

Minutes: Scottish Charity Regulator (OSCR) Board meeting, 24 September 2025. Quadrant House, Dundee



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

OSCR attendance: Judith Hayhow (JH) – Head of Corporate Senior Manager, Higher Risk Cases & Quality Assurance
 Finance Governance & Business Manager
 Senior Legal Advisor
 Senior Manager Digital and Comms
 Accounts & annual reporting lead (item 11)

Observing: Alex Wright (AW) – incoming Head of Regulation and Improvement

Apologies: Jill Vickerman, Board member and Deputy Chair
 Katriona Carmichael, Chief Executive
 HR and Learning coordinator

Item	Area	Action
1	<p>Chair’s introduction, welcome and apologies</p> <p>MD welcomed everyone to the meeting including Alex Wright the incoming Head of Regulation and Improvement who observed the meeting.</p> <p>MD noted:</p> <ul style="list-style-type: none"> • Katriona Carmichael (KC), OSCR CEO, remains absent from work due to illness • Apologies were received from Jill Vickerman, Board member and the HR & Learning Coordinator 	
2	<p>Declaration of interests</p> <p>There were no new declarations of interest</p>	

<p>3</p>	<p>Minutes of previous meeting and Action Log</p> <p>The minutes of the 26 June meeting were agreed as a true record.</p> <p>Matters arising from the minutes</p> <ul style="list-style-type: none"> It was agreed that the Board would revisit the proactive checking of the trustee database (item 12) – at the February 2026 Board meeting. This discussion will also reflect discussion with David Holdsworth at the Board Strategy Day on 27 August 2025. <p>Action – Add checking of trustee database to February 2026 Board Schedule of Business</p> <ul style="list-style-type: none"> There followed a discussion around work to develop a regulatory framework for OSCR, aligned with the corporate strategy. It was agreed not to progress this until a discussion with the CEO had been held, likely not until early 2026. <p>Action – MD to hold discussion with CEO around potential framework development in early 2026.</p> <p>The action log was reviewed and updated.</p> <p>It was agreed that actions marked closed or proposed closed would be confirmed at the end of the meeting.</p>	<p>Executive Assistant</p> <p>MD</p>
<p>4</p>	<p>Chair update</p> <p>MD gave an update on the absence of the CEO. The absence of senior leadership is having a noticeable impact on staff and organisational direction. MD is actively engaging with the Scottish Government to explore and implement mitigation strategies. MD noted that staff are coping well with the situation, given the higher than normal number of vacancies across the organisation. MD said that she has increased the time she is spending in the office, and that mitigating the CEO’s absence this time has been more time consuming than during the CEO’s last absence.</p> <p>MD then updated on the following</p> <ul style="list-style-type: none"> C2 recruitment completed – Alex Wright starts 6 October New DG Communities, Miriam Craven takes up post on 29 September 2025 	

	<ul style="list-style-type: none"> • Board recruitment is underway. The closing date has passed with 49 complete applications received. Interviews will be held 12 November. • A meeting with the Cabinet Secretary, MD and KC has been postponed due to KC absence. This is now scheduled for late November. • MD and JH are attending a meeting with the Deputy Director where the budget process and operational matters will be discussed. <p>Board members questioned if work was ongoing with SCVO or other charity bodies. It was confirmed that whilst some meetings had been held, primarily around issues with an operational focus. Engagement levels from OSCR have not been where they should be due to three vacancies in the Policy and Sector Improvement team and the absence of the CEO. Work has begun to arrange meetings with charity bodies for when the new Head of Regulation and Improvement takes up post.</p>	
5	<p>CEO update</p> <p>JH gave an update highlighting the following</p> <ul style="list-style-type: none"> • The current main risks facing OSCR are the high number of vacancies and the absence of the CEO. The impact of this is increased by the fact that the recruitment process is slow. However, interviews for the Senior Manager Policy and Sector Improvement are to be held w/c 7 October. Recruitment for the remaining vacant posts in the Policy and Engagement team will be initiated as soon as possible thereafter. • The Civil Service People Survey 2025 opened on 23 September and will run for 1 month. Results are expected in December. JH noted that due to the current staffing situation there is the potential for a dip in the results in relation to previous years. • The new automatic disqualification rules began on 31 August. One application for a waiver has been received and was granted. • The SG pay offer was rejected by unions and talks have restarted. Once agreed this will be backdated to April. • A webinar "Exploring Charity Data: A free webinar unlocking insights into Scotland's charities" will be held on 25 September 2025, to inform stakeholders of the data which we hold and how it can be accessed. This is in line with our commitment to increasing transparency and aligns with the PSR agenda. • Christmas closure – telephone lines will be closed to the public 29–31 December. The office is not closed to staff. This will not 	

