State of the Sector 2024

Financial data: Income, Expenditure, Assets

Updated: November 2024

- Income
- Growth
- Income Sources
- Expenditure
- Public sector £
- Assets and Funds

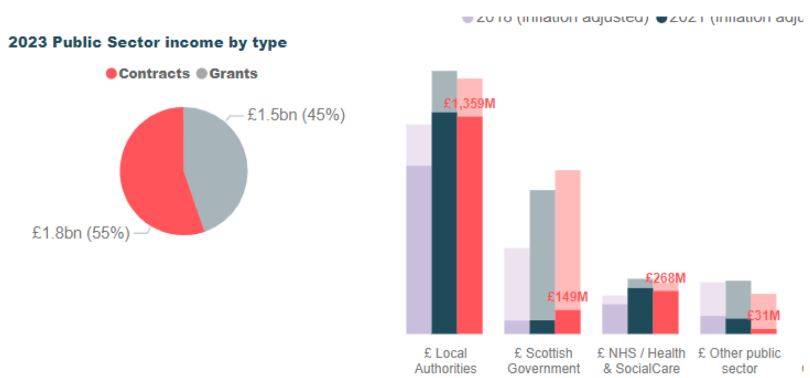
Contents

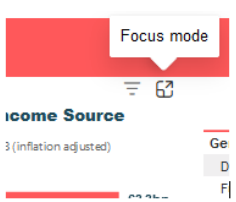
Information on the methodology and data sources used by SCVO is available in our [Sector Stats Methodology]

A summary of the data presented here and related briefings are also available in our [Evidence Library]

See also our [Size and Shape] and [People] pages.

Click on any graph element to filter the data on each page:

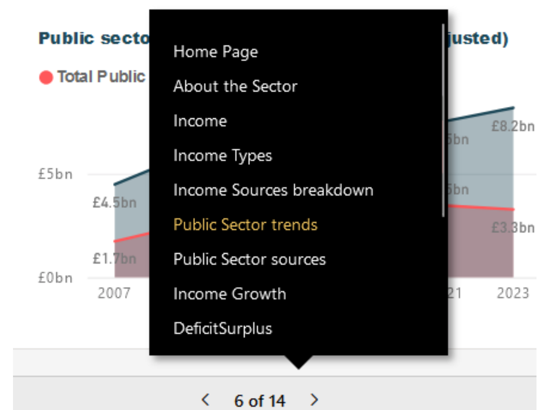




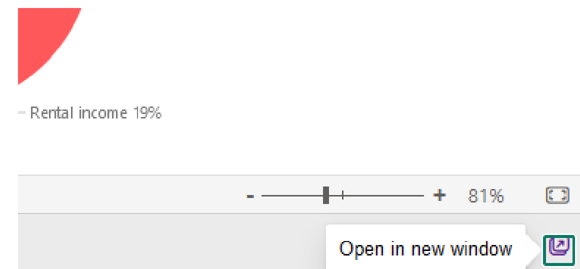
Click on Focus mode to view larger charts.

You can also right click on any chart to 'View as Table'

Click on the page numbers at the foot of a page to bring up the menu and navigate to a specific section:



To view all pages in larger format click on the icon at bottom right and open in a new window.



About the Sector - key facts

SCVO

Voluntary sector organisations are values-driven organisations working to achieve social or environmental goals. They are independent, not driven by profit (reinvesting profit back into their communities) and are run by individuals who do not get paid for running the organisation.

The Scottish voluntary sector encompasses over 46,500 community groups, charities and social enterprises, contributing to the well-being of people and communities across Scotland. Organisations range from grassroots community groups, arts and sports clubs and village halls, to large housing and social care providers. Around half of all voluntary organisations are registered charities.

Boundaries between the voluntary, public and private sectors can be subjective and are often blurry. SCVO uses the following criteria to assess whether an organisation is part of the voluntary, or third, sector:

- **Social, environmental or public benefit**
- **Organised, i.e. have a constitution**
- **Self-governing, i.e. fully responsible for any decisions, including winding up the organisation**
- **Non-statutory i.e. independent from government**
- **Non-profit distributing (any profits generated are re-invested in the organisation/community not passed to shareholders or directors, and there is an 'asset lock')**
- **Volunteer-led i.e. run by unpaid board members**

There are over 46,500 voluntary organisations active in Scotland

89% of voluntary organisations are local

35% of organisations are in rural or remote areas

In 2023 the voluntary sector in Scotland had a turnover of £9.7 bn

In 2023 voluntary sector spend was £9.3 bn

The sector looks after Assets worth £37 bn

830,000+ people volunteered with organisations in 2023

Scotland's voluntary sector employs 136,000 paid staff

Women make up 64.5% of the sector's workforce

SCVO 2024

Income

In 2023 the voluntary sector's turnover was

£9.7 billion

made up of

Scottish charities	**£8.1 billion**
UK-wide charities' Scottish activities	**£1.5 billion**
Scottish Credit Unions	**£65 million**
Community groups, CICs and other Social Enterprises	***No data***

2022 turnover was £9.2 billion
2021 turnover was £8.5 billion

- Sector turnover rose by £500m, from £9.2bn in 2022 to £9.7bn in 2023.
- Scottish charity turnover rose from £7.8bn in 2022 to £8.1bn in 2023.

- Large charities with incomes over £1m make up only 4% of the sector but these 947 charities account for over 80% of the sector's annual income. More than 50 charities joined the over £1m bracket between 2022 and 2023.
- Small charities with incomes under £100k make up nearly 80% of the sector's organisations, but these thousands of charities account for only 4% of the sector's income - a small financial footprint that does not reflect their huge impact.

- Social Care, Health and Housing account for over half the sector's income.
- Half of sector income relates to Glasgow and Edinburgh, in part due to where national charities are headquartered.
- Note: 137 large Scottish charities are excluded due to not meeting our voluntary sector criteria - see Exclusions page. If we add their £7bn incomes the total turnover of charities in Scotland is over **£15bn**. See OSCR's sector overview 2023

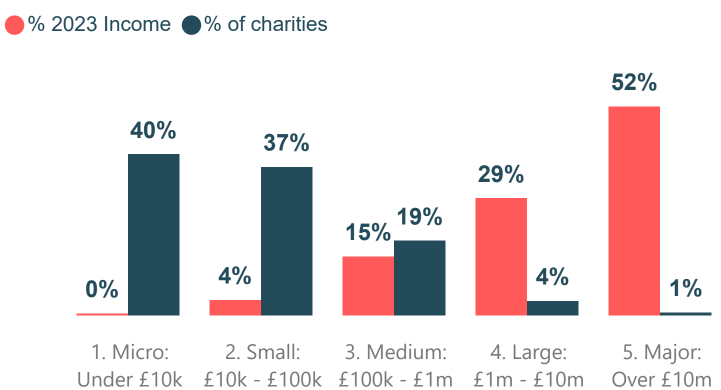
Click on a graph then 'Focus Model' to view large version.
Click on an activity area to filter charts and tables

To filter on multiple areas, hold down the Ctrl key:

Filter by Local Authority

- Aberdeen
- Aberdeenshire
- Angus

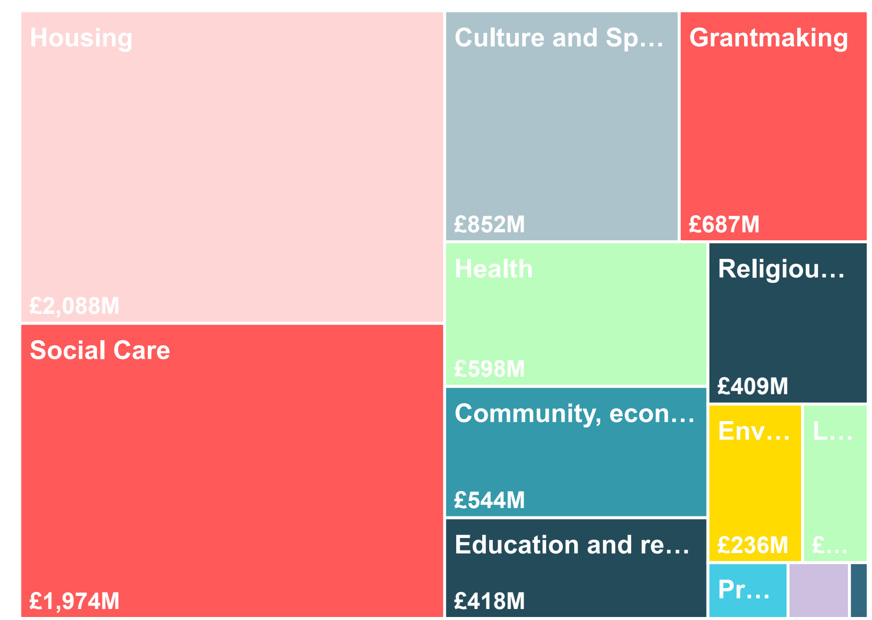
Distribution of Income by Organisation Size



