



BUSINESS PLAN 2025-26

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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Introduction

Welcome to OSCR's Business Plan for 2025–26

I was delighted to take up the role of OSCR's Chief Executive in July 2024 at what is an exciting time of change for charity regulation in Scotland. Charities are central to the wellbeing of people and communities right across Scotland. In times of continuing global uncertainty like these, it is vital to have a thriving charity sector. Over the last few months, it has been my privilege to learn about the strength and diversity of Scotland's charities and the work that OSCR is leading to underpin trust in them and ensure the public have access to the information they need about charities and how they are regulated.



Katriona Carmichael
OSCR Chief Executive

OSCR Business Plan 2025–26

This 2025–26 Business Plan is set within the context of third year of [OSCR's 2023–26 Corporate Strategy](#) and focuses on delivery of our five Corporate Outcomes.

The plan details those activities we will carry out during the year to deliver these outcomes. In the year ahead, much of our work will be focused on preparing for further commencement of OSCR's new powers and duties under the Charities (Regulation and Administration) (Scotland) Act which will take effect in summer 2025 and early 2026. That work will include providing guidance and tools to help charities, staff and volunteers understand their new responsibilities.

In 2025–26, we will also continue to place considerable emphasis on refining and focusing our activities in light of our [regulatory priorities](#), informed by the comprehensive data about the Scottish charity sector which we collect annually. That data is also a valuable resource for others; including policy makers and others involved in supporting charities. In the year ahead, we will continue to use that knowledge and data to

support wider policy making and funding decisions in the charity sector.

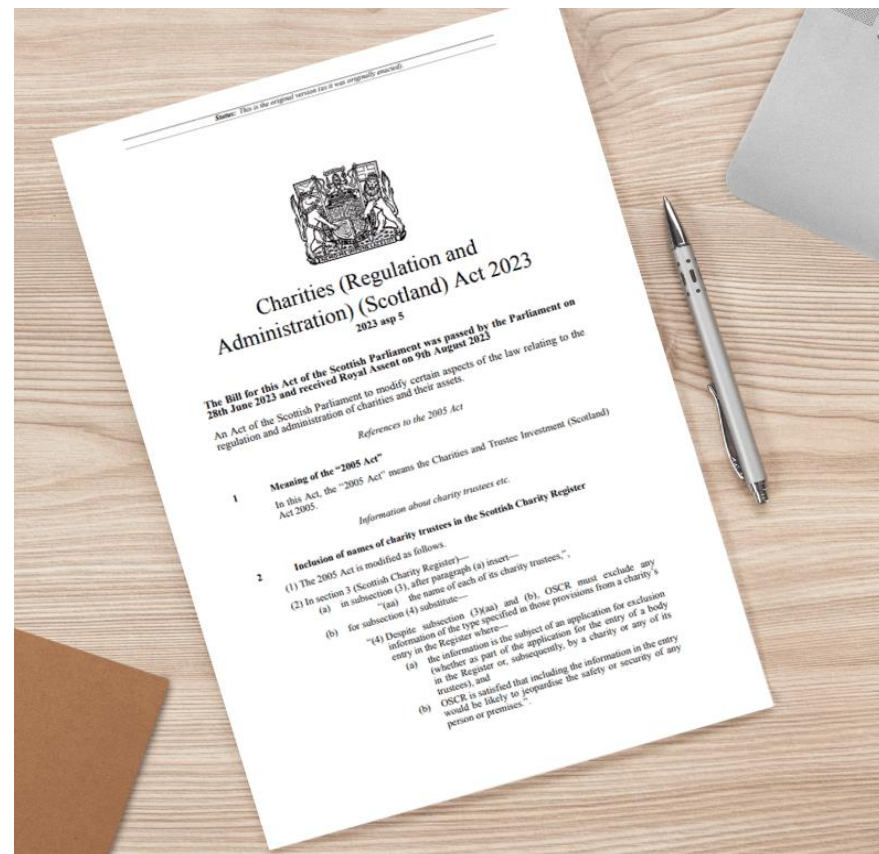
Whilst the plan is ambitious, I am confident it is one that the dedicated OSCR staff team, supported by our Board, will be able to deliver; and I look forward to reporting on our progress at the end of the year.

Operating context 2025–26

As an ambitious and flexible organisation, we make regular and significant improvements to our internal processes, enjoy good joint working and shared service arrangements with other bodies and third sector organisations and keep our regulatory priorities under review based on our evidence and experiences.

Maintaining that focus on flexibility and transparency as part of our ongoing reform approach, will set the operating context and tone for the year ahead, in order to deliver within a challenging operating budget envelope. We will continue to review and prioritise our activities supported by data and will seek to target resources towards high value and impact activities which will deliver better outcomes for the sector.

The second phase of commencement of the Charities (Regulation and Administration) (Scotland) Act 2023 will come into effect in



summer 2025 and will introduce new duties for OSCR to:

- establish an internal database of charity trustee details

In early 2026, OSCR will take up new duties to:

- extend the information published on charities in the Scottish Charity Register to include trustee names.
- publish all accounts submitted by charities in Scotland.

