



Scottish Third Sector Tracker

Waves one to six report

Winter 2023

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Introduction

This report presents key findings from the [Scottish Third Sector Tracker](#), covering the period from August 2021 to April 2023. The Tracker is a longitudinal panel survey with Scottish Third Sector organisations. It was established in early 2021, as part of the response to the challenging situation that the Third Sector was facing during the COVID-19 pandemic. The aim of the project was to generate regular, robust and timely insights about the sector through the COVID recovery period. Since 2021, the sector has faced significant new challenges, notably the emerging cost crisis since 2022. The data from the tracker continues to provide an essential source of timely information about how the sector is responding to a rapidly changing operating environment, and the support that it needs.

The Tracker is designed to be representative of the Third Sector in Scotland. To achieve this, the panel had to be sufficiently large, and organisations were recruited to meet geographical, field of work, and size (by turnover) quotas, derived from [SCVO's state of the sector](#) report. A sample of 600 organisations was used ensure the data was robust enough to provide statistical trends on experiences and current opinions of the sector wave-on-wave. The average number of responses in a wave was 440, however this figure was higher in Wave 1 (Aug 2021) and lower by Wave 6 (Apr 2023).

In each wave of the Tracker, organisations are asked repeating questions relating to their key challenges; demand for their services; costs; staffing and volunteers; and organisational financial health. Results for these questions can be compared to show change over time. In each wave the questionnaire has also included questions relating to issues that were of particular interest at the time of data collection.

This report presents data from the first six waves of the Tracker. These data were collected between August 2021 and April 2023. This report provides an overview of the changing pressures faced by third sector organisations and how these have impacted service delivery, finance, planning and staffing. More information about the sample of organisations that have participated in the Tracker is included in Appendix 1 as well as findings in relation to equality, diversity and inclusion within organisations' Boards, committees/senior staff, and workforce. In the most recent wave of data collection, respondents were asked to reflect on their experiences completing the Tracker, and findings from this are presented in Section 6. This data will be used to inform any changes that need to be made to future data collection exercises.

The Tracker is managed by [SCVO](#) and data is collected by consultancy firm [DJS](#). The Tracker is financially supported by SCVO, the Scottish Government, The William Grant Foundation, and the National Lottery Community Fund, and has been guided through ongoing input from an advisory group of research professionals from academia, the public and third sectors¹. Analysis and reporting have been undertaken by DJS, SCVO and the Scottish Government.

More information about the Tracker, including published findings from each wave of data collection can be accessed on the [SCVO website](#).

¹ See Appendix 2.

1. Demand for Services and Community Needs

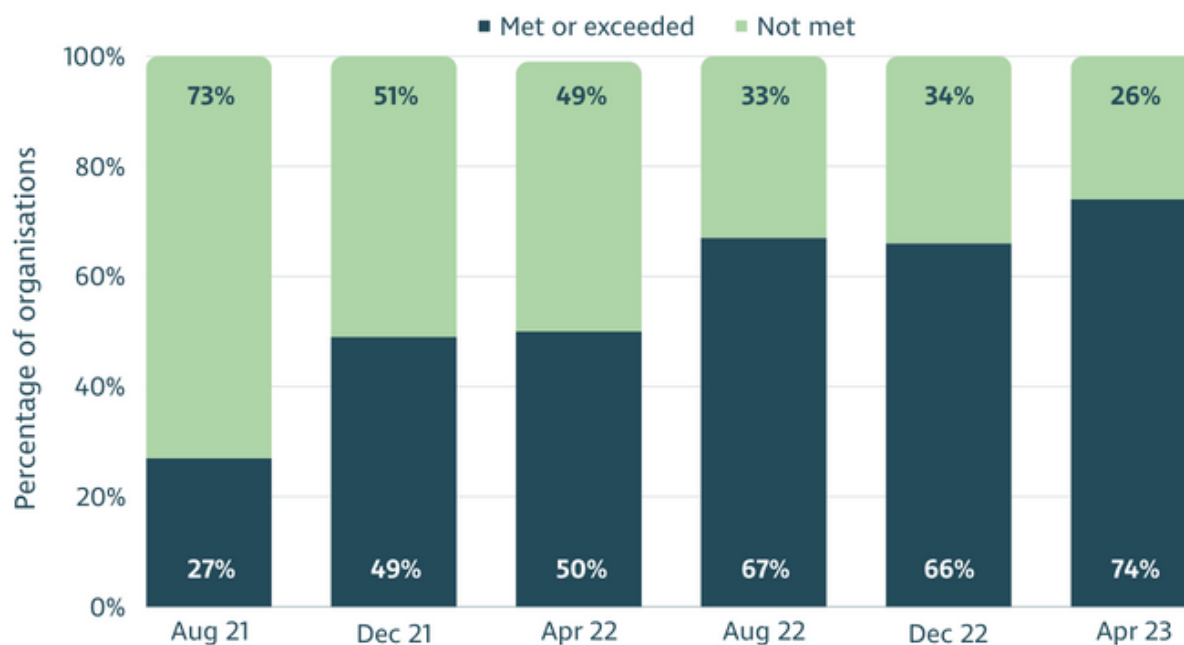
1.1 Demand for services

The Tracker asks organisations several questions about the delivery of their activities and services. In each wave, organisations reported to what extent they had been able to deliver their planned programmes and services over the preceding three months.

As the waves progressed, the number of organisations reporting that they had met or exceeded delivery of their planned programmes and services increased significantly, rising from a quarter of organisations in Wave 1 (Aug 2021) to three quarters in Wave 6 (Apr 2023) (see Figure 2.1). This change has happened in stages with significant increases after Wave 1 (Aug 2021), Wave 3 (Apr 2022), and Wave 5 (Dec 2022).

The data chart a striking return to more normal levels of operations for organisations as COVID-19 restrictions were lifted, and as demand for many types of services increased. The Wave 1 data were collected in August 2021, when many organisations were operating with reduced activities, staffing or volunteers, and in-person activities and services remained quite limited. The data show the gradual increase in organisations' ability to deliver their planned work, following the high levels of uncertainty they had experienced during the pandemic.

Figure 2.1: Organisations' ability to deliver their planned programmes, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

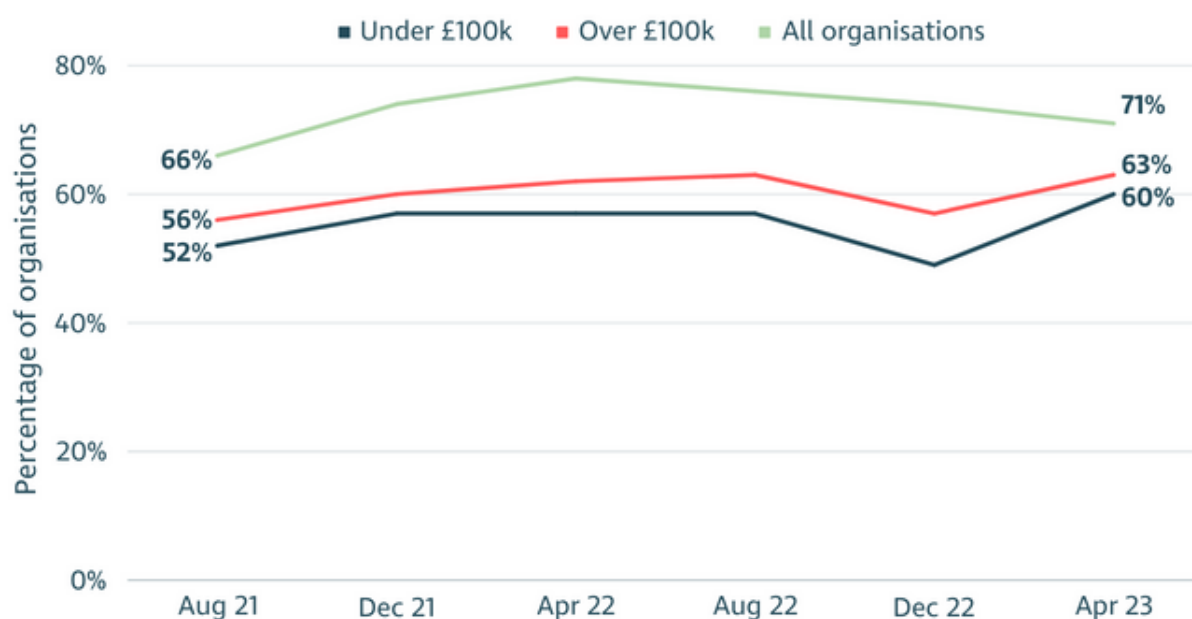
As organisations' programmes and services began to recover from the impact of lockdowns and COVID-19 restrictions, they were asked whether demand for their core services had increased or decreased in the preceding 3 months.

Organisations have seen an ongoing increase in demand for their core services and activities over the six waves of the tracker. In Wave 1 (Aug 2021), 56% of organisations reported an increased demand, rising to 63% by Wave 6 (Apr 2023) (see Figure 2.2). There has been an accompanying significant drop in the number of organisations that have indicated a decreased demand for their services: from 22% in Wave 1 down to 6.2% in Wave 6.

There were some differences when considering organisations' annual turnover. Across all waves, larger organisations (those with a turnover of over £100k) were more likely to report increased demand for their core services in the past three months, peaking in Wave 3 at 77%. Over half of organisations with a turnover under £100k were consistently reporting increased demands in the preceding three months, rising to 60% of organisations by Wave 6.

Overall, the data suggest that there has been an intensification of demand for services across the Third Sector in Scotland. This is probably due in part to the relaxation of COVID-19 restrictions over the early period of the Tracker, combined with the impact of the cost-of-living crisis which has been a major concern for the Third Sector since inflation began to increase in Spring 2022.

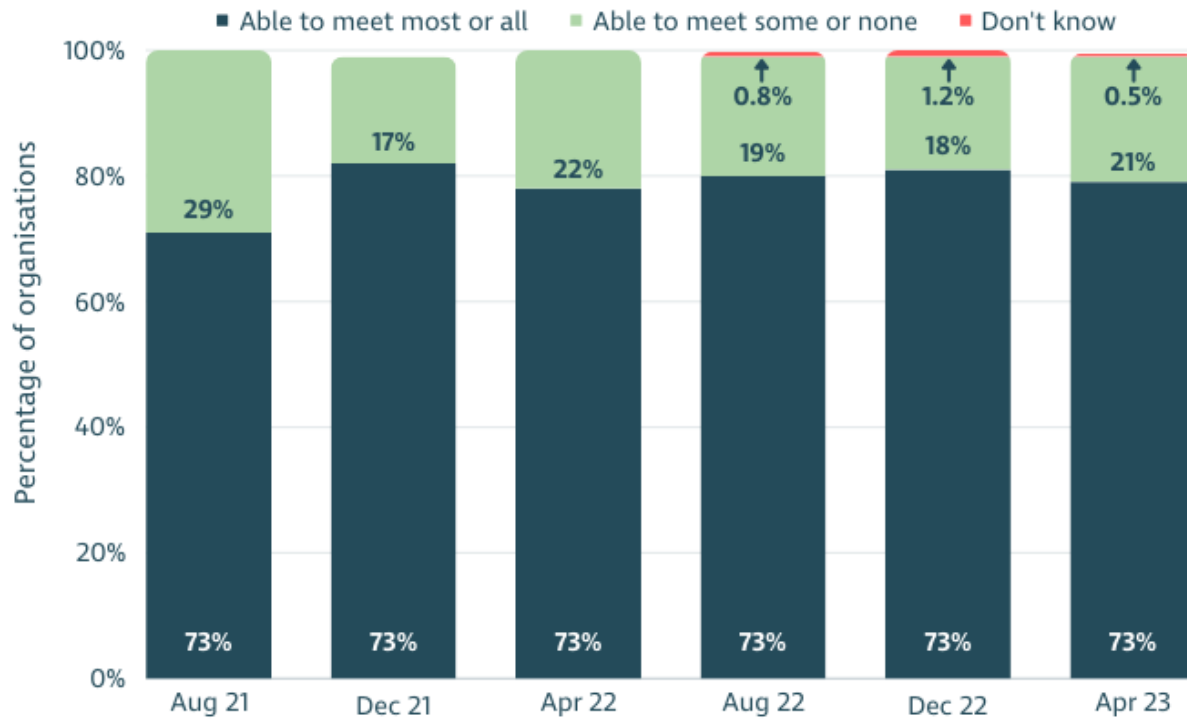
Figure 2.2: Increased demand for core services by turnover, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



As demand for core services and programmes continued to grow, organisations were asked whether they were able to meet this increased need. Since Wave 1, there has been an increase in the number of organisations that said they were able to meet most or all the increased demands for core services, rising from 71% in Wave 1 to 79% in Wave 6 (see Figure 2.3). This figure has been higher in previous waves, suggesting that as communities have been struggling recently with rising costs, some organisations have struggled to keep up with demand. Overall,

however, the data suggest that most organisations have been able to meet much of the rising demand for their services.

Figure 2.3: Ability to meet increased need for core services, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



- (1) Weighted response: Wave 1 (330), Wave 2 (262), Wave 3 (280), Wave 4 (266), Wave 5 (208) and Wave 6 (226).
- (2) Relates to organisations who reported that they had seen an increased demand.

1.2 Emerging needs within communities

In recent years, communities across Scotland have struggled with the lasting effects of the COVID-19 pandemic as well as the impacts of the cost-of-living crisis. In the first and second waves, we asked organisations that provide services directly to individuals to tell us about which emerging needs they had seen over the last three months in the communities they work with. In subsequent waves, organisations were asked to report which needs had worsened. Organisations could select more than one option. Organisations have seen many emerging needs over this period, tracing the impacts of the ‘permacrisis’ on Scotland’s communities. Over the six waves of the Tracker, financial and mental health challenges have been prevalent among the communities and groups that third sector organisations work with (see Figure 2.4).

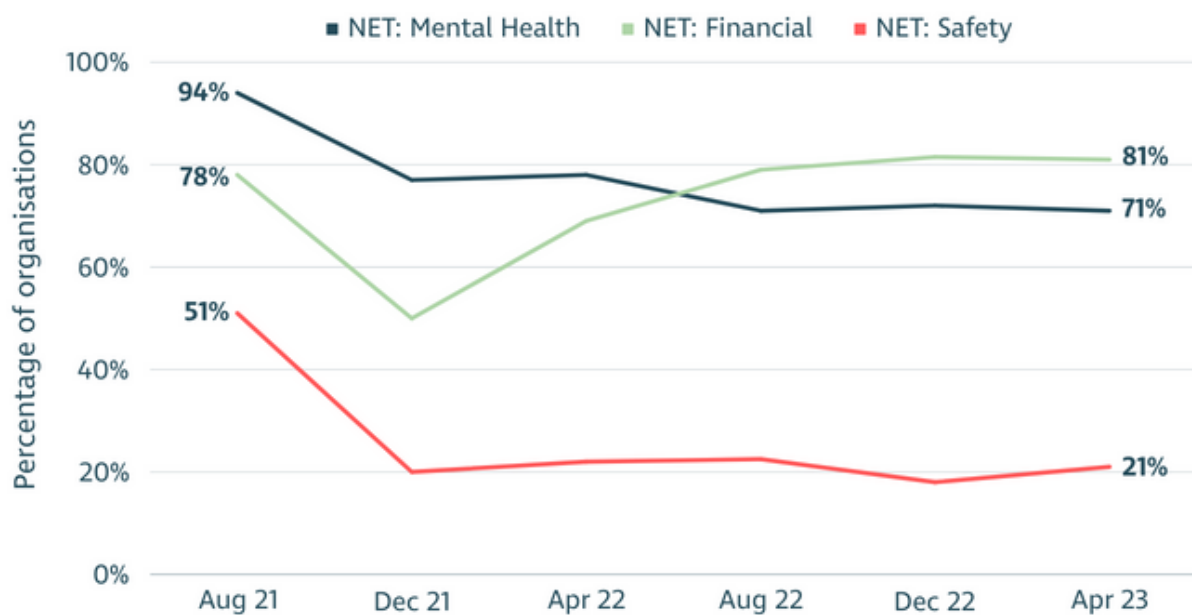
Mental health concerns² have remained extremely high throughout each wave of data collection and were the most frequently reported need that third sector organisations identified in Waves 1 to 3. In Wave 1, nearly all the organisations (94%) stated that mental health was a major concern, reflecting the long-term

² Mental Health needs include: Loneliness or isolation; Mental health and well-being.

negative impact of the pandemic on mental wellbeing. Although fewer organisations have indicated that mental health is a need in more recent waves, 71% of organisations highlighted it as a concern in Wave 6. With lockdown restrictions easing, organisations have indicated that loneliness and isolation have become much less of a concern in their communities (89% in Wave 1 down to 51% in Wave 6) which could contribute towards the decrease in concerns about mental health.

With rising costs becoming a key concern from Spring 2022, finance³ replaced mental health⁴ as the most frequently reported area of need in August 2022 (Wave 4). In Wave 1 (Aug 2021), 78% of organisations indicated that financial needs were a concern, which then dropped to 50% in Wave 2 (Dec 2021). This may be a result of employment concerns, financial uncertainty and food insecurity reducing after lockdown restrictions eased and businesses began hiring staff again. However, following the onset of the cost-of-living crisis, financial hardship has steadily increased, and financial concerns were selected by 81% of organisations in Wave 6.

Figure 2.4: Organisations that have identified at least one emerging community need that has worsened in the last three months, Wave 1 (Aug 2021) to Wave 64 (Apr 2023)



(1) Weighted responses: Wave 1 (493), Wave 2 (373), Wave 3 (375), Wave 4 (341), Wave 5 (296) and Wave 6 (279).

(2) Organisations could select more than one option.

(3) Relates to organisations that indicated that they provide services directly to individuals.

³ Financial needs include: Greater financial hardship or vulnerability; Unemployment, redundancy or lack of work; Food insecurity; Fuel poverty; the rising cost of living; Housing issues or homelessness.

⁴ Safety needs include: Equality or human rights issues; Safeguarding issues. This figure is quite high in Wave 1 (51%), as organisations might have interpreted these options as safeguarding vulnerable people during the stay-at-home guidance.

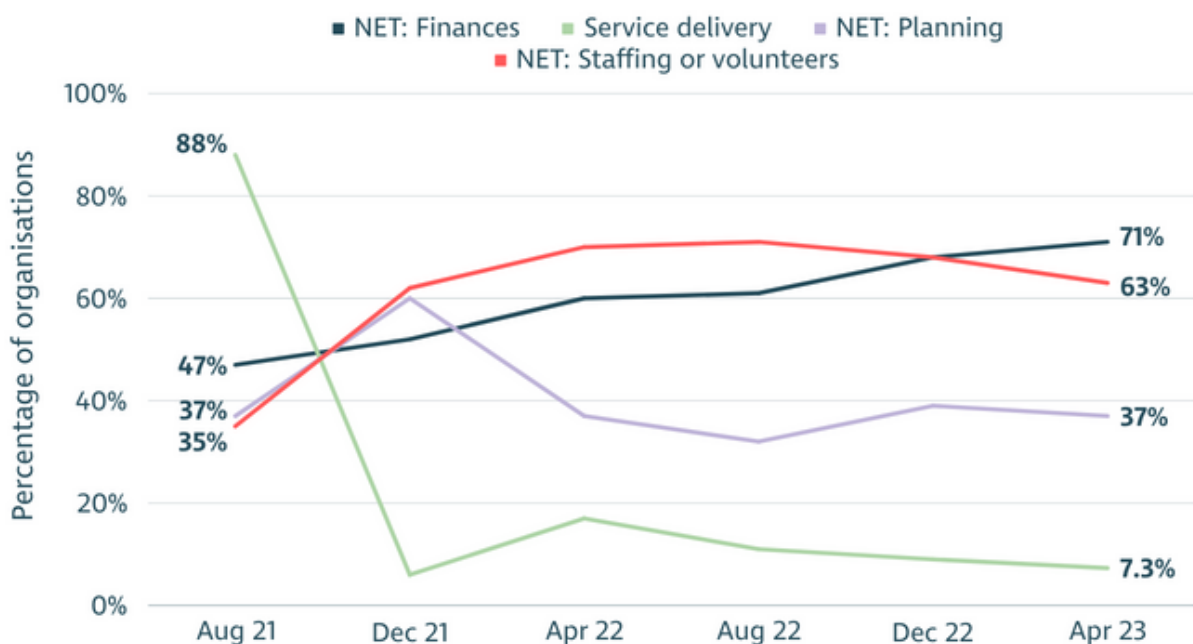
2. Changing pressures on Third Sector Organisations

2.1 Top challenges

Whilst the COVID-19 pandemic and the cost-of-living crisis have posed different and significant challenges for the Third Sector, the sector also faces long-term underlying challenges that are systemic, such as financial constraints and staffing issues. Organisations' priorities have changed throughout the six waves to reflect the ongoing issues faced by organisations and the communities they support. The following sections will cover the broader challenges organisations have faced relating to service delivery, financial pressures, planning, staffing and volunteer issues and fundraising (see Figure 3.1) as well as more specific challenges within these.

In Wave 1, organisations were asked what top challenges they had faced when trying to deliver their planned programmes and services since the beginning of the pandemic in March 2020. In subsequent waves, organisations were asked the same question in relation to the previous three months.

Figure 3.1: Top 3 challenges faced by organisations, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

(2) Organisations could pick up to three options.

Looking at the four main challenges facing organisations, there is an obvious shift in priorities from service delivery in Wave 1 to finances and staffing in Wave 6. Pressures from the COVID-19 pandemic and the rising cost of living were running in parallel, with consequences from lockdown restrictions and social distancing still affecting organisations at the outset of the cost crisis. Although fewer organisations

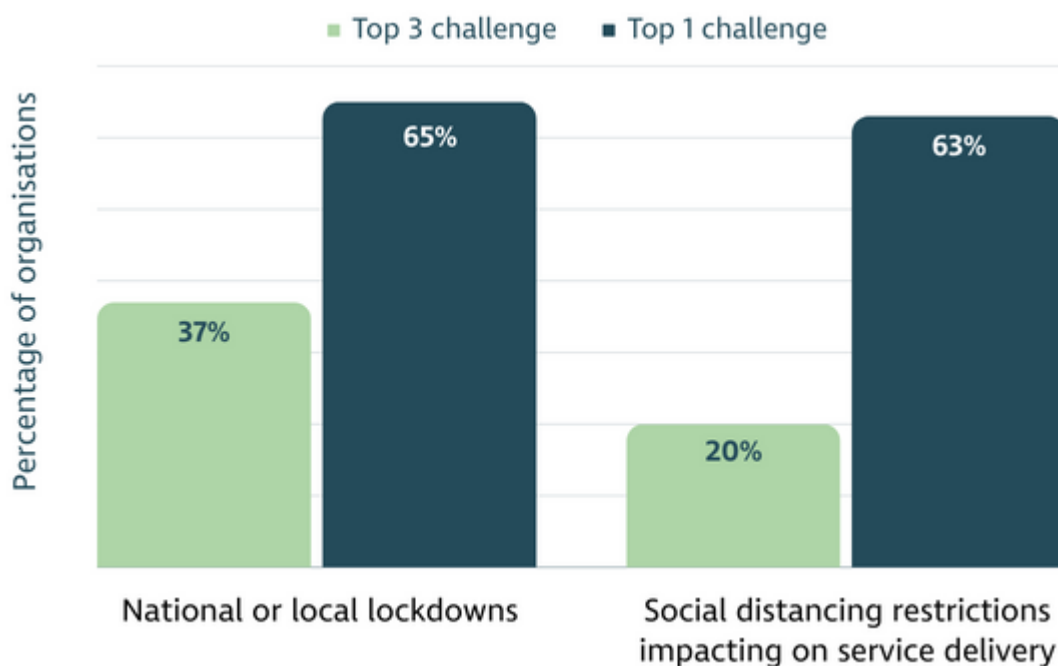
report challenges relating to service delivery and planning in the later waves, these continue to be significant concerns for a large proportion of organisations.

