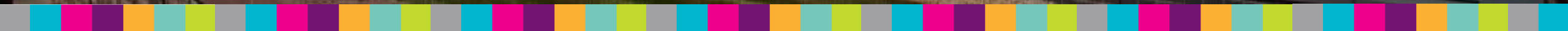




OSCR  
Scottish Charity Regulator

# Media Pack

July 2024



*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.**

# Who is OSCR?

The Scottish Charity Regulator (OSCR) is the independent registrar and regulator for Scotland's 25,000 charities.

OSCR took up its full powers under the Charities and Trustee Investment (Scotland) Act 2005 on 24 April 2006.

It is a Non-Ministerial Department and part of the Scottish Administration. While operationally independent of Ministers, OSCR reports to the Scottish Parliament and has a duty under the Act to advise Ministers on matters relevant to its work.



# What does OSCR do?

OSCR is a Scotland-wide regulator with 46 staff (full time equivalent) based in one office in Dundee, performing functions including:

- considering applications for charitable status (approx 1,200 a year)
- publishing and maintaining the online Scottish Charity Register (c 100,000 searches a month)
- monitoring charities' accounts and encouraging compliance with the legislation
- granting consent to proposed changes to charities (change of name, winding up, amalgamation)
- investigating concerns about charities
- supporting trustees and facilitating compliance

OSCR's strategic priorities and direction are set by its Board of 7 Non-Executives, led by the Chair Marieke Dwarshuis. OSCR's operational priorities and objectives are set by the Senior Management Team (SMT) led by the Chief Executive, Katriona Carmichael.

# OSCR Board and Management

## OSCR's Board



Marieke  
Dwarshuis  
*Chair*



Jill  
Vickerman  
*Deputy  
Chair*



William  
Maxwell



Kirsten  
Howie



Lynn  
Bradley



Neil  
Mackay



Robin  
Strang

## OSCR's SMT



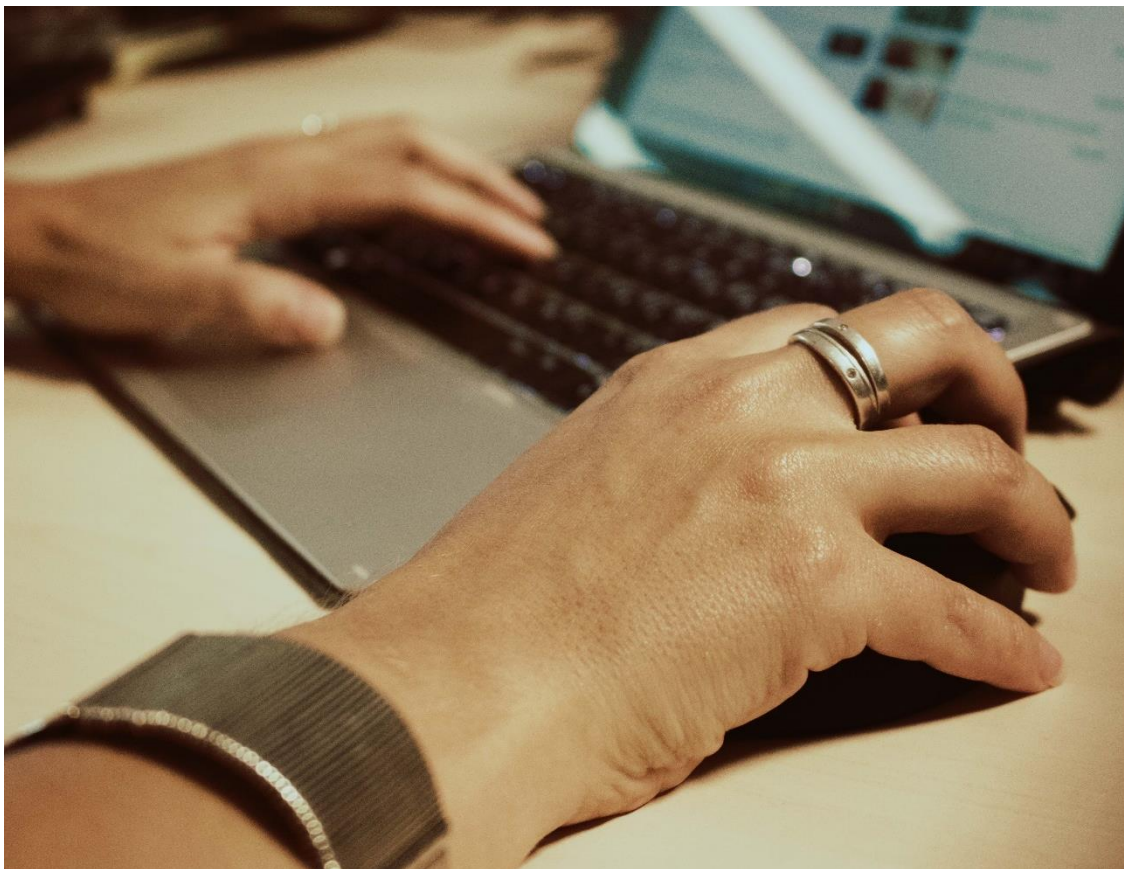
Katriona  
Carmichael  
*Chief  
Executive*