	<p>impact on the publishing of charity accounts in full, which will begin end of January.</p> <ul style="list-style-type: none"> Trustees Week 2025 will be held between 3–7 November 2025. The Senior Manager Digital and Comms has prepared a comprehensive programme of events which OSCR will participate in or jointly host. The programme will be sent to Board Members. <p>Action – JH to circulate the Trustees Week 2025 programme to Board members</p>	JH
6	<p>Performance Update (including Financial Report)</p> <p>The Finance Governance & Business Manager introduced this item highlighting</p> <ul style="list-style-type: none"> The update on the impact of the Supreme Court ruling on the meaning of ‘sex’ for the purposes of the Equality Act 2010. KPIs – 1 has been achieved, 7 are on track and no data is available yet for 6, and not meeting 2 A projected underspend is anticipated, and the reasons for this were outlined in the paper. <p>Board members discussed KPIs with MD noting that the 2025–6 KPIs have been agreed and therefore cannot change mid-year. Looking ahead, it was agreed that the Board would consider the merit in continuing to measure the number of not appropriate concerns received, since this measure is largely beyond our control, and shows little about OSCR’s own performance.</p> <p>Board members noted the encouraging numbers of charities populating the trustee database. It was suggested that a publication could be produced in 2026 using the new data, offering insights into the demographics and profiles of charity trustees.</p> <p>There was a discussion around the Supreme Court ruling on the meaning of ‘sex’ for the purposes of the Equalities Act 2010 and the information currently available to charities. MD summarised that it is difficult for OSCR to provide definitive guidance to charities, as EHRC revised Code of Practice has not been published yet, and as this is a matter which charities will need to consider on an individual organisational basis. It was noted that OSCR will continue to work closely with CCEW on this issue (who are currently facing a greater number of charity concerns than OSCR and are able to allocate more resource to the issue). Board members asked about the current holding position OSCR is taking in respect of any concerns received,</p>	

	<p>and this was clarified by the Senior Legal Advisor. It was agreed that further updates would be provided as appropriate.</p> <p>Board members asked questions around the differences in the SG hybrid working guidance and the OSCR guidance. It was explained that SG are facing issues around office space and staff who live far from offices. Most of OSCR staff are attending the office at least two days per week. OSCR staff have been advised there is no change to the OSCR guidance.</p> <p>There was a discussion around the projected underspend. Board members and MD noted that the team are looking at opportunities for using the underspend to accelerate future work, particularly in relation to the Trustee Database, noting that it takes time and resource to spend. JH advised that ELT had scheduled a discussion to specifically identify potential deliverable additional spend activities, and it was agreed that the Board would be informed of the outcome at its next meeting.</p> <p>Action – Outline of spending options to be brought to November Board meeting.</p>	<p>Finance Governance & Business Manager</p>
<p>7</p>	<p>ARAC Update</p> <p>LB introduced this item. There was no update beyond that in the written report and there were no questions from Board members.</p>	
<p>8</p>	<p>Update on Annual Report and Accounts 2024-25</p> <p>The Finance Governance & Business Manager updated that</p> <ul style="list-style-type: none"> • the outstanding pensions information has been received. • Staff absence at Deloitte has caused some delays • Deloitte have asked some further questions <p>It is expected that the final draft Annual Report will be sent to Board members by Friday 3 October 2025. MD asked that members consider and confirm that they are satisfied for the Accounts to be signed, by email. A quick response on this would be appreciated.</p> <p>JH confirmed that feedback would be given to Deloitte about the impact of the delays, and the additional work this has caused OSCR.</p>	

9

Casework committee update

Due to JV absence RS gave the update, The committee held an in person meeting on 16 September. RS highlighted

- The committee held a deep dive discussion on the risk assessment process.
- The Cases Update Report noting that some cases had been closed but 2 complex cases remain
- The committee had discussed the new casework progression and resourcing report and had made suggestions for further improvements.
- The number of Status Applications received in August is the highest ever, the number of FoI requests has also increased.
- RS asked how the Board would like to be notified when issues regarding workload pressures are identified by the Casework Committee.

Board members asked

- The reason that Dundee University was not included in the written report for the 13 August Casework Committee meeting – it was confirmed this was due to timing of the report
- What steps have been put in place to deal with the increased workload. The Senior Manager, Higher Risk Cases & Quality Assurance updated that a B1 position was filled internally this week and further recruitment for a B2 caseworker would begin shortly. The team is using current resources as efficiently as possible.

There were updates on two cases.

Board members then discussed the increase in status applications, and the concurrent high levels of FoI requests, service level complaints, Single Response Queries and media requests

Board members agreed that rather than changing the remit of the Casework Committee, the whole Board should be made aware of increases in workload, as this not only affects the casework team but has an impact across the whole organisation. It was agreed that the resourcing report shared with the Board is now to include a report on incoming and ongoing work showing levels over the previous 2 years. Including FOI media contact, complaints, complex cases etc.

