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OSCR launches new Inquiry Policy

We have launched a new Inquiry Policy, which updates how we will handle concerns raised about charities in Scotland. In doing so, we want to ensure that people who have concerns can raise their issue quickly with the correct authority, without being passed pillar to post.



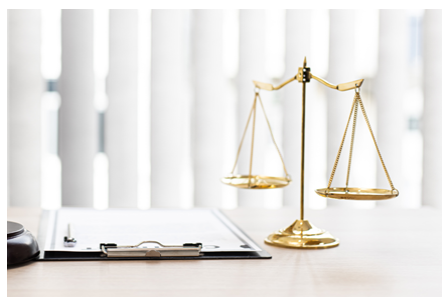
We then want to prioritise our own resources more effectively to deal with the most important issues in charities as quickly as possible. Finally, we want to only contact busy charity trustees about concerns when we really need to.

Last year, around 65% of the concerns we received were about matters that OSCR could not deal with because they fall outside what the law says we can do.

We have also updated our form to report concerns about a charity in Scotland to help people understand what we can deal with, and provide us with the required information to assess concerns fully.

[Read the new Inquiry Policy here.](#)

OSCR: a regulator, not a mediator



OSCR's Head of Regulation & Improvement, Martin Tyson, discusses OSCR's role as a regulator when dealing with disputes about the decisions made by charities and their trustees.

OSCR often hears from individuals or organisations who are unhappy about decisions that have been made by charities or their trustees. It is testament to the vital role that charities play in our communities that members of the public can often feel a strong connection with charitable works and the actions of individual charities, and get in touch with us when they disagree with what charities are doing.

However, it is not OSCR's place to get involved in differences of opinion. Our role as a regulator is to ensure that trustees make their decisions in line with their trustee duties and their governing documents, not to police disagreements about the decisions that charities take.

[Read the article here.](#)

New Sector Overview Report published

OSCR has published a new Sector Overview Report which uses key facts and figures from our database of charity information to present an overview of the Scottish charity sector.



Previously published every two years, we have moved the Sector Overview Report to an interactive online platform where it will be updated quarterly from now on.

Key figures from the report include:

- The gross annual income of Scottish charities on the Scottish Charity Register is £14bn.
- The majority of charities (57%) report annual incomes of £0 to £25,000.
- It is estimated that there are 180,000 trustees of charities on the Scottish charity register, with charities having 7 on average.
- Charities employ 209,601 people as paid staff, however around two thirds of charities employ no paid staff and are run entirely by volunteers, including the charity trustees.

[Read the new Sector Overview Report here.](#)

When do your charity's accounts have to be audited?



The word "audit" has a specific meaning when it comes to charity accounting. It's not a generic term for checking the accounting records, but a specific check that must be carried out by a registered auditor.

All charity accounts must be independently scrutinised, but whether you need to carry out a full audit or a less rigorous independent examination depends on a range of factors.

Our blog post breaks down the differences between an audit and an independent examination, and helps you understand which is the most appropriate option for your charity.

[Read the blog post here.](#)

OSCR's Corporate Strategy 2023-26

OSCR has published a new Corporate Strategy for the period 2023-26.

The strategy sets out how OSCR will regulate and support charities to deliver the services the people of Scotland need.



It contains our five main priorities for the next three years:

- 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.

[Read the Corporate Strategy here.](#)

OSCR launches new podcast



We have published our first ever podcast, **The Scottish Charity Podcast**.

In the first episode, our Chair and Chief Executive set out the detail and thinking behind the new Corporate Strategy.

The 30 minute programme discusses how OSCR will regulate and support charities to deliver the services the people of Scotland need.

If you have any ideas for topics for future episodes, please get in touch by emailing us at info@oscr.org.uk.

[Listen to the podcast here.](#)

New inquiry reports published

Pollokshields Development Agency

We have published an interim inquiry report for Pollokshields Development Agency (SC033424). OSCR is undertaking inquiries into the circumstances surrounding the recent removal and appointment of charity trustees, and believe that there is a possibility that this charity's assets may be at risk.

Our work on this matter is ongoing and these directions do not pre-empt the outcome of those inquiries.

[Read the interim section 33 report here.](#)

Free Wheel North

We have published an inquiry report into concerns raised about the charity Free Wheel North (SC039789). Following the conclusion of our inquiry, we have published this report to explain more about the concerns we received, how we carried out our inquiry and what our findings were. The report also includes some learning points for the wider charitable sector.

[Read the section 33 report here.](#)



Consultation on Charities Tax Compliance



HMRC have published a consultation on charity tax compliance.

This consultation will examine some of the charity taxation rules to help tackle non-compliance and protect the integrity of the charity sector

without changing the overall purpose of the reliefs. It will ensure the rules continue to be fit for purpose.

This includes a review of the tainted charity donations rules. The consultation closes on 20 July.

[Read the consultation here.](#)

Scotland's charity regulator: OSCR is the independent registrar and regulator of Scotland's 23,000 charities

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