Judith  
Hayhow  
*Head of  
Corporate*



Martin  
Tyson  
*Head of  
Regulation*



# OSCR's website

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

- details about our work
- the Scottish Charity Register
- guidance for charities
- information for those who have concerns about charities.

The Scottish Charity Register is a record of every organisation that can call themselves a Scottish charity. Through the website you can easily find charities that are late in submitting accounts, charities removed from the Register, and OSCR's inquiry reports where we have issued directions.

# Media queries

OSCR is committed to an open, professional relationship with the media.

We will respond as quickly as possible to incoming queries, generally within one working day, although more complex requests may take longer. We will say when we are unable to respond within our usual times.

If you have a media query, please email [communications@oscr.org.uk](mailto:communications@oscr.org.uk).

Please supply your:

- name
- news organisation
- contact method (email is preferred for our own records)
- timescale.

Answers to the most common queries we receive can be found later in this media pack.

# About Scottish Charities





# About Scottish charities

Charities carry out a wide range of work in Scotland, and elsewhere. There are many 'big name' charities that you will recognise, working nationally or internationally, as well as smaller charities that are active in your community and working on a more local basis.

There are also many groups and organisations that you may not be aware are charities. The charity sector in Scotland handles £14bn of income each year. Part of OSCR's job is to make sure that this money is properly accounted for and is used for charities' stated purposes.



# Types of Scottish charities

- Community groups
- Village halls
- Pre-school playgroups
- Churches and religious groups
- Swimming pools
- Art galleries and museums
- Universities and colleges
- Independent schools
- Care providers
- Training providers
- Animal welfare groups
- Agricultural societies
- Student organisations
- Scouts, Guides, Cub Scouts, Brownies, Beavers and Rainbows
- Ex-services organisations
- Environmental groups
- Charities providing grants or services to other charities

# Legally, what is a charity?

In Scotland, an organisation can only call itself a charity if it is entered in the Scottish Charity Register, published and maintained by OSCR. Only charities that are based in Scotland, or are controlled from Scotland, can say they are a 'Scottish charity' or 'a registered Scottish charity'.

OSCR has powers to take action against those claiming to be charities when they are not.

All charities in Scotland must meet a 'charity test'. This is set out in law and means that, among other things, charities must:

- Have only charitable purposes
- Provide public benefit
- Use their funds and property only for charitable purposes
- Allow fair access to the benefit they provide
- Not be, nor exist to advance, a political party.

# How are charities set up?

An organisation seeking to become a charity must apply to OSCR. We will consider whether the organisation meets the charity test and award charitable status to them if they do.

Charities can exist in different 'legal forms' – how the organisation is constituted and run. Most are unincorporated associations, or companies limited by guarantee, some are trusts and in recent years many are Scottish Charitable Incorporated Organisations (SCIOs).