2.1.1 Service delivery

Service delivery was a high priority for organisations in the earlier waves of the Tracker in particular when there was so much uncertainty around service provision in compliance with COVID-19 guidelines. In Wave 1, 88% of organisations indicated that service delivery was one of the top 3 challenges they had faced since March 2020 (see Figure 3.1). As social distancing rules and lockdown restrictions significantly impacted the way organisations ran their activities, many had to adapt the way they worked to ensure they could still help the communities they served. Some organisations relied on other services and suppliers that were also struggling, as 11% of organisations in Wave 1 listed the inability of suppliers and partners to deliver services as a top 3 challenge, dropping to 2.8% in Wave 6. Organisations based in island and rural areas found service delivery to be particularly difficult, as indicated by 93% of organisations based in NHS Western Isles, NHS Highland, NHS Orkney, and NHS Shetland in Wave 1. Slightly fewer organisations based in NHS Greater Glasgow and Clyde (86%) and NHS Lothian (84%) were reporting problems (although these are relatively close to the Scotland figure).

In Wave 1 (Aug 2021), over a third of organisations said that concerns about national or local lockdowns was a top challenge, and two thirds selected this as one of their top 3 challenges (see Figure 3.2). Furthermore, a fifth of organisations reported that social distancing restrictions impacting on service delivery was their top challenge (and 63% said it was one of their top 3 challenges). Since, in the first wave, organisations were asked to reflect what their top challenges had been over the pandemic period, we are not able to distinguish between those that reported that lockdowns and social distancing was the biggest challenge they had faced over the last 16 months and those saying that it was currently their most pressing issue. As Wave 1 was conducted in July 2021, during this time, some councils in Scotland were subject to harsher lockdown restrictions than others and it was a very uncertain time for many organisations.

Figure 3.2: Service delivery challenges related to COVID-19 pandemic, Wave 1 (Aug 2021)



(1) Weighted responses: Wave 1 (585).

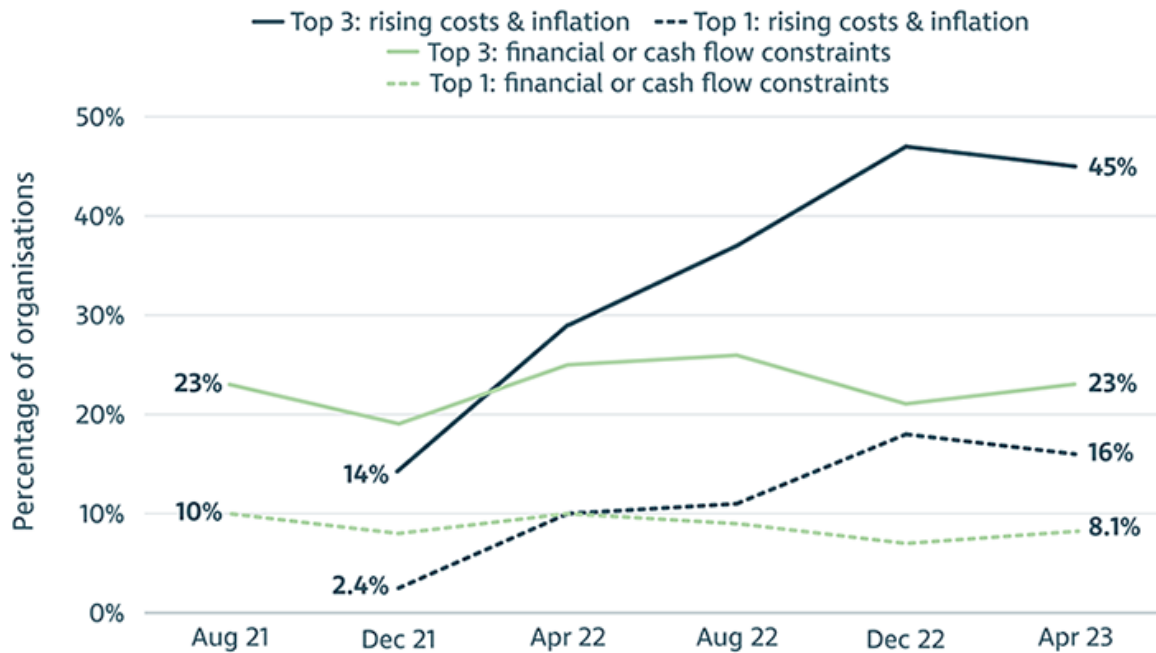
In Wave 6 (Apr 2023), only 7.3% of organisations stated that service delivery was in their top 3 challenges (see Figure 3.1), suggesting that now service delivery is less of a concern than other business areas.

2.1.2 Finance

As the waves have progressed, financial issues have become a growing concern for third sector organisations. Just under half of the organisations (47%) in Wave 1 said financial difficulties were one of the top 3 challenges they had faced since March 2020 (see Figure 5.1). Although many were struggling in this area, it is likely that fewer organisations reported financial problems as a key challenge during this time as lockdown related issues would have been a higher priority.

In Wave 1, a quarter of organisations said that financial, or cash flow constraints were a top 3 challenge (see Figure 3.3) and 10% said it was their top challenge. As the Tracker Waves have progressed, organisations became increasingly concerned about rising costs and inflation (14% in Wave 2 up to 45% in Wave 6 reported this as a top 3 challenge). Increasing operating costs have impacted many third sector organisations across Scotland and the communities they help. The data suggests that rising costs were likely to affect whether staff received pay rises, the continuation of some community activities and fundraising with the public. As a result of these concerns, in Wave 6, 71% of organisations reported that financial issues were a top 3 challenge.

Figure 3.3: Top financial related challenges, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

(2) Rising costs & inflation included as an option in Wave 2.

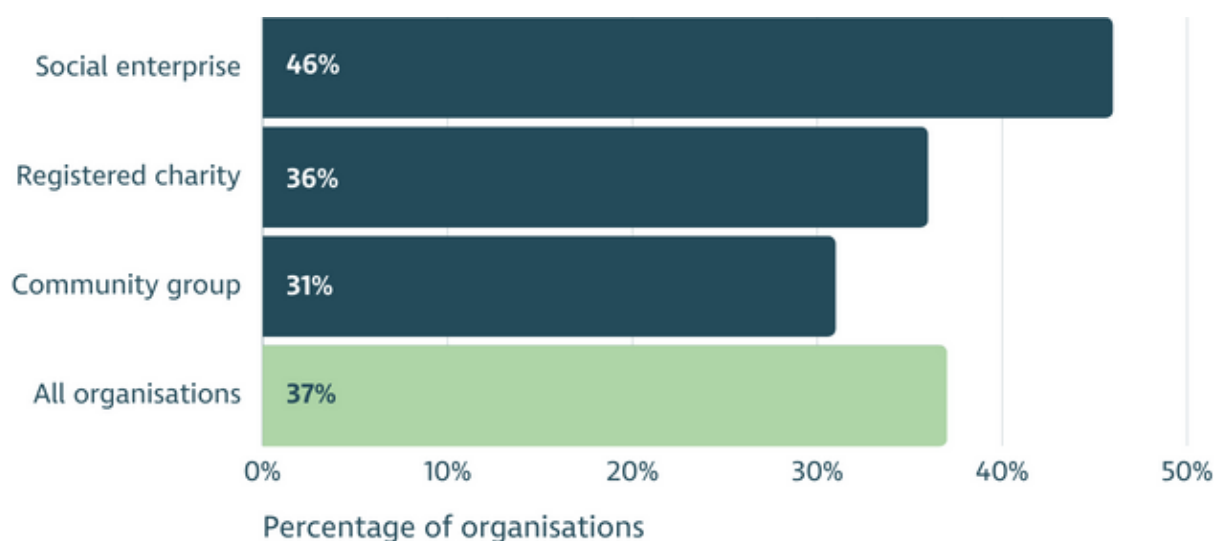
2.1.3 Planning

Planning for the future has been particularly difficult for organisations across the six waves. During the pandemic organisations faced high levels of uncertainty across several fronts; more recently the cost-of-living crisis has generated financial uncertainties with an impact on planning. In Wave 1 (Aug 2021), 37% of organisations selected areas relating to planning as one of their top 3 challenges over the pandemic; and roughly the same percentage indicated that planning for the future was becoming more difficult (see Figure 3.1).

In the following wave, organisations worrying about planning rose to 59% and many felt uncertain about the future (40%). Although the pressing concerns of the COVID-19 pandemic had subsided, organisations faced a number of challenging scenarios at this time, including managing the return of volunteers after the pandemic (18% in Wave 2 (Dec 2021)) and managing COVID-19 testing and staff absences (25% in Wave 3 (Apr 2022)) (see Table 5.1 in the Workforce section).

By Wave 6 (Apr 2023), organisations reporting planning as a top 3 challenge had decreased to roughly a third but with uncertainty around prices and rising operational costs, this remains an issue for many organisations. Particularly, 46% of social enterprises ranked planning difficulties as a top 3 concern compared with 31% of community groups and 27% of general voluntary organisations (see Figure 3.4). This may be a reflection of the fact that social enterprises are usually dependent on trading or some other commercial enterprise as part of their funding model, and the cost crisis creates significant uncertainty for these types of activity.

Figure 3.4: Planning as a top 3 challenge by type of organisation, Wave 6 (Apr 2023)



- (1) Weighted responses: Wave 6 net planning (132).
- (2) Organisations could select more than one organisation type.

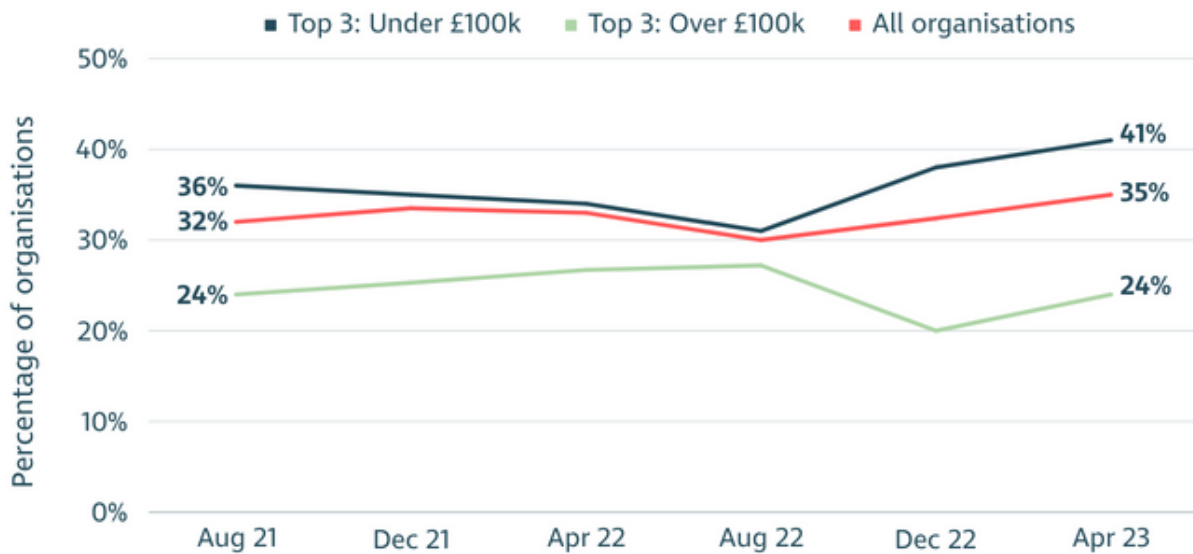
2.1.4 Staffing

As each wave progressed, staffing pressures relating to both paid staff and volunteers, became an increasing concern for many organisations. In Wave 1, a third of organisations considered this to be one of the top 3 challenges they had faced since the pandemic started in March 2020 (see Figure 3.1). By Wave 6, this had increased to two thirds of organisations, with 39% reporting staffing as the top challenge they were facing. Further discussion on staffing pressures being a key challenge for third sector organisations can be found in the Workforce section.

2.1.5 Fundraising

Throughout the course of the Tracker, fundraising from the public has consistently been a challenge for organisations. In Wave 1, when lockdown restrictions were still being enforced and organisations couldn't undertake all of their usual fundraising activities, 32% of organisations reported that difficulty fundraising was in their top 3 challenges. This remained relatively stable in subsequent waves. By Wave 6, as rising costs were impacting on the public's ability to give to charities, 35% of organisations indicated this was still a top 3 (see Figure 3.5). In Wave 5, when asked to comment on changing patterns of fundraising, organisations reported that it was becoming more expensive to run fundraising events due to the increased cost of materials and supplies.

Figure 3.5: Organisations reporting difficulties fundraising as a top challenge they are facing by turnover, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)

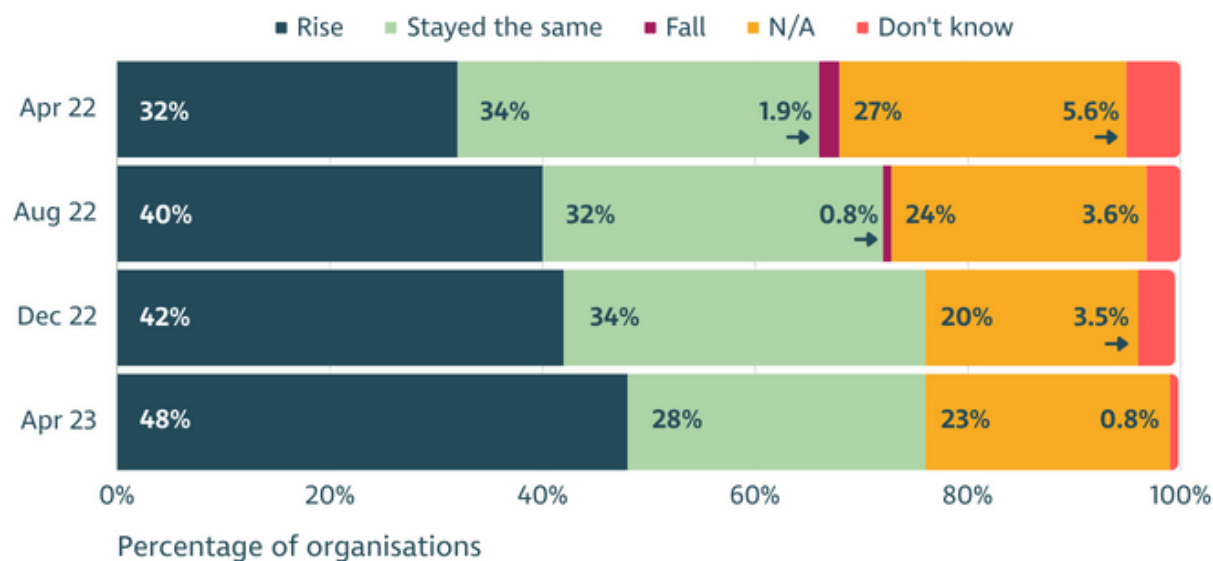


(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

In every wave, more organisations with turnover of under £100k reported difficulty fundraising compared with those with a higher turnover. Wave 4 (Aug 2022) shows the smallest differences between the organisations, but the divergence becomes more apparent after this point as 41% of organisations on turnovers of less than £100k said fundraising was one of their top 3 challenges in Wave 6, as opposed to 24% with turnovers exceeding £100k.

At the same time as the public may be finding it more difficult to donate to third sector organisations, the costs of undertaking fundraising activities also increased. When asked if they had seen any changes in overhead costs, nearly half of the organisations in Wave 6 reported that costs in marketing, advertising, or fundraising had risen the last three months, a steady increase from a third of organisations in Wave 3 (Apr 2022). In the two most recent waves, no surveyed organisations said that these costs had fallen (see Figure 3.6).

Figure 3.6: Change in marketing, advertising and fundraising costs in the last 3 months, Wave 3 (Apr 2022) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

When asked what income sources had seen changes in turnover in the last three months, a number of organisations reported that they had seen decreased income from fundraising (see Figure 4.4 in the Financial Resilience section). In Wave 2 (Dec 2021), a third of organisations were reporting decreased fundraising turnover, likely due to the limited fundraising activities they could undertake whilst COVID-19 restrictions were in place. As rules eased and organisations could operate at their usual level again, turnover in this area recovered slightly (20% in Wave 4) before hitting 27% in Wave 6.

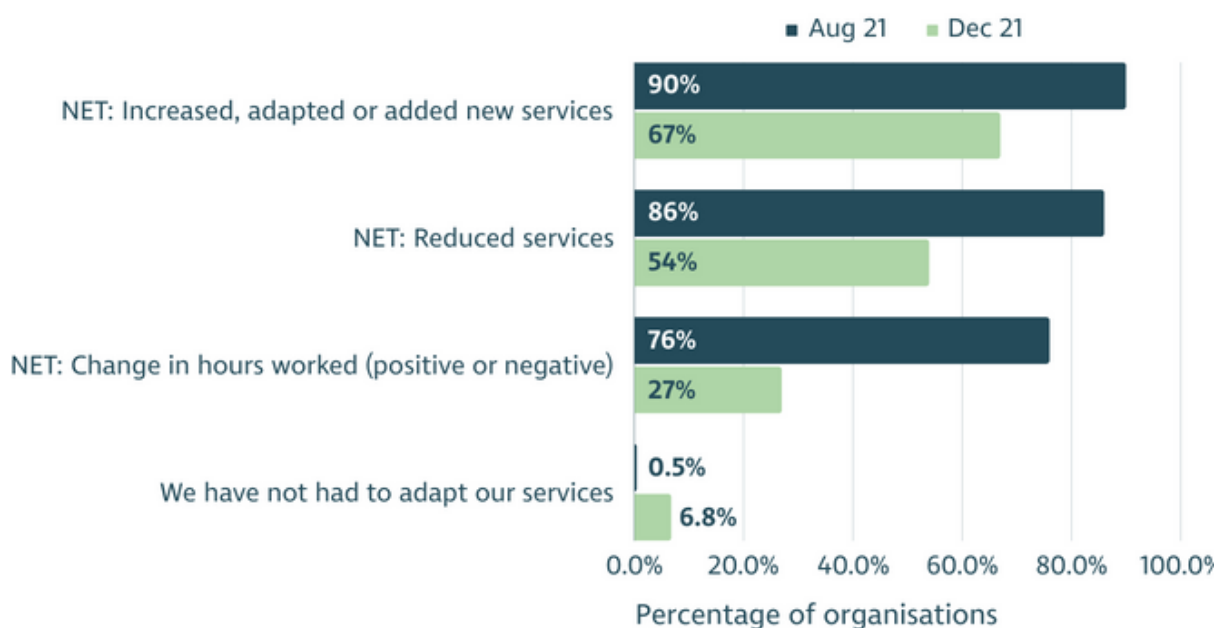
In Wave 5, organisations that reported a decrease in turnover from public fundraising (or donations) in the last three months were asked to provide feedback on any changes they had observed in public engagement with fundraising. Of the 90 respondents, almost half (45%) reported that donations from the public had dropped, often attributed to lower levels of disposable income as the cost-of-living crisis intensified. The second most common theme reported was that organisations were struggling to find the time and resources to fundraise as demand for their services increased. For more information, see the [Wave 5 report](#) at the [SCVO](#) website.

2.2 Responses to the COVID-19 pandemic

Due to the changing nature of the COVID-19 pandemic, third sector organisations had to continually adapt their services to ensure they were complying with the most up to date guidelines whilst continuing to respond to the needs of their service users and beneficiaries. The majority implemented several adaptations allowing them to run their activities safely. Some had to suspend services that could not be adapted to remote delivery.

In Wave 1, organisations were asked which adaptations to activities they had made in response to the pandemic, and whether these were still in place during Wave 2. Most organisations in Wave 1 (90%) indicated that they had increased, adapted, or added a new service (see Figure 3.7). Adaptations to their normal ways of working included: adapting services to support different groups and communities (52%) or supporting people remotely by phone or online (79%). Organisations specialising in health or religious activities were particularly likely to say they had adapted services to support people remotely or online. In Wave 2, 67% of organisations indicated that they were still maintaining these adapted or new services.

Figure 3.7: Organisations that have made adaptations to activities in response to the pandemic, Wave 1 (Aug 2021) and Wave 2 (Dec 2021)



- (1) Weighted responses: Wave 1 (585) and Wave 2 (431).
- (2) Wave 2 responses relates to those who previously mentioned adaptations in Wave 1.

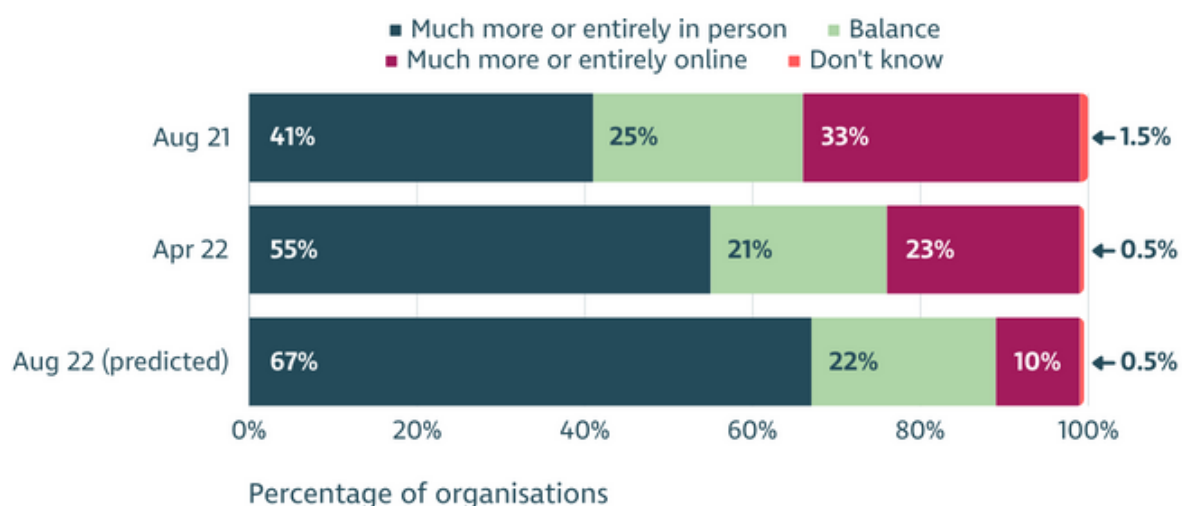
Many organisations had to reduce their services during COVID-19, as indicated in Wave 1 (86%). This was particularly high for organisations that specialised in religious activities (97%) and culture or sport (93%) as many of these organisations' buildings were closed during the pandemic. By Wave 2, 54% of organisations were still operating with reduced services, increasing to 70% for those in culture and sport.

