

# Scottish Charity Regulator Annual Review 2016-2017



# Introduction

## Our achievements over the past year have helped us meet our objectives.

It has been another interesting year for us here at the Scottish Charity Regulator. We have worked hard to oversee 24,000+ Scottish charities in a progressive, preventative and proportionate way.

We are happy with the progress made in implementing 'targeted regulation' during the year. This approach allows us to focus our efforts and energies on addressing and preventing issues most likely to have an impact on public trust and confidence in charities. Concrete changes have included alterations to our annual return, the introduction of a notifiable events regime and the publishing on our register of the annual reports and accounts of many charities.

A key objective for us is to help charity trustees understand and comply with their legal duties. Charities have had to deal with a number of challenges during this period – adapting to the digital landscape, bringing new blood into the sector and political changes to name just a few – but we hope that the introduction of easier-to-read and straightforward guidance has made compliance simpler. Our guidance 'Being a Charity in Scotland' was especially popular – it explains the basics of charity law in Scotland in a way that will hopefully lead to better governance across the charity sector.

A lot of work has gone into ensuring that registration and reporting have been straightforward and proportionate this year. Charities now have strong and accessible online annual return guidance, and we have received 1,150 applications for charitable status.

In 2016-17 we worked to improve the way we operate and deliver services in many areas. In addition to improving our guidance and

resources, this year has seen us modify many of our forms to capture better, clearer information, and we are increasingly using social media and video content to reach a new audience.

All this helps the public have more confidence in charities. Going forward, we will keep encouraging charities to be more transparent and open about their activities, stressing the positive impact this can have on public confidence and the reputation for charities and the wider sector. We will also continue to make the information we collect about charities more accessible for the same reasons.

We gladly pay tribute to the excellence and commitment of OSCR staff. The Board said farewell to Kaliani Lyle and Sonia Johnston – each in their own way brought wisdom and experience to all our decisions, as well as making their own contribution to steering us towards a 21st century light touch regulator that promotes a flourishing charitable sector in Scotland. We welcomed new members Jessica Wade and Sophie Flemig who are already bringing their own distinctive contribution to our thinking.

As always, we want to recognise and thank the fantastic work of charity trustees and all the support bodies we work with. Their devotion to delivering good and effective charitable activities is the very foundation of inspiring public trust and confidence in charities.



**The Very Reverend  
Dr Graham Forbes CBE**  
Chair



**David Robb**  
Chief Executive

# About us

## Our vision is of charities you can trust and that provide public benefit.

We achieve this through:

### Registration



We are Scotland's independent registrar of charities. We publish the definitive Scottish Charity Register of 24,000+ charities at [www.oscr.org.uk](http://www.oscr.org.uk) enabling the public to check charitable status and view financial and other information about charities. We consider over 1,000 new charity applications a year and grant our consent to over 700 existing charities to make changes.

### Engagement



We aim to be a proportionate, fair and transparent regulator. We undertake outreach work with charity trustees and advisors through our own events and speaking at events organised by others, meeting around 2,000 charity trustees face-to-face each year. We publish a wide range of guidance material to assist all charity trustees in meeting legal and accounting requirements.

### Enforcement



While we strive to be a supportive and preventative regulator, public confidence in charities demands that we take decisive, robust action where required. We consider around 350 concerns about charities each year. Over 80 percent of concerns are resolved within 9 months.

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This review summarises our work in the financial year 1 April 2016 to 31 March 2017. All our performance figures, along with further information about our work, are published at [www.oscr.org.uk](http://www.oscr.org.uk).

You can receive regular updates on our work and developments in the charity sector by:

- Subscribing to OSCR Reporter, our e-newsletter
- Following us on Twitter @ScotCharityReg and Facebook

# OSCR Management 2016-2017

OSCR's work continues to be progressive, proportionate and preventative.

## OSCR Board

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**The Very Reverend  
Dr Graham Forbes CBE**  
Chair



**Professor David Harrison**  
Deputy Chair



**Shona Ulrichsen**



**Kaliani Lyle\***



**Professor Stuart Cross**



**Pat Armstrong**



**Dr Sophie Flemig**



**Jess Wade**



**Sonia Johnston\***  
(Shadow board member)

## OSCR Senior Management

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**David Robb**  
Chief Executive



**Martin Tyson**  
Head of Casework



**Laura Anderson**  
Head of Professional  
Advice & Intelligence



**Dr Judith Turbyne**  
Head of Engagement



**Judith Hayhow**  
Head of Support  
Services

\* until January 2017

# Highlights over the year

## April 2016

Published 'Guidance and Good Practice for Charity Trustees' - extensively rewritten and reformatted guidance which sets out the role and responsibilities of those running the country's 24,000 charities.

April  
2016

## May 2016

Worked with other UK Charity Regulators to invite opinions on the 'reporting of matters of material significance' by auditors and independent examiners.

May  
2016

## June 2016

Published our public and charity surveys that confirmed continued public support for Scottish charities and highlighted the issues faced by them.

June  
2016

## July 2016

Petitioned the Court of Session to appoint a Judicial Factor to administrate Scotia Aid Sierra Leone (SC041617).

July  
2016

## August 2016

In conjunction with the Charity Commission for England and Wales, published an invitation to comment on how the next Charities SORP could be improved.

