

**Minutes: Scottish Charity Regulator (OSCR) Board meeting, 19 February 2026. Quadrant House, Dundee**



Board Members Present: Marieke Dwarshuis (MD) – Chair  
 Jill Vickerman (JV)  
 Kirsten Howie (KH)  
 Neil Mackay (NM)  
 Robin Strang (RS)  
 Bill Maxwell (BM)  
 Lynn Bradley (LB)

OSCR attendance: Quentin Fisher (QF) – Interim Chief Executive  
 Judith Hayhow (JH) – Head of Corporate  
 Alex Wright (AW) – Head of Regulation and Improvement  
 Senior Manager, Higher Risk Cases & Quality Assurance  
 Senior Legal Advisor  
 HR & Learning Coordinator  
 Senior Manager Policy and Sector Improvement (until item 16)

Item	Area	Action
1	<p><b>Chair’s introduction, welcome and apologies</b></p> <p>MD welcomed everyone to the meeting and noted the following:</p> <ul style="list-style-type: none"> <li>• Katriona Carmichael (KC), OSCR Chief Executive, remains absent from OSCR due to illness.</li> <li>• Apologies were received from The Finance, Governance and Business Manager.</li> <li>• This meeting marked JV’s final Board meeting. RS will assume the role of Vice Chair from the next Board meeting.</li> <li>• The appointment of a new Board member has been approved by the Cabinet Secretary. It is hoped the new member will be in post for the next Board meeting.</li> </ul>	
2	<p><b>Declaration of interests</b></p> <p>BM declared that his wife had formerly been Vice Chair of the Centre for Contemporary Arts in Glasgow, resigning from the board in 2022. BM also updated that he is no longer Audit and Risk Committee Chair at Care Inspectorate and has taken up the post of Deputy Chair at the Care Inspectorate.</p> <p>There were no other declarations of interest.</p>	

<p><b>3</b></p>	<p><b>Minutes of previous meeting and Action Log</b></p> <p>LB noted a correction to the minutes of the November 2025 meeting to correct a reference in the Performance Report.</p> <p>“the ICAS audit threshold for charities” should read “the Audit threshold for charities”</p> <p>With that change the minutes were accepted as a true record of the meeting.</p> <p><b>Action log</b></p> <p>MD reviewed the Action Log</p>	
<p><b>4</b></p>	<p><b>Chair update</b></p> <ul style="list-style-type: none"> <li>• MD and QF met with the Cabinet Secretary in December. Discussion included state of the sector, implementation of the 2023 Act including trustee database, corporate strategy, and Board succession planning, RS was confirmed as the new Board Vice-Chair. They also discussed the link between the charity sector and SG’s work tackling child poverty.</li> <li>• MD and QF attended a meeting with Julie Humphreys, Director for Tackling Child Poverty and Social Justice, discussions included alignment with public sector reform, and charging models.</li> <li>• MD has kept regular contact with Julie Humphreys, Director for Tackling Child Poverty and Social Justice around the return of Katriona Carmichael OSCR CEO.</li> <li>• MD has held mid-year meetings with Board members.</li> <li>• MD and QF have had regular meetings including work on the Corporate Strategy.</li> <li>• MD and the HR &amp; Learning Coordinator have worked on the induction for the new Board member.</li> </ul>	

