



Charities (Regulation and Administration) (Scotland) Act 2023

2023 asp 5

CHARITIES (REGULATION AND ADMINISTRATION) (SCOTLAND) ACT 2023

References to the 2005 Act

- 1 Meaning of the “2005 Act”

Information about charity trustees etc.

- 2 Inclusion of names of charity trustees in the Scottish Charity Register
- 3 Information about charity trustees for OSCR’s use

Disqualification from being charity trustee etc.

- 4 Disqualification: offences
- 5 Disqualification: other cases
- 6 Disqualification: senior management functions
- 7 Record of persons removed from office

Appointment of interim charity trustees

- 8 Appointment of interim trustees by OSCR
- 9 Review of proposed appointment of interim trustee

Charity accounts

- 10 Preservation of and access to charity accounts and independent reports on accounts
- 11 Independent reports: minor and consequential modifications
- 12 Removal of non-responsive charities for failure to submit accounts

Charity mergers

- 13 Recording of charity mergers and treatment of legacies

Status: Point in time view as at 01/04/2024.

Changes to legislation: Charities (Regulation and Administration) (Scotland) Act 2023 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Reorganisation of charities

14 Endowments

Inquiries

- 15 Inquiries about former charities etc.
- 16 Notice and obtaining information
- 17 Ability to issue positive directions

Connection to Scotland

- 18 Charities which it is not appropriate for OSCR to regulate

Further modification of the 2005 Act

- 19 Minor or technical amendments

Final provisions

- 20 Ancillary provision
- 21 Commencement
- 22 Short title

SCHEDULE — Further modification of the 2005 Act

- 1 Annual reports by OSCR: action taken to promote awareness and understanding of the 2005 Act
- 2 Duty to review Register
- 3 Removal of former bodies
- 4 Ability to allow duplicate charity names as part of merger
- 5 Change of name: delaying decision or granting or refusing consent
- 6 Oversight in relation to working names
- 7 Giving notice to OSCR: removal of 42 day rule
- 8 Consent to and notification of changes
- 9 Removal from Register: protection of assets
- 10 Provision of documents: period for compliance
- 11 Disclosure of information by and to designated religious charities
- 12 Retention of accounting records
- 13 Ability to appoint person to prepare statement of account
- 14 Reports from auditors etc.
- 15 Annual returns
- 16 SCIO documents
- 17 Conversion of charity which is a company or registered society
- 18 Existing powers to make secondary legislation
- 19 Trustee remuneration
- 20 Notices
- 21 Variation of constitution

Status:

Point in time view as at 01/04/2024.

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