

1. BACKGROUND

Our purpose and role

The Scottish Charity Regulator is the independent registrar and regulator for over 23,000 charities in Scotland.

We were set up under the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and took up our formal powers in April 2006. We are a non-ministerial department and form part of the Scottish Administration. We are independent of the Scottish Government but take account of its policy priorities. We have a general duty to deliver best value for our public funding by operating efficiently and effectively. We must carry out our work with regard to the regulatory principles of being proportionate, accountable, consistent, transparent and targeted only at cases where action is needed.

Our vision

Charities you can trust and that provide public benefit.

Our regulatory duties

Our regulatory functions are defined by the 2005 Act. We are expected to:

- Determine which bodies are charities
- Keep an accurate public Register of charities
- Encourage, facilitate and monitor compliance by charities
- Identify and investigate apparent misconduct
- Give information and advice to Scottish Ministers.

Our duties as a public body

Alongside our regulatory activity, we will continue to fulfil our duties as a public body. We will:

- Deliver our statutory duties against our published performance standards and targets
- Comply with our public sector duties of best value, equality and public focus

2. OUR MEDIUM-TERM STRATEGIC AIMS

Our Corporate Plan for 2014-17 sets out our strategic aims and operating priorities for the next three years.

Our four strategic aims are to:

- Help the public to have more confidence in charities
- Help charity trustees to understand and comply with their legal duties
- Keep registration and reporting straightforward and proportionate
- Continually improve the way we operate and deliver services

3. OUR BUSINESS PRIORITIES FOR 2014-15

This Business Plan outlines our key priorities for achieving our four strategic aims in the coming year. Each priority is shown under the main strategic aim to which it contributes. However, a number of our priorities will contribute to more than one of our strategic aims.

Our ongoing work

This business plan outlines our high level objectives and milestones for 2014-15. It does not take into account all of the ongoing, continuous work activities undertaken in support of meeting our regulatory and public duties. More detailed information about this work can be found on our website at the links below:

<http://www.oscr.org.uk/about-oscr/our-work/>

<http://www.oscr.org.uk/about-oscr/our-work/performance-indicators/>

Our business priorities for 2014-15

Ref	Objectives	Milestones	Complete by end of	OSCR Team/project manager
Strategic aim 1: Help the public to have more confidence in charities				
Key measures of success 2014-17:				
<ul style="list-style-type: none"> We will run bi-annual surveys We will publish more information about charities on our Register and our website We will publish case studies and inquiry reports on our website Our new annual reporting framework will be implemented 				
1.1	Implement our risk framework in our approach to our operations and publicise this to the sector	<p>Agree the risk framework</p> <p>Consider the impact of risk assessment on casework and implement appropriate changes to policy and procedure taking account of the agreed framework</p> <p>Develop and consult on a new annual reporting regime</p> <p>Begin the procurement process of developing an internal supporting infrastructure based on the outcome of the public consultation</p> <p>Implement and publicise the new annual reporting regime</p>	<p>Q1</p> <p>Q3</p> <p>Q3</p> <p>Q3</p> <p>Q4</p>	ALL

1.2	Review and amend our policy in respect of charities which fail to submit returns to us and consider impact on procedures	<p>Policy to be reviewed and evaluated</p> <p>Options for change to be developed and considered internally</p> <p>Decision made and preferred option implemented</p>	<p>Q2</p> <p>Q3</p> <p>Q3</p>	Enforcement & Engagement
1.3	Ensure OSCR is ready to start populating an internal database of charity trustees and has consulted on and decided whether or not to publish charity trustee names on the Register	<p>Develop and consult on publishing charity trustee names on the Register</p> <p>Begin the procurement process for developing and updating an internal database</p> <p>Plan and begin to implement charity trustee data collection</p>	<p>Q3</p> <p>Q3</p> <p>Q4</p>	M Tyson
1.4	Ensure OSCR is ready to start publishing redacted accounts and trustee annual reports for charities with incomes greater than £25k	<p>Consult with the sector on publishing & redacting accounts online</p> <p>Begin procurement process of developing an internal supporting infrastructure based on the outcome of the public consultation</p> <p>Undertake user testing & implement</p>	<p>Q3</p> <p>Q3</p> <p>Q4</p>	M Tyson
1.5	Update and publicise our new Inquiry and Intervention Policy	<p>Agree and implement the new policy</p> <p>Highlight change of policy on publication</p>	<p>Q1</p> <p>Q2</p>	Enforcement & Engagement

1.6	Develop and enhance the accessibility of our Inquiry Reports. Prepare case studies, guidance and other learning materials based on our inquiry work, including lessons learned	Produce 6 case studies, including enhanced Inquiry Reports	Q1 through to Q4	Enforcement & Engagement
1.7	Contribute to a better understanding of the charity sector through regular publication of statistical data	Develop a dedicated section on the web-site that provides accessible statistics about the charitable sector	Quarterly	Engagement