	Action – Add an incoming and ongoing work update to the Performance report and include how the work is managed.	Finance Governance & Business Manager
10	<p>Programme Board closing report including lessons learned</p> <p>The Senior Manager Digital and Comms introduced the paper. Board members discussed the paper and shared their thoughts on the recommendations. They said the paper was good and useful and discussed the conclusions. It was agreed that looking to the future where legislative change is suggested, comprehensive feasibility discussions to consider the potential resource requirement and operational impact should be held.</p> <p>Board members agreed not to formally adopt the report but to take note of it for future reference.</p> <p>A discussion followed about the digital procurement risk and how this can be mitigated. The Senior Manager Digital and Comms noted that there are options for future contracts to be procured from other suppliers, albeit that a change of supplier would likely mean a non-Microsoft system being used.</p> <p>Action – check if Risk Register records the risk of being dependant on one supplier for the current OSCR online system.</p>	Finance Governance & Business Manager
11	<p>Show and Tell session on the Trustee Database</p> <p>The Accounts & Annual Reporting Lead gave a demonstration of how charities record trustee names on the OSCR online system. The Accounts & Annual Reporting Lead also demonstrated the different information that is available to staff and the public. The Accounts & Annual Reporting Lead and the Senior Manager Digital and Comms answered Board members questions around retention policies, searching the Register and companies which are trustees.</p>	
12	<p>Stakeholder engagement on strategic objectives</p> <p>JH introduced this item and outlined the changes to stakeholder engagement on the corporate strategy listed in the paper for noting and consideration.</p>	

	<p>JH said that there would be a targeted series of discussions when the new Head of Regulation and Improvement takes up post.</p> <p>MD confirmed the Board is content with this revised one step approach. MD noted that she would encourage Board members to be involved with the discussions.</p> <p>Action – ‘Doodle’ poll to be sent to Board members to confirm availability for joining stakeholder engagement sessions once the plan for engagement is finalised.</p>	AW
13	<p>Consumer Duty</p> <p>The Senior Legal Advisor introduced this paper noting that Consumer Duty Impact Assessments on the Corporate Strategy are underway and will be shared with the Board as an annex to the Corporate Strategy paper for agreement in February.</p> <p>Board members confirmed they are content for the Consumer Duty to be a whole Board responsibility rather than there being a single champion.</p> <p>It was confirmed that the meaning of Strategic Decisions is not defined, but the Board agreed the Consumer Duty would apply to approval of strategies listed in the Schedule of Delegation.</p> <p>JH noted that the Charities Reference Group will be a key resource in demonstrating how OSCR is meeting the Consumer Duty requirements, and it was noted that the group’s TOR should be updated to reflect this function.</p> <p>Action – CRG ToR to be updated to reflect input into consumer duty process</p> <p>Action – Impact assessment to be shared with the Board at the February meeting</p>	AW Senior Legal Advisor
14	<p>OSCR future involvement in SORP making body</p> <p>The Senior Manager, Higher Risk Cases & Quality Assurance updated that the Charity SORP 2026 is on track for publication late October. Issues around the copyright position may however hold up the publication (which could still cause difficulty in relation to charity accounts regulations being laid as planned)</p> <p>The Senior Manager, Higher Risk Cases & Quality Assurance said that the next rewrite is indicated for 2029 and work would begin on that in</p>	

	<p>2027. The work is expected to be less significant than the previous 5 years.</p> <p>Board members thanked the Senior Manager, Higher Risk Cases & Quality Assurance for her work on this and discussed OSCR's involvement as part of the SORP making body in the future. The Board discussed risks and benefits and agreed the steer was to stay engaged in the process.</p> <p>Board members noted the risk of all the expertise being with the Senior Manager, Higher Risk Cases & Quality Assurance and the need to increase the corporate capacity around SORP.</p> <p>MD asked whether SG should be made aware of the potential delays due to the copyright issue and the possible impact on accounts regulations the Senior Manager, Higher Risk Cases & Quality Assurance said she is in regular contact with FRS around the delay. It was agreed the risk remains.</p> <p>Action – MD to consider highlighting the potential delay of publication of Charity SORP 2026 due to copyright issues to SG</p> <p>There will be a further update at the November Board meeting. The expected publication date is 28 October 2025 and the publication should be w/c 3 November 2025.</p>	MD
15	<p>Review of Board papers and agreement of Action Log</p> <p>Board members were content with the meeting papers</p> <p>It was agreed that items on the Action Log listed as proposed closed or closed can be closed.</p>	
16	<p>Dates of Next Meetings and Board schedule of Business</p> <p>The following dates were agreed for Board meetings in 2026</p> <p>Thursday 19 February Tuesday 24 March (possible Strategy day) Tuesday 28 April Tuesday 16 June Tuesday 1 September (possible Strategy day) Thursday 8 October Thursday 26 November</p> <p>The Board Schedule of business was reviewed.</p>	

17	Private Session and Close MD closed the formal meeting and a private session for Board members followed.	