Charities with income over £10m

Income	Charity Name
£228M	Wheatley Homes Glasgow Limited
£111M	The Church of Scotland
£110M	Mercy Corps Europe
£103M	Link Group Ltd
£100M	Richmond Fellowship Scotland Ltd
£84M	Key Housing Association Limited
£66M	Emms Nazareth
£59M	Wheatley Homes East Limited
£58M	The National Trust for Scotland
£4,223M	

Distribution of Income by Activity



Source: OSCR 2024 and SCVO 2024

Income types (Scottish charities only)

The following pages give detailed breakdowns of income sources and track key changes over the last decade.

>>>click on any item in the chart legends or on any slice in the charts to highlight each income source.

Income Types

- **Voluntary income** is primarily made up of donations and grants.
- **Earned income** includes contracts, fees and trading as part of a charity's purpose, trading to generate funds (e.g. charity shops), rental income (including housing and community hall rents), and investment income.

- **Two-thirds of sector income is earned rather than voluntary.** More charity income is earned through fees for services and trading than donated by the general public or given through grants.

- **Just over a quarter of funding is in the form of grants, of which 18% are public sector grants.**
- **Just under a quarter comes from public sector contracts.**
- **A fifth comes from rents -** mostly housing but also village hall lets, office rental etc.
- **A fifth comes from the general public.** This is split into Donations & Legacies, Fundraising, Sales and Trading.

Voluntary sector income sources

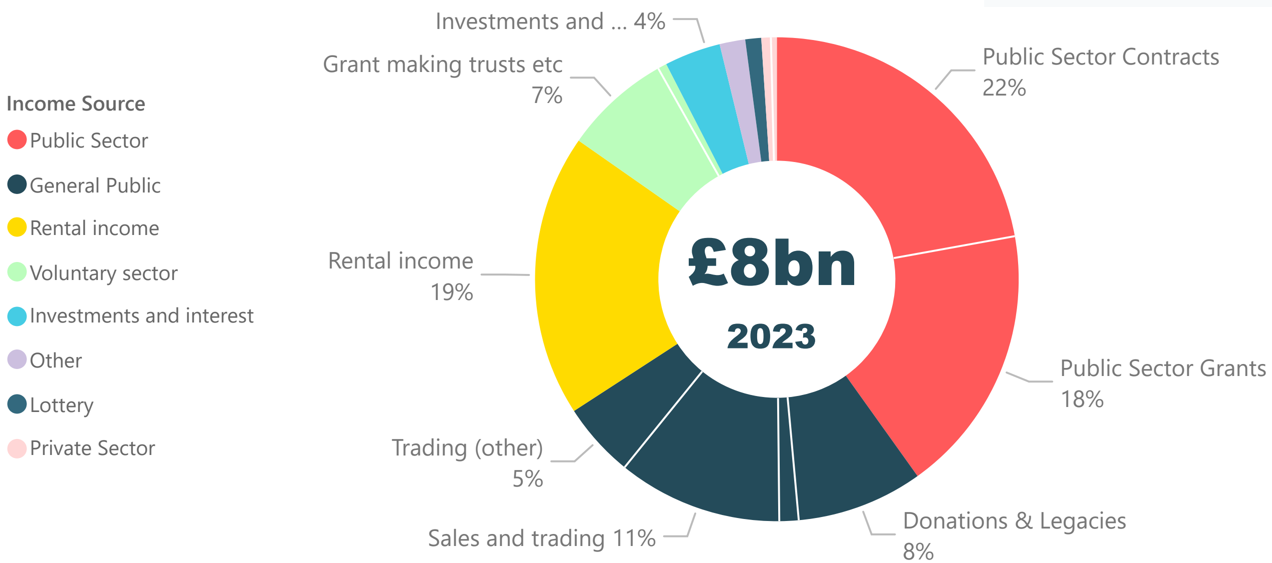
The income data on these pages is based on the analysis of a carefully selected sample of over 600 charity accounts including housing associations, plus additional data on credit unions. The data is weighted in order to extrapolate figures for the wider voluntary sector population.

Time series data

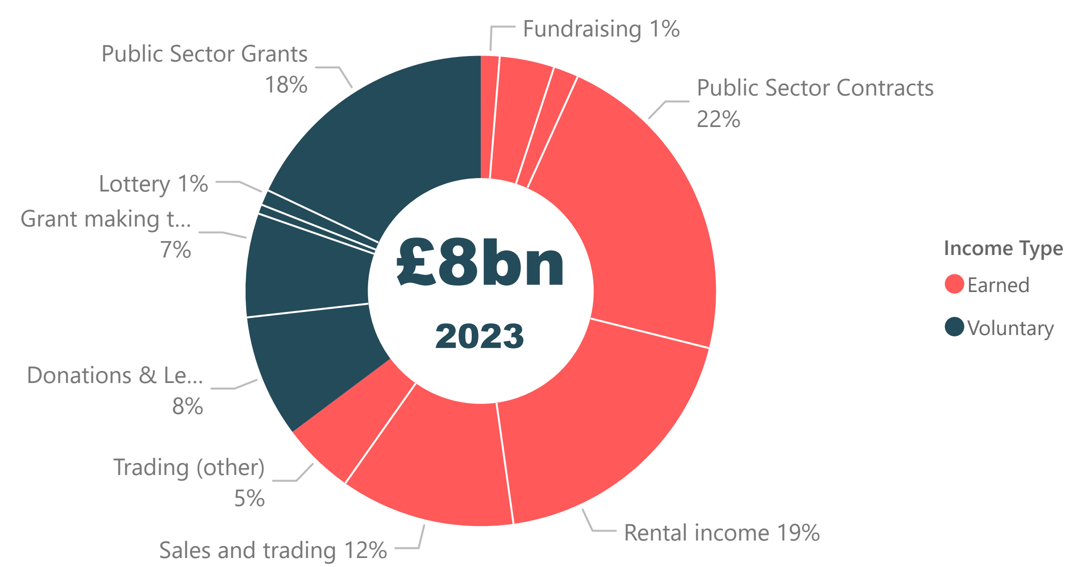
Where possible, time series data has been adjusted for inflation using the ONS GDP deflators at March 2024, using 2022/23 as the base year. In a few graphs where we are looking at longer term trends we have used the ONS Consumer Price Inflation time series, with 2015 as the base year.
If data has been adjusted for inflation it will be stated on graph.

- [ ] Credit Unions
- [ ] Housing Associations
- [ ] Voluntary Sector

% of sector income by Source 2023



% of sector income by Type 2023



Income sources 2023

Income sources

SCVO carried out detailed financial accounts analysis in 2019, 2022 and 2024 - the following graphs compare 2018, 2021 and 2023 financial data.

- **Public Sector:** During Covid we saw a significant jump in public sector income, rising from £2.1bn in 2018 to £3.3bn in 2021 (£2.5bn to £3.5bn when adjusted for inflation). Public sector funding in 2023 stayed at 2021 levels in cash terms. However, in real terms - once adjusted for inflation - it fell slightly from £3.5bn to £3.3bn in 2023.

- The value of public sector Grants and Contracts both fell by around £100m each in real terms.

