidance to make sure it is as effective as possible.</p>



<p><b>Outcome</b></p>	<p><b>5. We will maintain a focus on best value, continuous improvement and collaboration.</b></p> <p><i>To ensure OSCR is as effective and efficient as possible we will review how we manage our contracts and share services with other public sector bodies. The overall regulation of charities will be improved by removing duplication where charities are regulated by multiple bodies, through defined agreements with other regulatory bodies.</i></p>			
<p><b>How will we do it?</b></p>	<p>We will streamline our approach to procurement, to deliver contract management efficiencies and simpler, more transparent and consistent contract management.</p> <p>We will review the level of shared services between us, the Scottish Government and other public bodies, and identify other best value opportunities.</p>	<p>Significant numbers of charities are regulated both by OSCR and by other regulators. We will work with those regulators to clarify and remove regulatory duplication and achieve a more enabling and streamlined regulatory regime for charities regulated by multiple bodies.</p> <p>We will develop and publish an annual business plan which outlines our key business and resource priorities for the year.</p>	<p>We will identify and implement digital solutions to streamline and improve our processes and systems and generate operational efficiencies.</p> <p>We will explore whether we charge for aspects of our work.</p>	<p>We will make the best possible use of our infrastructure, working as part of a government accommodation hub to maximise the benefits of hybrid working.</p>

# Measuring success

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## How we will measure our success

**Table 1** shows our KPI themes, these are the specific areas we aim to improve with this Corporate Strategy.

**Table 2** on the next page demonstrates the link between the strategic outcomes, the KPI themes and the measures we will use to evaluate the success of this strategy. These should be read in conjunction with our annual business plan to understand the specific priorities in each year.

**Table 1**

KPI themes
1. Response time to users
2. Registration and accounts publication
3. Service user feedback
4. Access levels for advice and guidance
5. Access levels for data
6. Staff wellbeing and performance
7. Staff engagement in learning and development
8. Meeting statutory and regulatory requirements
9. Partnership benefits
10. Best value in our procurement and collaboration agreements

Table 2

Outcome	KPI themes	Public measure of success
<b>1. We will ensure the public have access to the information they need about charities in Scotland and how they are regulated.</b>	2, 8	The percentage of charities on the register with up-to-date annual accounts will increase from 88% to 95%.
	4	90% of the public who provide feedback on their experience of using the website report they have access to the information they are looking for.
<b>2. We will provide charities with the tools and guidance they need to meet statutory duties.</b>	3	95% of Scottish Charities will upload their annual accounts using OSCR Online.
	4, 5	95% Charity users are satisfied with the range of tools and guidance OSCR provides.
<b>3. We will deliver smart, responsive, and effective regulation that positively impacts on Scotland's charity sector and its beneficiaries.</b>	1, 8	The time we take to deal with applications and concerns about charities will reduce year on year.
	1, 8	The number of concerns OSCR receives about charities where it's not appropriate for us to deal with reduces by 50%.



Table 2 (continued...)

Outcome	KPI themes	Public measure of success
<p><b>4. We will focus on our people and have a motivated, flexible and well supported workforce.</b></p>	<p>6, 7</p>	<p>OSCR's Civil Service People Survey engagement score increases to Civil Service smaller bodies average or above.</p>
<p><b>5. We will maintain a focus on best value, continuous improvement and collaboration.</b></p>	<p>8 9, 10</p>	<p>We will meet or exceed Scottish Government Annual efficiency targets.</p> <p>We have, maintain and update a range of agreements which reflect the changing Public Body landscape and our commitment to the principles of Public Service Reform.</p>



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