August  
2016

## September 2016

Published our updated Equality Strategy which shows how we will work to ensure that equality continues to be an integral part of all our policies and practice.

September  
2016

## October 2016

Released new technical guidance for charity advisers on Village Halls.

October  
2016

## November 2016

Changed the process through which Scottish charities incorporate to make it clearer.

November  
2016

## December 2016

Expanded our social media presence through using Facebook and YouTube.

December  
2016

## January 2017

The number of Scottish charities using our online service, OSCAR Online, rose to 95%, up 14% from the same time last year.

January  
2017

## February 2017

Unveiled 'Being a Charity in Scotland', a new guide to make the basics of Scottish charity law easier to understand.

February  
2017

## March 2017

Produced new guidance for Scottish charities about pension auto-enrolment.

March  
2017

# Our year in numbers

(last year's figures in brackets)

**854**

new charities added  
to the register (918)



**118**

reorganisation  
schemes  
approved (184)



**1,150**

applications  
for charitable  
status (1,170)



**57%**

of new applications for charitable  
status are SCIOs (48%)



**61**

days on average to make  
a decision on charitable  
status (65 days)

**58%**

staff engagement score in the UK  
civil service people survey (57%)



**100%**

of consent applications decided  
within the statutory deadline (99%)



**7,300**

incoming letters  
and email  
queries (8,000)

**4,400**  
extracts of the  
Scottish Charity  
Register  
downloaded for  
free (5,500)



**24,064**

**OSCR**

Scottish Charity Regulator

charities regulated by OSCR (24,053)

**6**

Meet the  
Charity  
Regulator  
events held  
(6)



**242**

delegates  
attended  
our Meet  
the Charity Regulator  
events (371)



**96%**

of charities registered  
for OSCR Online (92%)

**1,041**

cross border  
charities (1,025)



**99%**

of reorganisation  
applications met the  
statutory deadlines  
(97%)

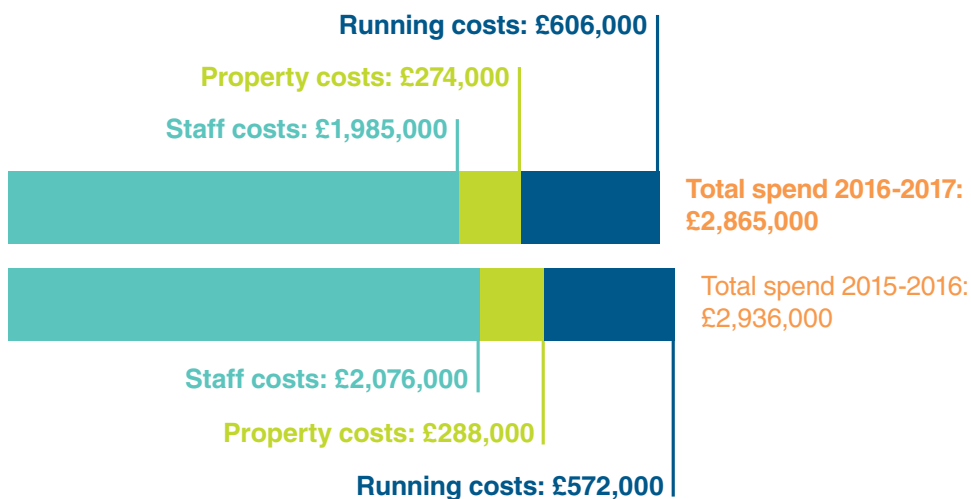
# Financial statement

Income and expenditure for the year to 31 March 2017.

For our full Annual Report and accounts 2016-2017 visit:

[www.oscr.org.uk](http://www.oscr.org.uk)

Breakdown of annual operating costs:



## £11.40BN

TOTAL INCOME OF SCOTTISH CHARITIES WE REGULATE  
(EXCLUDING CROSS-BORDER CHARITIES)

## £2.87M

SCOTTISH CHARITY  
REGULATOR SPEND 2016-2017

EQUIVALENT TO EACH OSCR  
STAFF MEMBER REGULATING

## £244M

## 46.7



AVERAGE NUMBER OF STAFF DURING 2016-2017

If you would like to know more, please visit [www.oscr.org.uk](http://www.oscr.org.uk) and follow us on Twitter [@ScotCharityReg](https://twitter.com/ScotCharityReg)

# The year ahead

We strive to provide the highest level of service to all our stakeholders, and to be the best organisation that we can, giving maximum public value.



We will continue our 'Meet the Charity Regulator' events, travelling across the country highlighting a range of points that charities need to think about.



We will continue to support the development of a robust fundraising regulation system in Scotland, working closely with the country's independent panel.



We will produce new guidance about Scottish charities and trading.



We will encourage digital participation throughout the sector and provide support for those wishing to use our online services.



We will do some work to help charities tell their story better by demonstrating to them how to write a good Trustees' Annual Report.



We will expand the web based services we offer, starting with the introduction of an online status application process.



We will publish updated fundraising guidance making a clearer relationship between trustee duties and fundraising activities.



We will run our bi-annual surveys of at least 1,000 individuals and over 1,000 charities to compare how attitudes have changed since 2016.

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