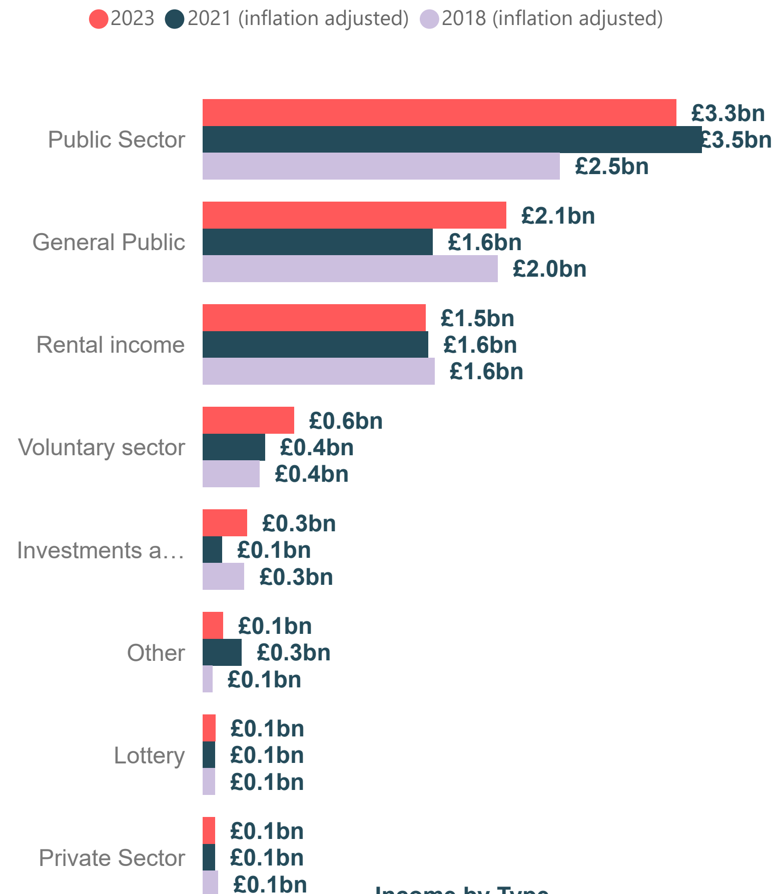
- **General Public**: income from the General Public is the second single most important source of funding for the sector.
- After falling to £1.6bn in 2021 due to Covid, we saw it rise to £2.1bn in 2023, slightly higher than the £2bn in 2018 (adjusted for inflation).
- This increase has been driven by Sales and Trading.
- Donations and Legacies have fallen slightly in both cash and real terms - for more see our Individual Giving report.

- Income from Grant-making Trusts continued to grow, and increased by £200m between 2021 and 2023.

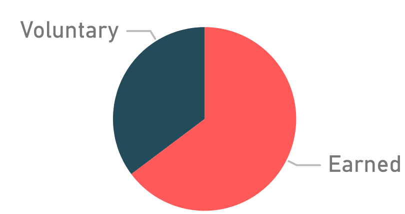
For more on current funding trends see the **Tracker.**

Sector	2018 (inflated)	2021 (inflated)	2023
Voluntary Sector	£5,072M	£5,497M	£6,060M
Housing Associations	£1,952M	£2,076M	£2,051M
Credit Unions	£41M	£43M	£66M
Total	**£7,065M**	**£7,616M**	**£8,177M**

2023, 2021 and 2018 by Income Source



Income by Type



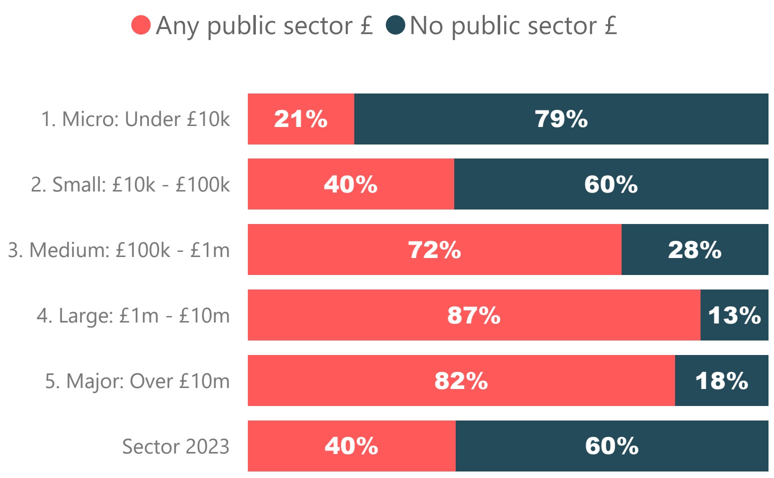
Income Source	2018	2021	2023
General Public	**£1,752M**	**£1,506M**	**£2,103M**
Donations & Legacies	£780M	£674M	£690M
Fundraising	£72M	£113M	£105M
Sales and trading	£511M	£483M	£899M
Trading (other)	£389M	£236M	£409M
Investments and interest	**£247M**	**£126M**	**£307M**
Investments and interest	£247M	£126M	£307M
Lottery	**£73M**	**£80M**	**£87M**
Lottery	£73M	£80M	£87M
Other	**£57M**	**£255M**	**£140M**
Other (sale of assets etc)	£57M	£255M	£140M
Private Sector	**£91M**	**£79M**	**£84M**
Grants and gifts	£65M	£47M	£52M
Sales and trading	£26M	£32M	£32M
Public Sector	**£2,121M**	**£3,265M**	**£3,280M**
Public Sector Contracts	£1,333M	£1,805M	£1,811M
Public Sector Grants	£787M	£1,461M	£1,469M
Rental income	**£1,376M**	**£1,476M**	**£1,543M**
Rental income	£1,376M	£1,476M	£1,543M
Voluntary sector	**£338M**	**£407M**	**£632M**
Grant making trusts etc	£282M	£380M	£583M
Sales and trading	£56M	£27M	£49M
Total	**£6,055M**	**£7,193M**	**£8,177M**

Click in any chart or on a line in any table to highlight and filter data.

Source: SCVO 2024

Public Sector income trends

1. Percentage of orgs receiving public sector funding



40% of charities received public sector funds in 2023

Public Sector

£3.3bn

2023

£3.3bn 2021	**£3.5bn** 2021 inflated
£2.1bn 2018	**£2.5bn** 2018 inflated

40% of the sector's 2023 income came from public sector sources

6 in 10 organisations get no money from government, but public sector funding is critical for many, especially larger charities (graph 1).

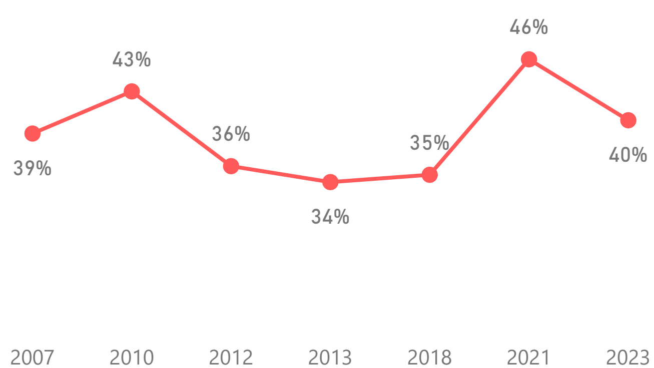
Public sector income in cash terms rose from £2.1bn in 2018 to £3.3bn in 2021, and remained at £3.3bn in 2023.

However, when we adjust for inflation we see a real terms fall from £3.5bn in 2021 to £3.3bn (graph 3).

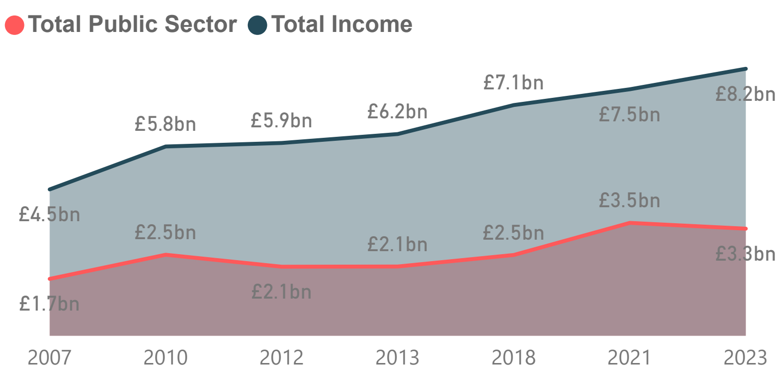
Public sector funding makes up a significant part of the sector's income, usually around a third of income. There was a jump from 35% in 2018 to 46% of sector income in 2021 due primarily to Covid and the emergency funds that were made available. In 2023 it fell slightly again to 40% (graph 2).