Ref	Objectives	Milestones	Complete by end of	OSCR Team
Strategic aim 2: Help charity trustees to understand and comply with their legal duties				
Key measures of success 2014-17:				
<ul style="list-style-type: none"> • The number of charities which don't submit annual returns and accounts to us will have gone down • Fewer applications for charitable status will be closed or withdrawn by the applicants without a decision • We get fewer complaints about charities within the first 18 months of their being registered • Consultations and feedback on new guidance from the public and charities tell us it's easier to understand than the previous guidance 				
2.1	Undertake inquiries in response to concerns raised; within OSCR performance indicators and in-line with OSCR's Inquiry & Intervention Policy	<p>Complete 75% of externally raised concerns within 9mths</p> <p>Complete 75 % of internally raised concerns within 9mths</p>	Q1-Q4	Enforcement
2.2	Undertake monitoring of charities and charitable assets within OSCR performance indicators and in-line with OSCR's Monitoring Policy	<p>Undertake accounts compliance work in line with our current Monitoring Policy and until a new, updated compliance monitoring policy is implemented.</p> <p>Continue to meet the current policy targets of 3 months for processing annual and supplementary returns and completing follow-up work until our new policy is implemented.</p> <p>Develop, consult & implement a new monitoring reporting regime for OSCR</p>	<p>Q1-Q4</p> <p>Q1-Q4</p> <p>Q1-Q4</p>	Enforcement

		Monitor the use of charitable assets by former charities to ensure they are spent appropriately.	Q1-Q4	
2.3	Implement the Charities SORP 2015	Finalise and publish the new Charities SORP and consider guidance requirements for the sector.	Q1-Q2	Enforcement & Engagement
		Improve sector understanding of key changes within the updated legislation by holding and participating in events for charities and professional advisors.	Q2-Q3	
		Consider, review, update and widely publicise our current guidance to reflect changes	Q2-Q3	
2.4	Respond to requests for support & guidance from charities and other external stakeholders.	Develop and adopt an internal process & procedure for handling Single Response Queries (SRQs)	Q2	Engagement
		Implement and measure the success of the new SRQs procedure	Q3 & Q4	ALL
		Ensure at least 95% of all enquiries received are responded to within 15 working days	Q3 & Q4	ALL

2.5	<p>Improve communications and engagement with key stakeholders by implementing a planned programme of engagement activities throughout 2014-15.</p>	<p>Undertake a mapping exercise of charity guidance, identifying gaps, updates needed & agree a schedule of key comprehensive guidance for the year ahead.</p> <p>Deliver on a minimum of 2 pieces of key guidance:</p> <ul style="list-style-type: none"> • Meeting the Charity Test • Trustee Guidance Duties <p>Develop an enhanced OSCR website with: mobile functionality, online training and online application forms</p> <p>Identify, develop & enhance partnership arrangements with 10 key players in the charity sector</p> <p>Develop an e-Learning framework for charities and develop, deliver & publicise widely 2 e-Learning packages in priority areas</p> <p>Organise 16 outreach events for charity advisors and trustees (including 4 Meet the Regulator events and 1 banking learning event)</p> <p>Co-ordinate OSCR's participation in 20</p>	<p>Q1</p> <p>Q4 Q4</p> <p>Q2</p> <p>Q4</p> <p>Q2 and Q4</p> <p>Q1 to Q4</p> <p>Q1 to Q4</p>	Engagement
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		charity sector events across Scotland in either a speaking capacity or information provision		
2.6	Improve procedures for change of legal form for charities	Review & redesign our current procedures Consult the sector on updated procedures Implement updated procedures and publicise widely	Q3 Q3 Q3	Registration
2.7	Assess and address status and governance issues in charitable local authority Arm's Length External Organisations (ALEOs),	Engage with individual charities and stakeholders to determine issues arising from these types of charities Produce a report on our findings	Q3 Q3	Registration & Enforcement
2.8	On a risk-led basis, address issues in granting charitable status and compliance for new charities	Identify at least two groups of charities which give rise to issues and delays when considering charitable status Identify priorities for follow-up and aftercare of charities newly granted status Design and implement procedures for follow-up	Q3 Q2 Q3	Registration Registration & Engagement

