



CORPORATE STRATEGY 2026-29

Chair's foreword

I am delighted to present our Corporate Strategy for the next three years. The Board believes that this strategy sets a clear and focused direction for OSCR, providing a strong foundation for our work in the period 2026–2029.

OSCR's mission is to regulate Scottish charities in a proportionate and effective way that builds trust and confidence in the sector, holds charities to account and makes sure they deliver public benefit. This reflects the Board's long-term vision of a charity sector that is resilient, trusted and respected and which positively contributes to our society while it is experiencing profound change and challenges.

Scotland is fortunate to have a large and diverse charity sector. Charities touch the lives of almost everyone in Scotland, be that through the local village hall or youthwork, medical research or social care, or international aid work. The services and

support from charities provide security and essential services for a huge number of beneficiaries, irrespective of age or where they live.



Marieke Dwarshuis, OSCR Board Chair

Board members have been closely involved in shaping this strategy, ensuring that OSCR responds to the evolving environment in which these very diverse charities operate, as well as to future regulatory needs. The Board believe that the strategy positions OSCR to meet these challenges by adopting an increasingly intelligence led regulatory approach, making ever more use of our data to inform our regulatory priorities, target action, and provide guidance on critical issues. The strategy also positions OSCR to make more and better use of technology to make it easier for charities engage with us, better keep charities and the public informed and increase efficiencies internally.

The Board will be overseeing the successful delivery of this strategy, ensuring that progress is monitored, resources are well aligned, and that OSCR remains accountable for progress towards the outcomes set out. These outcomes reflect the Boards' ambition that our work should have a positive impact on public confidence and on

charities' compliance with regulatory and reporting requirements.

A final and important piece of this strategy is the focus on supporting our people in OSCR, to enable, equip and empower them to make this strategy come alive. I look forward to working with my Board colleagues and the fantastic staff team at OSCR in doing so over the next three years.



Quentin Fisher, OSCR Interim CEO

CEO's foreword

It gives me great pleasure to introduce OSCR's Corporate Strategy for 2026–2029. This strategy sets a clear and ambitious direction for the next three years. It is a strategy that reflects both the scale of the challenge facing the charity sector and the opportunities available to us as a modern regulator.

Scotland's charities continue to operate in a challenging and rapidly evolving environment. Financial pressures, demographic change, technological change and shifting public expectations are reshaping the way charities work. This in turn shapes the way that regulation must respond.

We recognise that the charity sector remains committed to pursuing their charitable purposes and delivering public benefit. This strategy reinforces OSCR's own commitment to regulation that is proportionate and intelligence led,

ultimately protecting charitable assets, strengthening governance, and promoting trust and confidence in the sector.

The strategy also reflects our responsibility to contribute to wider public service reform. By embracing innovation, aligning with Scotland’s digital ambitions and working in partnership with other regulators and public bodies, we will continue to support a coherent and sustainable regulatory environment.

Over the past few years we have developed and implemented risk-based regulation and put in place a set of digital foundations on which to build our future work. Looking forward, we will continue to invest in our digital capabilities building on the significant progress already made to modernise our systems and use our data more effectively. These changes are a key enabler for this strategy and will make it easier for charities to engage with us and for the public to access the information they need.

Central to our delivering this strategy will be our people. Their expertise and commitment are the foundation of OSCR’s success. Over the next three years we will continue to build a positive and collaborative working culture ensuring that we have the skills needed to deliver for Scotland’s charities and people.

This Corporate Strategy has been created together with OSCR’s Board, whose insight, challenge and stewardship ensure that we remain focused on our mission and long-term vision. I am grateful for their leadership and their ongoing commitment to overseeing delivery.

Our partners – within the charity and public sectors – will also be key in this. They have played a part in shaping this strategy and its success will require their collaboration.

While the delivery of the key elements has already started, our Business Plan for 2026–2027 will set out more detail of the actions that we will be taking to deliver this Strategy. I invite you to share this journey with us.

About OSCR

OSCR regulates and is the registrar for Scotland’s c.25,000 charities. We are a non-ministerial office (NMO) directly accountable to the Scottish Parliament. We work to ensure that the Scottish public have confidence that the country’s charities are well run. Our key functions are:

Determining whether bodies are charities and keeping a public register of charities. We use this to provide information about charities and their activities.

Facilitating compliance by charities with the legislation. We offer a range of tools and guidance for charities and the people who run them, to support and encourage improvement in the sector.

Investigating any apparent misconduct in the administration of charities. We ensure that any wrongdoing in charities is identified, addressed and that the relevant parties are held to account.

Giving information or advice to Scottish Ministers. 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.

OSCR's 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
- ◆ Consistent
- ◆ Proportionate
- ◆ Fair
- ◆ Accountable
- ◆ Targeted
- ◆ Transparent
- ◆ Informed

Strategic context

This strategy sets the direction for OSCR's work from 2026 to 2029. It does so against a backdrop of profound and accelerating change, both in Scotland and beyond. Environmental crises, shifting political landscapes, and deepening financial pressures are reshaping the context in which Scotland's charities and OSCR itself operates.

In Scotland, challenges such as ageing populations, health inequalities, poverty, and the climate change will continue to shape both the priorities of charitable activity and the governance frameworks within which charities function. In addition, rising social and political polarisation is influencing public discourse and expanding the scope of concerns OSCR may need to engage with in our regulatory role.