5	<p><b>CEO Update</b></p> <ul style="list-style-type: none"> <li>• QF has met with all Board members and staff, developing his understanding of the challenges faced by the organisation and ambitions for the future.</li> <li>• QF has engaged with external stakeholders, including international charity regulators, SG, and other public bodies.</li> <li>• In respect of the Budget – it was acknowledged that while this was delivered in the context of significant constraints, OSCR had received enough funding to continue operations and make some modest improvements.</li> <li>• OSCR will participate in the SG National Performance Framework engagement.</li> <li>• The Commencement Order for the 2023 Act, which enables publication of charity trustee names and unredacted charity accounts has been laid in the Scottish Parliament on 19 February 2026. The changes will go live on OSCR’s website on 9 March 2026.</li> <li>• The move to digital only submissions of accounts is planned to take place at the end of the financial year. An equality impact assessment has been completed.</li> <li>• Reflection on the challenging environment for charities, including polarised socio-political debates and protests, and the reputational risks for OSCR in handling related complaints. QF updated on ongoing engagement with sector groups and the need for careful regulatory positioning.</li> </ul> <p>There was a discussion around the publication of accounts including charities awareness and exemption requests.</p> <p>Board members asked questions around anticipatory work for the Scottish Parliament elections in May. QF confirmed that guidance had been published for civil servants and public bodies. MD reminded the Board that OSCR is a non-ministerial office and that any change of administration would not have a direct or immediate impact on OSCR’s role but may affect policy on public bodies.</p>	
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<p><b>6</b></p>	<p><b>Performance Update (including Financial Report)</b></p> <p>JH Introduced this paper, she highlighted updates to</p> <ul style="list-style-type: none"> <li>• The Supreme Court ruling on the meaning of “sex” in the Equality Act</li> <li>• The Gathering hosted by SCVO</li> <li>• SCIO regulations</li> <li>• People Survey results and staff training</li> <li>• Absence levels</li> <li>• Challenging progress against KPIs</li> <li>• Financial update showed agility in budget management, reallocating underspends to other areas and accelerating projects like boiler replacement, anticipating a year-end outturn under budget of around £10,000 – £15,000.</li> </ul> <p>Board members asked questions around absence levels and whether workplace stress contributed. The HR &amp; Learning Coordinator clarified most absences are not work-related, but some are influenced by a combination of personal circumstances and work pressures, and support is being provided.</p> <p>AW provided updates on KPIs, noting the percentage of charities defaulting is now 7.3%, meeting the KPI, but numbers fluctuate and should be interpreted carefully.</p> <p>There was a discussion around casework productivity improvements which have been driven by training, agile working and process reviews. The need for further process improvements including automation was discussed.</p> <p>KPIs were discussed including the strategic decision to let KPI8 slip to allow caseworkers to prioritise concerns. Members discussed the implications of backlog of casework on KPIs, the need to review KPI relevance, and the importance of telling the story of process improvement whilst considering the increase in workload. MD highlighted the need to ensure that customer satisfaction is taken into account when reporting performance.</p>	
<p><b>7</b></p>	<p><b>ARAC update</b></p> <p>LB gave an update beyond that in the paper. She highlighted:</p> <ul style="list-style-type: none"> <li>• LB had a meeting with the new Deloitte external audit partner.</li> <li>• The external audit director apologised for last year's audit issues and reassured improvements for this year.</li> </ul>	

	<ul style="list-style-type: none"> <li>• Problems with Capita in respect of pensions may delay the signing of annual accounts this year.</li> <li>• LB mentioned a Risk appetite infographic which had been produced by another public body, and which could be used as a model for OSCR. She will enquire whether this can be shared with OSCR Board.</li> </ul> <p><b>Action – LB to enquire whether risk appetite infographic can be shared with OSCR Board members to consider.</b></p> <p>A discussion followed around last year's audit problems, noting that the matter has been brought to Audit Scotland's attention.</p> <p>LB said that there will be an update of the Audit Committee's ToRs to clarify the quorum. This will be brought to the Board in April for approval.</p> <p><b>Action – ARAC ToRs clarifying the quorum to be brought to the Board at April meeting for approval.</b></p>	<p>LB</p> <p>LB/GT</p>
<p>8</p>	<p><b>Casework Committee Update</b></p> <p>JV introduced this paper highlighting Committee discussions around</p> <ul style="list-style-type: none"> <li>• The increasing workload and resource challenges. The Committee have also discussed the need for a Board discussion on risk appetite and process changes.</li> <li>• Long-running cases, which consume significant staff time and are increasingly influenced by societal changes. There is a growing trend in persistent public challenges to OSCR's decisions. Consideration could be given to closing down prolonged public interactions on low-risk cases.</li> </ul> <p>The Senior Manager, Higher Risk Cases &amp; Quality Assurance gave an update of OSCR's proactive use of formal powers. In one case the new section 30(b) direction was used to compel action. A separate case saw a direction given to cease charitable activity, a discretionary report was issued.</p> <p>AW updated that the draft minutes of the Casework Committee have one small change: JV's last Casework Committee meeting as Chair was 17 February 2026 (not December 2025). This has been corrected. AW also confirmed that RS would take over as Chair of the Casework Committee.</p>	