Contracts rose in value to £1.9bn in 2021 after a long period from 2012-2018 where the real term value of contracts sat steadily at around £1.5bn, but saw a slight fall to £1.8bn in 2023 (graph 4).

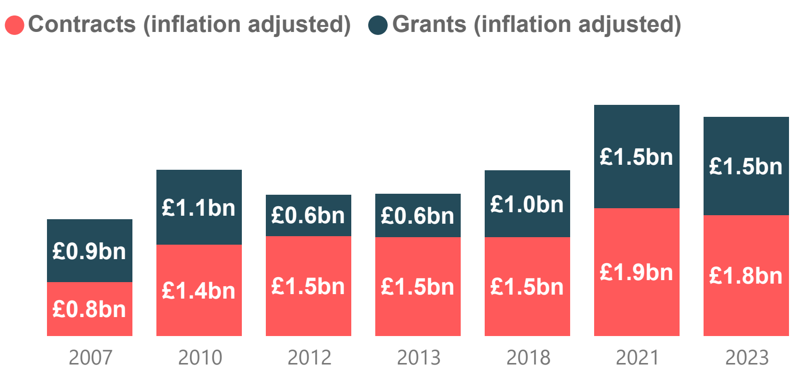
2. Public Sector Income as % of total income



3. Public sector income 2007-2023 (inflation adjusted)



4. Contracts and Grants 2007 to 2023



Source: SCVO 2024

Public Sector income sources 2023

Over half the sector gets no money from government, while others rely almost entirely on public sector funding.

- Local Authority makes up half of all Public sector funding
- Local Authority funding rose very slightly from £1.55bn in 2021 to £1.60bn in 2023.
- However, when adjusted for inflation there was a slight fall from £1.64bn.

- Around 1/4 of Scottish Government funding was to Housing Associations.
- Scottish Government increased sharply in 2021 primarily due to Covid, and continued to increase in 2023.

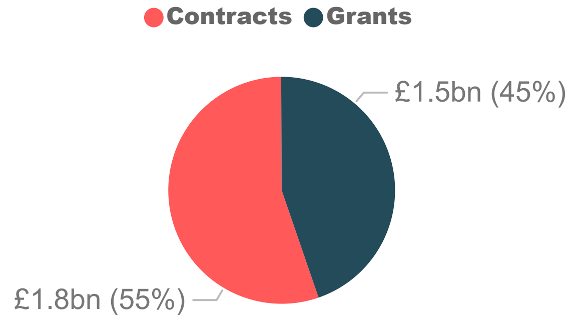
- However, this increase was offset by small decreases across other public sector funders, mainly the Job Retention Scheme (UK Government) and funding from other public sector bodies like Creative Scotland.

- Contracts make up around 55% of public sector funding.
- Contracts rose in value to £1.9bn in 2021 but saw a slight fall to £1.8bn in 2023.

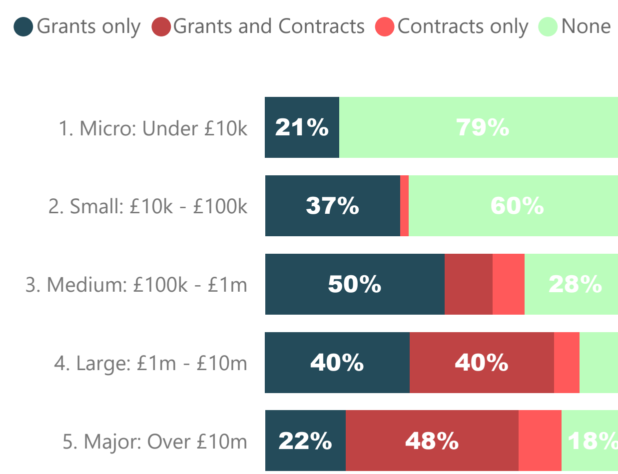
- Most contracts are with Local Authorities, but we are also increasingly seeing contracts with the NHS and health and social care partnerships.

- Smaller organisations tend to be grant funded, while larger organisations tend to get a mixture of grants and contract funding.

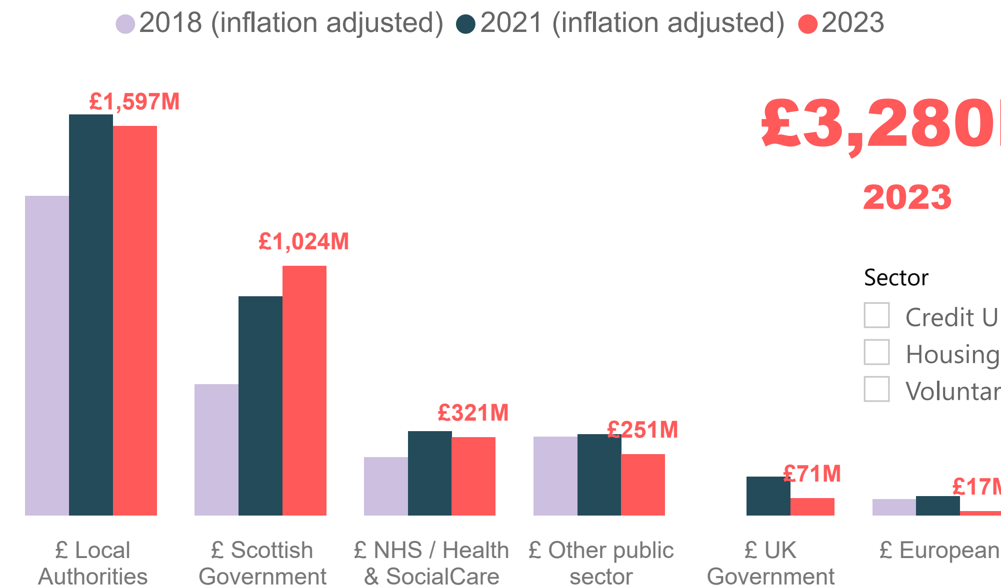
2023 Public Sector income by type



% of orgs receiving any public sector fun...



Public sector income by source



£3,280M

2023

Sector

- Credit Unions
- Housing Associations
- Voluntary Sector

Public sector source	2018	2018 (inflation adjusted)	2021	2021 (inflation adjusted)	2023
£ Local Authorities	£1,122M	£1,309M	£1,553M	£1,644M	£1,597M
£ Scottish Government	£460M	£537M	£849M	£899M	£1,024M
£ NHS / Health & SocialCare	£205M	£239M	£325M	£345M	£321M
£ Other public sector	£276M	£322M	£314M	£332M	£251M
£ UK Government	£0M	£0M	£151M	£159M	£71M
£ European	£58M	£68M	£74M	£78M	£17M
Total	**£2,121M**	**£2,475M**	**£3,265M**	**£3,457M**	**£3,280M**

Source: SCVO 2024

Income growth (Scottish charities only)

- The Scottish charity sector's income increased in nominal cash terms by around £400m (+5%) between 2022 and 2023.
- However, after adjusting for the high inflation we saw over 2022-23, the sector's income actually fell in real terms by nearly £300m (-4%).

