



KLTR Strategic Plan

2024-2027

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High Kirk of Campsie, Lennoxtown
Photo: Shutterstock.com/MackScania

Introduction

Welcome to the KLTR Office's first three-year strategic plan. It sets out our strategic objectives through which we will develop our approach to tackling Scotland's ownerless property¹ to 2027.

The KLTR's remit is wide with the general overarching theme across our work being deciding whether and how to exercise the Crown's rights to ownerless property in Scotland. One of the major impacts of the KLTR's work is bringing land and buildings back into use and looked after by new owners, should the Crown exercise its right in this way. The effects of this work contribute to Scotland's inhabitants looking after it and making better use of its land and buildings.

Through another important aspect of our work, oversight of the Treasure Trove system, we continue to help to ensure that Scotland's archaeological heritage is preserved for public benefit.

The KLTR seeks to contribute to improving outcomes in Scottish public life. That can already be seen through examples of ownerless property being brought back into use to benefit a particular local community and generating funds for the public purse. Our work also safeguards public funds through careful consideration of whether to exercise Crown rights to certain properties.

Over the next three years we will be developing our thinking of how we may improve our approach to ownerless property to further benefit Scotland and its people, ensuring it is modern and effective.

We have a challenging programme of work ahead and we look forward to sharing with you our progress towards achieving our vision.



John Logue
KLTR

Bobby Sandeman
Chief Executive Officer

¹Reference to ownerless property throughout this plan specifically means *bona vacantia*.

OUR MISSION

To deliver public benefit for Scotland through the way we approach ownerless property.

Our Purpose

The role of the KLTR is unique and essential. In 1707 the posts of the Queen's Remembrancer and the Lord Treasurer's Remembrancer were formally created by the Exchequer Court (Scotland) Act 1707. These roles were amalgamated into the King's and Lord Treasurer's Remembrancer in 1837 by Treasury Warrant under the Public Revenue (Scotland) Act 1833. In the last 300 years or so, the functions of the role have evolved from being senior exchequer officers who managed and collected Crown income (taxes) to what we now have.

Today, the KLTR's main function is deciding whether, and how, to apply Crown rights to Scottish property that has been rendered ownerless. It is based on the common law principle that ownerless property may be dealt with by the Crown. If property becomes ownerless and the KLTR is made aware of it, the Crown can choose to deal with it if it wishes to but is not obliged to and has absolute discretion on this point.

When an ownerless property is brought to the attention of the KLTR, we will usually either claim and sell it or choose not to deal with it. In the latter situation, it is open to the KLTR to simply do nothing about the property, or to waive the Crown's right by disclaiming it. Where the Crown disclaims property, a copy of the disclaimer notice is published in the Gazette and, in the case of Companies, the original will be sent to Companies House. The effect of a disclaimer is to remove the Crown interest entirely. Following a disclaimer, it may be possible for an interested party to attempt to take ownership by way of, for example, the prescriptive claim or vesting order processes.

Ultimately, we apply Crown rights only where we are satisfied that to do so is responsible and appropriate, finding a balance between KLTR priorities and managing potential risk both to the Crown and to the public funds held by us. Should the risks be considered disproportionately high in claiming a certain property, it is likely not to be claimed as, in doing so, the liabilities inherited by the Crown could be disadvantageous to the public purse compared with the wider benefit of claiming. Therefore, the consideration given to exposure of the Crown to possible risks in each case is directly connected to the benefit that could be realised for Scotland and its inhabitants.

The work of the KLTR is divided into three main areas:

The former property of dissolved companies and missing individuals

Dealing with the former assets of dissolved companies, mainly funds held in bank accounts and heritable property. This category can also include heritable property which has no traceable title and property of missing persons.

The former property of deceased individuals who die without heirs

Dealing with the administration of the property of individuals who die leaving no heirs and have no will.

Treasure Trove

The KLTR has overall responsibility for administration of the Treasure Trove system in Scotland, whose day-to-day operations are run on our behalf by the Treasure Trove Unit within National Museums Scotland.



Series of small islands, Orkney
Scotland which include Little
Green Holm Island.
Photo: Google

Our Values



INTEGRITY

We conduct our work in a professional and ethical way, exercising the Crown's rights when considered appropriate and responsible.

We respect the Rule of Law and are accountable. When approached about a property we look to the impact of our decision, considering public benefit.



COLLABORATION

We work closely together as an organisation and report to our Advisory Board from whom we receive constructive challenge and support.

We maintain trusting relationships with other organisations and stakeholders who support us in carrying out our functions effectively and reaching appropriate decisions.