Over three quarters of organisations reported having changed staff working hours since March 2020 in Wave 1. Approximately 55% indicated that staff were working longer hours during this time and 27% said that staff were working fewer hours (excluding furloughing staff). By Wave 2, far fewer organisations were reporting changed working hours (27%). Just 0.5 % of organisations said that they had not had to adapt their services or activities prior to August 2021 (see Figure 3.7). The data emphasise how seriously the Third Sector was hit by the pandemic and the extent of the measures taken to ensure that needs were still being met in spite of the restrictions.

During the COVID-19 pandemic, many organisations had to move their services and activities online, and many staff and volunteers were working remotely. In the Wave 3 (Apr 2022), we asked organisations for the first time if they found managing the move to hybrid working difficult: 10% stated that it was one of the top 3 challenges they had faced in the past 3 months. In this wave, additional questions were asked about how organisations were running their services, programmes, or activities, whether mainly online or in-person. Detailed breakdowns and commentary on the following questions can be found in the Wave 3 reports at the [SCVO](#) website.

Since the start of the Tracker organisations have charted a steady shift back towards delivering more services and programmes in person (see Figure 3.8). In Wave 3 (Apr 2022), organisations were asked to reflect on how they had been operating their services back in August 2021. Two fifths (41%) confirmed that they had been operating much more or entirely in-person services, increasing to 55% who said this was how they were currently operating in April 2022. When asked to think ahead to August 2022, 67% of organisations predicted that they would be delivering the majority or all their services in person. Only 10% of organisations predicted that they would mainly be delivering services online in August 2022.

Figure 3.8: Organisations that are delivering their services, programmes, and activities in person or online, Wave 3 (Apr 2022)



(1) Weighted responses: August 2021 (420), April 2022 (413) and predicted August 2022 (420).

Organisations are more likely to have shifted their service delivery work back to in person delivery, while retaining a proportion of their internal administration work being done remotely or online – reflecting a long-term shift towards hybrid working in many organisations. In August 2021, over half of organisations (52%) indicated that much more or entirely all their internal administration was done remotely or online. By April 2022, this had decreased slightly to 44% and 28% of organisations predicted that they would be working this way in August 2022.

In Wave 3 (Apr 2022), organisations were asked to comment on the benefits and challenges of operating using hybrid methods of administration and delivery. The most frequently mentioned benefit of hybrid working was the positive impacts on service users (25% of respondents mentioned this), including their engagement, experience, and outcomes. For 18% of respondents, hybrid working has had a positive impact on their organisation's resource levels, predominantly by reducing costs. As a result of adaptations, resource costs (including non-financial costs) have decreased, for example, time savings, lower travel, and premises costs.

The most frequently mentioned challenge of operating using hybrid methods was the negative impacts on staff and volunteers (29%), including culture and community building (14%), supporting, and managing staff remotely (7%) and the health and well-being of staff (7%). More commentary on the move of hybrid working can be found in the [Wave 3 summary report](#) at the SCVO website.

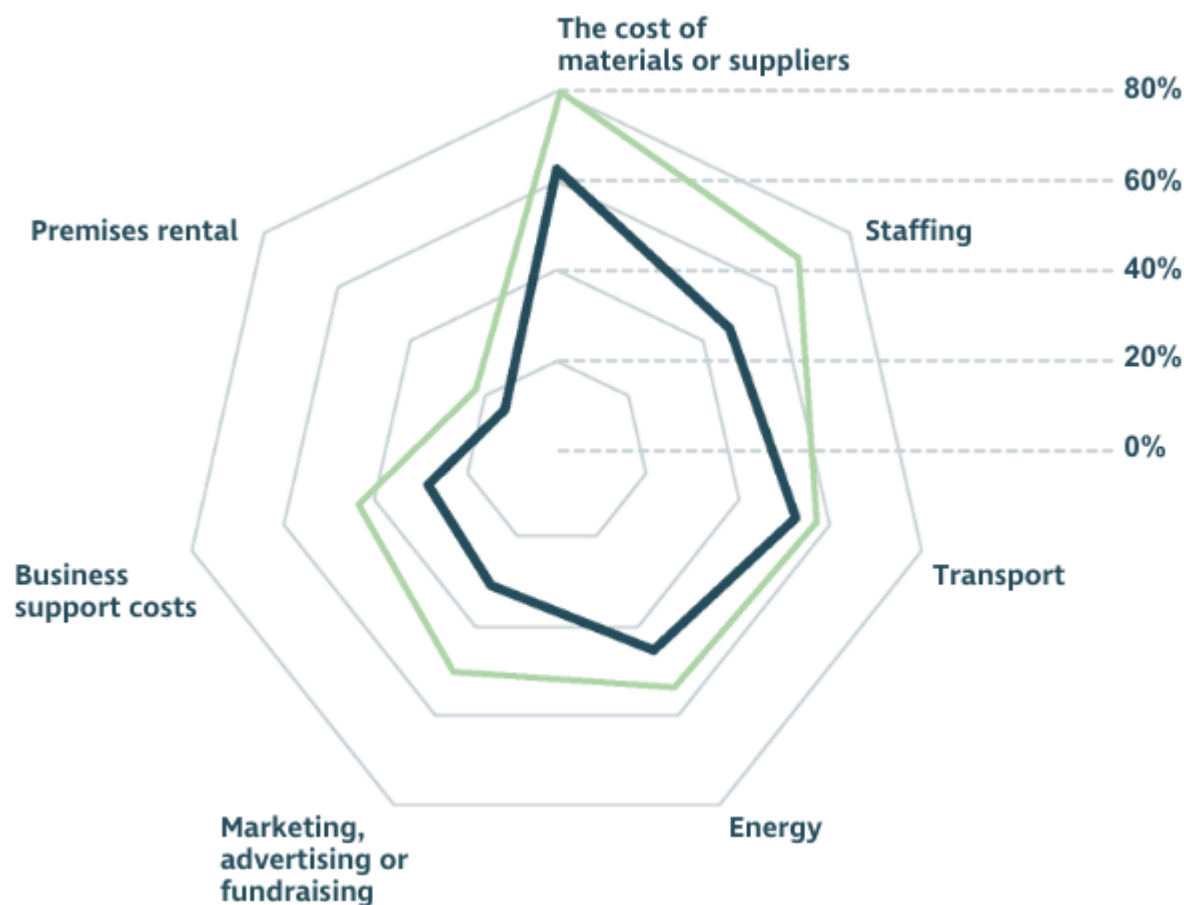
2.3 Responses to the cost-of-living crisis

As well as responding to the uncertainty resulting from the COVID-19 pandemic, third sector organisations have faced new challenges with the emergence of the cost-of-living crisis during 2022 and 2023. This has been a multi-dimensional challenge for organisations, with direct impacts on operational costs, as well as impacting the people and communities that they work with.

Tracker results from Wave 2 (Dec 2021) onwards show how organisations have become increasingly concerned with rising costs and inflation. In December 2021, rising costs and inflation were reported to be a top 3 challenge for 14% of organisations (see Figure 3.3). By Wave 6 (Apr 2023), 45% of organisations chose rising costs and inflation as one of their top three challenges. Social enterprises were particularly concerned about this, with 64% rating rising costs and inflation as a top 3 challenge in Wave 6.

Since Wave 3 (Apr 2022), the Tracker has asked organisations to what extent they have seen a change in prices for materials or supplies; staffing; transport; energy; marketing, advertising or fundraising; business support costs or premises rental (see Figure 3.9).

Figure 3.9: Change in the cost of overheads over the last three months, Wave 3 (Apr 2022) and Wave 6 (Apr 2023)



(1) Weighted responses: Wave 3 (453) and Wave 6 (358).

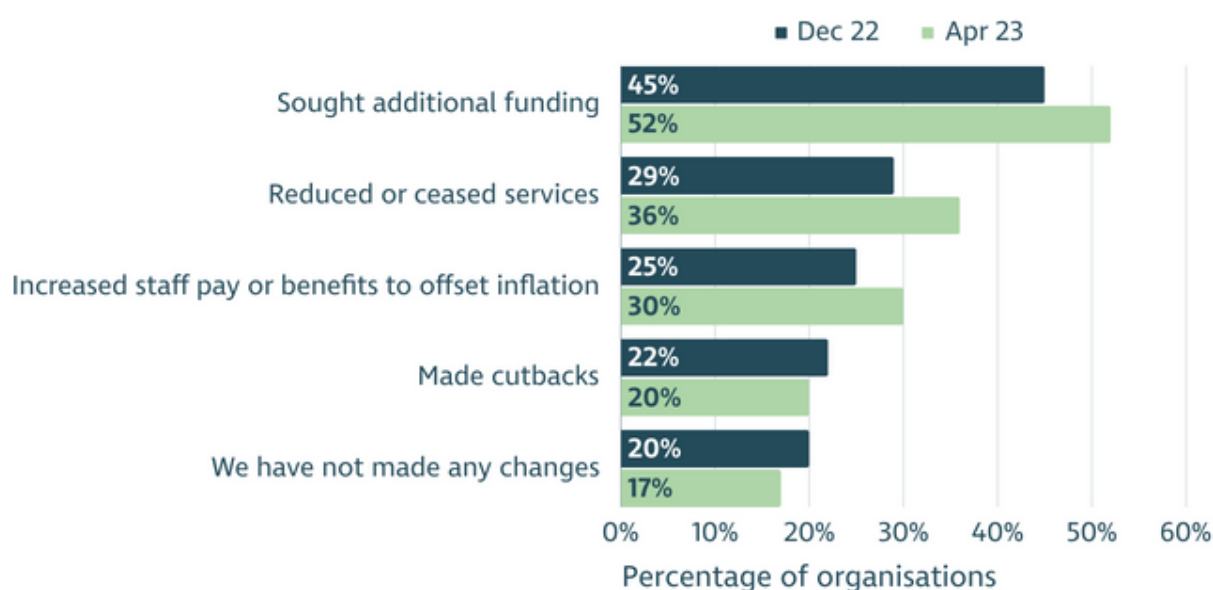
In both Wave 3 and 6, organisations were most likely to say that the cost of materials or supplies had risen in the past three months. The percentage reporting this rose from 63% in Wave 3 to 78% in Wave 6. This is a challenge for any organisations whose work is dependent on supplies of materials, including food aid charities; care organisations; homelessness charities and others. In Wave 3, the second most frequently reported overhead to have seen a rise in cost was transport (as selected by 53% of organisations). In Wave 6, 58% of organisations reported rising costs in this area, and this was the third most frequently selected option. Concerns here relate to rising costs of fuel, making it more expensive for organisations to deliver goods to communities, offer transportation to people in their communities who need additional help, or pay travel expenses to staff.

The overhead which has seen the largest percentage point increase has been staffing – increasing from 47% of organisations reporting a rise in costs in the three months preceding Wave 3 (Apr 2022) to 71% in Wave 6 (Apr 2023). Organisations have sought to offer staff pay rises to keep up with the rate of inflation or to offer higher salaries to ensure they can compete with public and private sector roles. More commentary on this can be found in the Workforce section.

The area that has seen the fewest organisations reporting overhead costs is premises rental (14% in Wave 3 and 22% in Wave 6). The reason for this being lower is that over two fifths of organisations from Wave 3 onwards said that this was not applicable to them as they don't rent any premises.

As organisations face more internal pressures from rising costs, many have had to adapt their services or activities to save money. Organisations were asked in Waves 5 and 6 about the changes they have made to their business in response to the rising costs (see Figure 3.10). At Wave 6, 83% percent of organisations said they had made at least one change to limit the impacts of cost increases.

Figure 3.10: Organisations that have made changes to their organisation in response to recent rising costs, Wave 5 (Dec 2022) and Wave 6 (Apr 2023)

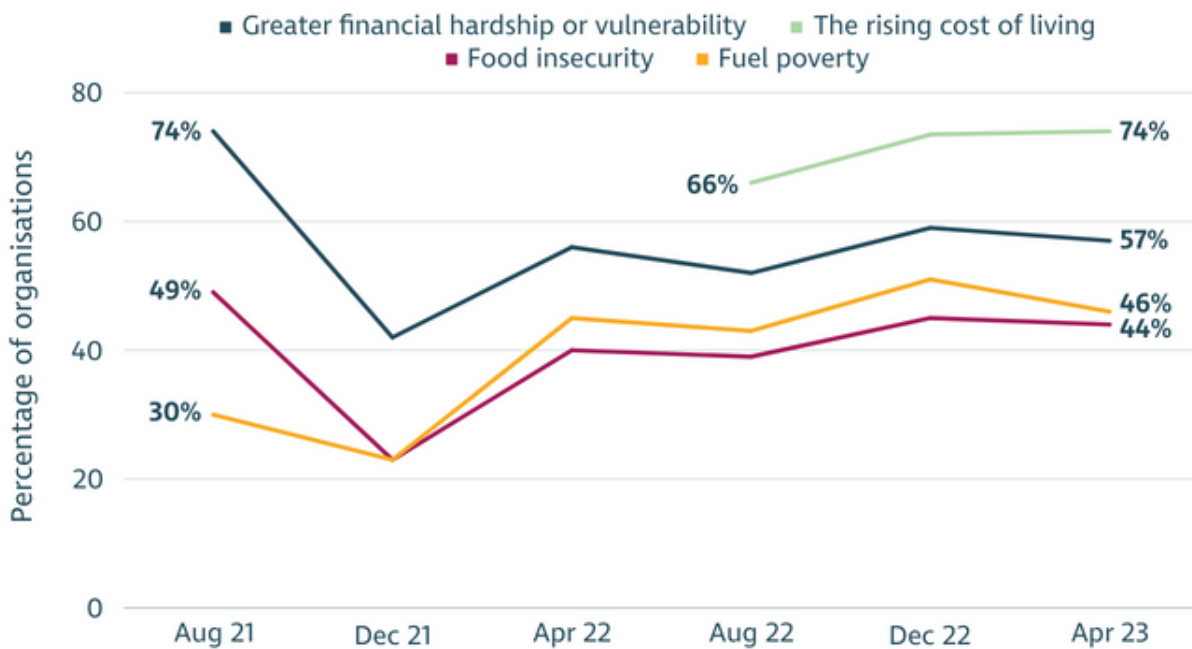


(1) Weighted responses: Wave 5 (368) and Wave 6 (358).

In both waves, the most frequent change that organisations made in reaction to rising costs was to seek additional funding, as indicated by nearly half the organisations (45% in Wave 5, increasing to 52% in Wave 6). In particular, organisations that employed paid staff were more likely to have sought extra funding (60% of organisations in Wave 6) than those without (34% of organisations). Whilst organisations that employ staff may have a larger cost base in general than those that do not, the findings may suggest that some organisations were seeking additional funding to enable them to improve staff wages, given that 30% reported to have increased staff pay and benefits to offset inflation in Wave 6. The second most frequently implemented change in both waves was reducing or ceasing services, as many organisations considered how they could adapt their activities to save costs.

In addition to responding to rising operational costs, organisations have expressed concern about the impacts of the cost-of-living crisis on the communities and beneficiaries that they work with. In Wave 6, three quarters of organisations indicated that the rising cost of living was resulting in increased needs within the communities they served, an increase from two thirds in Wave 4 (see Figure 3.11).

Figure 3.11: Proportion of organisations that have indicated emerging financial needs within their communities, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



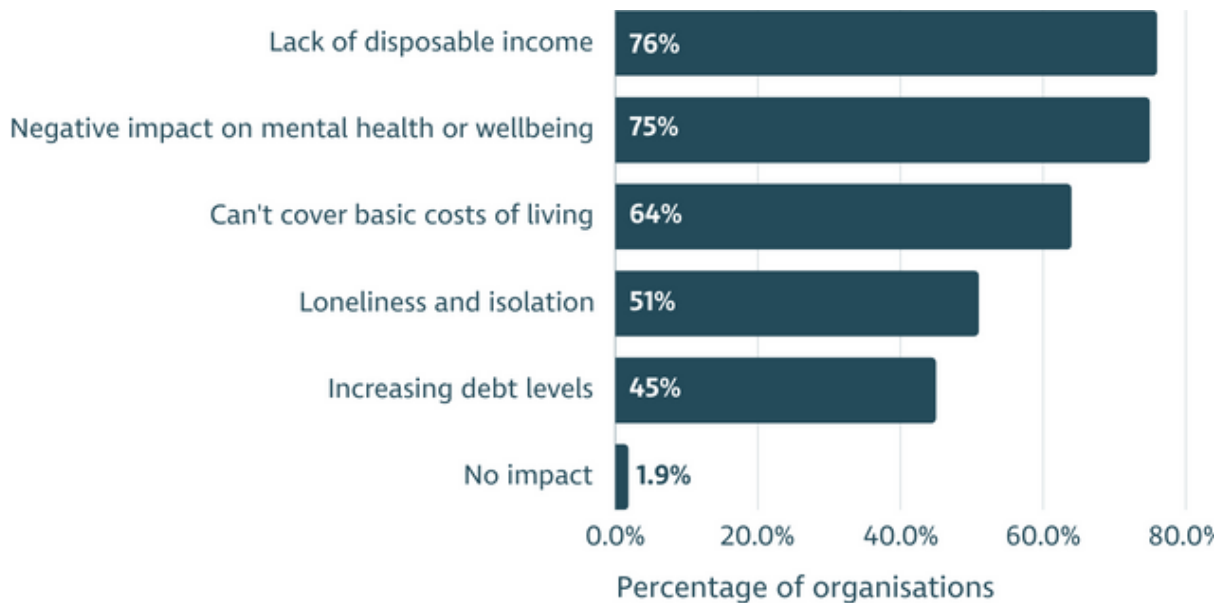
- (1) Weighted responses: Wave 1 (493), Wave 2 (373), Wave 3 (375), Wave 4 (341), Wave 5 (296) and Wave 6 (279).
- (2) The rising cost of living was included as an option in Wave 4.
- (3) Relates to organisations who indicated that they provide services directly to individuals.

In the period running up to Wave 3 and onwards, there has been an increase in organisations highlighting emerging needs relating to financial difficulties in their communities. Fuel poverty and food insecurity are high concerns, as selected by 46% and 44% of organisations in Wave 6. The findings reflect large price increases in fuel, food and other goods and services from the beginning of 2022 onwards, and the fact that inflation continues to be high.

In Wave 6, organisations were asked to give more information about how the cost-of-living crisis had impacted the community they helped. The top impacts can be grouped into two categories, financial strain, and the toll on beneficiaries' health. The two most frequently reported impacts were lack of disposable income (76%) and negative effects on mental health and wellbeing (75%). Other significant community impacts included that people were increasingly unable to cover their basic cost of living and were experiencing increased levels of loneliness and isolation (see Figure 3.12).

Only 1.9% of organisations said that financial challenges had not had any impact on their beneficiaries. The findings emphasise how many communities in Scotland are struggling with rising costs and the impacts of this.

Figure 3.12: Organisations' views on how financial challenges have impacted on communities and beneficiaries, Wave 6 (Apr 2023)

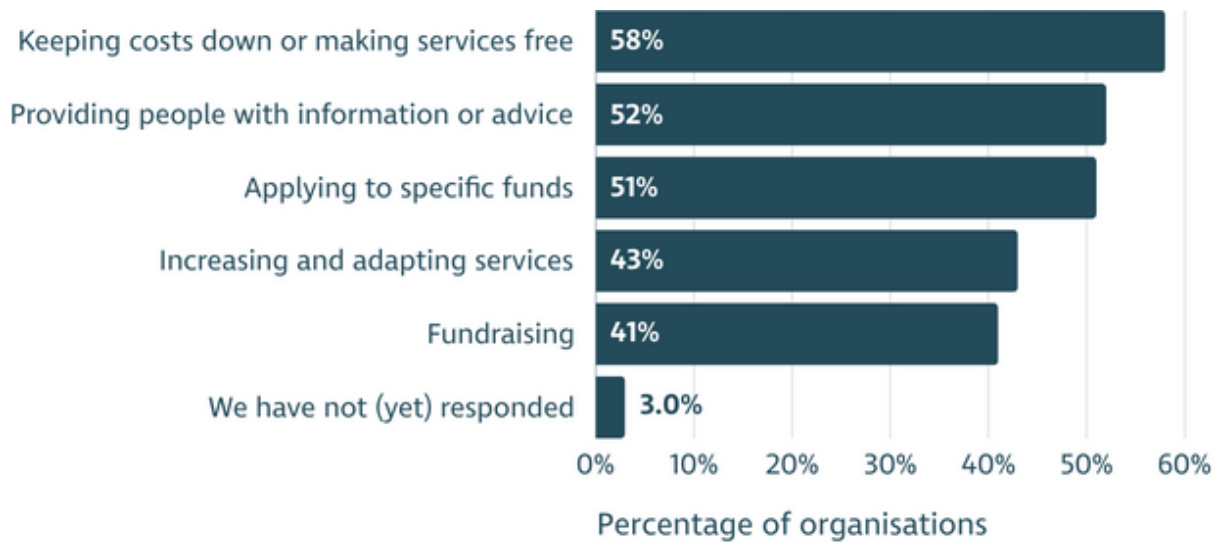


- (1) Weighted response: Wave 6 (225).
- (2) Relates to organisations who have had contact with individuals facing financial pressures.

Organisations were asked in Wave 6 about their response to the financial challenges that their beneficiaries were facing. Approximately 58% of organisations reported that they were keeping costs for their services as low as possible or running them free of charge. This option was frequently chosen by organisations that specialised in education or research (75%) and culture and sport (72%).

Just over half the organisations said they were providing information and advice on the support available to help with financial challenges (52%) while others had applied for specific funds to support the communities they worked with (51%). Only 3% of organisations said they had not yet taken any action in response to the crisis (see Figure 3.13).

