



BUSINESS PLAN 2024-25

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 2024-25

We are moving into the second year of our current corporate strategy in a strong place to build on our work over the past twelve months. This plan sets out the priorities which will enable us to continue the positive progress we have made towards delivering our



Maureen Mallon
OSCR Chief Executive

Corporate Strategy 2023-26

outcomes.

This ambitious plan sets out where we will focus our efforts, and what specific projects we will take forward in this period. We will continue to invest significant attention on planning for, and working with others to support, successful implementation of the new powers and responsibilities contained in the Charities (Regulation and Administration) (Scotland) Act 2023. This will include the creation of a database of all of Scotland's charity trustees,

which is due to be launched in 2025.

I am confident that when our new Chief Executive takes up their post in the summer of 2024, they can be sure that our Board and OSCR's team of dedicated staff will be ready and able to deliver on our commitment to build trust and confidence in Scottish charities.

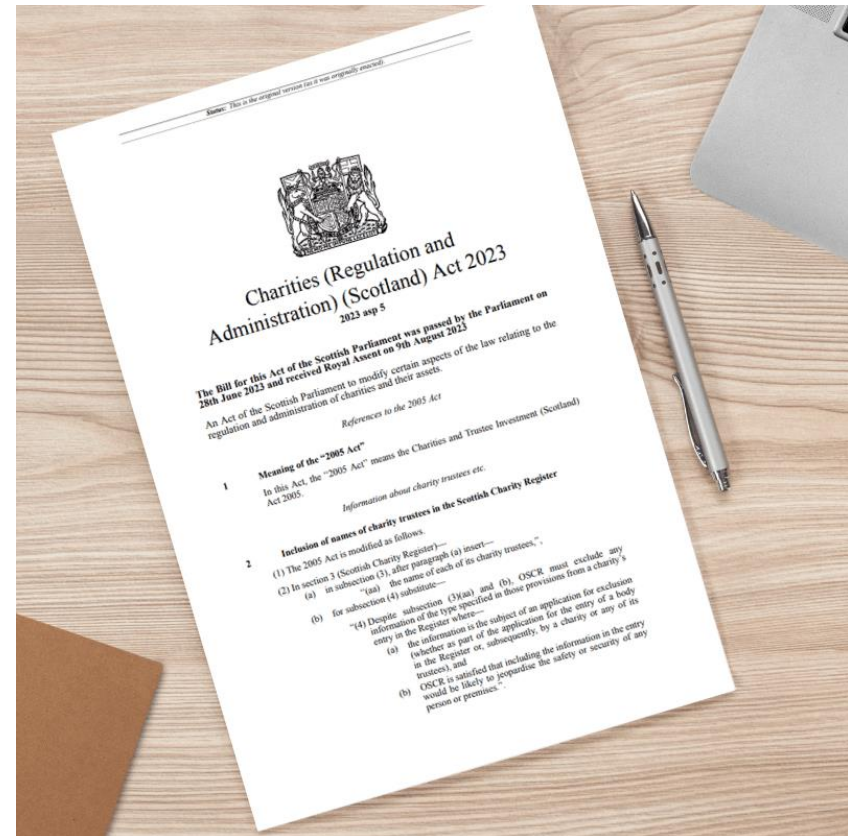
Operating context 2024-25

Our budget for 2024-25 is £3.6m which, although a slight increase on previous funding, will still be challenging given what we hope to deliver. OSCR is an ambitious and agile organisation and we are already a number of years into our Public Service Reform journey. 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 use our data and

experiences to keep our regulatory priorities under regular review. We no longer carry out some of the low impact work we previously undertook and are instead providing more focused support and guidance to stakeholders. We are also increasing transparency about our work so that charities and the public can access the information they need more easily. The reform principles are critical to delivery of the outcomes set out in this plan.

The Charities (Regulation and Administration) (Scotland) Act 2023 is being commenced in phases, with the first phase of new powers for OSCR coming into force from 1 April 2024. Phase one gives OSCR new powers to help us work more effectively to protect charities and their assets.

These include the power to direct charities to take particular actions, in order to compel changes and improvements that need to be made in a charity, and a power to appoint interim trustees so that we



are able to help charities that cannot function due to a lack of charity trustees. We will continue to work with sector bodies through

2024–25 to help maximise the positive impact from our use of these powers.