RESPECT

We want the property we deal with to provide public benefit for Scotland now and in the future. We administer the Crown's interest in ownerless property responsibly and carefully, reflecting the reality that such property has fallen to the Crown involuntarily by process of law.

We engage in a respectful manner with members of the public and work to be transparent and manage expectations regarding our functions and decision-making processes.

We respect our employees' wellbeing and career aspirations. We also respect our organisation and want it to thrive.



INNOVATION

We make the best use of the technology and resources available to us and are continuously looking at ways in which we can modernise our approach and processes.

We encourage all staff to consider how our processes and practices may be improved.

Senior Leadership Structure

The KLTR role is held by the Crown Agent, John Logue. It is entirely separate from his prosecutorial functions and forms part of the Scottish Administration in its own right. The KLTR's operations and supporting staff are entirely self-funded by net surpluses generated from ownerless property receipts. Since 1 September 2023, it has had its own separate Advisory Board and has become more autonomous. The KLTR Office's day-to-day operations are overseen by the Chief Executive to the KLTR, Bobby Sandeman, who is also the KLTR's Accountable Officer.

Internally, the KLTR Office currently consists of:

- > The legal and operational team who deal with the majority of the casework the office receives;
- > The policy, communications and stakeholder relations team who also deal with Fols and are responsible for running the Ownerless Property Transfer Scheme;
- > The governance and strategy team who also deal with compliance, risk and finance processes with the support of Crown Office finance colleagues; and
- > The Treasure Trove Review team who are carrying out a full review of the Treasure Trove systems and processes. They will then lead on implementation of the recommendations from the review.

These four teams are headed up by individuals who make up the KLTR's Executive Team. This Executive Team supports the Chief Executive and regularly meets to discuss the running of the office and think strategically about the office's direction and progression.

The shift in our approach to our work has seen a proportionate increase in the growth of the office. Our people make the success of the KLTR possible, and we seek to provide a supportive working environment for everyone.