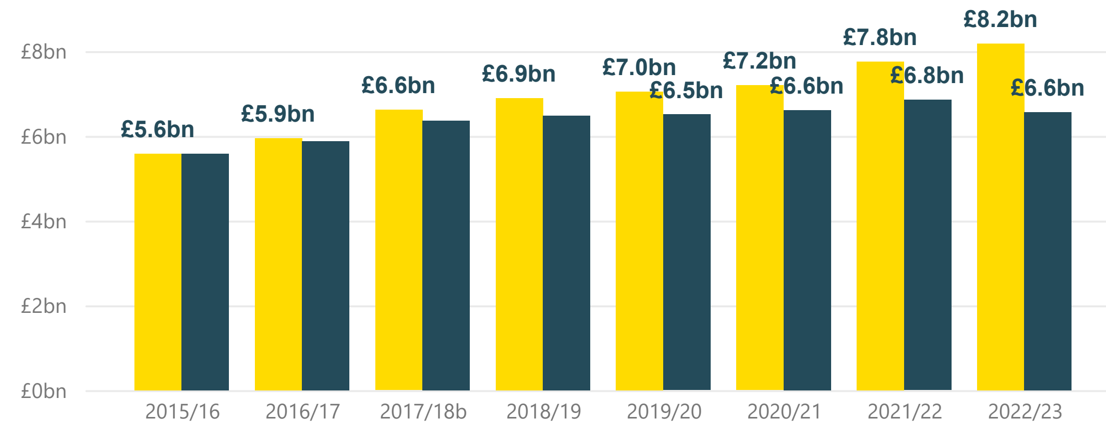
-£0.5bn

- 1/4 of charities - and over 1/3 of smaller charities - saw incomes decrease between 2022 and 2023.
- These charities experienced a combined decrease of -£500m.
- The £890m increase seen by the rest of the sector masks this drop, and we see nearly £400m growth overall.

80%

- 80% of the sector's growth is associated with Large charities (over £1m).
- 1/3rd of the sector's growth is due to growth in the Social Care sector, but due to increased costs Social Care orgs were £50m in deficit overall.

Sector Income, Nominal and Adjusted for inflation



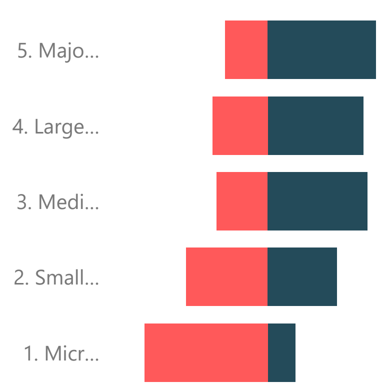
LocalAuthority

- Aberdeen
- Aberdeenshire
- Angus
- Argyll and Bute
- Clackmannanshire
- Dumfries and Gallo

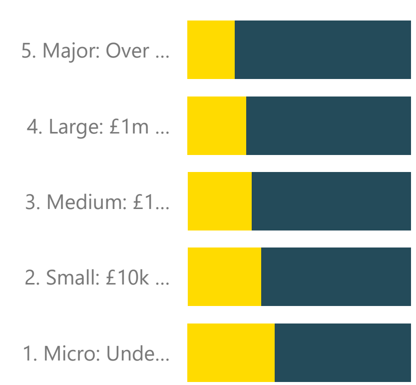
Income changes between 2022 and 2023

IncomeBand	Decrease	Increase	Total
5. Major: Over £10m	-£130M	£329M	**£199M**
4. Large: £1m - £10m	-£178M	£306M	**£128M**
3. Medium: £100k - £1m	-£98M	£191M	**£93M**
2. Small: £10k - £100k	-£68M	£58M	**-£10M**
1. Micro: Under £10k	-£26M	£6M	**-£20M**
Total	**-£500M**	**£890M**	**£389M**

£ Income change 2022 to 2023



% of orgs seeing increases



Income Change 2022 to 2023 by activity area

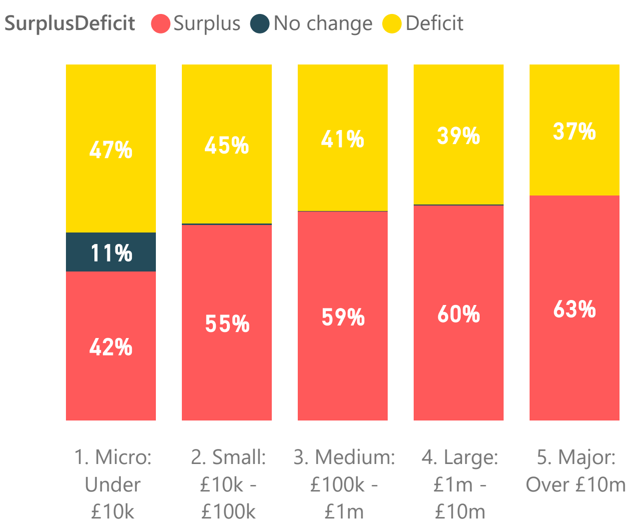
Main field of work	Orgs	2022 Income	2023 Income	Change
Social Care	6232	£1,803M	£1,974M	£112M
Culture and Sport	4382	£779M	£852M	£74M
Housing	192	£2,047M	£2,088M	£41M
Health	1036	£559M	£598M	£40M
Community, economic and social development	2920	£509M	£544M	£34M
Religious activities	3127	£376M	£409M	£32M
Grantmaking	1002	£662M	£687M	£24M
Law, advocacy and civic organisations	542	£147M	£164M	£17M
Environment and Animals	877	£222M	£236M	£14M
Professional associations	159	£66M	£71M	£4M
General charitable purpose	366	£17M	£17M	-£1M
Education and research	1109	£419M	£418M	-£1M
Volunteering and infrastructure support	59	£56M	£54M	-£1M
Total	**22003**	**£7,662M**	**£8,112M**	**£389M**

Note: the tables above show income changes in cash terms and are not adjusted for inflation.

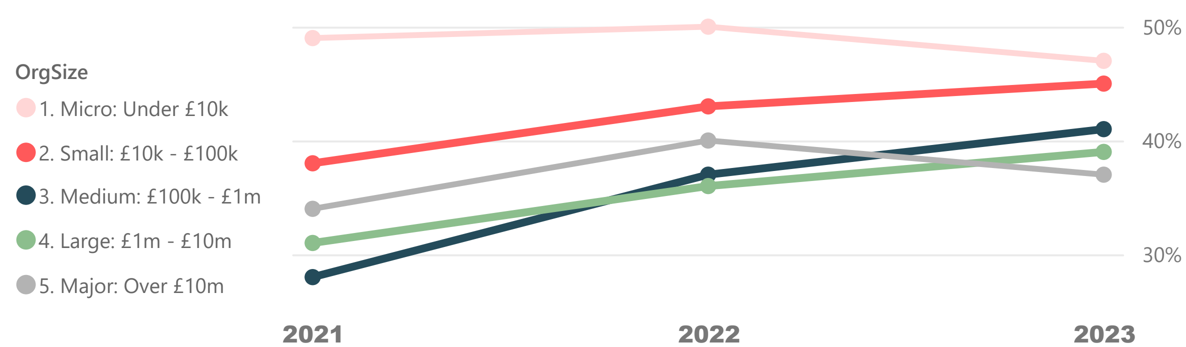
Deficits and surpluses 2023

45% of charities spent more than their income in 2023.

Surplus/Deficit in 2023



% of organisations reporting a deficit by Year and Income Band



LocalAuthority

- Aberdeen
- Aberdeenshire
- Angus
- Argyll and Bute
- Clackmannanshire
- Dumfries and Galloway
- Dundee
- East Ayrshire
- East Dunbartonshire
- East Lothian

Recent years have seen a rise in the number of charities spending more than their income.

Small, medium and large charities all saw an increase in the number of organisations reporting a deficit between 2021 and 2023.

Social Care organisations overall saw a deficit of around -£50m. Housing saw the largest overall surplus, of over £200m.

Deficits and surpluses 2023 by field of work

Main field of work	Deficit	Surplus	Total
Social Care	-£136M	£84M	**-£52M**
Education and research	-£54M	£27M	**-£28M**
Professional associations	-£5M	£2M	**-£3M**
General charitable purpose	-£5M	£4M	**-£1M**
Volunteering and infrastructure support	-£2M	£3M	**£1M**
Health	-£34M	£41M	**£7M**
Law, advocacy and civic organisations	-£4M	£11M	**£8M**
Environment and Animals	-£14M	£27M	**£13M**
Culture and Sport	-£79M	£99M	**£20M**
Religious activities	-£39M	£66M	**£27M**
Grantmaking	-£51M	£88M	**£37M**
Community, economic and social development	-£35M	£78M	**£43M**
Housing	-£51M	£278M	**£226M**
Total	**-£510M**	**£808M**	**£298M**

The nearly 10,000 charities whose expenditure was higher than their income in 2022/23 had a combined deficit of just over £400m.

