

<b>Committee</b>	Choose an item.		
<b>Date paper prepared</b>	13/08/2025	<b>Date of committee meeting</b>	20/08/2023
<b>Subject</b>	Audit & Risk Management – Changes to OSCR Rules 2025		
<b>Author</b>	Board Secretary & Governance Professional.		
<b>Action requested</b>	I. Approval sought		
<b>Purpose of the paper</b>	To provide the committee with oversight of the new rules coming into force for registered charities by end of 2025, and to ask the committee if the template prepared for distribution to relative parties within NWH's Board Members and identified employees is fit for purpose.		
<b>Summary of the paper</b>	<ol style="list-style-type: none"> <li>1. From end of 2025, new rules are applicable to registered charities, this is the remaining phase of the 2023 Act.</li> <li>2. Measures have been widened from holding a register of Board Trustees, to include people undertaking a senior management function within an Organisation.</li> <li>3. Individuals may be disqualified from undertaking a senior management function.</li> <li>4. Automatic disqualification criteria have been raised from six to thirteen categories.</li> <li>5. The declaration template created has been designed for distribution to all Board Members, Executive Leadership Team and those with a managerial function within the finance department.</li> </ol>		
<b>Consultation</b>	<p>Consultation has taken place with the Director of People and Culture as if there were to be a positive response to any one of the questions contained within the form by an employee, this would be an internal operational matter for follow up.</p> <p>Consultation has also taken place with the Head of Finance advising who within the Organisation should be asked to fill in and return a declaration.</p>		
<b>Resource implications</b>	None identified at this time.		

<b>Risk implications</b>	Adherence to the guidelines will help reduce the likelihood of governance failures occurring and will also increase transparency and accountability.
<b>Link with strategy</b>	<p>Corporate governance best practice requires effective and transparent processes. Our current strategic plan is based around our CORE values.</p> <p>In accordance with our commitment to Openness: “We value an environment in which colleagues share ideas and communicate clearly”.</p> <p>Adherence to the guidelines will assist us to deliver on this commitment.</p>
<b><u>Equality, Diversity, and Inclusion</u></b>	Ensuring our documents can be read and understood by everyone, including people with disabilities or impairments, is a legal requirement under the Equality Act 2010.
<b>Island Community Impact</b>	Not required in this instance. See the <a href="#">Island communities impact assessments: guidance and toolkit - gov.scot (www.gov.scot)</a>
<b>Paper status</b>	<p><input checked="" type="checkbox"/> <b>Open</b> – The paper may be circulated to non-members of the committee and published online without restriction.</p> <p><input type="checkbox"/> <b>Restricted</b> – The paper must not be circulated to non-members or published online until after the committee meeting.</p> <p><input type="checkbox"/> <b>Confidential</b> - The paper must not be circulated beyond the committee members and should not be published online. Some information is considered commercially sensitive. [Please note papers may still be subject to Freedom of Information requests – see below].</p>
<b><u>Freedom of information</u></b>	<p>Open <a href="#">FOISA exemptions   Scottish Information Commissioner (itspublicknowledge.info)</a></p> <p>If closed/ withheld, select date this will become ‘open’: Enter a date.</p>

**Audit and Risk Management Committee**

New OSCR rules will be coming into force by the end of 2025. The onus is on charities to ensure accounts are ready for publication. Part of this publication will include a register of the charity Trustees and also, under new requirements, will include people undertaking a senior management function.

The number of criteria which may lead to automatic disqualification of an individual has been expanded from six to thirteen.

A link to the OSCR ppt presentation for further information can be found here:

[2025-05-06 Updated slides v FINAL.pptx](#)

I have constructed the declaration template shown at the end of this report for distribution to Board Members, ELT and members of the Finance Team who hold a managerial function. On completion and return, I will construct a register for forwarding to OSCR.

Would the Committee consider and approve:

1. That the persons and work streams identified are sufficient for compliance under the new legislation requirements.
2. That the committee agree to the format of the declaration form.
3. That any positive responses from an employee be investigated and followed up by the Director of People and Culture as an internal operational matter.

Under the OSCR 2005 Act in relation to trustees, a number of criteria have been expanded. Measures have been widened to include people undertaking a senior management function.

OSCR will hold a schedule (database) of all charity trustees **for internal use only**. Charity trustee **names only** will be published on their register from end of 2025. Dispensation is available where there is a risk to personal safety or security of premises.

Please provide the following information:

1. Name	
2. Position held	
3. D.O.B.	
4. Date of appointment	
5. Home address	

OSCR require that you declare if you have ever fallen into any of the following categories:

Circumstance	YES	NO
Been convicted for an offence involving dishonesty		
Disqualified as a company director		
Have an undischarged bankruptcy		
Have a protected trust deed		
Been removed as a trustee by the Court		
Been removed as a trustee by the Charity Commission		
Had a conviction under bribery legislation		
Been convicted under proceeds of crime legislation		
Had a conviction for perverting the course of justice		
Terrorism or association with a proscribed terrorist group		
Misconduct or negligence as a public official		
Disobedience with an order of the Court		
Sexual offences subject to notification		

I declare that the information that I have provided above is true.

Signed \_\_\_\_\_

Print Name \_\_\_\_\_

Date \_\_\_\_\_