Ref	Objectives	Milestones	Complete by end of	OSCR Team
Strategic aim 3: Keep registration and reporting straightforward and proportionate				
Key measures of success 2014-17: <ul style="list-style-type: none"> • The average number of days we take to decide whether or not an organisation can be a charity goes down • We provide more services (for instance application for charitable status) interactively online • The number of charities which don't submit annual returns and accounts to us has gone down • Feedback in Surveys and at events indicates that our services have improved 				
3.1	Make decisions on applications for charitable status and consents for changes to charities proportionately and as quickly as possible	<p>Ensure that by the end of Q4, OSCR takes on average 56 days or fewer to make a decision on all applications for charitable status</p> <p>Ensure that 100% of charity reorganisations are acknowledged and decided within the time limits set in charity law (14 or 28 days for acknowledgement and 13 weeks or 6 months for a decision)</p> <p>Ensure that 100% of applications for consent to change are responded to within 28 days of receipt</p>	Monthly and annual management information	Registration
3.2	Improve our online services, including increasing our online interactions with charities and other stakeholders	Identify & scope additional online services including online application for charitable status	Q1-Q4	Engagement & Registration

		<p>Improve take-up of OSCAR Online to 90% (of all charities) by end 2014/15 business year</p> <p>Set a date for 100% sign-up to OSCAR online (31st of March 2016) and develop and implement a communications and support strategy across the sector to contribute to the achievement of this aim</p>	<p>Q4</p> <p>Q1-Q2 campaign written Q3 date launched</p>	<p>Engagement</p> <p>Engagement</p>
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Ref	Objectives	Milestones	Complete by end of	OSCR Team
Strategic aim 4: Continually improve the way we operate and deliver services				
Key measures of success 2014-17:				
<ul style="list-style-type: none"> • Performance targets • Feedback in surveys • We offer an increased range of digital services. • Our accounts are unqualified • The number of service complaints we receive, that are justified, reduces • Our carbon emissions will reduce annually • Our staff engagement levels will remain high 				
4.1	Meet or exceed all performance targets	Quarterly reviews by Senior Management Team	Q1 - Q4	ALL
4.2	Fulfil our statutory duties as a public body	Re-launch the Business Continuity Plan Team and implement and update the Plan	Q1	Support Services & SMT
		Renew and implement our Framework Agreement with the Scottish Government and publicise details	Q1	D Robb
		Produce compliant annual report and accounts in a timely manner, making formal recommendations to Scottish Ministers, as well as meeting our requirements under the Public Services Reform Act	Q1 Q1 - Q4	SMT

	<p>100% of service complaints responded to within the timescales stated in our Complaints Handling Procedure.</p> <p>100% of Freedom of Information inquiries (FOIs) are responded to within the 20 days timescale as stated in the Act.</p> <p>Co-ordinate the processes for meeting the requirements of the internal and external audit processes, ensuring these are completed in a timely manner</p> <p>Monitor and lessen the impact of our business on the environment through producing and adhering to an updated Carbon Management Plan (CMP)</p> <p>Deliver an effective financial management and payment process ensuring 100% of payments are made within 30 days of receipt of a valid invoice. Continue to aspire to pay 100% of invoices within 10 days of receipt of a valid invoice.</p>	<p>Q1 - Q4</p> <p>Q1 - Q4</p> <p>Q1 & Q3</p> <p>Q1 (produce plan) Q2-Q4 monitor & public reporting public</p> <p>Q1-Q4</p>	<p>ALL</p> <p>Support Services</p> <p>ALL</p> <p>Support Services</p> <p>Support Services</p>
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4.3	Monitor and evaluate the impact and effectiveness of our work which will be used to track trends and plan business	Publish quarterly statistical summaries	Q1-Q4	Support Services & Engagement
		Meet the financial and workforce reporting requirements of the Scottish Government in a timely and accurate manner	Q1-Q4	Support Services
		Support the development of consistent and robust statistical analysis across the organisation including quarterly crystal reporting from all teams.	Q1-Q4	Engagement
		Evaluate our engagement activities through: <ul style="list-style-type: none"> - Tracking our performance against our engagement plan - Achieving 90%+ approval rating at all OSCR managed events (100% of events to be surveyed) - Reach 60,000 Twitter accounts per week - Undertaking a survey of our website users within 3 months of our new site launch; achieving 75%+ user satisfaction with website (easier to use and search). 	Q1 - Q 4	Engagement
			Q3	

4.4	Have a skilled, motivated and resilient team applying their expertise flexibly to meet changing demands	Preserve liP recognition and enhance wellbeing and engagement	Q1-4	ALL
		Maximise the value of the monthly conversations and achieve 100% completion of performance appraisals within set timescales	Mid yr (Nov) End yr (May)	ALL
		Participate in the Cabinet Office staff survey	Q3	ALL
		Develop and deliver an effective Learning & Development (L&D) Plan for OSCR staff, ensuring 70% achievement in meeting corporate & team desired learning activities.	Q2 Plan written & launched Q2 onwards plan tracked	ALL
4.5	Prepare for a possible review of the Charities and Trustee Investment (Scotland) Act 2005	Scope and agree Terms of Reference for project to evaluate our operations and impact	Q3 Q4	ALL