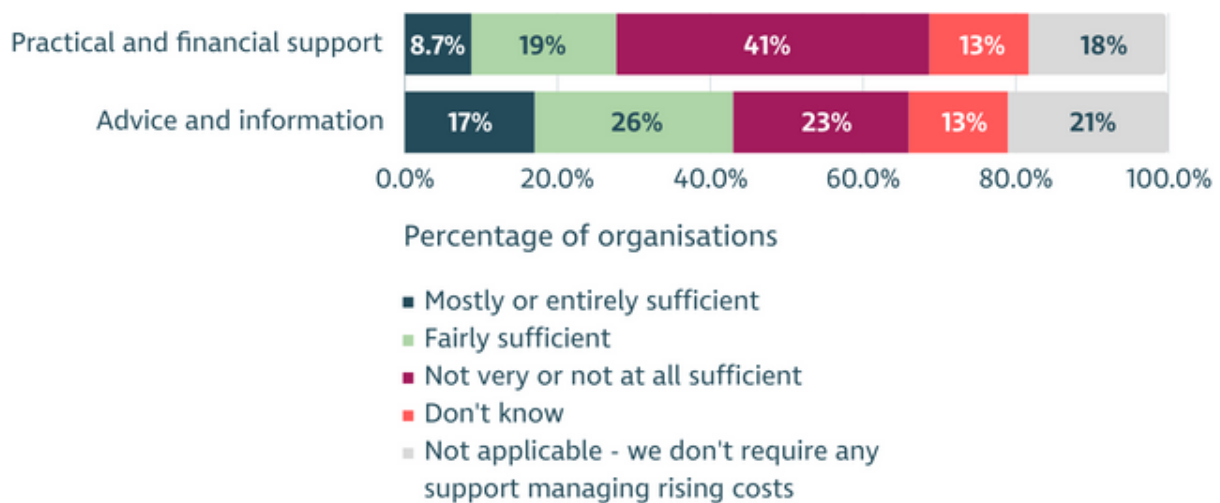
Figure 3.13: Organisations' responses to the financial challenges that their communities are facing, Wave 6 (Apr 2023)



- (1) Weighted responses: Wave 6 (225).
- (2) Relates to organisations who have had contact with individuals facing financial pressures.

The Scottish Government and other organisations have issued advice, information and practical support on rising costs to support the Third Sector in facing the cost-of-living crisis. In Wave 6, 17% of organisations said the available advice and information was mostly or entirely sufficient for their needs, but a higher proportion indicated that it was not at all sufficient. A fifth of organisations said this question was not applicable to them as they felt that they didn't require advice or information about managing rising costs and 13% didn't know if the advice was sufficient (see Figure 3.14).

Figure 3.14: Organisations that believe the advice, information and practical support about managing rising costs is sufficient, Wave 6 (Apr 2023)

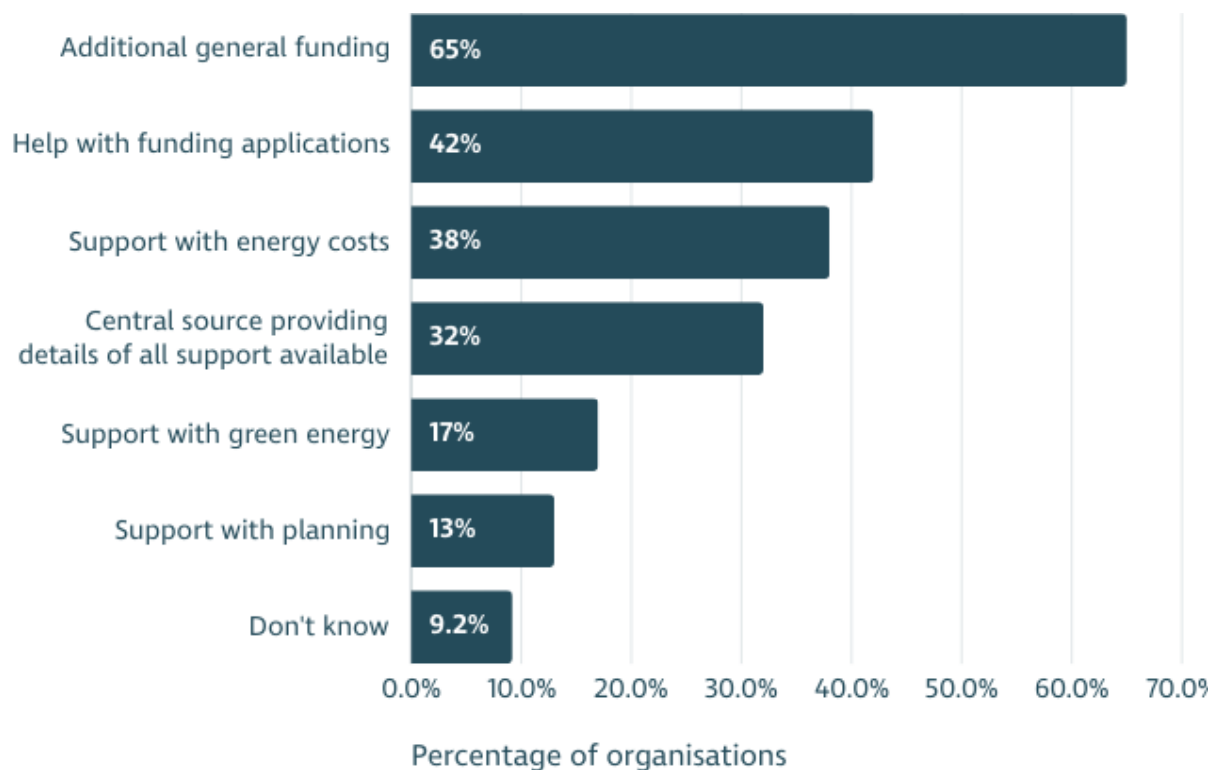


- (1) Weighted responses: Wave 6 (358).

Only 8.7% of organisations reported that the practical and financial support available to them to help with rising costs was mostly or entirely sufficient, whereas 41% said it was not at all sufficient. Under a fifth of organisations said that this was not applicable to them as they don't need practical support to help them rising costs. Overall, the data suggest that many organisations continue to need more practical and financial support in dealing with the impacts of the crisis.

When asked what support organisations would find useful to help with managing rising costs, two thirds said that they required additional general funding (see Figure 3.15). Those with paid FTE staff were more likely to want access to additional general funding (75%) compared to those without (45%). The next most frequently requested support was help with funding applications and financial support with energy costs (42% and 38% respectively).

Figure 3.15: Organisations that would like access to support to help with rising costs, Wave 6 (Apr 2023)



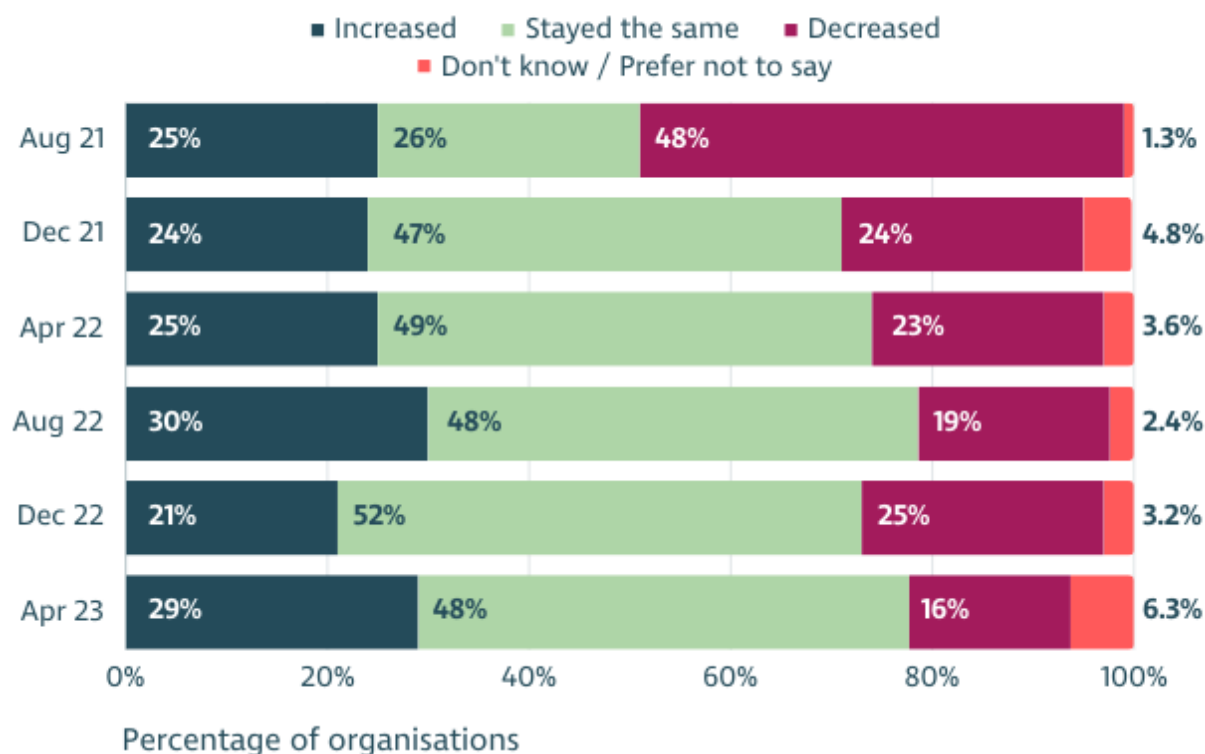
(1) Weighted responses: Wave 6 (358).

3. Financial Resilience

3.1 Changes in turnover

Each wave of the Tracker asks organisations for information about their financial status. Organisations are asked whether their average monthly turnover has increased, decreased, or stayed the same in the previous 3 months. In Wave 1, following more than 12 months of impacts of the COVID-19 pandemic and associated restrictions and financial impacts, almost half of organisations reported a decrease in their average monthly turnover when compared with pre-pandemic levels. Comparing Wave 6 with Wave 1, there has been a small overall increase in the percentage of organisations reporting increased turnover. From Wave 2 onwards, approximately half of the organisations were likely to report that average monthly turnover had stayed the same as the previous 3 months (see Figure 4.1).

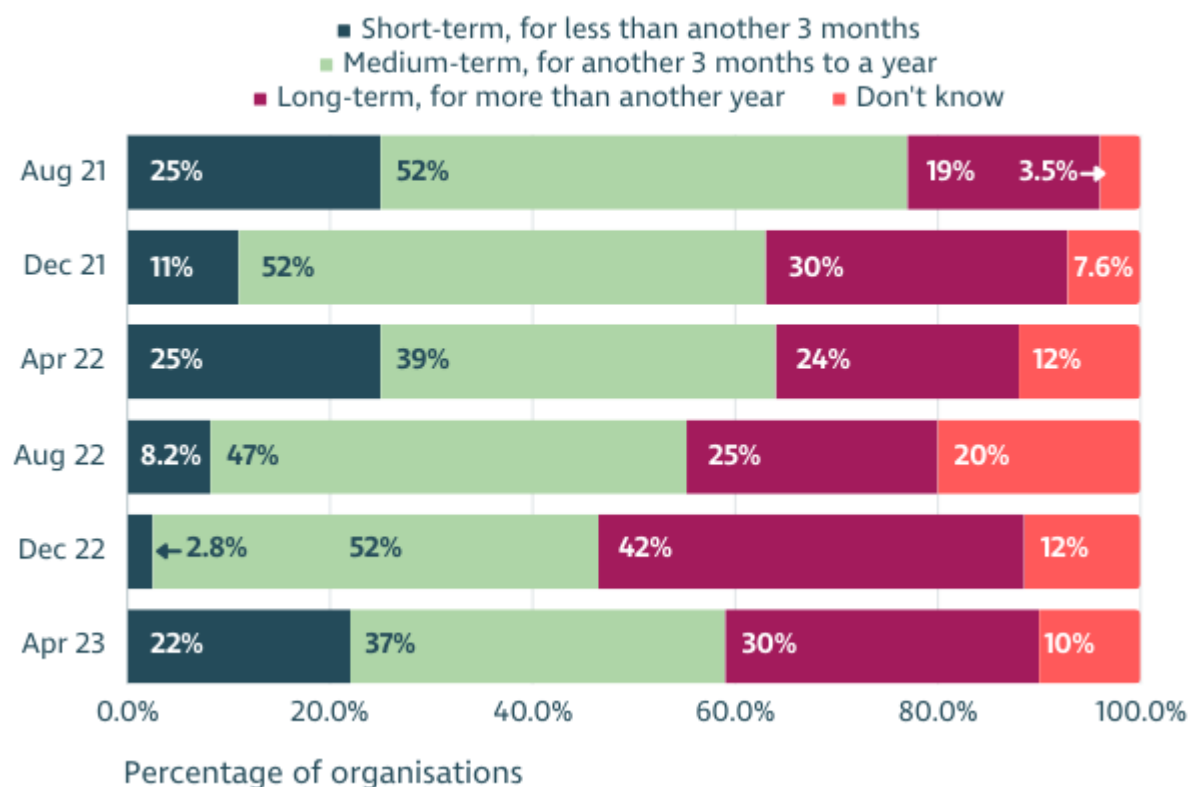
Figure 4.1: Changes in organisation’s monthly turnover, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

Organisations that reported a decrease in turnover were asked if they perceived this to be a short-, medium-, or long-term issue. Across all waves, more organisations reported that it was a medium-term issue (lasting 3 months to a year), although this decreased from 52% in Wave 1 to 37% in Wave 6 (see Figure 4.2). The number of organisations reporting that they didn’t know how long the decrease would last for peaked in Wave 4 at 20% before decreasing again, highlighting the growing financial uncertainty in the Third Sector.

Figure 4.2: Organisations' views on how long reduced turnover was likely to continue, Wave 1 (Aug 2021) to Wave 6 (Aug 2023)



(1) Weighted responses: Wave 1 (279), Wave 2 (105), Wave 3 (105), Wave 4 (82), Wave 5 (91) and Wave 6 (57).

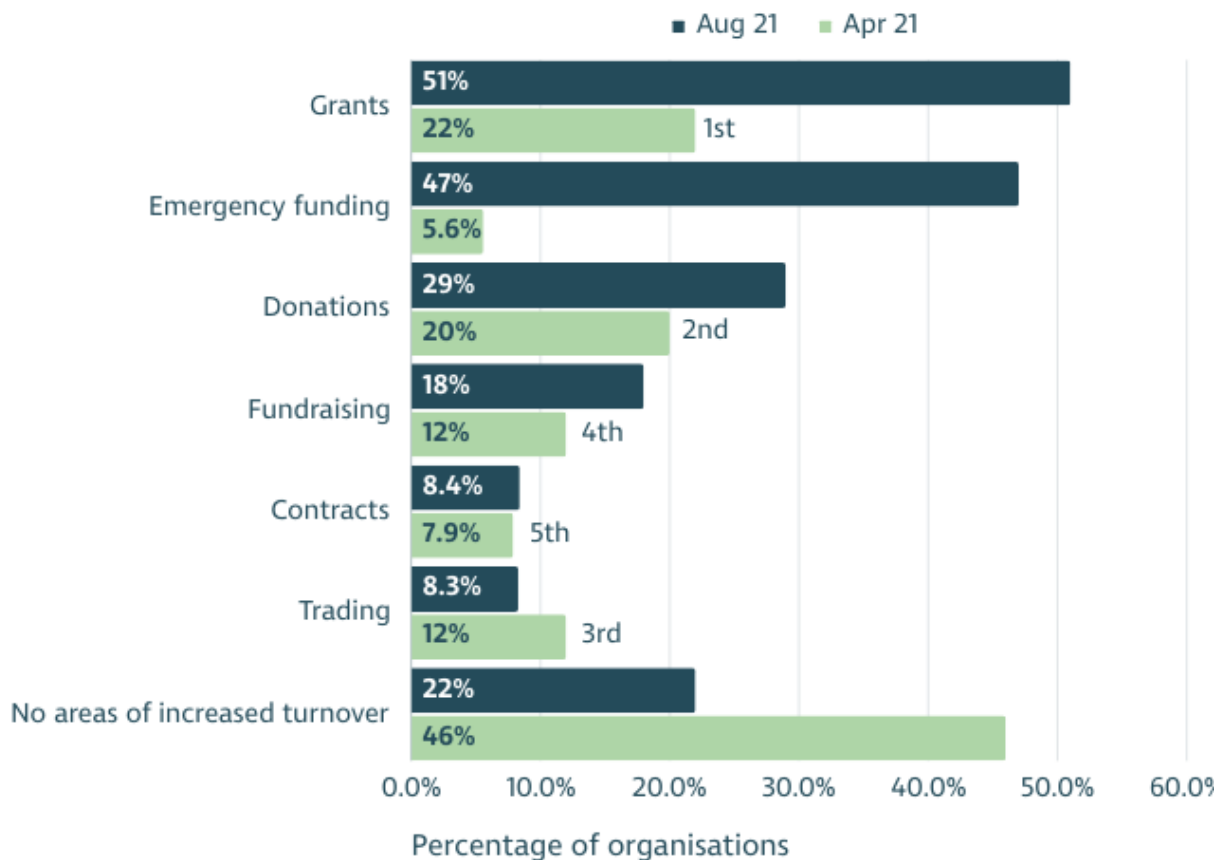
(2) Relates to organisations that reported a decreased turnover.

3.2 Income streams contributing to turnover changes

Across the waves, organisations have reported periods of increased and decreased turnover from their different income streams (see Figure 4.3). In Wave 1, around a half of all organisations reported that they had seen increased turnover from grants and emergency funding since the pandemic began in March 2020 (51% and 47% respectively). Significantly fewer organisations reported increases in these areas in the three months prior to Wave 6 (22% and 5.6%), reflecting the reductions in COVID-related emergency funding, and a return to non-emergency funding arrangements.

In Wave 1, the third highest source of increased turnover was donations (as selected by 29% of organisations). This has also seen a decrease through the waves but was the income source with the second highest increased turnover in the three months prior to Wave 6 (20% of organisations). However, the number of organisations reporting that they had not seen increased turnover from any income source in the last 3 months had increased from a fifth of organisations in Wave 1 (Aug 2021) to just under a half at Wave 6 (Apr 2023).

Figure 4.3: Percentage of organisations reporting increased turnover in the past three months, top 5 income sources, Wave 1 (Aug 2021) and Wave 6 (Apr 2023)

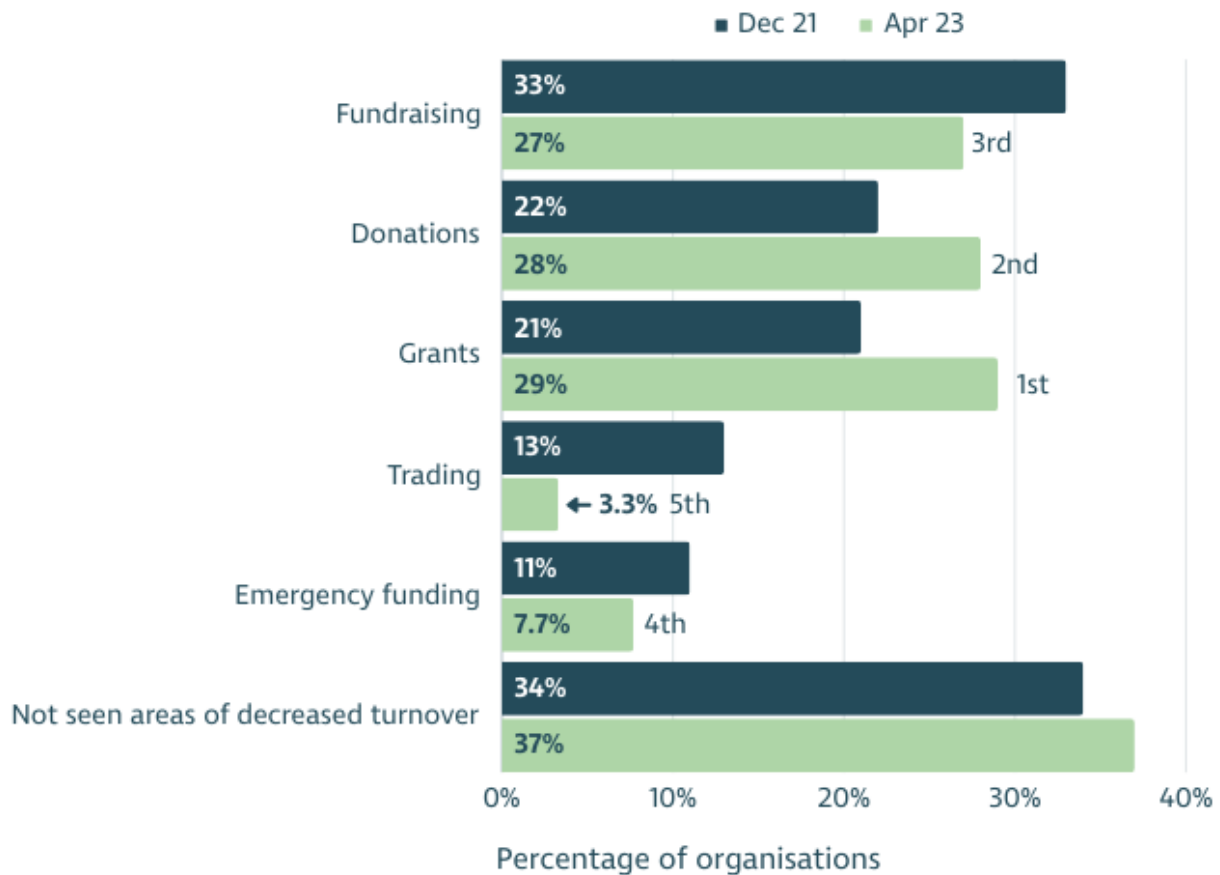


- (1) Weighted responses: Wave 1 (585) and Wave 6 (358).
- (2) Top 5 income sources from both Wave 1 and Wave 6 are included in the figure.

Similarly, organisations were asked which income streams had seen decreased turnover in the last three months (see Figure 4.4). In Wave 2, the most frequently reported income source for which organisations reported a decrease in turnover since the beginning of the pandemic was fundraising, as reported by a third of organisations. This recovered slightly falling to 20% in Wave 4 but has since risen to 27% in Wave 6. This could be a result of the cost-of-living crisis negatively impacting on people's ability to donate to charities.

Other frequently reported areas of decreased turnover in Wave 2 included donations and grants (as selected by 22% and 21% of organisations respectively). These income sources were still in the top 3 to have seen decreased turnovers in Wave 6, and more organisations are reporting problems in these areas than had done previously. There has been a small rise in the organisations reporting that they had not seen any areas of decreased turnover, 34% in Wave 2 compared to 37% in Wave 6.