	<p>AW gave an update on the increase in status applications year-on-year from 2023- 2025 (16%, 19%, 23%). The current statistics show figures for the past 24 months, this will be updated to show two rolling 12 months to enable better comparison.</p> <p>Members raised the importance of capturing efficiency gains from process changes and learning from individual cases to inform regulatory priorities.</p> <p>There was a discussion on learning from casework, including published inquiry reports on the OSCR website and how these are promoted through stakeholder organisations (such as TSIs), wider networks, and through events and presentations. MD encouraged Board members to read the published reports.</p>	
<p><b>9</b></p>	<p><b>People survey (Initial readout)</b></p> <p>The HR &amp; Learning Coordinator introduced the People Survey results. She noted a mix of positives and areas reflecting a challenging year with significant change, staff absences, and the impact of the permanent CEO's absence. The HR &amp; Learning Coordinator highlighted a high response rate, indicating confidence in the feedback and an appetite among staff to make improvements.</p> <p>The HR &amp; Learning Coordinator explained the survey is not a direct like-for-like comparison with previous years due to changes in question structure and fewer questions, especially in the "My Manager" section.</p> <p>The HR &amp; Learning Coordinator observed that while overall scores had declined, this was underpinned by increases in the "middle" range of responses rather than any dramatic increases in negative responses, suggesting an opportunity to turn things around. An all-staff session is being arranged for March where staff will share views on the survey and discuss their priorities for change. The results of this will be discussed at the March Board Strategy day.</p> <p>A discussion followed and the following points were raised:</p> <ul style="list-style-type: none"> <li>• The staff session will be a safe environment for staff to give honest feedback. Staff will be encouraged to provide solutions rather than simply present problems.</li> <li>• Members raised concerns about dignity and discrimination survey responses, asking about trade union involvement and immediate actions. AR confirmed that the unions support their</li> </ul>	

	<p>members where appropriate and OSCR works with them where relevant, and highlighted upcoming dignity-at-work training and efforts to build confidence in reporting issues. She noted there were no formal processes currently underway.</p> <ul style="list-style-type: none"> <li>• Board members suggested external facilitators to support change. The HR &amp; Learning Coordinator noted that some training is already externally provided and further options are being explored.</li> <li>• JV suggested that the draft highlights to be shared with staff should be reframed to suggest a more positive tone.</li> </ul> <p><b>Action – Draft highlights to be redrafted to present a more positive tone</b></p>	<p>HR &amp; Learning Coordinator</p>
<p>10</p>	<p><b>OSCR Corporate Strategy 2026–29</b></p> <p>QF introduced this item highlighting:</p> <ul style="list-style-type: none"> <li>• The strategy is the product of a process involving staff, external partners, and the Board.</li> <li>• The strategy covers three years and is, underpinned by the annual business plan. Consideration was given whether to include KPIs in the document. QF recommended not to as this would provide flexibility to update KPIs annually in the business plan and report on these in the annual report.</li> <li>• It was noted that since the Board had last seen a draft, the first two strategic areas had been amended to reflect a clearer focus. The first now refers to driving compliance and the second to supporting the development of a resilient, effective and trusted sector through OSCR's regulatory function.</li> </ul> <p>QF asked the Board to agree on the inclusion of measures and indicators in the Business Plan rather than in the Corporate Strategy and to approve the overall Corporate Strategy.</p> <p>Members were positive around the narrative and clarity, supporting the inclusion of context about sector challenges although some drafting amendment was agreed to ensure a politically neutral tone. They suggested adding a paragraph on how progress will be measured, referencing the annual business plan. They also noted that some outcomes are phrased as activities rather than true outcomes and recommended rewording these.</p>	