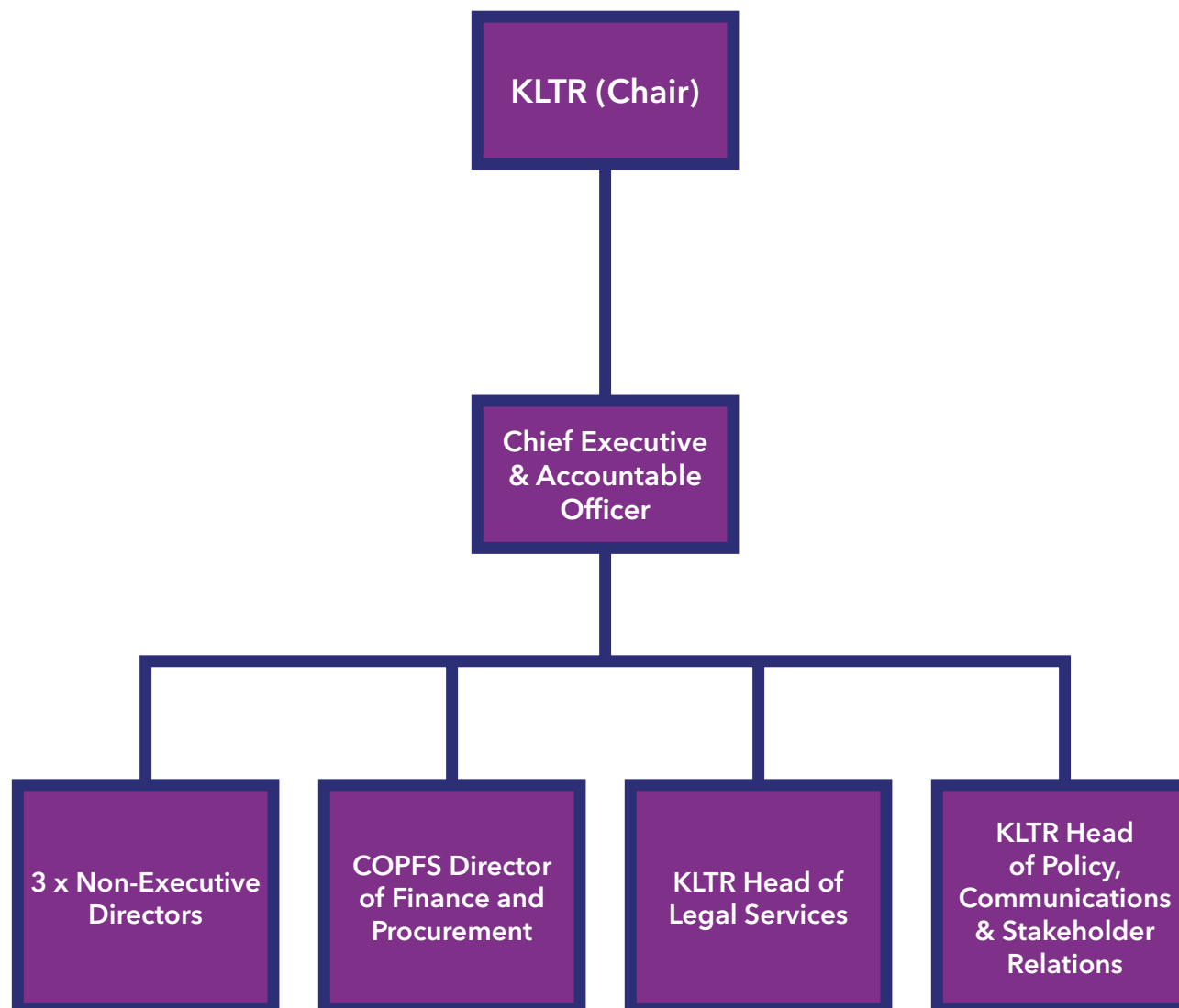


Our Advisory Board

The KLTR Office is supported by its Advisory Board, which is chaired by the KLTR and contains both internal and external members as set out opposite. The KLTR Secretariat is in regular attendance at Board meetings.

The purpose of the Board is to provide independent advice, guidance and views on the strategic direction of the KLTR and its strategic objectives and activities. The Board does so regarding the content of KLTR initiatives and will act as a sounding board and provide views on issues relating to any work as determined by the KLTR.

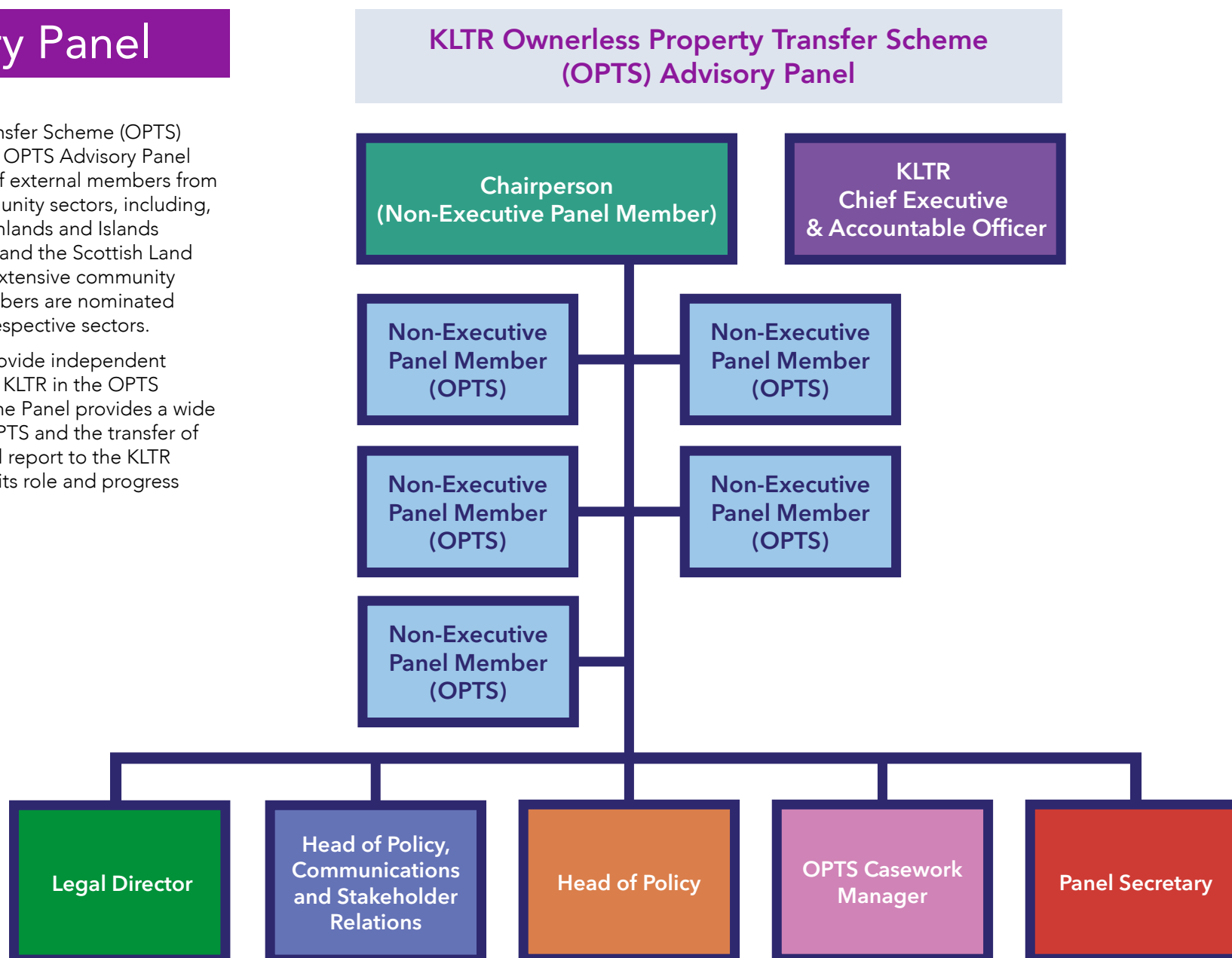
As well as supporting the KLTR's strategic direction, the Board advises on the effectiveness of the KLTR's corporate governance arrangements which includes the KLTR's systems of internal control and assurance, risk management and financial reporting.