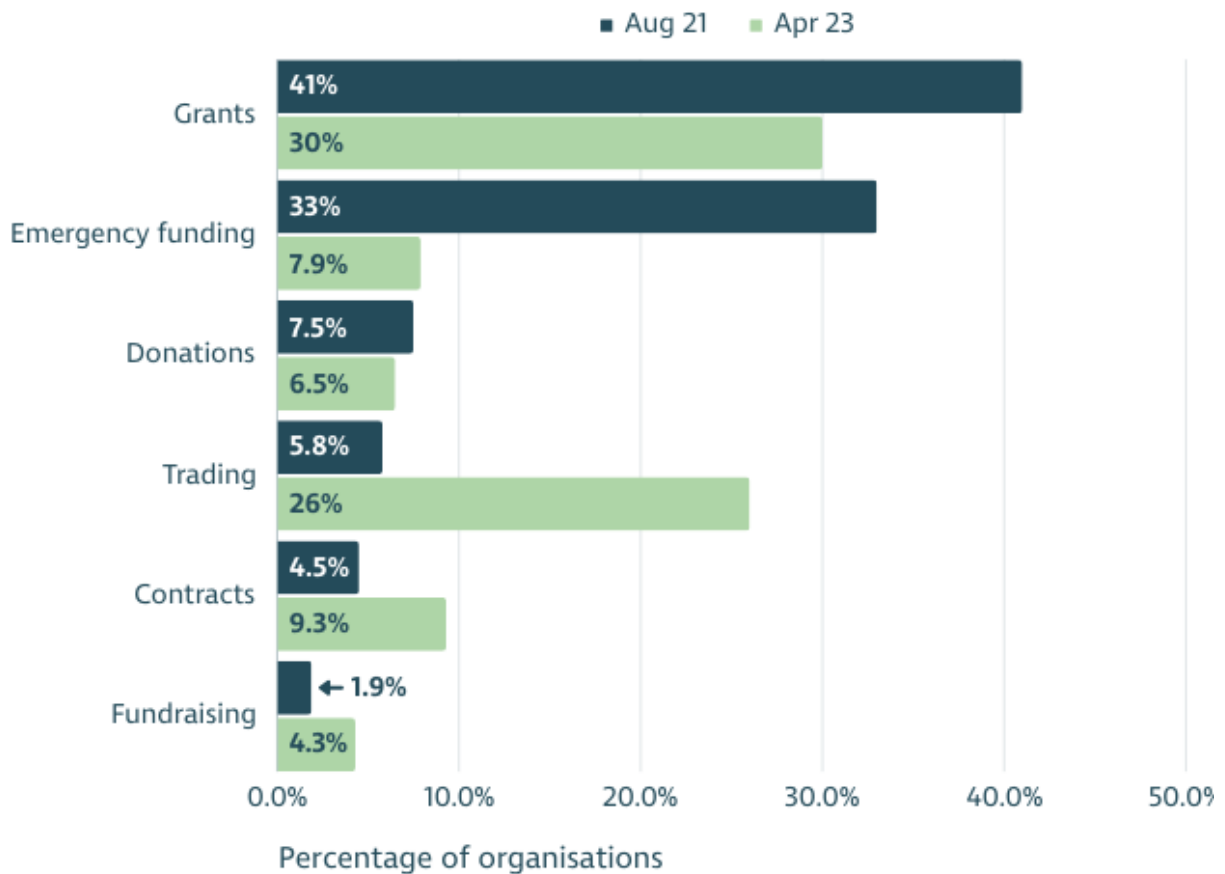
Figure 4.4: Top 5 income sources that have seen decreased turnover, Wave 2 (Dec 2021) and Wave 6 (Apr 2023)



- (1) Weighted responses: Wave 2 (433) and Wave 6 (358).
- (2) Top 5 income sources from both Wave 1 and Wave 6 are included in the figure.

In Wave 1, grants and emergency funding were the income sources that had contributed most to organisations’ overall increased turnover (as reported by 41% and 33% of organisations) (see Figure 4.5). In the earlier waves, many organisations were relying heavily on Government funding and the Furlough Scheme to help with their day-to-day work as opposed to fundraising and other income streams. In Wave 6 (Apr 2023), grants continued to be the income stream that had contributed most to organisations overall increase in turnover (30%). Between Wave 1 (Aug 2021) and Wave 6 (Apr 2023) there was a significant increase in the role of trading (26%) as a contributor to increased turnover. This is likely to reflect the return to trading activities of social enterprises and others following the end of COVID-19 restrictions.

Figure 4.5: Income sources that contributed most to organisations' overall increase in turnover, Wave 1 (Aug 2021) and Wave 6 (Apr 2023)

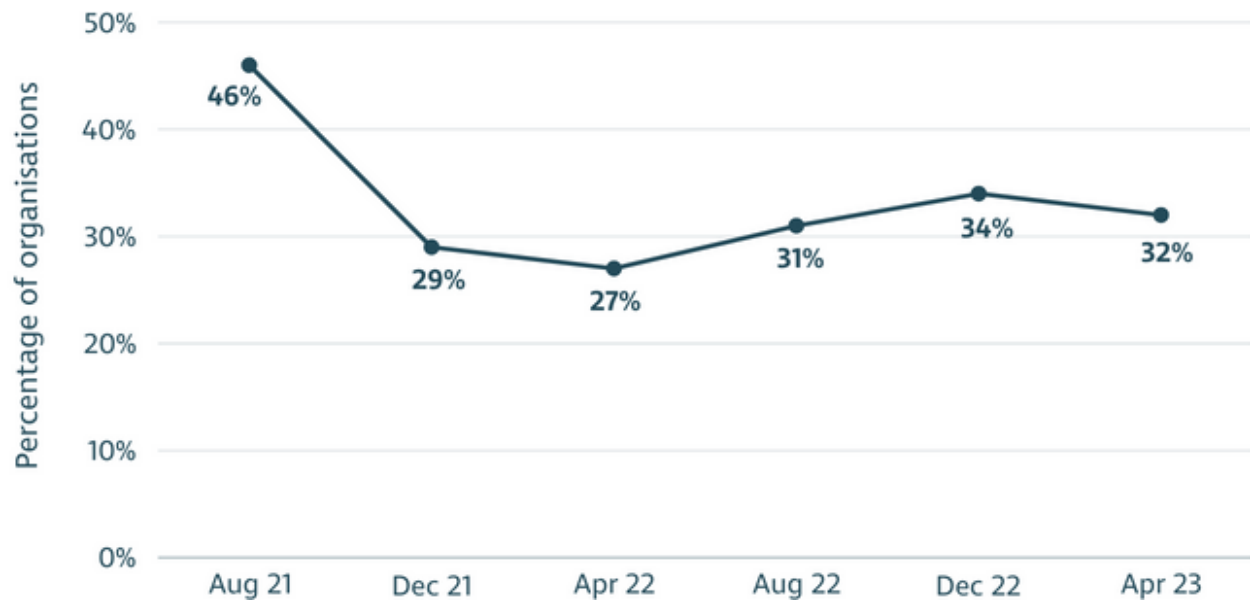


- (1) Weighted responses: Wave 1 (144) and Wave 6 (105)
- (2) Relates to organisations that reported increased turnover.

3.3 Financial reserves and cash flow

Since Wave 1, many organisations have faced significant financial challenges as a result of the pandemic followed by the cost-of-living crisis. Nearly half of the organisations (46%) in Wave 1 said they had used their financial reserves in the previous 16 months (from March 2020 to July 2021). In the following waves, there is a drop in organisations reporting that they had used their reserves in the last three months as they recover from lockdown restrictions imposed during the pandemic. However, since April 2022, as the cost-of-living crisis has intensified, the data show growth in the percentage of organisations that have been using their reserves. By Waves 5 and 6 roughly a third of organisations said they had used their financial reserves in the three months preceding the data collection (see Figure 4.6).

Figure 4.6: Organisations that have used their financial reserves in the last three months, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)

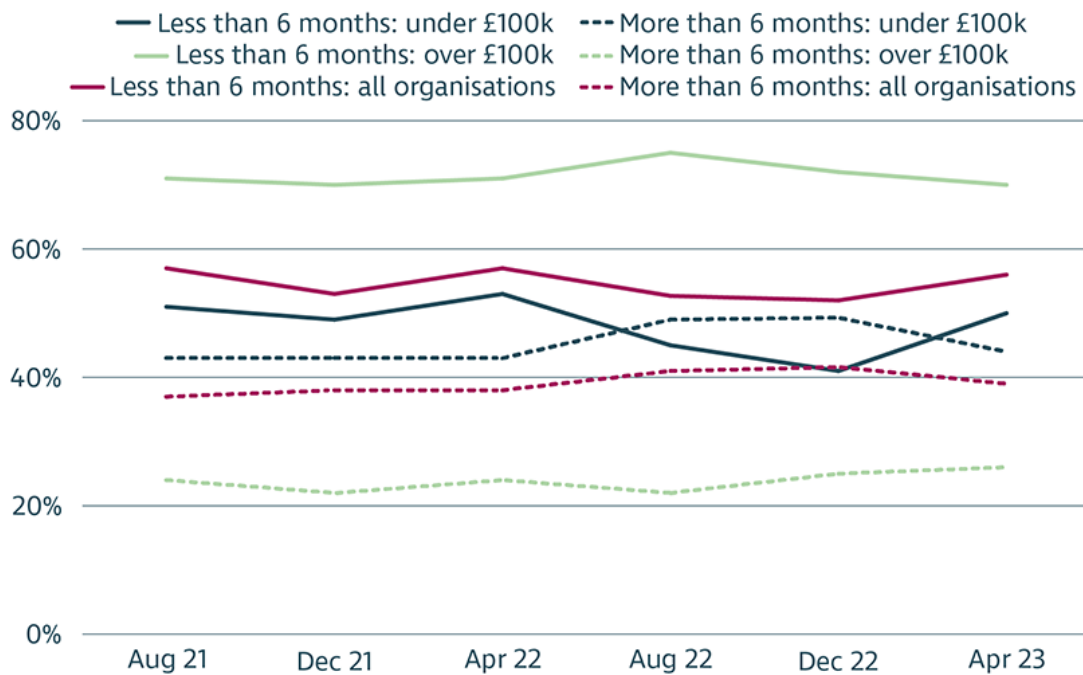


(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

All organisations were asked how many months of financial reserves they currently hold. In Wave 6, 21% of organisations said they had more than 12 months of financial reserves, which remains relatively consistent across each wave. Approximately 8.5% of organisations reported having less than 1 month or no financial reserves; this figure also remains stable.

The number of months of available financial reserves varies according to organisational turnover (see Figure 4.7). In Wave 6, half of organisations with turnover of less than £100k reported having less than 6 months of financial reserves. In contrast, 70% of organisations with turnover over £100k said this. This trend remains consistent across all the waves.

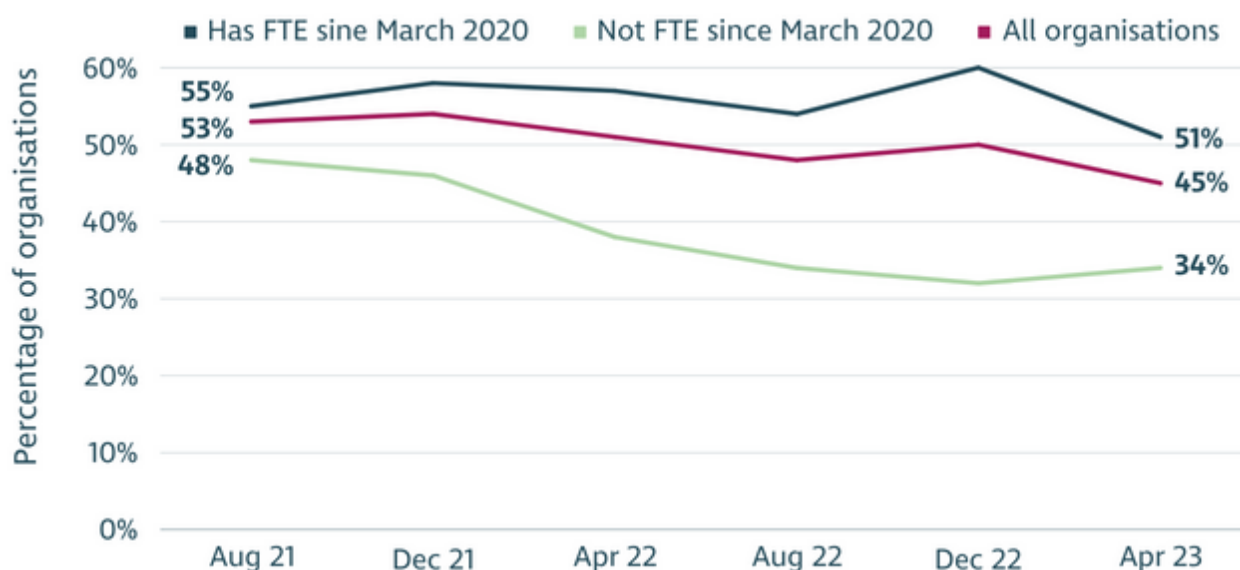
Figure 4.7: Breakdown of organisations with less than 6 months or more than 6 months of financial reserves by turnover, Wave 1 (Aug 2021) and Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

In each wave, approximately half of the organisations said that access to financial reserves was essential or very important for short- and medium-term survival, although the percentage has fallen gradually to 45% in Wave 6 (see Figure 4.8). By Waves 5 and 6, organisations that employed staff were considerably more likely to say that access to financial reserves was important than organisations without employees. It might be the case in recent waves that organisations with hired staff have been using their reserves to fund pay rises.

Figure 4.8: Breakdown of organisations that said that access to financial reserves for short- and medium-term survival was essential or very important by whether they have FTE employees, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (554), Wave 2 (397), Wave 3 (432), Wave 4 (402), Wave 5 (342) and Wave 6 (339).

In Wave 6, organisations that were using financial reserves were asked how sustainable their current usage was. Approximately half of these organisations indicated that their current usage was sustainable (13% completely sustainable; 43% fairly sustainable). There were some differences when considering the organisations' turnover (see Table 4.1). Those with a lower turnover of under £100k were more likely to report that their usage was sustainable (62%) compared to organisations with a higher turnover (45%). This is likely because organisations with lower turnovers are more likely to report that they have more than 6 months of financial reserves, as shown in Figure 4.7. Only 6.8% of organisations said that their current usage of financial reserves was not at all sustainable. Further information and breakdowns can be found at the [SCVO](#) website.

Table 4.1: Breakdown on whether organisations considered their current use of financial reserves to be sustainable, by turnover, Wave 6 (Apr 2023)

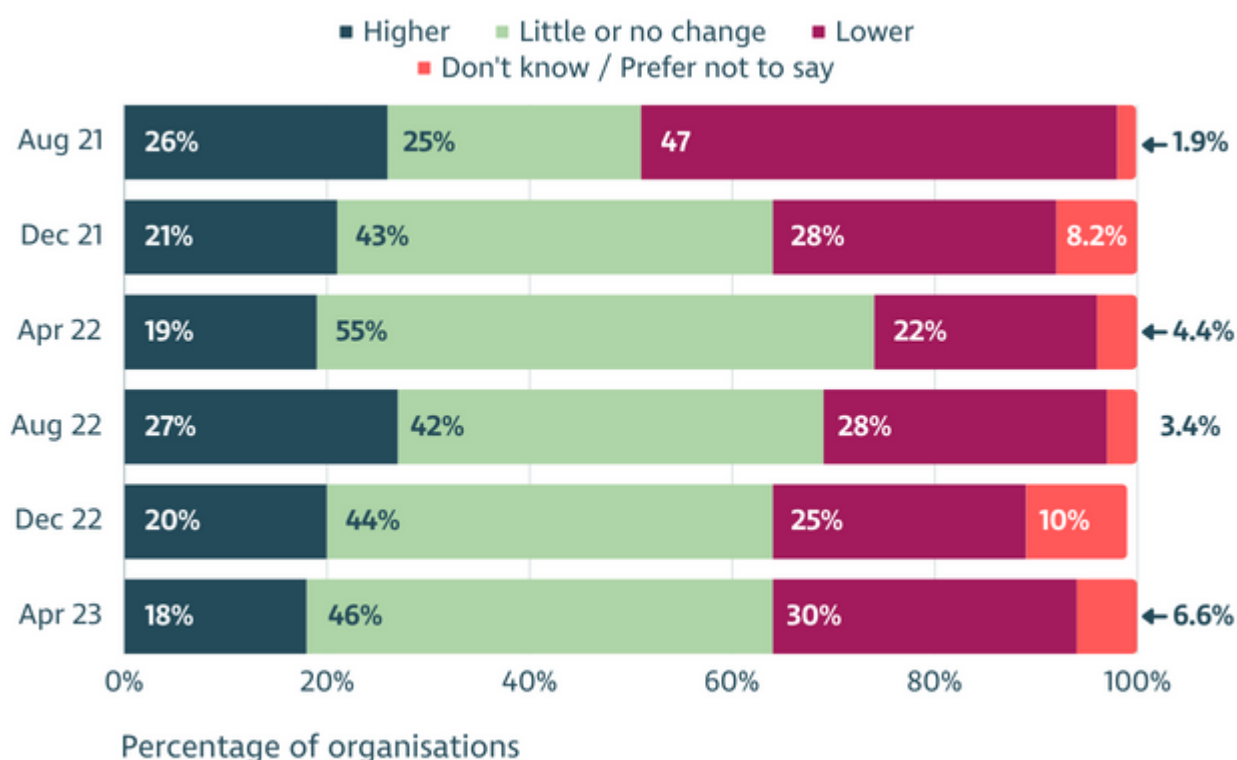
Turnover	Sustainable	Not sustainable
Under £100k	62%	38%
Over £100k	45%	55%
All Organisations	56%	44%

(1) Weighted responses: Wave 1 (144) and Wave 6 (105)

(2) Relates to organisations that reported using their financial reserves.

In each wave, organisations were asked to what extent their available cash flow had changed over the last three months. In Wave 1, just under half of the organisations (47%) reported having had lower cash flow in the period prior to data collection (see Figure 4.9). This might be a result of the pandemic when organisations were generating less income through public fundraising or donations. After some improvements in cash flow during 2021 and early 2022, the data suggest that organisations' cash flow position has gradually worsened, with 30% of organisations at Wave 6 saying their cash flow in the last three months had been lower than previously.

Figure 4.9: Change in organisations' cash flow in the last three months, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

3.4 Confidence in ability to operate

The Tracker explored how confident organisations were in their ability to continue operating. In each wave, organisations were asked how confident they were that they would still be operating in 12 months' time (see Figure 4.10). Confidence was high in each wave, but highest in Wave 1 where 97% of organisation were confident in their future operation, before dropping to 89% in Wave 5. While organisations faced significant challenges in the height of the COVID-19 pandemic, their ability to adapt to these challenges and the support they received throughout gave them confidence that they could continue operating. Overall, throughout all waves and despite the ongoing financial and other challenges that organisations experience, the sector continues to be confident in its future survival.

Figure 4.10: Confidence that organisations will be operating in 12 months' time, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



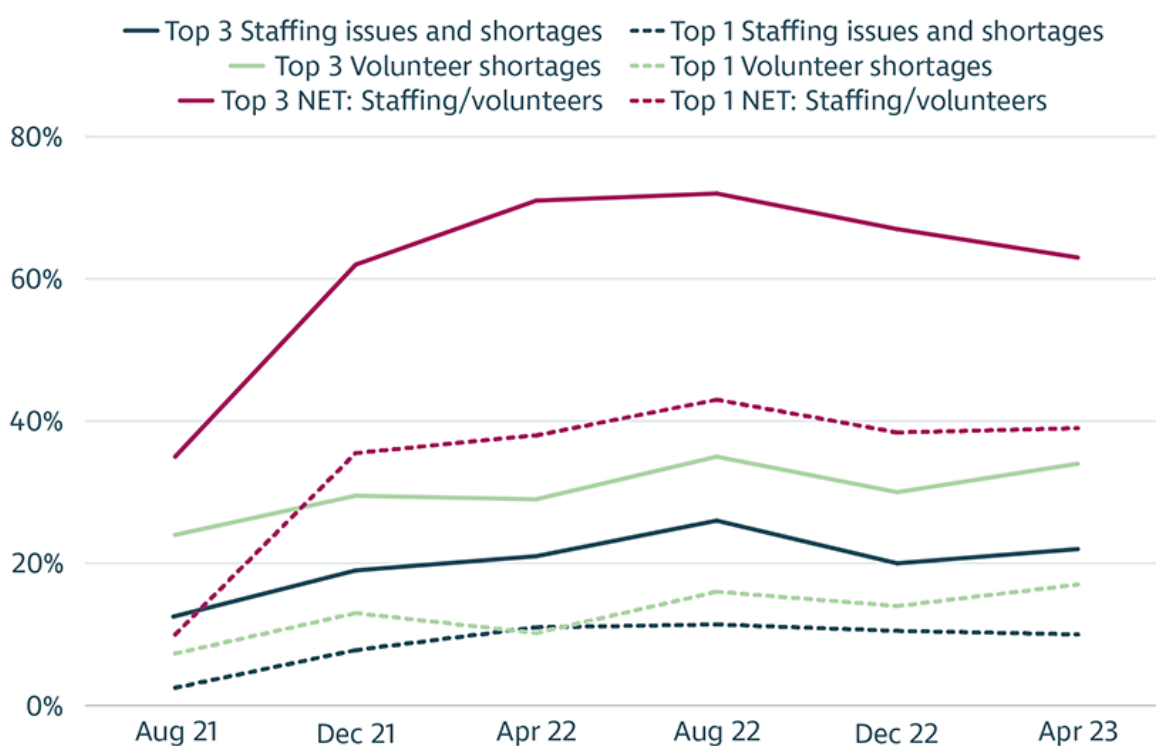
(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

4. Workforce

4.1 Top challenges

As the Tracker has progressed, staffing pressures relating to paid staff and volunteers have become an increasing concern for many organisations. In Wave 1, a third of organisations considered this to be one of the top 3 challenges they had faced since the pandemic started in March 2020. However, by Wave 6, this had increased significantly to two thirds of organisations and 39% reported this as the top challenge they were facing (see Figure 5.1). There was some variation depending on organisational turnover; in Wave 6, 58% of organisations with turnover of under £100k reported staffing pressures as a top 3 challenge, compared to 74% of organisations with over £100k.

Figure 5.1: Organisations reporting staffing pressures as a top challenge, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

(2) Organisations could pick up to three options.

(3) NET: Staffing/volunteers includes: staffing issues and shortages (all Waves), volunteer shortages (all Waves), managing staff or volunteer testing and absence in relation to Covid-19 (Wave 2 to Wave 4), managing the return of volunteers after the pandemic (Wave 2 to Wave 4) and staff or volunteer wellbeing (Wave 5 to Wave 6).

In Wave 1, when lockdowns and social distancing rules were easing, 24% of organisations stated volunteer shortages as one of the top 3 challenges they were facing. This figure has increased since then and remained a concern in Wave 6, as

stated by 34% of organisations. The proportion of organisations viewing this as their top challenge also increased from 7.3% at Wave 1 to 17% of organisations at Wave 6. The data suggest that many organisations have continued to experience challenges in recruiting or re-engaging volunteers after the pandemic.

Shortages and other issues relating to paid staff have been less of a concern, but there has been a steady increase in the percentage of organisations stating it as a top 3 challenge, peaking in Wave 4 before settling at 22% in Wave 6. Approximately 10% of the organisations that completed Wave 6 listed staffing issues and shortages as their top challenge.

Other concerns relating to staffing pressures included finding good quality applicants to fill roles, which peaked in Wave 4 with just under a quarter of organisations reporting this as one of their top 3 challenges (see Table 5.1). Wave 3 saw high percentages of organisations reporting problems with managing the return of volunteers after the pandemic and managing COVID-19 testing and staff absences, with 20% and 25% of organisations reporting these as a top 3 challenge. Understandably, these issues became less of a concern as testing rules changed and became less restrictive.

