

Scottish Charity Regulator (OSCR)

Inquiry report made under Section 33 of the Charities and Trustee Investment (Scotland) Act 2005

Fernhill School Ltd (SC011011)

1. Introduction and background

The Office of the Scottish Charity Regulator (OSCR) is making inquiries into Fernhill School Ltd under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

Fernhill School Ltd (SC011011) is an Independent School and has been registered as a charity since 1975. It is a charitable company – details of its entry at Companies House can be found here: [SC050819](#)

Our concerns relate to the financial situation and governance of the charity.

The charity has not submitted its annual financial accounts to OSCR for the years ended 31/07/2022, 31/07/2023 and 31/07/2024.

Furthermore, unaudited dormant company accounts for the years ended 31/07/2023 and 31/07/2024 have been lodged at Companies House without explanation.

The charity has not responded to previous correspondence from OSCR seeking an explanation of the financial position of the charity.

It appears to OSCR that the charity trustees are in breach of their duties under section 66 of the 2005 Act to act in the interests of the charity and, as a result, there has been misconduct in the administration of the charity. OSCR considers it expedient and in the interests of the charity to exercise its power under section 30B of the 2005 Act to direct the charity to provide financial and other governance information.

2. OSCR inquiry and direction

Our inquiries focus on how the charity is being managed by the charity trustees, in this case its Board of Governors. The role of the Board of Governors is set out on the charity's website and described as:

'Fernhill School's Board of Governors take responsibility for ensuring the effective management of the school, planning the school's strategic direction and future development and ensuring its success. The Board of Governors has ultimate responsibility for all aspects of the business of the school and ensures that there are appropriate arrangements for financial management.

'The Board also ensures the school is compliant with all relevant legal and regulatory obligations and that it operates with high levels of social responsibility.'

About Us – Fernhill School

We have directed the charity under section 30B of the 2005 Act to provide financial and other governance information. Our direction was issued on 28 January 2026.

We will continue to seek to work with the charity trustees throughout our inquiry to gather the necessary information from them.

OSCR

28 January 2026