Our Advisory Panel

The Ownerless Property Transfer Scheme (OPTS) process is supported by the OPTS Advisory Panel (the Panel), which consists of external members from across the public and community sectors, including, Crown Estate Scotland, Highlands and Islands Enterprise, local authorities and the Scottish Land Commission. This delivers extensive community sector experience and members are nominated representatives from their respective sectors.

The Panel was created to provide independent scrutiny and support for the KLTR in the OPTS decision-making process. The Panel provides a wide range of skills relevant to OPTS and the transfer of public sector property. It will report to the KLTR Advisory Board annually on its role and progress of OPTS.



OUR VISION

To be a creative, adaptive, and fit for purpose organisation that is recognised for delivering better outcomes for Scotland's public benefit.



Our Strategy

We plan to deliver the strategic objectives in this Plan over the next three years. Careful business and financial planning will ensure that our actions and plans to deliver our strategy are sensible and realistic.

We will work with relevant partners and stakeholders, strengthening or creating strategic relationships with them to maximise opportunities and facilitate progress. They will assist us with our day-to-day work and support us in achieving our ambitious projects and objectives. Some of our current stakeholders include Crown Office & Procurator Fiscal Service, Scottish Government, Crown Estate Scotland, Scottish Land Commission, UK Government Bona Vacantia Department, National Museums Scotland, local authorities and public bodies such as HMRC and Revenue Scotland, and community representative organisations.

This Plan will be supported by our financial strategy and annual report and accounts which will contribute to recording our progress. Implementation and delivery of our objectives will be monitored and scrutinised via:

- > Advisory Board meetings;
- > Maintenance of our strategic and operational risk registers; and
- > Regular Executive Team meetings.



*Late Bronze Age fittings from the
Peebles Hoard. (Scottish Borders)*

Strategic Objective 1

Improve Scotland's economy and the wellbeing of its inhabitants by providing opportunities to bring ownerless property back into use.

We are modernising and diversifying our approach to bringing ownerless property back into ownership and use. Traditionally, if the KLTR were to consider it appropriate to deal with a property, we would usually sell it for market value to an interested party or at auction, raising revenue that would go towards running costs and contribute to the Scottish Consolidated Fund. The KLTR is now looking at other ways Scotland's inhabitants can benefit from ownerless property brought to the Crown's attention, reserving the position that it may be considered in the best interest for public benefit not to deal with and instead to disclaim any property.



We will

Transfer eligible properties at nominal cost to applicants who demonstrate they can and will use them for community or other public interest purposes through our newly developed Ownerless Property Transfer Scheme (OPTS).

Deal with properties not eligible for OPTS under our existing policies which will continue to be reviewed and updated as necessary.

Progress Milestone

- Collaborative working on a case-by-case basis with our OPTS panel, public sector partners and community representative organisations.
- Publish numbers of properties that have qualified under OPTS each year on our website.
- Publish updates on our website of properties transferred under OPTS a year or two after the transfer.

- Publish statistics of properties dealt with under the non-OPTS KLTR policies.
- Publish changes to our formal policies on processes around dealing with ownerless property.

Outcome

Through OPTS, disused properties will be brought back into use, delivering social, economic and environmental benefits to Scotland's communities. The scheme supports sustainability and improving places to live in Scotland. It will empower local communities to create employment, education and local amenities, thereby improving wellbeing, inclusivity and local economies.