Table 5.1: Organisations reporting other staffing issues as a top 3 challenge, Wave 2 (Dec 2021) to Wave 6 (Apr 2023)

Challenges	Dec-21	Apr-22	Aug-22	Dec-22	Apr-23
Managing COVID-19 testing and staff absences	15%	25%	14%	5%	NA
Finding good quality applicants to fill roles	15%	19%	24%	15%	20%
Managing the return of volunteers after the pandemic	18%	20%	17%	10%	NA

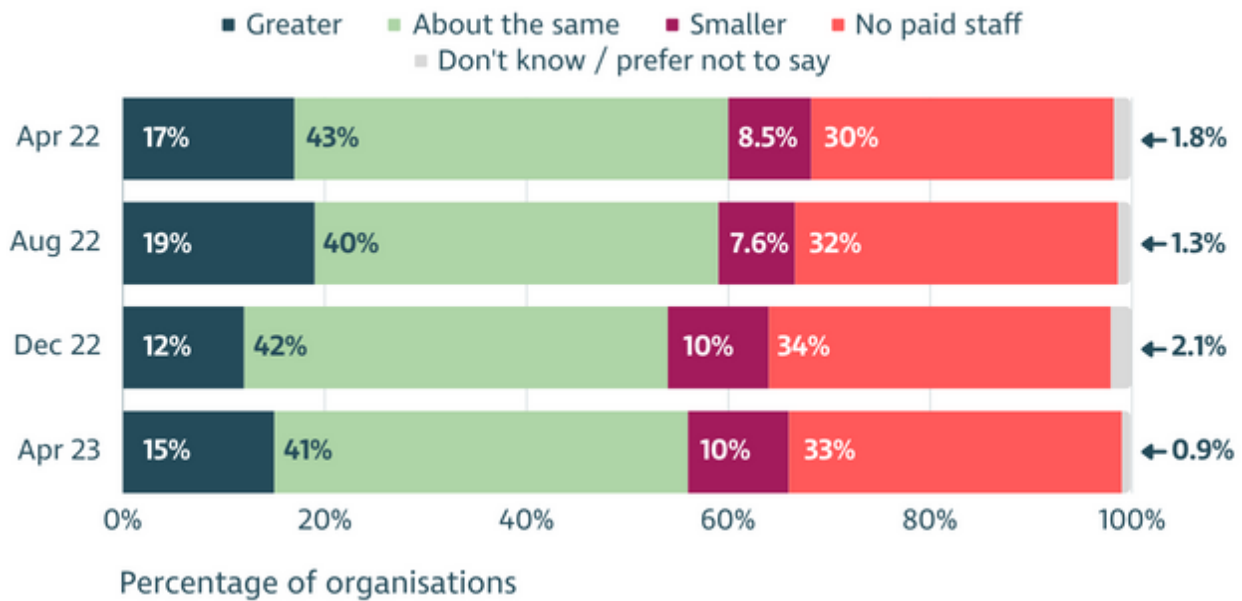
(1) Weighted responses: Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

(2) Managing the return of volunteers after the pandemic and managing COVID-19 testing and staff absences were included as options in Wave 2 through to Wave 5.

4.2 Change in paid staff (FTE) numbers

From Wave 3 onwards, organisations were asked to report any changes in the number of paid staff they employed (FTE) compared with three months prior to the survey. In each wave, approximately a third of organisations said that they had no paid staff. Less than 10% of organisations said the number of paid staff had decreased (see Table 5.2).

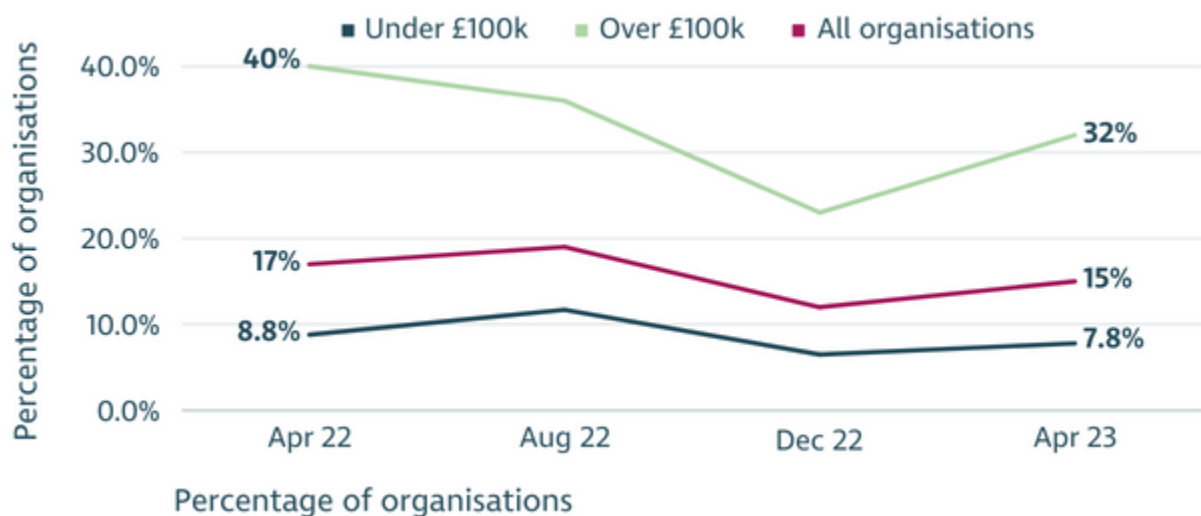
Figure 5.2: Changes to numbers of paid staff (FTE), Wave 3 (Apr 2022) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

In Wave 6, 15% of organisations said the number of paid staff had increased compared with three months prior to the survey. There were quite notable differences in staff changes according to organisational turnover (see Figure 5.2). For each wave, a significantly higher percentage of organisations with over £100k turnover reported increased paid staff numbers whilst those with lower turnovers were either struggling to recruit paid staff or had decided against hiring. All organisations were least likely to report having increased staffing levels in the period prior to December 2022.

Figure 5.3: Breakdown of organisations that reported an increase in staff numbers in the last three months by turnover, Wave 3 (Apr 2022) to Wave 6 (Apr 2023)

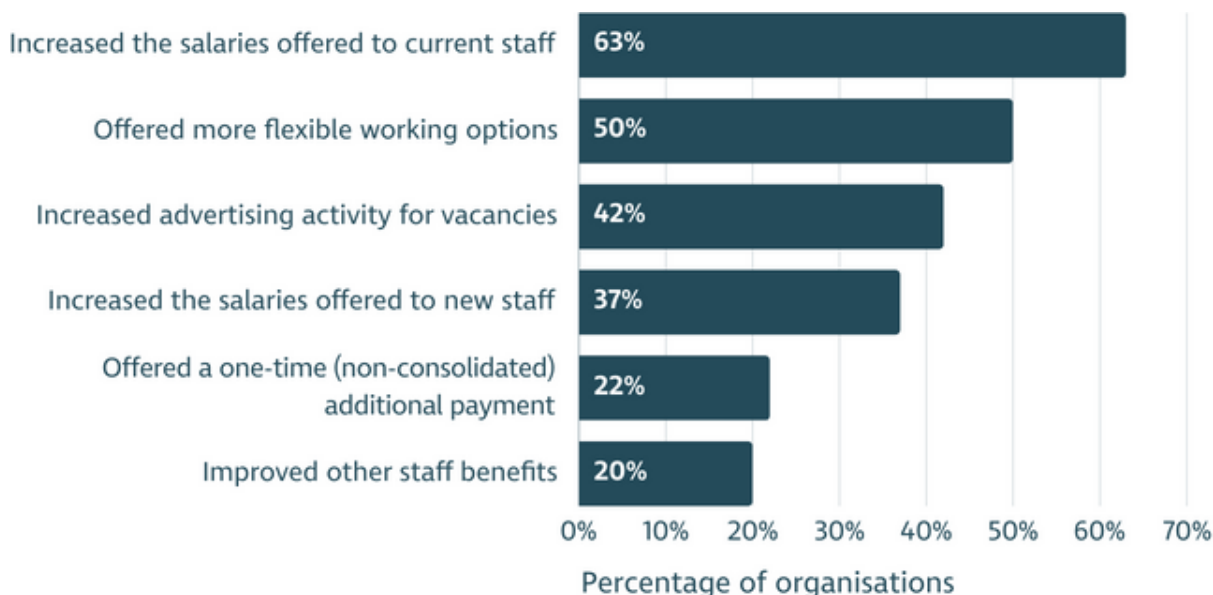


(1) Weighted responses: Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

In Wave 6, just under half of the organisations with paid staff said that they had found staff recruitment and retention to be difficult (significantly challenging 22%; moderately challenging 23%). There were some differences in organisation size, as 33% of organisations with turnover under 100k indicated that it was a challenge compared to 60% with turnover over £100k reflecting the fact that smaller organisations are less likely to have paid staff than larger ones.

Organisations reporting that they had been challenged by staff recruitment or retention were asked what changes they had made to improve these. Just under two thirds of organisations (63%) indicated that they had increased the salaries offered to current staff, while 50% offered staff more flexible working options to help improve staff recruitment and retention. Other frequently implemented measures included increasing advertising activity for vacancies and increasing salaries offered to new staff (see Figure 5.3).

Figure 5.4: Staffing measures implemented by organisations to improve staff recruitment and retention in the last 4 months, Wave 6 (Apr 2023)



- (1) Weighted responses: Wave 6 (108).
- (2) Relates to organisations who reported that they were challenged by staff recruitment and retention.

These respondents were then asked to comment on what impact these challenges relating to staff recruitment and retention have had on their organisation. More information can be found in the [Wave 6 report](#) at the [SCVO](#) website. There were 133 responses to this question. The key message from respondents was that the Third Sector is not valued as a place to work and struggles to compete for staff with the public sector. Organisations told us that they do not have the funds to retain or attract appropriately qualified staff and this is having a detrimental impact on service delivery and staff wellbeing and morale. There was also a feeling that the people applying for roles were not qualified enough. The issue seems particularly pronounced for rural based organisations and has been exacerbated by Brexit.

“We are unable to compete with the salaries offered for the same roles by the local authority or housing associations. Even though we’ve tried to increase staff benefits to make working for us attractive we simply cannot compete with the level of salaries on offer in the sector.” (Large organisation, Law, advocacy or civic)

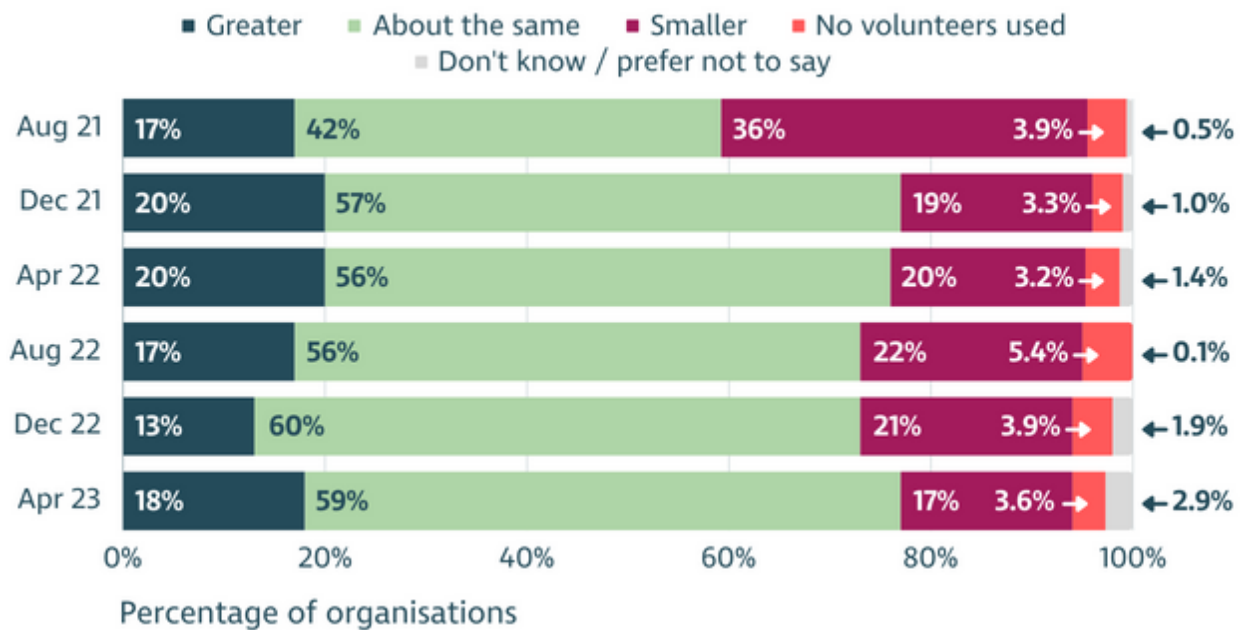
“Due to two key members of staff moving to public sector jobs, we have struggled to find candidates with the relevant experience and qualifications to replace them (incurring additional re-advertising costs).” (Micro-sized organisation, Community, economic or social development)

4.3 Change in volunteer numbers

In each wave, organisations were asked about any increases or decreases they had seen in the number of people actively volunteering compared with three months previously (see Figure 5.4). In Wave 1, 36% of organisations said that the number of people volunteering for them was smaller than when the pandemic started in March 2020. This reflects the impact that the COVID-19 pandemic and lockdown restrictions had on organisations, making it difficult or impossible for many volunteering programmes to run as normal during this time. By Wave 2, fewer organisations were reporting a decrease in volunteers (19%), and the figures have remained relatively stable after this point. The proportion of organisations reporting increases in volunteer numbers has remained very similar to the proportion reporting decreases, from Wave 2 onwards.

From Wave 1 to Wave 4, the percentage of organisations reporting increased volunteer numbers remained relatively consistent, before dropping to a low of 13% in Wave 5. The proportion of organisations reporting that volunteer numbers have stayed the same has increased from 42% in Wave 1 to between 56% and 60% for each wave thereafter.

Figure 5.5: Changes in volunteer numbers, Wave 1 (Aug 2021) and Wave 6 (Apr 2023)

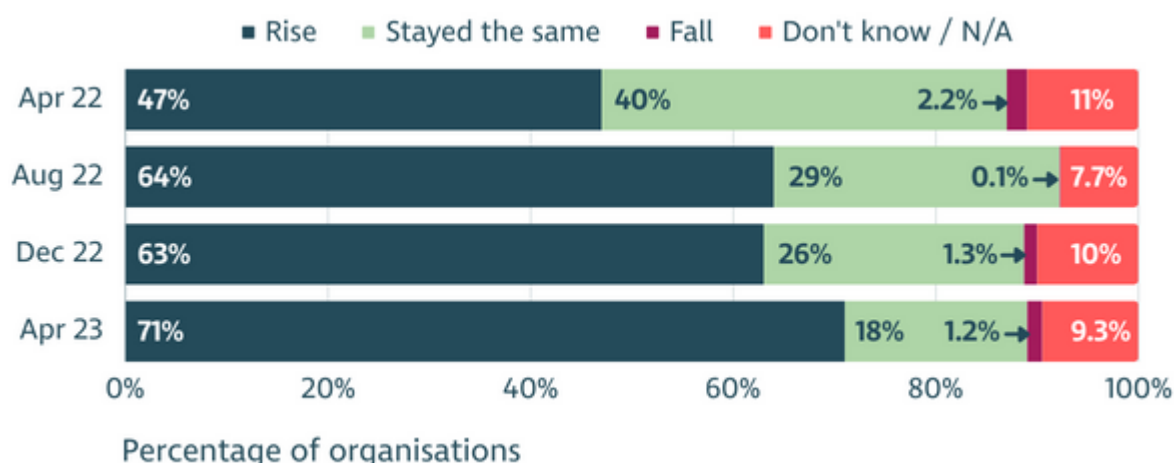


(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

4.4 Increased staffing costs

Due to the cost-of-living crisis, many organisations have experienced significant increases in staffing costs. In Wave 3 (Apr 2022), just under half of organisations reported that their staffing costs had increased in the last three months (see Figure 5.5). At Wave 6, 71% of organisations reported a rise (this includes 26% that reported a significant rise).

Figure 5.6: Change in staffing costs, Wave 3 (Apr 2022) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 3 (453), Wave 4 (288), Wave 5 (242) and Wave 6 (240).

There has been some variation based on organisational activity type. Organisations specialising in community, economic or social development and working with families, children or social work were particularly likely to say that their staffing costs had increased.

Differences can also be seen when comparing organisations with different turnover levels. Organisations with turnover over £100k were more likely to report increased staffing costs than those with lower turnover. These variations can be seen in Table 5.3, with 64% of organisations with a turnover over £100k reporting increased staffing costs in Wave 3 rising to 86% in Wave 6.

Table 5.2: Breakdown of organisations reporting increased staffing costs by turnover, Wave 3 (Apr 2022) to Wave 6 (Apr 2023)

Turnover	Apr-22	Aug-22	Dec-22	Apr-23
Under £100k	37%	52%	49%	61%
Over £100k	64%	78%	80%	86%
All organisations	47%	64%	63%	71%

(1) Weighted responses: Wave 3 (453), Wave 4 (288), Wave 5 (242) and Wave 6 (240).

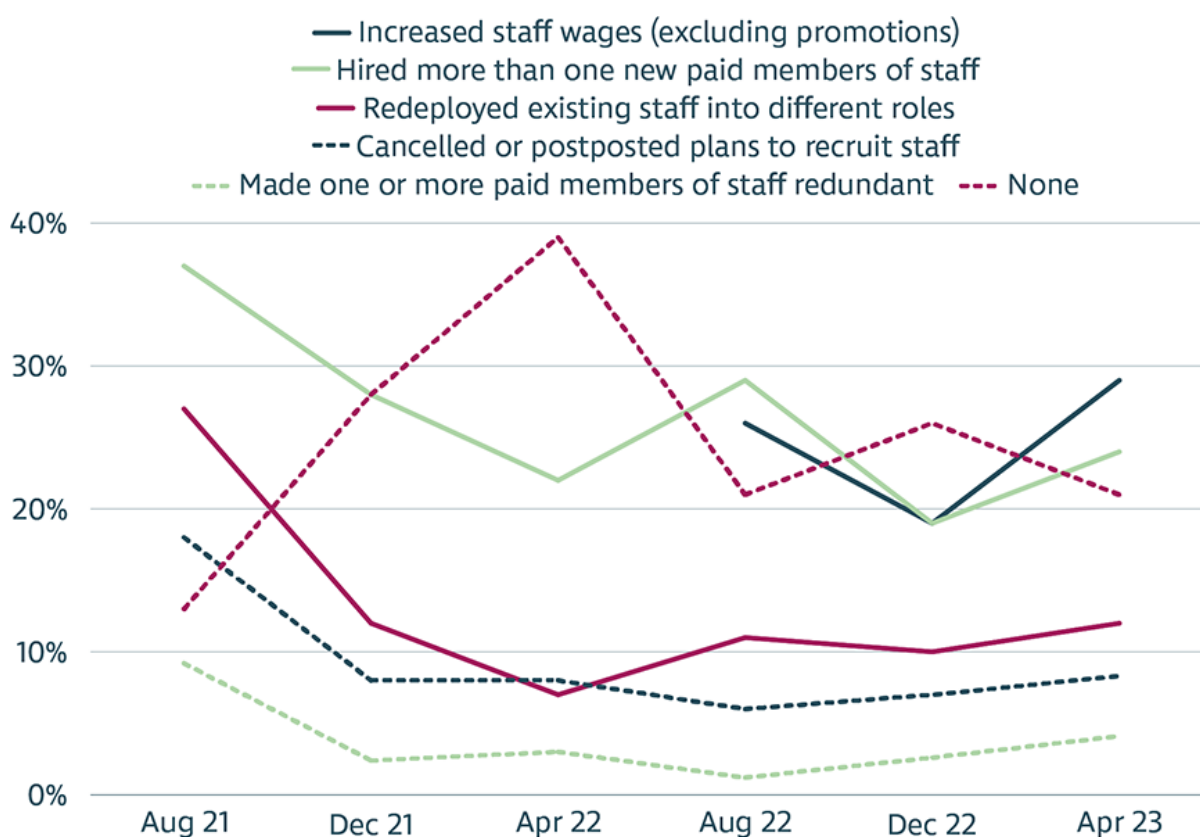
4.5 Changes in staffing and recruitment measures

The Tracker has asked organisations about different staffing measures they have taken – initially in response to the pandemic, and more recently in response to rising costs.

During the COVID-19 lockdowns, the UK government introduced the Coronavirus Job Retention Scheme (CJRS), more commonly known as the Furlough Scheme. Staff placed on furlough by their employers would have 80% of their wages covered by the UK government, up to £2500 per month. In Wave 1, 29% of organisations placed at least one staff member on furlough, decreasing to 2.9% in Wave 2. This decrease aligns with the closing of the Furlough Scheme in September 2021. For more information on how third sector organisations applied the Furlough Scheme, please see the [Wave 1 results](#).

Recently there has been a slight increase in the proportion of organisations that said they had made staff redundant in the period prior to the survey (1.2% in Wave 4 to 4.1% in Wave 6). This may be a result of rising operational costs (see Figure 5.6). However, at Wave 6 it was still much more likely that organisations were hiring new staff, with 24% of organisations saying they had hired at least one new member of paid staff in the last 3 months. This varies according to organisational size, with 47% of organisations with a higher turnover recruiting more paid staff compared with 14% of organisations with turnover of less than £100k.

Figure 5.7: Staffing measures implemented by organisations in the last 3 months, Wave 1 (Aug 2021) to Wave 6 (Apr 2023)



(1) Weighted responses: Wave 1 (585), Wave 2 (433), Wave 3 (453), Wave 4 (423), Wave 5 (368) and Wave 6 (358).

Very few organisations said they had reduced staff pay or hours in the last 3 months (5% in Wave 6). The percentage of organisations reporting this has remained consistently low across all waves, except for Wave 1 (12%), when staffing was still

highly affected by COVID measures. Conversely, in Wave 6 29% of organisations said they had increased staff wages in the previous three months (a rise from 20% in Wave 5) (Figure 5.6). This was much more likely to be the case for larger organisations: 62% of organisations with turnover of over £100K said they had increased staff wages, compared with 14% with turnover under £100k in Wave 6.

Although organisations report that it is difficult to recruit volunteers, only 6.5% of organisations reduced their volunteering programme in Wave 6 in response to rising costs, though this has increased slightly from 3.9% in Wave 5. A small proportion of organisations reported having increased volunteer expenses: 11% in Wave 5 and 7.8% in Wave 6.