We now have the power to remove charities from the Scottish Charity Register if they do not submit accounts on time and fail to engage with OSCR about this. We will make use of this power throughout 2024–25.

The duty to report to the Regulator underpins our regulatory framework in Scotland and our corporate objective of ensuring the public have access to the

information they need about charities in Scotland.

The second phase of commencement of the 2023 Act, planned for summer 2025, will introduce new duties for OSCR to:

- publish all accounts submitted by charities in Scotland
- create an internal database of charity trustee details
- publish more information about charities on the Scottish Charity Register, including trustee names.

Key activities in 2024-5 will include working to design, build and test systems which will allow us to meet these new duties. We will make sure to gather feedback on the experience and views of the sector to maximise positive impact for charities and the public.

In summer 2025 the criteria for by which individuals are automatically disqualified from becoming charity trustees will be extended to cover money laundering, terrorism and sexual offending. Automatic disqualification will also be extended to cover charity staff in

senior management positions. Through this year we will work closely with the sector to understand the key impacts of these changes, ensure they are widely and fully understood and address any specific effects on individuals or groups of charities.

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

Business priorities and measures of success

Our 2023–26 Corporate Strategy identifies these five key outcomes as our priorities for delivery over the next three years.

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 further improve the accuracy and accessibility of the Scottish Charity Register through the removal of charities which do not submit their accounts and not engage with OSCR. We will also continue our Revitalising Trusts project.

2. We will improve the accessibility, scope and awareness of the information we publish about charities and the sector on our website.

3. We will undertake the preparatory work needed to update the Register to include the addition of trustee names, annual reports and accounts for all charities, and additional information gathered through the updated online annual return.

How we will know we are succeeding

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

80% of the public who provide feedback on their experience of using the website report say they can find the information they need on the OSCR website.

The number of visitors accessing information about charities from our website increases by 5% compared to 2022-23 figure of 831,000.*

The volume of publications on inquiries and lessons learned increases against 2023-24 baseline of 10.

Implementation programme actions are on track in line with agreed commencement dates for the 2023 Act.

*Complete annual data unavailable for 2023-24 due to change in website analytics service.

Corporate outcome 2023-26:

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

Business priorities

4. We will engage with sector bodies and intermediaries to inform and shape our implementation of the changes associated with the 2023 Act. We will communicate with trustees and charities to provide guidance and support so the changes provide maximum benefit.

5. We will use our data, responses from online annual returns and consultation with sector bodies, charities and intermediaries to target the support we provide to charities in line with our regulatory priorities, on issues such as charity banking, reserves management and audit.

6. We will support our inquiry activities by using positive directions and interim charity trustee appointments where appropriate.

How we will know we are succeeding

The number of views and downloads of our guidance and tools from our website increases by 5% compared to 2022–23 figure of 491,000.*

Helpfulness rating for our tools and guidance will be 90%.

We will have clear protocols and guidance in place for use of our new powers and we will have identified sources of appropriate potential interim trustees.

*Complete annual data unavailable for 2023–24 due to change in website analytics service.

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

7. We will use our Regulatory Priorities and risk assessments to prioritise our regulatory activities and resources.

8. We will maximise the opportunities to increase automation and process streamlining to make more effective use of our resources.

How we will know we are succeeding

90% of status cases are completed within 6 months of receipt.

60% of concerns cases are completed within 6 months of receipt.

100% of consent applications are completed within 28 days.

The percentage of incoming concerns not appropriate for OSCR to deal with is less than 55%.

Corporate outcome 2023-26:

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

Business priorities

9. We will continue to use feedback from our people to develop relevant activities and effective learning.

10. We will support the wellbeing of our people through raising awareness and signposting to relevant support.

How we will know we are succeeding

We will increase our People Survey Engagement Score from 65%.

People Survey Proxy Stress Index decreases to 30%.

People Survey Perma Index increases to 72%.

People Survey L&D theme score increases to 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

- 11. We will maintain an organisational focus on seeking new opportunities to share services with other public bodies and SG.
- 12. We will work with SG colleagues as they develop and consider secondary charity legislation on areas including charity accounts and SCIOs.
- 13. We will monitor and review joint working agreements with other bodies to ensure they deliver intended benefits, maximise collaborative working and reduce duplication and failure demand.

How we will know we are succeeding

5% efficiency savings annually.

All MOUs and partnership agreements refreshed and regularly monitored.



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