	<p>The Board agreed the content of the Corporate Strategy and that it does not include KPIs. They noted that the consumer duty impact assessment will also be circulated for feedback before final sign-off.</p> <p><b>Action – The Corporate Strategy will be amended as has been discussed and sent to the Board for final sign off. The consumer duty impact assessment circulated to the Board at the same time.</b></p>	QF/ Senior Legal Advisor
11	<p><b>Communication plan for Corporate Strategy</b></p> <p>The Senior Manager Digital and Comms introduced this paper. Members made suggestions:</p> <ul style="list-style-type: none"> <li>• To include ICAS, CCEW and other organisations where a MoU is held.</li> <li>• To review the use of the term ‘modern direction’</li> </ul> <p>There was a discussion around the need for a post-election refresh of communications, especially for new MSPs, suggesting targeted messaging and possibly a parliamentary reception. The Senior Manager Digital and Comms confirmed that preparations for MSP engagement are underway.</p> <p>Subject to the suggestions made the Board approved the Communication plan.</p> <p><b>Action: Refresh communication of OSCR Corporate Strategy after the election, focusing on (new MSPs)</b></p>	Senior Manager Digital and Comms
	<p><b>JV’s last Board Meeting</b></p> <p>MD and JH expressed appreciation for JV’s significant contributions during her eight years on the Board, including her role as deputy chair and as the first chair of the Cases Committee. They highlighted her consistent support, insight, and constructive approach, especially through periods of organisational change, multiple leadership transitions, and the challenges of the COVID pandemic and restructuring. JV was commended for her focus on staff wellbeing, her organisational knowledge, and her commitment to continuous improvement. Both colleagues and staff acknowledged her as a supportive and engaged Board member whose presence and input will be greatly missed.</p>	
12	<p><b>OSCR’s Regulatory Priorities</b></p> <p>AW introduced this item, she highlighted:</p>	

	<ul style="list-style-type: none"> <li>• The regulatory priorities publicly clarify what OSCR does and does not prioritise.</li> <li>• The link between the regulatory priorities and the corporate strategy which inform the business plan.</li> <li>• The reduction from five to four priorities, with financial resilience now under governance.</li> <li>• The more proactive stance, including hiring a proactive caseworker to inform process improvements.</li> </ul> <p>Board members suggested clarification to the wording on anticipated benefits.</p> <p>The relationship between regulatory priorities, the corporate strategy, and the business plan was discussed, with members expressing a desire for greater clarity on this matter and questioning whether consolidating the Corporate Strategy and Regulatory Priorities had been considered. AW and QF explained the structure reflected what had been done in previous years and differentiated the purpose of the Corporate Strategy from the Priorities. QF reflected that in the longer term it may be useful to link corporate documents together.</p> <p>Members confirmed that this document should be titled as annual rather than a three yearly set of priorities.</p> <p>There was a short discussion around the reporting of concerns and the communications that are used. AW confirmed that ELT have a meeting planned to review these communications.</p> <p>MD confirmed the Board were content to approve the Regulatory Priorities.</p>	
13	<p><b>Initial Draft Budget 2026–27</b></p> <p>MD introduced this paper noting that it will not be confirmed until the Business Plan is confirmed.</p> <p>JH highlighted:</p> <ul style="list-style-type: none"> <li>• The budget for next year, £3.774 million, and the initial breakdown.</li> <li>• Staffing is the largest cost. The position should be more stable in 2026/7 with vacancies filled, and a public sector pay policy already in place.</li> <li>• Final allocation of yet unallocated funds will depend on identifying the biggest organisational challenges, especially</li> </ul>	

	<p>regarding digital projects. ELT are discussing this in the context of formulating the Business Plan.</p> <p>JH answered Board members questions confirming:</p> <ul style="list-style-type: none"> <li>• That increases in Leadership and Governance costs reflect new internal audit charges,</li> <li>• The digital and comms budgets are less than in 2024-5 as the additional statutory requirements eg. Trustee register, publishing accounts have been implemented. Further improvements are possible if more funding is available, although it was noted that a number of process efficiencies and improvements can be made without additional funding.</li> <li>• The efficiency challenge includes the recharges from Oracle and Internal Audit.</li> </ul> <p>The budget will return for approval at the April meeting, after further refinement based on Business Plan discussions and identification of priority projects by ELT.</p>	
<p><b>14</b></p>	<p><b>Business Plan 26/27 (key elements and timeline for development)</b></p> <p>JH presented the draft Business Plan noting it is at an early stage, further work will be done on the plan over the coming weeks. The plan is yet to be discussed by ELT. She noted that the activities and performance indicators are to be finalised.</p> <p>JH asked members for feedback on the proposed structure and table format.</p> <p>Board members were content with the structure and table format. They suggested subdividing activities into ‘core business’ and ‘development-focused’ categories for clarity and connection to reporting. They discussed the need for clarity for external stakeholders.</p> <p>The importance of consistent terminology across documents (e.g. key outcomes, performance indicators, KPIs, measures) and careful language use was discussed.</p> <p>It was also noted that developing an organisational glossary and a diagram to clarify how documents fit together for internal and external audiences may be beneficial</p> <p>JH said that the plan will be discussed by ELT and then circulated to the Board before further discussion at the Strategy Day.</p>	