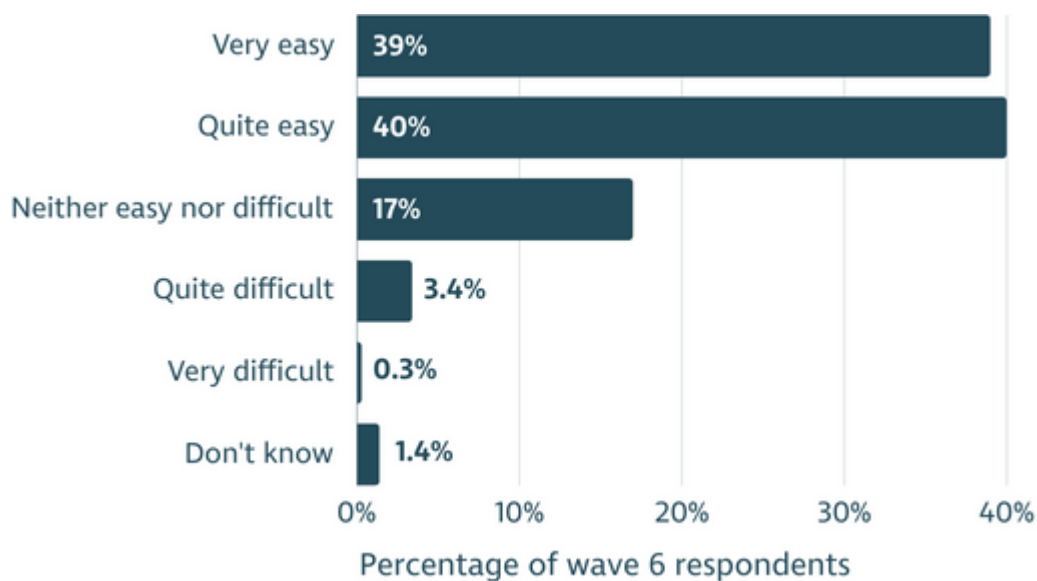
5. Feedback and reflections from organisations participating in the Scottish Third Sector Tracker

Organisations that completed Wave 6 were asked to provide feedback on their experience as participants in the Scottish Third Sector Tracker. The data presented here only relates to those organisations that completed these additional questions.

Of the Wave 6 participants, nearly three quarters wanted to be included in the next phase of the Tracker. Of the 264 organisations that answered “yes” to this question, 70% had completed all six waves.

Organisations were asked how easy or difficult they had found it to complete the Tracker (see Figure 6.1). Approximately 78% said it was easy to complete, with around half indicating that it was very easy (39%) and half that it was quite easy (40%). Only 3.6% said that it was difficult and 17% felt it was neither easy nor difficult to complete.

Figure 6.1: Organisations’ views on how easy or difficult the Tracker is to complete, Wave 6 (Apr 2023)

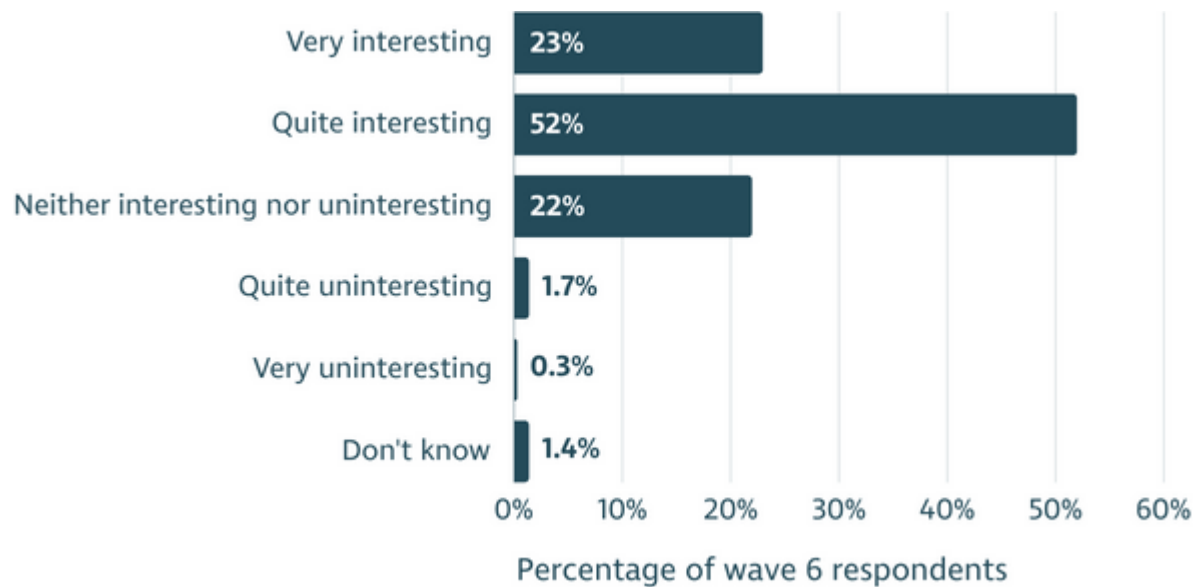


(1) Responses: 358

(2) Results relate to those who completed the question.

Three quarters of respondents said they found the Tracker interesting to complete (very interesting 23%; quite interesting 52%). Only 2.0% said it was uninteresting and just under a quarter (22%) felt it was neither interesting nor uninteresting to complete (Figure 6.2).

Figure 6.2: Organisations' views on how interesting the Tracker is to complete, Wave 6 (Apr 2023)



(1) Responses: 358

(2) Results relate to those who completed the question.

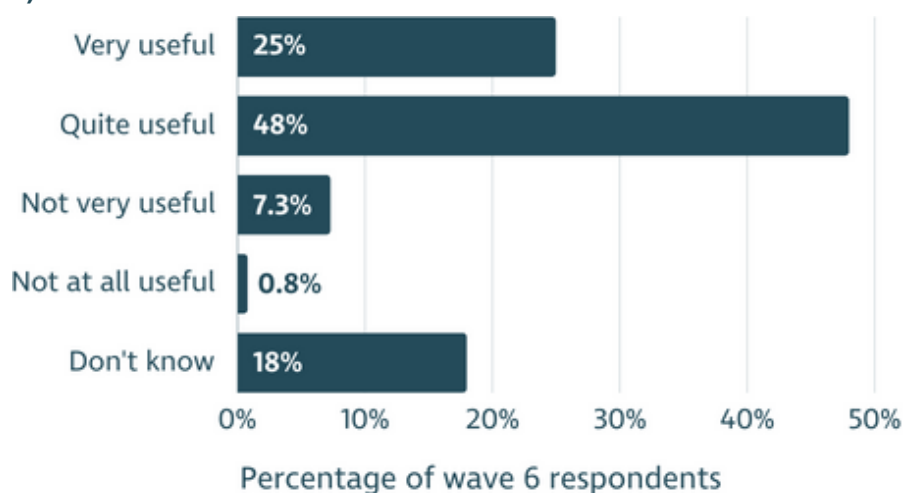
Organisations that said the survey was either difficult to complete or uninteresting were asked to provide comments on why they felt this was the case. There were 15 responses to this question. Just under half of these respondents (47%) felt that the surveys were too time consuming. Others reported that the survey was difficult to answer or felt that it wasn't relevant (both reported by a quarter of the 15 respondents).

“I think you are doing important research but, as a volunteer, the task is another burden on my time”. (Medium-sized organisation, Community, economic and/or social development)

“It is what it is. It takes up precious time that could be spent elsewhere and makes no difference to smaller third sector organisations”. (Medium-sized organisation, Families, children and/or social care)

Just under three quarters of Wave 6 participants (73%) believe the Tracker is useful to the Third Sector, with 25% selecting very useful and 48% quite useful. Approximately 18% don't know whether the Tracker is useful to the Third Sector and 8% said they didn't believe it was useful (see Figure 6.3).

Figure 6.3: Organisations' views on how useful they found the Tracker, Wave 6 (Apr 2023)



(1) Responses: 358

(2) Results relate to those who completed the question.

Respondents who said that the Tracker was not useful were asked to provide further feedback. There were 18 responses to this question. Half of those who responded said that they hadn't seen what impact the Tracker has had that could help third sector organisations plan or deliver their services. The next most frequently reported response was that they didn't see what relevance the Tracker had, as mentioned by a quarter of respondents.

“Hasn't provided much insight that we could apply to improve our performance or delivery”. (Micro-sized organisation, Community, economic and/or social development)

“We are giving you feedback but to what end? What are you doing with the results?” (Micro-sized organisation, Health)

“Not sure on the direct use of the tracker. It's a quick snapshot”. (Medium-sized organisation, Environment & Animals)

Wave 6 participants had the opportunity to share thoughts about their experience completing the Tracker surveys, what worked well and what they thought could have been done better or improved for the future. Of the 358 organisations that responded to Wave 6, 121 provided a comment.

Overall, many organisations said they found the tracker helpful, as it gave them the opportunity to reflect on their practices as an organisation and provided a better picture on the issues arising in the third sector as a whole. This perspective helped them feel part of a wider community, and that their challenges are not unique to their organisation but are shared by organisations across the Sector. Where organisations criticised the Tracker, this was often because they were unsure about its usefulness or impact, especially when organisations felt that questions were not applicable to them. Several respondents were concerned with the end goal of this project and how it would ultimately benefit them.

“The survey has been a good way of monitoring the changes we, and the sector, are going through every few months. It makes you face all the harsh realities in one place.” (Large organisation, Health)

“I think completing the surveys has helped us realise how difficult the past couple of years has been for third sector organisations and the people we support. The surveys have also helped organisations to focus on how we might improve our organisations financial situations, by thinking about new funding streams and strategies.” (Small organisation, Not Specified)

“Difficult to say as I feel it is yet another survey but nothing changes.” (Micro-sized organisation, Families, children, or social care)

“I have been happy to provide the information as it is important that the situation is reflected accurately, and honest contributions are given. I don't have any suggestions for improvement in the research as it seems to be thoroughly thought out. I would, as previously mentioned like to hear if the findings have been listened to and to what end as I don't see any significant changes happening at this point. I think more support is needed for our sector with regards to realistic funding levels, particularly for medium sized charities that do not have the resources of some of the larger organisations and feel particularly isolated and helpless amongst all this.” (Medium-sized organisation, Families, children, or social care)

Respondents also noted that the time required to compile and submit survey responses was challenging. Some organisations offered some technical feedback as to how to develop this project in the future and how certain questions or features of the project could have been tweaked to make this an easier experience.

“This is just too time consuming for a solo fundraiser. I don't have the hours available.” (Medium-sized organisation, Families, children or social care)

“Sharing this with board members would be useful but I have not had time to do so.” (Medium-sized organisation, Education or research)

“It would be useful to have a better idea of how far along each survey we are. The option to save and continue at a later point would also be helpful.” (Medium-sized organisation, Families, children or social care)

“I suggest including more free-text boxes like this so people can explain where a question does not really work in the case of their organisation.” (Small organisation, General charitable purpose)

“A list of the questions in the survey before you start completing the actual survey would be handy, to allow preparation of the answers without having to flick through them all. Overall great survey though and very relevant and important questions.” (Large organisation, Community, economic or social development)

6. Conclusion

This report has provided an overview of the key insights from the first six Waves of the Scottish Third Sector Tracker, from August 2021 to April 2023. Trends relating to key challenges, financial health, service delivery, staffing and volunteering, and emerging needs have been identified, as well as insights into how organisations dealt with the crises that have affected the sector during this period.

The data from the Tracker charts the emergence of the sector from the COVID-19 pandemic through 2021, followed by the development of the cost-of-living crisis and associated organisational concerns during 2022 and 2023. When data collection began in August 2021, the most frequently reported top challenges of organisations related to COVID-19 restrictions, and uncertainty about the future. Since then, the frequency with which organisations have reported financial challenges has increased, and in the most recent data collection, these were the most frequently reported challenges, followed by issues relating to staffing and volunteers.

Despite the emergence of increasing financial concerns, in Wave 6 (Apr 2023) 29% of organisations reported increased turnover in the previous 3 months, an increase from 21% in Wave 5. Further, confidence that organisations will still be operating in 12 months' time remained high (90%), although it had fallen slightly from a high of 97% in August 2021. Despite these positive indicators, it is concerning that a third of organisations reported having made use of their financial reserves in the 3 months leading into April 2023, an increase compared to the same period in 2022. Almost half of the organisations using their financial reserves felt that this use is unsustainable.

The stark rise in operating costs during 2022 and 2023 was a concern for the Third Sector, with many reporting increases in key areas such as the cost of materials or supplies, staffing and transport. As organisations faced more internal pressures from rising costs, many have had to adapt their services or activities to save money. The most recent data reports that half of the organisations sought additional funding (52%) and just over a third were forced to reduce or cease services (35%).

Issues relating to staffing and volunteers have also increased in prevalence since the Tracker began. In Wave 1, a third of organisations reported this as one of their top challenges, increasing to two thirds by Wave 6. Specifically, in relation to staffing and volunteers, organisations have consistently expressed high levels of concern about volunteer shortages which was most frequently ranked as organisations' number one challenge. Workforce retention also appears to be a key priority for the third sector, as just under half of organisations in Wave 6 said they faced challenges in this area. The most frequently implemented changes to improve staff retention were increasing salaries to current staff and offering more flexible working options.

While demand for services has continued to rise for most organisations, the most recent round of data collection saw a significant rise in organisations' ability to deliver their planned programmes and services, having increased from a quarter of organisations in Wave 1 to three quarters by Wave 6. Since tracker data collection began, challenges relating to service delivery have fallen from the most frequently reported (88% of organisations in Wave 1), to the least frequently reported (7.3% of

organisations in Wave 6). Organisations faced considerable challenges in adapting their operations in response to COVID-19 restrictions. The Tracker charts a partial move from remote services back to in-person service delivery following the end of the COVID-19 restrictions.

The tracker has also provided insights into the emerging needs of third sector beneficiaries in each round of data collection. Mental health needs and financial needs were the areas of emerging needs most frequently reported by organisations. Through Waves 1-3, emerging needs relating to mental health were the most frequently reported, but this was overtaken by financial needs in Wave 4 and continues to be a priority in the most recent wave of data. Mental health and financial concerns are, however, intrinsically connected, and this was emphasised in respondents' open responses about the impacts of financial challenges on their beneficiaries. The cost-of-living crisis is causing increased stress and anxiety and many organisations have expressed particular concern given many of the individuals and communities they serve already live in challenging circumstances.

7. Appendix 1

7.1 Participation in the Scottish Third Sector Tracker

The Scottish Third Sector Tracker aims to be representative of the Third Sector in Scotland. To do this, the panel needs to be sufficiently large, and to include a representative range of organisations of different sizes, working in different sub-sectors and in different local authority areas. In this section, we explore the size and composition of the Scottish Third Sector Tracker panel and how this has developed during the first six waves of the Tracker.

7.1.1 Sampling methodology and weighting

In each wave of the Tracker, several hundred third sector organisations across Scotland were surveyed. A stratified quota sampling methodology was adopted, meaning that panellists were recruited to meet geographical, field of work, and size (by turnover) quotas, derived from SCVO's state of the sector report.

Data collection began in August 2021 and the datasets contain a mix of quantitative and qualitative responses. Quantitative data have been used to create a series of summary figures and key trends and insights are identified and discussed. Statistical testing has been conducted to determine the significance of differences in wave-on-wave comparisons. Where two data points were tested for statistically significant differences, paired sample t tests⁵ were used. Where trends were tested for statistical significance, Mann Kendal trend⁶ analysis was conducted. Thematic analyses were conducted to derive key insights from the qualitative open responses.

Responses were weighted to ensure the participant sample was representative of the wider third sector population in Scotland. The weightings were calculated by considering differences between the fields of work, sizes, and regions of organisations in the participant sample and the wider third sector population. Statistically significant differences between the sample and population were identified and corrected by calculating an appropriate RIM (random iterative method) weighting. The weighting is deemed fit for purpose if: 1) the weighting efficiency is greater than 70%, 2) no weight is greater than 5.0 or close to 0 (0.05), 3) less than 5% of respondents have a weight greater than 3.0 and 4) the average weight for outliers (respondents with a weight greater than 2.0) should not be greater than 3.0.

There were changes to the sample between each wave, with some previous respondents omitted and a small number of appropriate new organisations added. In each wave, there was a targeted minimum sample size of 377 to ensure statistical significance and weights were adjusted to ensure the samples were representative of the wider population. This figure was based on achieving 95% confidence level +/- 5% for a population size of around 20,000 organisations which were classified by

⁵ **Paired sample t-test** is used when each subject has a pair of measurements, in this case the same respondents were asked to complete each wave of the Tracker. A paired t-test determines whether the mean change for these pairs is significantly different from zero.

⁶ **Mann-Kendall trend test** is used to determine whether a trend exists in time series data.

SCVO and met criteria for voluntary sector. In first four Waves of the Tracker (August 2021 to August 2022), this minimum sample size was achieved. However, in Waves 5 and 6 (December 2022 and April 2023), the sample size dropped below what was needed for the 95% confidence level.

7.1.2 Number of respondents

By applying this sampling methodology, we are confident that the Third Sector Tracker includes a diverse group of third sector organisations from across Scotland, specialising in a variety of different activities. The timings of each wave of data collection can be found in Table 8.1 along with the number of weighted and unweighted responses. The size of the panel did vary between the different waves and there was a gradual reduction in the number of respondents wave on wave.

Table 8.1: Timings of data collection and number of weighted and unweighted responses in each wave, Wave 1 (Aug 2021) and Wave 6 (Apr 2023)

Wave	Date of data collection	No. respondents	Weighted respondents ⁷
1	August 2021	585	585
2	December 2021	438	433
3	April 2022	457	453
4	August 2022	429	423
5	December 2022	370	370
6	April 2023	358	358

As panellists dropped out of the Tracker, new panellists were invited to join to replace them. While a minority of panellists completed all six waves of the Tracker, others completed a subset of the waves.

Across all the waves, 715 unique organisations completed at least one survey. A breakdown of the number of waves completed by these organisations can be found in Table 8.2, and some key points are given below:

- 169 organisations completed all six waves (24% of all organisations, 29% of Wave 1 respondents).
- 74 organisations dropped out after Wave 1 (10% of all organisations, 13% of Wave 1 respondents).
- 116 organisations only completed one wave (16% of all organisations).

⁷ As discussed in Section 2.1, organisations in the sample are given a weighting value based on their field of work, size and the region they are based in. For every respondent, these weights are then summed together to calculate the total weighted response value.

Table 8.2: Number of waves of the Scottish Third Sector Tracker completed by panel members

No. waves completed	No. respondents	% of all respondents
1 ...	116	16%
2 ...	108	15%
3 ...	110	15%
4 ...	99	14%
5 ...	113	16%
6 ...	169	24%
All respondents	715	100%

7.1.3 Types of organisations

Participants were asked to describe their organisational form. Of the 715 organisations that completed at least one wave, the majority (89%) were registered charities (see Figure 8.1). Of the other main organisation types specified, the most common were community groups (24%) and general voluntary organisations (17%).

Figure 8.1: Breakdown of all organisations that completed at least one wave by organisation type



(1) Number of responses: All waves (715).

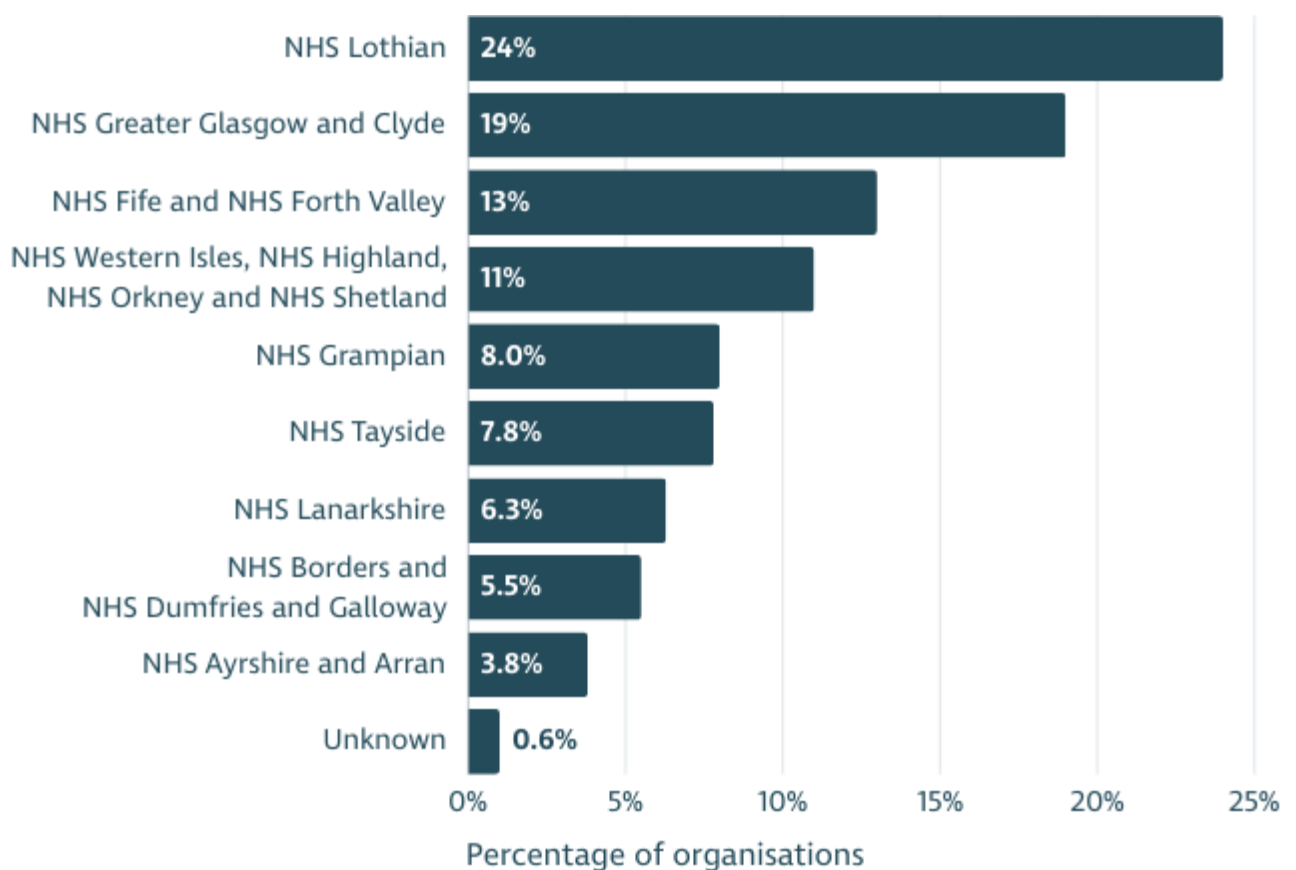
(2) Organisations could pick more than one option.

7.1.4 Participation by region

Organisations were asked which Local Authority their organisational headquarters was based in; these have been combined to give results by NHS health board region. Of the 715 organisations that completed at least one wave, just under half were located in NHS Lothian (24%) and NHS Greater Glasgow and Clyde (19%) (see Figure 8.2).

According to [SCVO's 2022 state of the sector](#) report, 15% of third sector organisations in Scotland stated that their main headquarters was based in the NHS Lothian region. This would suggest that this region is overrepresented in the panel composition. Conversely, the combined areas of NHS Western Isles, NHS Highland, NHS Orkney and NHS Shetland are underrepresented in the panel, as 16% of third sector organisations in Scotland are reported to be located in these areas.