During 2024–25, we built and tested enhancements to our charity reporting system to enable this information to be collected and displayed. An organisational priority in 2025–26 will be communicating and providing guidance and support to charities about what they need to do to prepare for these changes.

Similarly, in Summer 2025, the criteria by which individuals are automatically disqualified from becoming charity trustees will be widened to cover money laundering, terrorism and sexual offending. Automatic disqualification will also be extended to include charity staff in senior management positions. Our work to share understanding and help charities prepare for these changes will continue at pace in the early months

of 2025–26 when we will target communications and engagement activities

towards ensuring that implementation is as smooth as possible for charities.

One of our key duties is to keep a public register of charities. To ensure its accuracy, over the coming year, we will continue our work to remove charities from the Scottish Charity Register that have failed to submit accounts on time and to engage with OSCR. As a result of new legislative powers which commenced in 2024, we have already been able to remove nearly 500 inactive charities from the Register, in many instances releasing charitable assets back into the sector.

We will also work with Scottish Government colleagues to further secondary legislation to reflect necessary updates in areas such as charity accounting and Scottish Charitable Incorporated Organisations (SCIOs).

Delivering this plan will be led by our skilled and experienced staff. To support teams and individuals through the changes the new duties will inevitably bring to how we work and engage charities, a key priority is to offer support, development and new opportunities to enable and empower our people to thrive.

Business priorities and measures of success

Our 2023–26 Corporate Strategy identifies these five key outcomes as our priorities for delivery over this period.

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

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

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

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

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

Corporate outcome 2023-26:

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

Business priorities

1. We will launch a database of trustee names and provide charities with the knowledge they need to enable its phased population so that trustee names and all charity accounts are available via the Register.
2. We will use annual return data and information from the database of trustee names to improve transparency about the sector.
3. We will continue to improve the accuracy and completeness of the Scottish Charity Register through targeted proactive work focused on charities who are not compliant with the law.
4. We will enable the public to easily access information about changes to charity law.

2025-26 ambition

The percentage of charities who are not up to date with filing their annual return and accounts is less than 8%, on 31 March 2026.

Each month 80% of people providing feedback on their experience of using the OSCR website say they can find the information they need.

The volume of publications on inquiries and lessons learned increases against 2024–25 baseline.

The percentage of charities meeting the requirement to supply trustee data by 31 March 2026 is a minimum of 15%.*

OSCR Business Plan 2025–26

*To minimise additional burden on charities, we are encouraging them to provide trustee data for the first time as part of their statutory annual return to OSCR once the trustee data requirement commences in Summer 2025. The ambition here reflects our data on charities' financial year end dates, which will determine the proportion of the sector completing their annual return at any given date

Corporate outcome 2023-26:

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

Business priorities

5. We will provide guidance and tools to enable charities, their staff and volunteers to understand their responsibilities including those associated with charity law changes (for instance around the extension of the criteria disqualifying individuals from serving as charity trustees).
6. We will reduce common areas of non-compliance by charities through delivery of targeted engagement and communications activities which align with our regulatory priorities.
7. We will work in partnership with external organisations to enable charities to fully understand their responsibilities and duties under the law.

2025-26 ambition

Each month more than 85% of people providing feedback on our guidance say that they find it helpful.

The number of charities reporting in their annual returns that they have an induction process for new trustees increases above the 2024–25 baseline by 31 March 2026.

Corporate outcome 2023-26:

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

Business priorities

8. We will use our data and evidence to focus on more proactive work which tackles our regulatory priorities (for instance unincorporated charities at risk, charities with no separate bank account, charities failing to undertake proper trustee induction).

9. We will make the most of our resources by continuing to explore and implement operational efficiencies and through enabling our people to prioritise and focus on work which has the most positive impact.

2025-26 ambition

90% of charity registration cases are completed within 6 months of receiving the application.
(Where an application is clearly charitable and includes all the required information we will aim to register it within 35 working days of when we receive it)

60% of inquiries into charities are completed within 6 months of receiving a concern.

The number of incoming concerns about charities not appropriate for OSCR to deal with does not increase above the 2024–25 baseline of 311 by 31 March 2026.

Corporate outcome 2023-26:

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

Business priorities

10. We will offer tailored support, development and opportunities to enable and empower our people.
11. We will improve the way we operate by reviewing our team activities using the flexibility and agility we have built into our organisation.

2025-26 ambition

We will remain above the SG average for the People Survey Engagement Score.

Our People Survey Proxy Stress indicator is lower than the SG average.

Our People Survey L&D theme score increases from 55%.

Average working days lost to sickness absence (AWDL) is under 7-day Scottish Government target.

Corporate outcome 2023-26:

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

Business priorities

12. We will work with other public bodies and stakeholders, to help deliver smarter and more effectively (for instance by working with UK charity regulators on the review of the SORP and with them and the Home office on the UK response to the Financial Action Task Force (FATF).

13. We will use our knowledge and data about Scotland’s charity sector and charity regulation to help inform national policy making.

2025-26 ambition

We will achieve 5% efficiency savings annually from our collaborative contracts.*

With partner organisations we will contribute to updating the UK’s National Risk Assessment on money laundering and terrorist financing as it relates to non-profit organisations, by 31 December 2025.

*Refers to savings made through using the Scottish Government Framework for procurement of services.

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