OPTS properties are expected to be transferred for nominal value, that is, on a KLTR cost-recovery basis and non-OPTS properties will be sold at the assessed market value. The funds generated will go towards the KLTR's office running costs and any surplus will be passed to the Scottish Consolidated Fund. These funds will then contribute towards improving Scotland's services.

63 High Street Edinburgh
Photo: Google Maps

Strategic Objective 2

Lead a successful, transparent and adaptive Scottish Treasure Trove system with a focus on preserving and sharing Scotland's archaeological heritage.

A team has been created within the KLTR office to review the current Treasure Trove system and processes. The purpose of the Review is to modernise the system and Code of Practice to make them clear, accessible and adaptive to ensure they will be resilient for the years to come.

Outcome

Following the formal review and implementation of the recommendations there will be greater efficiency to and visibility of Treasure Trove processes and data in Scotland. It will be easier to report archaeological finds, resulting in maximised reporting, and finds will be allocated, preserved and accessible appropriately. The strategic direction and governance for the Scottish Treasure Trove system will be strengthened and the system in general will be more resilient and sustainable. All in all, this will result in better preserving and protecting Scotland's heritage.

We will

Carry out a comprehensive formal review of the Scottish treasure trove system (reporting by August 2024).

Carry out a comprehensive formal review of the Treasure Trove Code of Practice (reporting by August 2025).

Ensure we resource and support the operation of the Treasure Trove Unit in the medium term at a temporary establishment that meets current demands on the system.

Redesign the treasure trove annual report to promote the benefits of the system and align with KLTR planning.

Progress Milestone

- Pre-consultation engagement with stakeholder organisations.
- Establish an advisory group to support progress of the review.
- Public consultation.
- Publication of review report and recommendations.
- KLTR consideration of review recommendations and stakeholder responses to the report, and implementation as appropriate.

- Establish a task & finish group with relevant stakeholder organisations.
- Publish revised Code of Practice, following which the treasure trove system will operate accordingly.

- Clearance of the backlog caused by COVID 19.

- Increased collaboration among finders, excavators, museums and the wider heritage sector.



Late Medieval biconical lead spindle whorl. South Lanarkshire



A Late Medieval copper alloy annular brooch, c. 1200-1600CE, with inscribed decoration. Highland



An incomplete Late Bronze Age gold penannular ring around a copper alloy core, c. 1,000-800BCE. Highland



A Late Bronze Age socketed axehead dating to c. 1000-800 BCE. Perth and Kinross

Strategic Objective 3

Strengthen and modernise our delivery.

We want to increase awareness of the KLTR and its functions at a national level and to stand out compared to other similar organisations as an exemplary, modern, adaptable public sector organisation with the appropriate resources and connections to deliver successful outcomes.

Outcome

This work will result in an organisation that is run more efficiently and smartly with an excellent network of internal and external support to facilitate good decision making, supporting the rule of law and creating benefits for Scotland and its people.



Late Medieval copper-alloy seal matrix, c.1300-1500CE. Fife

We will

Progress Milestone

Establish an appropriate governance framework including systems of internal control and risk management and keep it under review.

- Published Advisory Board papers evidencing discussion progressing this.
- Published governance framework document.
- Maintained risk register.

Partner and collaborate with similar organisations across the UK to ensure we are current and future focused with our thinking on bona vacantia and our processes in dealing with it.

- Creation of a collaborative working group containing representatives of the KLTR equivalent departments across the UK and Ireland.

Influence policy development and public sector improvements in areas relevant to our work.

- Creation of a clear communications strategy.
- Stakeholder engagement and collaborative working with our Scottish public sector partners.

Embrace the opportunities afforded by developments in technology effectively and respond to changes in technology.

- KLTR staff seeking and attending trainings on new technologies which can benefit the office and our processes.
- Adoption of these systems in the office.

Attract and retain the right people, skills and knowledge for the organisation.

- Creation of a training programme with opportunities for all staff.
- Increased staff uptake in relevant trainings for their roles.
- Creation of an internal directory of the roles, skills and responsibilities of each member of the organisation.

Engage with external partners to find ways in which to increase awareness of the KLTR remit and processes.

- Other organisations mentioning KLTR in their published material (including policies and guidance).
- Increased awareness amongst the public, especially UK company directors, of KLTR.

Actively monitor and manage the financial sustainability of the organisation.

- Published financial strategy, annual accounts and reports and operational caseload data on our website.

Scottish Government's National Performance Framework

When deciding upon our objectives for the next three years, we considered the Scottish Government National Performance Framework outcomes (shown opposite) and how our work will contribute to these.





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