Figure 8.2: Breakdown of all organisations that completed at least one wave by region



(1) Number of responses: All waves (715)

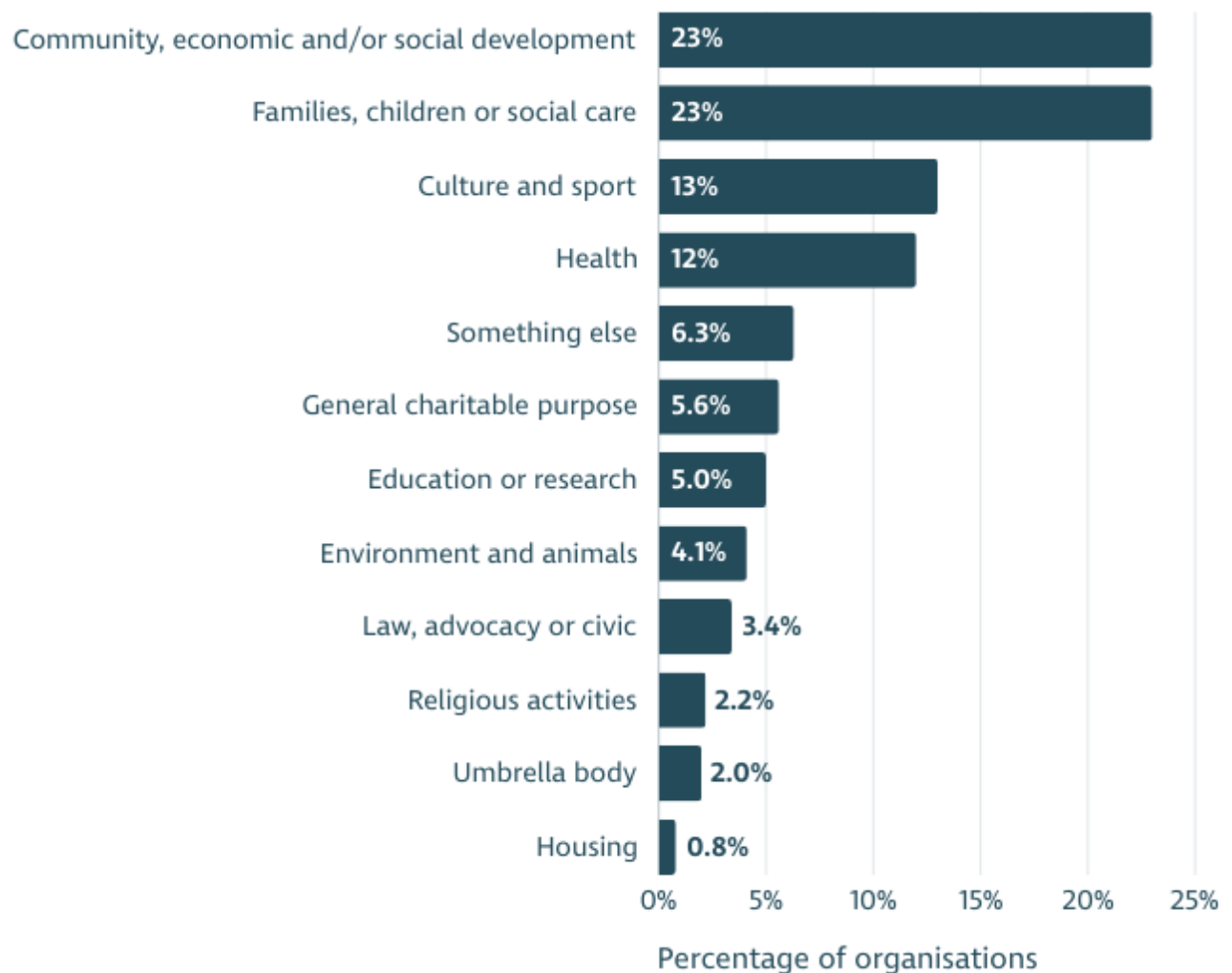
Since panellists are recruited to meet geographical, field of work, and size quotas, there is little variation between the percentage of organisations from each region completing the waves. NHS Lothian region saw the largest percentage point increase (23% of Wave 1 organisations compared with 29% in Wave 6). Whereas NHS Greater Glasgow and Clyde saw the largest percentage point decrease,

constituting 20% of all organisations completing Wave 1 compared with 14% in Wave 6.

7.1.5 Participation by activity type

The participating organisations were asked to state the main activity they specialised in. Of the 715 organisations that completed at least one wave, the most common activity descriptors were ‘Community, economic or social development’ and ‘Families, children or social care’ (both 23% of all organisations) (see Figure 8.3).

Figure 8.3: Breakdown of all organisations that completed at least one wave by activity type



(1) Number of responses: All waves (715)

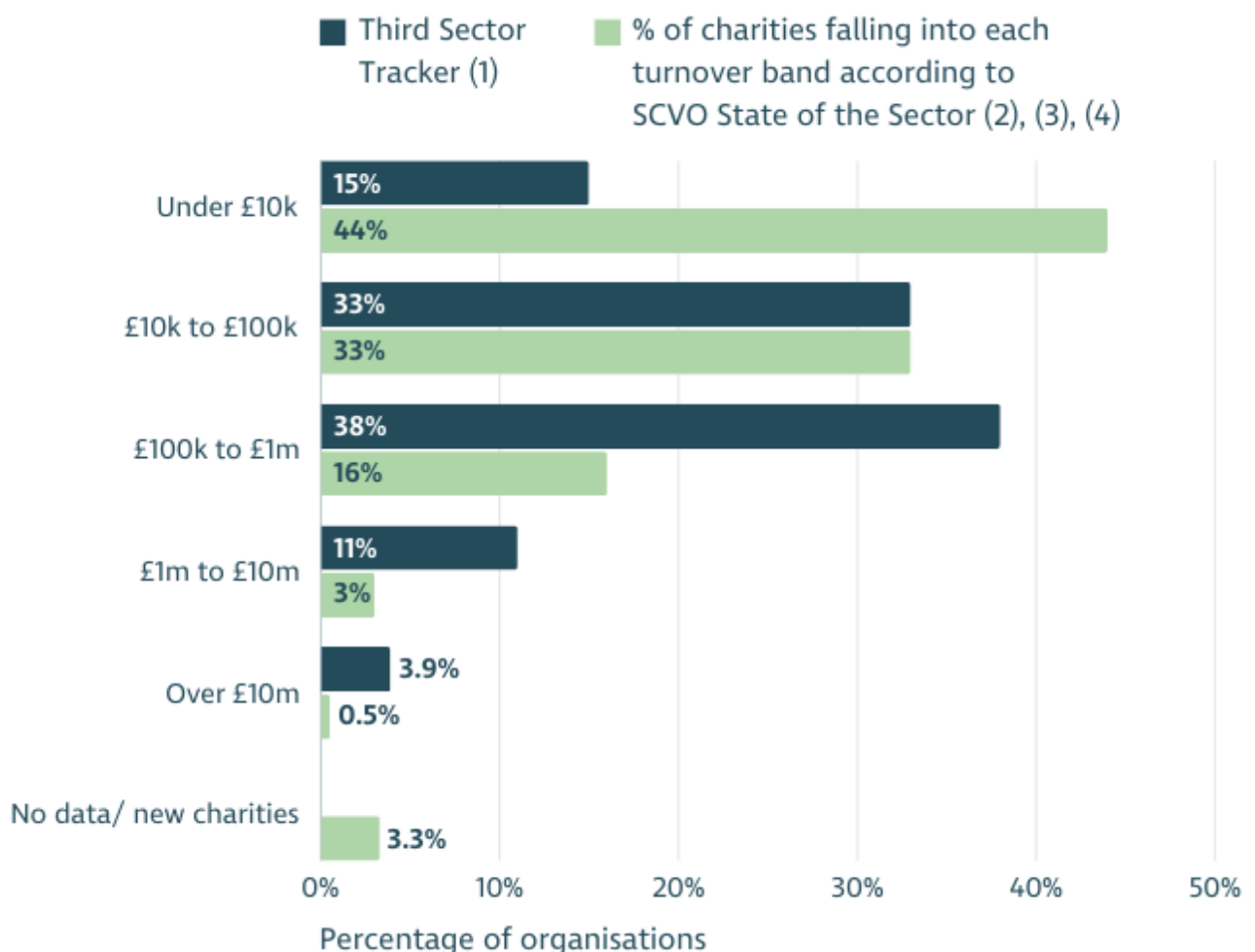
According to SCVO’s 2022 state of the sector report, the most common activity types for all Scottish third sector organisations were ‘Social care’ (26%), ‘Culture and sport’ (25%) and ‘Community, economic and social development’ (11%). The breakdown in Figure 8.3 would suggest that culture and sport organisations were underrepresented in the composition of the panel. Organisations specialising in community, economic and social development appeared to be overrepresented in the panel.

7.1.6 Participation by size

Third sector organisations vary greatly in their size, and it was important for the Tracker to include organisations from a representative range of size categories. Turnover was used as a proxy for organisational size.

For all organisations that completed at least one wave, 15% had a turnover of under £10k (see Figure 8.4). These micro-organisations were very underrepresented in the panel, as [SCVO⁸](#) reports that they make up 44% of all Scottish charities. Conversely, while larger organisations with a turnover of over £100k account for 53% of the panel, they make up only 19% of all Scottish charities.

Figure 8.4: Breakdown of all organisations that completed at least one wave by turnover, compared with the proportion of all Scottish charities falling into each turnover category



- (1) Number of responses: All waves (715)
- (2) Source: OSCR 2022 and SCVO 2022⁸
- (3) Income 2020/21
- (4) Scottish charities only

⁸ [State of the Sector 2022](#), page 12

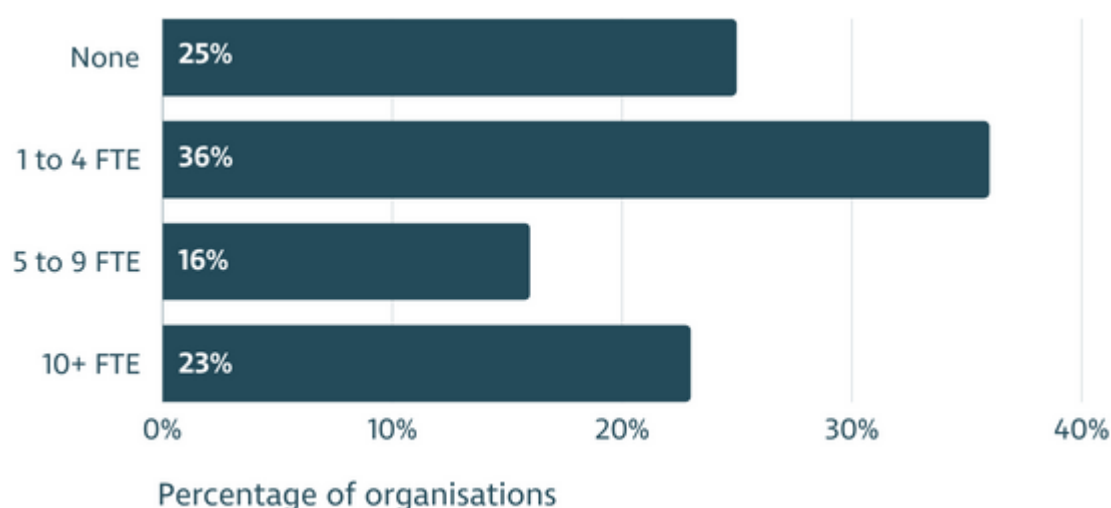
7.1.7 Participation by paid FTE and volunteer numbers

The Tracker also asked organisations whether they employ any paid staff (measured in terms of ‘full-time equivalent’ posts or FTEs), as an alternative way of capturing organisational size. Organisations were asked how many paid FTE staff they employed. Responses were then grouped into size bands (see Figure 8.5).

Organisations with no paid staff made up 25% of all organisations completing at least one wave. SCVO⁹ reports that 72% of Scottish charities do not have any paid employees (this statistic doesn’t include formal education providers such as universities, colleges and private schools; or bodies that are not entirely independent from the public sector such as non-departmental public bodies and arms-length external organisations).

Of the organisations that have paid FTE staff, those with low levels (1 to 4 FTE) make up the highest proportion of organisations completing at least one wave.

Figure 8.5: Breakdown of organisations that completed at least one wave by number of paid FTE staff

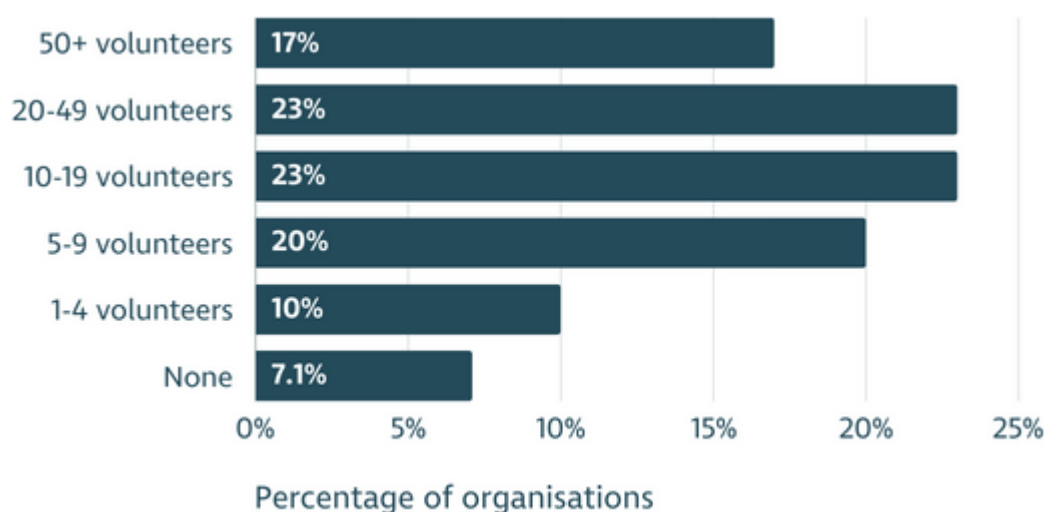


(1) Number of responses: All waves (715)

The Tracker also asked for information about how many volunteers each organisation worked with. Organisations participating in the Tracker tended to work with medium or high levels of volunteers (see Figure 8.6). Organisations with 10 to 19 volunteers and those with 20 to 49 volunteers both accounted for 23% of all organisations that had completed at least one wave. Organisations with no volunteers made up only 7.1%. The data show the high reliance on and support for volunteering within Scotland’s third sector organisations.

⁹ [State of the Sector 2022](#), page 20

Figure 8.6: Breakdown of organisations that completed at least one wave by number of volunteers



(1) Number of responses: All waves (715)

7.2 Equality, Diversity and Inclusion (EDI)

From Wave 2 (Dec 2021) onwards, organisations joining the Tracker were asked to answer a series of Equality, Diversity and Inclusion (EDI) questions, providing data on diversity within organisations’ boards, management committees and senior staff. The data presented here includes every organisation that has completed these EDI questions¹⁰. For those that provided answers more than once, the most recent response has been used.

7.2.1 Diversity within organisational leadership

Organisations were asked to their knowledge whether their Board, management committee or senior staff included anyone from a traditionally underrepresented community or background, and whether individuals from these backgrounds or identities hold the majority of leadership positions within the organisation (see Figure 8.7). The backgrounds and identities that were asked about included ethnicity, disability, faith belief, LGBT+ status, sex, age and educational or economic disadvantage¹¹. A limitation of this data is that we do not know whether respondents

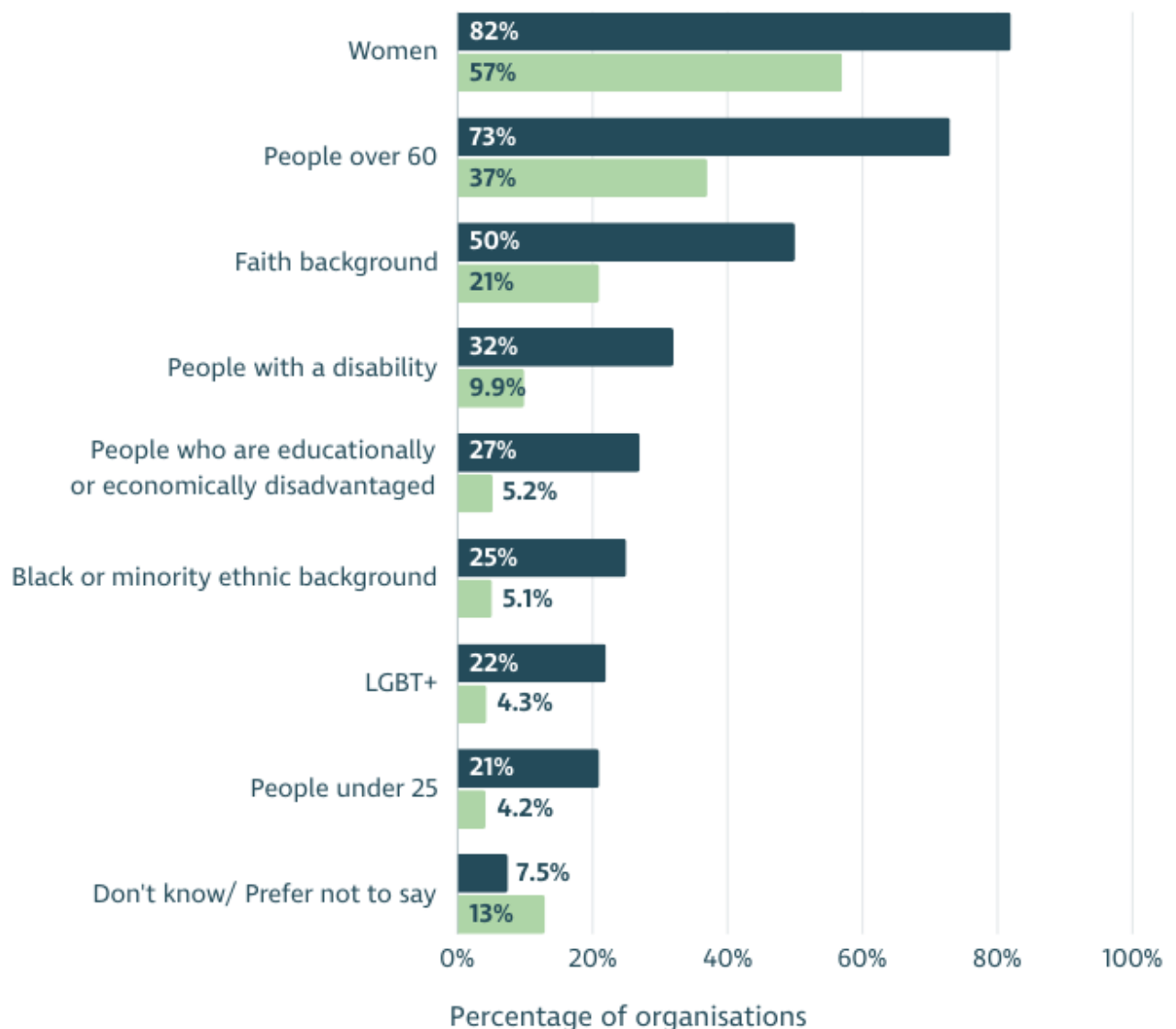
¹⁰ To ensure these data were reflective of the Sector, new weights were calculated for each respondent who completed the EDI questions.

¹¹ Organisations were asked “Thinking about the leadership of your organisation, to your knowledge does your Board, management committee or senior staff include anyone from the following backgrounds or identities?” and “Do individuals from any of these backgrounds or identities form the majority of the leadership of your organisation? Please select all that constitute at least 50% of your organisation’s Board, management committee and senior staff”. Options included: (1) Black, African, Caribbean or Black British, (2) Mixed, (3) Asian or Asian British, (4) Arab, (5) Jewish, (6) Gypsy, Roma or Traveller Communities, (7) Other Group experiencing ethnic or racial inequity, (8) Disabled person or people, (9) Catholic, (10) Protestant, (11) Other Christian denominations, (12) Buddhist, (13) Hindu, (14) Muslim, (15) Sikh, (16) Atheist, (17) Agnostic, (18) Other faith groups, (19) LGBT+, (20) Migrants, (21) Those over 60, (22) Those under 25, (23) People who are educationally or economically disadvantaged, (24) Women, (25) Don't know and (26) Prefer not to say.

were ascribing characteristics based on assumptions or whether their responses were based on formal processes of data collection.

Based on self-reported data, the findings show that women were included on the Board, management committee or senior staff of 82% of organisations. Women make up the majority of leadership positions in just under three fifths of the organisations in the panel (57%).

Figure 8.7: Inclusion of underrepresented backgrounds and identities on organisations’ Boards, management committees and senior staff, combined responses from Wave 2 (Aug 2021) to 6 (Apr 2023)



(1) Weighted responses: Combined Wave 2 to Wave 6 (547)

Just under three quarters of the organisations (73%) reported that they had at least one person aged over 60 on their Board. People over 60 represented the majority of leadership positions for 37% of organisations. Younger people aged under 25 were less likely to be included on Boards or in management committees (21%) and held most of the leadership roles in only 4.2% of organisations.

Half of the organisations reported including someone with a faith belief¹² on their Board, representing the majority of leadership positions in 21% of organisations. The most common faith beliefs held by members of organisational Boards were Protestant (41%) and Catholic (30%). A quarter of organisations included someone from an ethnic minority background¹³ on their Board, with people from ethnic minority backgrounds representing the majority of leadership roles within 5.1% of organisations.

Organisations reported to including people from the following groups on their Boards or management committees: people with a disability (32%), people who are educationally or economically disadvantaged (27%) and people who identify as LGBT+ (22%). Each of these groups made up the majority of leadership positions for less than 10% of all organisations (9.9%, 5.2% and 5.1% respectively). Only 7.5% of organisations stated that they didn't know or preferred not to disclose whether anyone from the listed backgrounds or identities was included on their organisation's Board, committee or senior staff.

¹² Catholic, Protestant, Other Christian denominations, Buddhist, Hindu, Jewish, Muslim, Sikh, Atheist, Agnostic or Other faith groups.

¹³ Black / African / Caribbean / Black British, Mixed, Asian / Asian British, Arab, Jewish, Gypsy, Roma or Traveller Communities or other Group experiencing ethnic or racial inequity.

8. Appendix 2

The funders of the Scottish Third Sector Tracker are:

The National Lottery Community Fund
The Scottish Council for Voluntary Organisations
The Scottish Government
The William Grant Foundation

The advisory group members include:

Calum Irving TSU, Scottish Government)
Cameron Maguire OSCR
Elaine Wilson CORRA
Hannah Dent Social Enterprise Scotland
Jane Cullingworth The University of Glasgow
Kate Kilpatrick The Scottish Government
Kate Robinson TNLCF
Kirsten Hogg SCVO
Nick Addington The William Grant Foundation
Sarah Weakley The University of Glasgow
Steven Marwick Evaluation Support Scotland

Previous members include:

Alayna Imlah TNLCF
Allison Mathews TNLCF
Chris Martin Social Enterprise Scotland
Louise Meikleham OSCR
Wendy Marsden OSCR

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