£ Deficit/Surplus 2023 by Income Band

IncomeBand	Deficit	Surplus	Total
5. Major: Over £10m	-£88M	£350M	**£262M**
4. Large: £1m - £10m	-£153M	£206M	**£52M**
3. Medium: £100k - £1m	-£94M	£115M	**£21M**
2. Small: £10k - £100k	-£55M	£31M	**-£23M**
1. Micro: Under £10k	-£18M	£3M	**-£15M**
Total	**-£408M**	**£706M**	**£297M**

Orgs in deficit/surplus in 2023

Simplified_IncomeBand	Deficit	No change	Surplus	Total
5. Major: Over £10m	57		98	**155**
4. Large: £1m - £10m	311	2	479	**792**
3. Medium: £100k - £1m	1681	9	2402	**4092**
2. Small: £10k - £100k	3630	30	4474	**8134**
1. Micro: Under £10k	4165	963	3702	**8830**
Total	**9844**	**1004**	**11155**	**22003**

Expenditure

SCVO

In 2023 the voluntary sector in Scotland spent

£9.3 billion

on supporting people and communities

Scottish charities £7.8 billion
UK-wide charities c. £1.5 billion
Scottish Credit Unions £55 million
Community groups, CICs etc - no data

- Scottish charity spending in 2023 was £7.8bn, rising by over £1billion between 2021 and 2023 (Chart 1).
- When adjusted for inflation the amount spent increased between 2021 and 2022, before falling again in 2023

- Medium and Large charities accounted for 95% of sector spending in 2023 (Chart 2).

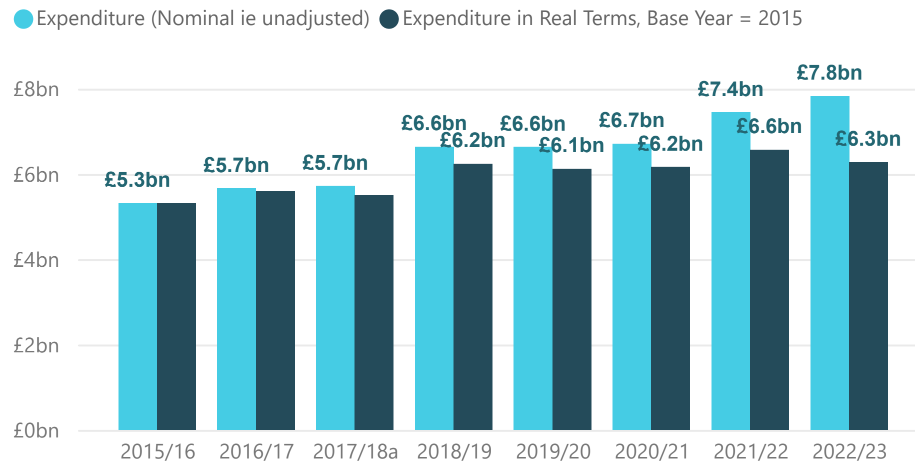
- **Two-thirds of Scottish charities increased their spending in 2023**, rising to 3 in 4 for larger charities.
- Only 27% of charities decreased spending (Chart 3)

- Almost all sub-sectors increased spending in 2022 and 2023. This is very different from 2021, when due to Covid most sub-sectors saw spending fall.
- In 2023 we saw Social Care, Culture & Sport and Health increase spending significantly (Chart 5).

For more on current sector expenditure and rising costs see the Scottish Third Sector Tracker

For expenditure on Staff costs see our People stats.

1. Scottish charities' Expenditure 2015 to 2023

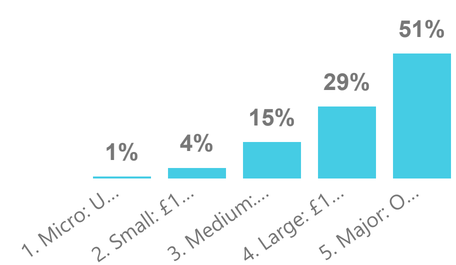


4. Expenditure breakdowns 2018-2023

Expenditure type	2018	2021	2023
Charitable activities	£4,679M	£5,420M	£6,522M
Governance Costs	£50M	£69M	£69M
Grant Expenditure	£604M	£748M	£633M
Raising Funds	£412M	£415M	£558M
Total	**£5,745M**	**£6,652M**	**£7,781M**

84% of sector expenditure went on Charitable Activities in 2023, slightly higher than previous years - a small increase in % but £1bn more than 2021 in cash terms. The amount spent on Raising Funds also increased, while Grant expenditure fell slightly.

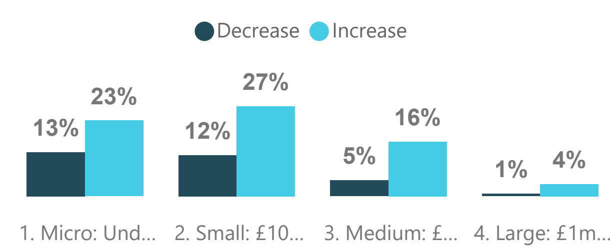
2. Sector spend by org size 2022/23



LocalAuthority

- Aberdeen
- Aberdeenshire
- Angus
- Argyll and Bute
- Clackmannanshire
- Dumfries and Gallow...

3. Expenditure changes 2022 to 2023



5. Changes in spend 2022 to 2023

Field of work	Expenditure 2023	2022 to 2023 spend change
Social Care	£2,026M	£169M
Culture and Sport	£833M	£83M
Health	£592M	£39M
Education and research	£446M	£37M
Religious activities	£382M	£28M
Grantmaking	£649M	£22M
Environment and Animals	£223M	£19M
Law, advocacy and civic organisations	£156M	£16M
Professional associations	£73M	£5M
Volunteering and infrastructure support	£53M	£1M
Community, economic and social development	£501M	-£0M
General charitable purpose	£18M	-£2M
Housing	£1,862M	-£12M
Total	**£7,814M**	**£405M**

Source: OSCR 2024 and SCVO 2024

Voluntary Sector Funds and Assets

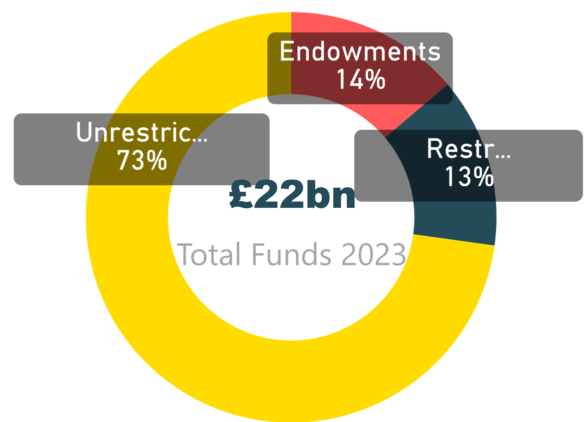
SCVO

The sector saw Funds decrease by £1bn between 2021 and 2023.
A large proportion of the sector's funds and assets are held by a small number of large charities, including housing associations and grant-making foundations, and over 1/4 of funds are restricted or endowed.
Voluntary organisations now look after funds worth £22billion on behalf of communities across Scotland, down slightly from £23bn in 2021.
We can see from the charts below that the fall in the value of funds held by the sector was driven by larger charities, who have seen total Funds reduce by £2bn and saw their average funds fall from £20m (2018) to £17m (2021) and then to £12m in 2023.