	<p><b>Action – Business plan to be updated and recirculated to the Board before further discussion at Strategy day in March 2026.</b></p> <p>JV was asked to provide written advice and tips for good performance measurement systems, including input/output/process measures, for future reference.</p> <p><b>Action – Share advice and tips for good performance measurement systems by email</b></p>	<p>JH</p> <p>JV</p>
15	<p><b>Whistleblowing guidance</b></p> <p>The HR &amp; Learning Coordinator introduced this paper noting that OSCR’s guidance reflects the SG whistleblowing policy. The updated guidance includes more detail on legal aspects and support routes for staff to report concerns and how concerns raised are reported to the CEO or Board as appropriate. The HR &amp; Learning Coordinator explained OSCR use SG resources where appropriate.</p> <p>Board members made suggestions:</p> <ul style="list-style-type: none"> <li>• To name the document Staff Whistleblowing</li> <li>• Make clearer the availability of SG nominated officers for independent advice and escalation.</li> </ul> <p><b>Action – Consider change of name to Staff Whistleblowing and developing the reference to the availability of independent advice.</b></p> <p>There was a discussion around the reporting of whistleblowing to the Board. The HR &amp; Learning Coordinator agreed to amend the guide to clarify reference to informing the Chair (or Vice Chair if conflicted) as appropriate and to include annual reporting of whistleblowing events via ARAC.</p> <p><b>Action – Ensure that Whistleblowing concerns are reported to the Chair (or Vice Chair) and ARAC as appropriate.</b></p>	<p>HR &amp; Learning Coordinator</p> <p>HR &amp; Learning Coordinator</p>
16	<p><b>Trustee database checks</b></p> <p>The Senior Manager, Higher Risk Cases &amp; Quality Assurance introduced this paper reminding members of the discussion at the June 2025 Board meeting around proactive checking of the database. Initial work has now been done to implement the agreed approach as recorded in the paper reflecting on practical value and including suggestions for future improvements.</p>	

	<p>Members discussed how the database would practically be matched against police or other registers. The Senior Manager, Higher Risk Cases &amp; Quality Assurance noted issues around OSCR being unable to access the sex offenders register or terrorism-related conviction lists. Members discussed the challenges of matching unverified names and addresses and how data could be improved and suggested a regular review of the process.</p> <p>The Senior Manager, Higher Risk Cases &amp; Quality Assurance confirmed our learning will develop as we check against available data sets. Companies House have verified identities, which could provide a useful starting point.</p> <p>There will be an update at the Board meeting in June 2026.</p> <p><b>Action – Update regarding the process of proactive checking to be brought to the June 2026 Board meeting</b></p>	<p>Senior Manager, Higher Risk Cases &amp; Quality Assurance</p>
<p>17</p>	<p><b>Review of Board papers and agreement of Action Log</b></p> <p>Board members commended the quality of the papers and acknowledged that hearing from people in addition to reading the papers brings real value.</p> <p>The Action Log was agreed.</p>	
<p>18</p>	<p><b>Dates of next meeting and close</b></p> <p>MD gave an overview of the draft agenda for the Board Strategy Day on Tuesday 24 March 2026. The items include:</p> <ul style="list-style-type: none"> <li>• Review board effectiveness. A questionnaire will be circulated before the meeting to prepare for the day.</li> <li>• People strategy discussion, including reflections on succession planning and resilience.</li> <li>• Review of the draft business plan and performance indicators.</li> <li>• Julie Humphreys, Director for Tackling Child Poverty and Social Justice will join the meeting. Members were invited to email MD with specific topics they want Julie to address.</li> </ul> <p><b>Action – Questions for the Board effectiveness review to be circulated</b></p>	<p>HR &amp; Learning Coordinator</p>

	<p><b>Action – Board members to forward topics for discussion with Director for Tackling Child Poverty and Social Justice to MD by email</b></p> <p>There was no other business; MD closed the main meeting. A private session for Board members followed.</p>	Board members
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