Looking ahead, the role of the third sector in delivering and supporting the delivery of public

services is constantly evolving. In the short to medium term, however, it seems likely that charities will continue to face financial challenges. Charities have for some time been highlighting rising costs and reducing reserves in the face of reduced funding. They have also pointed to the challenges in attracting trustees and volunteers. Surprisingly within this context, there has been an increase in new charity registrations for the past few years and we see no evidence of this trend reducing.

It is important that we use the comprehensive information we hold about charities in Scotland to inform and shape our decisions about how we can maximise the impact of regulation and promote trust and confidence in the sector. Technology is the key to our delivering agile outcome focussed regulation. We need to continue to harness automation to reduce repetitive tasks, improve efficiency, and ensure seamless connectivity across our systems. This will make it easier for charity users and the public to access the information they need from us.

We will continue to work closely with partners including other public bodies and UK Charity regulators, prioritising system sustainability and commonality to support a coherent and future-proof regulatory environment. This digital-first approach will support the sector whilst also building capacity for innovation and resilience.

To deliver effectively, we will also continue to invest in the skills and expertise of our people. We will also need to deploy the new powers and tools provided by the Charities (Regulation and Administration) (Scotland) Act 2023 (the 2023 Act). Ultimately, we will regulate in a way that supports charities continuing to deliver real and lasting benefits for the people of Scotland.

Our mission

We regulate Scottish charities in a proportionate and targeted way that promotes trust and confidence, ensures accountability, and strengthens the sector's ability to deliver public benefit.

Strapline

Promoting trust and confidence in Scotland's charities.

Strategic themes

1. Driving compliance through proportionate and effective regulation

We will take an increasingly intelligence-led approach to regulation – using our data, insights, and partnership to improve compliance, protect charitable assets, support good governance, and ultimately strengthen the sector.

Key Outcomes

Charitable assets are protected, good governance supported and compliance with regulatory requirements improved through the increased use of our data and insights. Actions in support of this over the next 3 years will include:

- Use research, data, and intelligence to inform risk, allow proactive inquiries and enable early, targeted regulatory intervention.
- Provide clear, accessible guidance informed by our regulatory insight, strengthening public understanding and making it easier for charities to understand and meet their obligations.
- Make our stakeholder engagement more digitally focused – using data to deliver accessible, timely and targeted communications that better support charities in meeting their obligations.

Charitable assets are protected, good governance supported and compliance with regulatory requirements improved through OSCR’s increased use of partnerships. Actions in support of this over the next 3 years will include:

- Strengthen collaboration with intermediary bodies such as Third Sector Interfaces (TSIs) and umbrella organisations to extend our reach

and build their capacity to support a more resilient and informed sector.

2. Supporting the development of a resilient, effective and trusted charity sector through regulation

We will use our knowledge, expertise and regulatory tools to support charities in delivering public benefit; promote evidence-based trust in the sector and share insight to influence wider change.

Key Outcomes

Charities and policymakers are better informed by OSCR increasing our sharing of lessons learnt and data. Actions in support of this over the next 3 years will include:

- Support charities to contribute positively to society by promoting strong governance and responsible use of charitable assets. We will

highlight risks and encourage effective practice across the sector.

- Inform public policy by working with the Scottish Government and others, providing evidence and insight from our regulatory perspective and oversight of the charity sector.

The value of the charity sector is better understood and public trust and sector improvement supported through our communications. Actions in support of this over the next 3 years will include:

- Promote evidence based public trust by improving the accuracy and transparency of the charity register.
- Enhance our online presence and digital communication to ensure that both the public and charities can easily access the information they need.

3. Continuing to drive efficiency as a public body

We will actively contribute to Public Service Reform embracing innovation and using technology as a tool to maximise our resources.

Key Outcomes

Alignment of our work with delivery of the SG’s public service reform agenda and delivering value for money. Actions in support of this over the next 3 years will include:

- Remain proactive in our engagement with Scottish Government about the development of charity regulation to ensure the regulatory framework continues to meet the needs of a changing society.
- Maximise opportunities to align with the Scottish Government’s Digital Strategy and explore opportunities for our digital systems to support system-wide reform and collaboration with other public sector bodies.

Implementation of our digital strategy. Actions in support of this over the next three years will include:

- Make our stakeholder engagement more digitally focused balancing accessibility with efficiency.
- Use digital tools where appropriate to respond effectively to public and sector needs.
- Automate our processes where appropriate to improve efficiencies.

4. Supporting our people

We will foster a skilled, flexible, and resilient workforce that is supported to thrive and deliver OSCR’s purpose.

Key Outcome

Achievement of a high level of staff engagement and performance. Actions in support of this over the next 3 years will include:

- Create a supportive and engaging working environment that encourages collaboration and recognises the contribution people make.
- Make the most of the experience and expertise in the organisation, strengthening the capabilities of our people, aligning individual development with organisational priorities to meet evolving needs.
- Consult and involve colleagues meaningfully in decisions that affect them.

Measuring success

We will measure our progress in each of these strategic themes. Our measures and indicators for each year will be set out in our annual Business Plan and reported in our Annual Report.