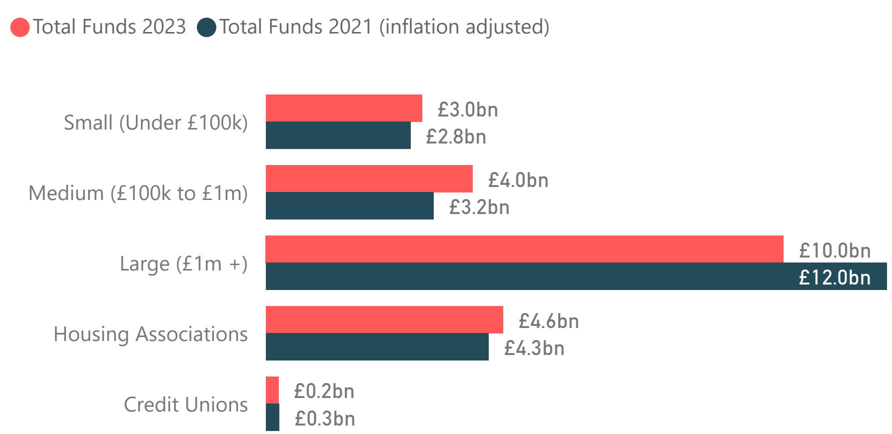
Months in reserves
In 2023, 17% of charities held less than 3 months expenditure in unrestricted reserves. However, medium and large charities who account for 95% of sector spending are less financially robust - half have less than 6 months expenditure in reserves and nearly 1 in 3 large charities has less than 3 months of expenditure in reserves.

See also the Scottish Third Sector Tracker and earlier section here on **Deficits.**

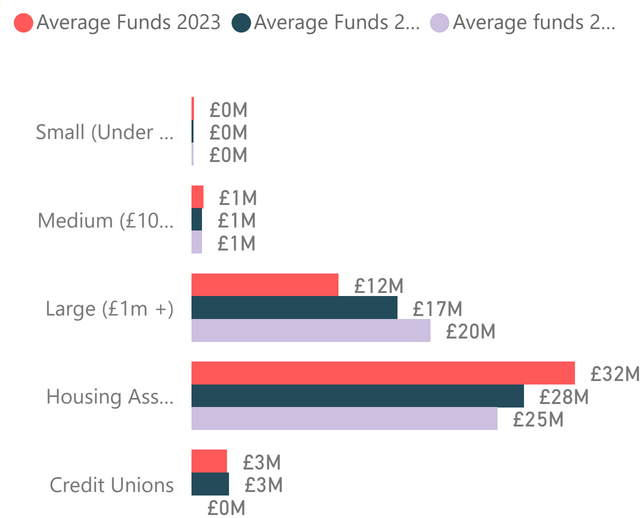
Funds 2023



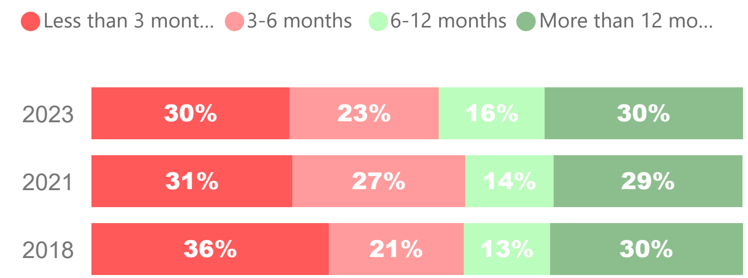
Total Funds held by sector



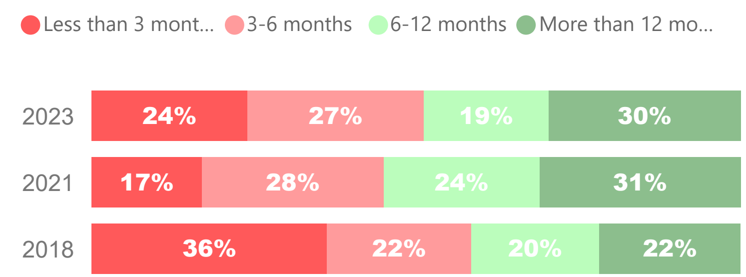
Average Funds per organisation



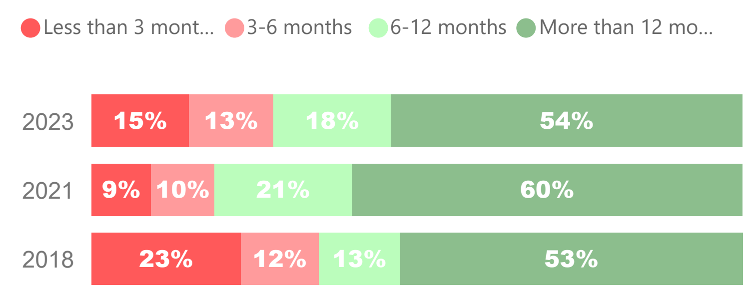
Large (£1m+): months of expenditure in unrestricted reserves



Medium (£100k-£1m): months of expenditure in unrestricted re...



Small (under £100k): months of expenditure in unrestricted res...



Source: SCVO 2024

Voluntary Sector Assets

Assets

The sector manages Total Assets of £37 billion, down from £39bn in 2021, although still up from £30bn in 2018.
Net Assets (which equate to Total Funds) held by the sector are now worth £22bn, down from £23bn two years ago.

Fixed Tangible Assets:
Over £30billion of the sector's assets are made up of fixed assets such as buildings. The value of fixed assets held by the sector has risen in recent years, reflecting the increase in the value of property.
Over half of all fixed assets are managed by 155 housing associations. The rest are managed by the remaining 23,500+ organisations, and include many heritage assets such as historic buildings, as well as churches and public assets such as village halls.

Investments held by the sector are worth around £7bn, down from £9bn in 2021, and £10bn in 2018. Many voluntary organisations including grant-making foundations rely on the interest from investments to help fund their activities, but investment valuations can be volatile.

Current assets are currently worth around £6.3bn down from £7.7bn in 2021. This decrease is mainly due to a large drop in the amount of Cash held by the sector - this fell from £5.2bn in 2021 to £3.7bn in 2023 (voluntary sector excluding Housing Associations).
The sector is becoming ever more 'asset rich, cash poor'.

The decrease in Cash and Investments is likely to be closely linked to the large number organisations using assets to cover high expenditure - see the **Income Changes**, **Expenditure** and **Deficit/Surplus** pages.

For latest data on how charities are using reserves see the [Scottish Third Sector Tracker]

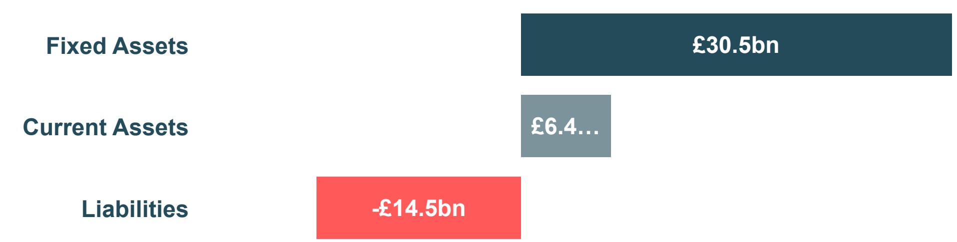
Total Assets 2023

£37bn

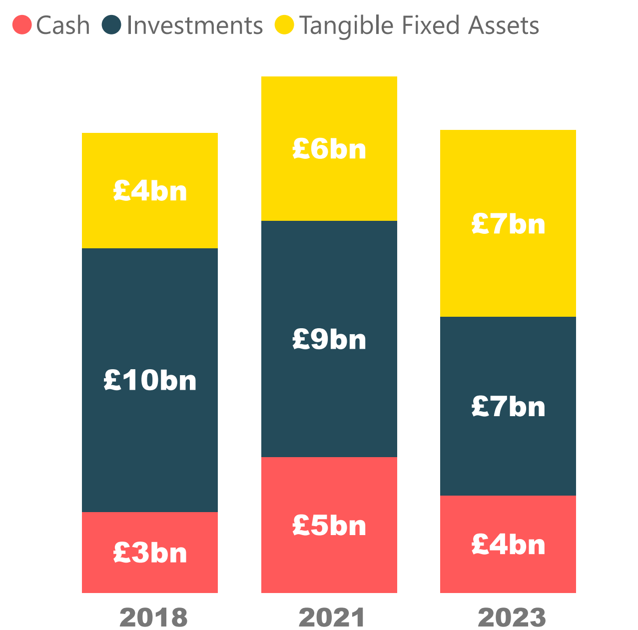
Net Assets 2023

£22bn

Assets 2023



Main sector assets 2018-2023 excl HAs (inflation adjus...