SCIOs are a legal form unique to Scottish charities and able to enter into contracts, employ staff, incur debts, own property, sue and be sued. It also provides a high degree of protection against liability.

However the charity is set up, the consistent requirement is that they must all, as charities, comply with charity law and report to OSCR as regulator.

# How must charities behave?

Charities must work to achieve their stated charitable purposes.

Charitable purposes are set out in law – for example, the relief or prevention of poverty, the advancement of education. Each charity has a governing document that explains what it exists to achieve.

Every charity is run by a group of 'charity trustees', those who are in control of the charity and manage its affairs. They may be called directors, management committee members or committee members, but the law considers them to be 'charity trustees'. The trustees have clear legal duties to observe, and they must act in the charity's best interests and aim to meet its stated purposes. We have powers to take action where this is not the case.

Where there are concerns that an organisation is conducting criminal activity, the Police should be contacted.

All charities registered in Scotland have a legal duty to provide OSCR with annual reports and accounts every year. They do this as part of submitting an annual return using our OSCR Online system that asks for financial information and copies of accounting documentation. Some annual information can be seen on the Scottish Charity Register.

# How do charities raise money?

Charities receive income and raise money in a variety of ways. For example, they may:

- receive public money from Councils or the Scottish Government
- receive grants from public bodies or other charities
- be given a legacy in someone's will
- be given donations by individual benefactors or philanthropists
- raise money at events, on the doorstep or in workplaces
- gather clothing or goods to sell, from doorsteps or collection centres
- send appeals for funds through the post or through email
- ask for cash donations or direct debits on the street.

An organisation does not have to be a charity to raise funds for good causes. Some charities may raise funds themselves or employ companies or individuals to raise money on their behalf.



# Media FAQs

# Media FAQs

## **Can OSCR give us more information about an inquiry?**

OSCR will generally not comment about the status of an ongoing inquiry. Information about how we handle concerns and inquiries work can be found in our [inquiry guidance](#).

## **Can OSCR confirm whether any concerns have been raised about a charity?**

There may be cases when we will not confirm if we have received concerns about particular charity. Exceptions can include where information is already in the public domain.

## **Can you provide statistical information on your work?**

OSCR publishes [reports on its website](#) with statistical information.



# Media FAQs

## **What information does OSCR provide about charities?**

OSCR provides public information about individual charities through the Scottish Charity Register, which is published at [www.oscr.org.uk](http://www.oscr.org.uk). You can search the Register to check whether an organisation is a charity, see a list of charities in a particular area or check whether a charity is up to date in reporting to OSCR.

## **Can I get a copy of a charity's accounts?**

Yes, charities must provide any member of the public with certain information. You are entitled to see a charity's latest set of accounts and its constitution, and the charity must provide this information on request – although they may charge a cost for doing so. Some charity accounts are published on the charities register entry and if the charity is also a company the accounts will be available at Companies House. From April 2016, the Scottish Charity Register contains redacted copies of annual reports and accounts for charities with an income over £25,000 and all SCIOs. All charity accounts will be published on the Register after we receive them from late 2025.

# Media FAQs

## Who regulates fundraising?

Charity fundraising in the UK is governed on a self-regulatory basis. This means that the charity sector itself sets the standards for charity fundraising, with some laws underpinning the self-regulation. Under self-regulation individual charities are the first point of call for any complaints about fundraising practices. Where a charity is unable to resolve the complaint, the complainant can escalate it to the [Scottish Fundraising Adjudication Panel](#) in Scotland (for Scottish charities) or the [Fundraising Regulator](#) (for English, Welsh, Northern Irish and most cross-border charities).

## My query relates to a cross-border charity, can you help?

Cross-border charities are registered with both OSCR and the Charity Commission for England and Wales. With these charities we operate a lead Regulator model. In general, this means that the Charity Commission for England and Wales will be the lead Regulator when the charity's principal office is based in England or Wales. In these instances, you should contact the [Charity Commission](#) for a response.

# Keep up to date

OSCR Reporter Newsletter

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