Assets

Asset type	Voluntary Sector	Housing Associations	Credit Unions	Total Assets
Current Assets	**£4,701M**	**£1,106M**	**£567M**	**£6,374M**
Cash	£3,716M	£785M	£5M	£4,507M
Debtors	£940M	£290M	£562M	£1,792M
Stock	£45M	£31M	£0M	£75M
Fixed Assets	**£13,951M**	**£16,116M**	**£468M**	**£30,534M**
Intangible Assets	£6M	£6M	£0M	£12M
Investments	£6,816M	£202M	£455M	£7,472M
Tangible Fixed Assets	£7,129M	£15,908M	£13M	£23,050M
Liabilities	**-£1,693M**	**-£12,654M**	**-£129M**	**-£14,476M**
Liabilities more than 1 year	-£542M	-£11,830M	-£92M	-£12,464M
Liabilities within 1 year	-£1,142M	-£824M	-£36M	-£2,002M
Pension Liabilities	-£9M	£0M	£0M	-£9M
Total	**£16,959M**	**£4,567M**	**£906M**	**£22,432M**

Source: SCVO 2024

UK wide Charities

SCVO

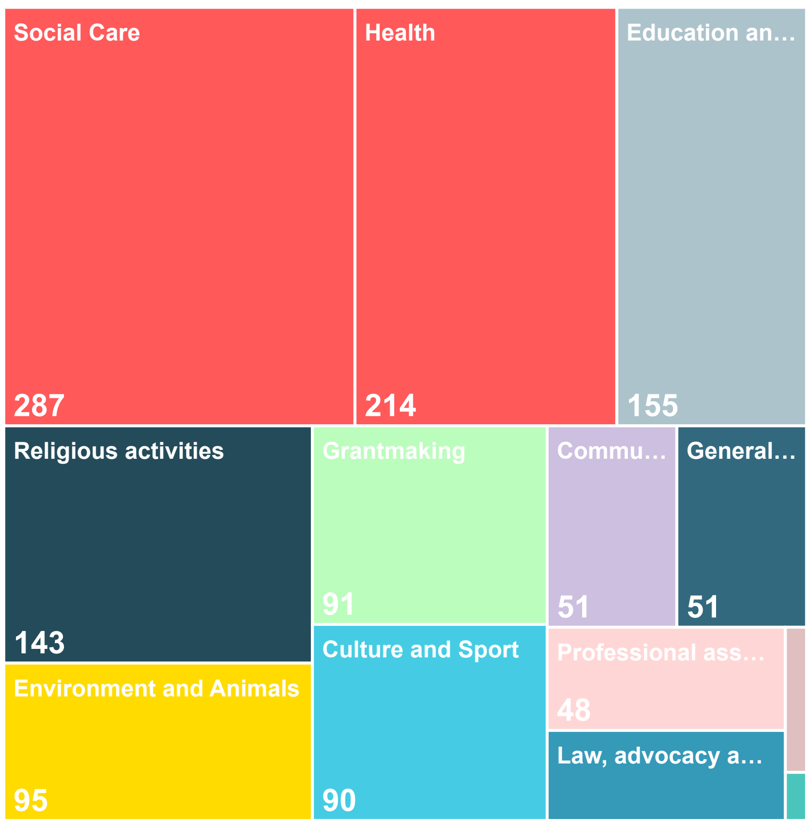
UK-wide or 'Cross Border' charities refer to charities that operate in England, Wales and Scotland and are registered with both the Charity Commission and OSCR.
The UK-wide charities here all carry out activities in Scotland and are on OSCR's Scottish charity register.
Staff and income figures for Scotland are estimates as they do not in general produce separate reports for their Scottish activities.

1275
UK wide charities registered in Scotland

187,158
UK-wide staff

£15bn
UK-wide turnover 2023

Count of Cross Border charities by Field of Work



Around 15,000* people in Scotland are employed by UK-wide charities

*conservative estimate of 8%, based on sample annual reports.

63% of UK charities have staff in Scotland.

Based on 10%* of UK charities' activity relating to Scotland, we estimate that over £1 billion of cross-border charity income relates to Scottish activities.

*conservative estimate based on OSCR data on cross-border charities average of 13.5%

Top 20 Cross Border Charities by Staff

Charity Name	Paid Staff
The HALO Trust	10,390
Royal Mencap Society	7,534
Barnardo's	7,469
The Shaw Trust Limited	5,268
Community Integrated Care	5,253
change,grow,live	4,933
Cancer Research UK	4,591
The British Red Cross Society	4,579
Action For Children	4,429

Top 20 Cross Border charities by Income

Charity Name	Income
Cancer Research UK	£719M
The British Red Cross Society	£439M
Oxfam	£401M
British Heart Foundation	£381M
Barnardo's	£315M
Royal Commonwealth Society for the Blind	£313M
The Shaw Trust Limited	£302M
The Save the Children Fund	£294M
change,grow,live	£284M

Source: OSCR 2024 and SCVO 2024

Voluntary sector stats: excluded organisations

SCVO

For the purpose of this State of the Sector report we have used the criteria below to define the voluntary sector:

Voluntary sector criteria

- Social, environmental or public benefit
- Organised, i.e. have a constitution
- Self-governing
- Non-statutory i.e. independent from government
- Non-profit distributing
- Volunteer-led i.e. run by unpaid board members

These criteria exclude 137 organisations which are registered charities, including universities and public sector bodies.

Most of these 137 charities are very large, and together they employ nearly 92,000 staff and had over £7bn turnover in 2023 - an economic footprint almost the size of the whole of the Scottish voluntary sector.

If we add the £7.4bn turnover of these charities to the £8.1bn income of the rest of the sector, the total turnover of Scottish charities is over £15bn.
See also OSCR's sector overview 2023

Not included in SCVO voluntary sector statistics:

137 charities

92,000 paid staff

£7.4 billion income

Type of organisation	Number of charities	Paid Staff	Income 2022/23
Universities and colleges	52	68,735	£6,189M
Leisure Trusts / Arms-length External Organisations (ALEOs)	30	12,644	£505M
Schools	46	7,153	£453M
Non-Departmental Public Bodies	9	3,456	£270M
Total	**137**	**91,988**	**£7,417M**

Exclusions

- **Formal education providers such as universities, colleges, and private schools,** eg University of Aberdeen, Ayrshire College, Gordonstoun School.
- **Bodies that are not entirely independent from the public sector such as non-departmental public bodies and Arms-length External Organisations (ALEOs)** eg Culture and Sport Glasgow, National Galleries of Scotland.
- Also excluded are CICs with shares, due to the non-profit distributing criteria.

Filter by Local Authority

- Aberdeen
- Aberdeenshire
- Angus

Charity Name	Paid Staff	Income 2022/23
University Of Edinburgh	17,900	£1,415,150,000
University Of Glasgow Court	7,221	£960,700,000
University Of Strathclyde	4,428	£486,051,000
University Of Aberdeen	4,073	£272,779,000
University Of Stirling	3,418	£169,700,000
University Of Dundee	3,051	£332,717,000
University Of St Andrews	2,995	£318,601,655
Culture and Sport Glasgow	2,289	£146,242,000
Heriot-Watt University	2,235	£273,214,000
Edinburgh Napier University	2,085	£168,844,118
Court of the University of the West of Scotland	1,633	£155,908,000
Historic Environment Scotland	1,520	£115,230,000
Glasgow Caledonian University	1,514	£179,349,000
Robert Gordon University	1,357	£129,364,000
South Lanarkshire Leisure and Culture	1,338	£39,947,000
High Life Highland	1,292	£34,907,762
SRUC	1,228	£61,765,000
New College Lanarkshire	1,197	£79,760,000
City of Glasgow College	1,127	£97,075,000
Edinburgh Merchant Company Education Board	1,119	£76,933,963
Edinburgh College	1,048	£73,661,000
West College Scotland	1,028	£64,384,000
Edinburgh Leisure	1,004	£35,391,000
Board Of Management Of Dundee And Angus College	994	£48,012,000
Fife College	939	£57,486,000
Renfrewshire Leisure Limited	813	£20,854,842
Glasgow Clyde College	709	£55,277,000
Ayrshire College	667	£52,713,000
Board of Management of Forth Valley College	641	£42,007,169
Total	**91,988**	**£7,416,559,044**

Source: OSCR 2022