



Charities (Regulation and Administration) (Scotland) Act 2023

2023 asp 5

Charity accounts

10 Preservation of and access to charity accounts and independent reports on accounts

- (1) The 2005 Act is modified as follows.
- (2) In section 44 (accounts)—
 - (a) in subsection (1)—
 - (i) after paragraph (c), insert—

“(ca) have the independent examiner or auditor make a report in respect of the examination or (as the case may be) audit (an “independent report on accounts”),”
 - (ii) in paragraph (d), for the words “such examination or audit, send a copy of the” substitute “the independent report on accounts has been made, send a copy of the report and”,
 - (b) after subsection (4) insert—

“(4A) Regulations under subsection (4) must be framed so that a charity is not required to include any information in its statement of account that is excluded from its entry in the Register under section 3(4).”
- (3) After section 45A (inserted by [section 12\(4\)](#)), insert—

“Access to charity accounts

45B Public access to charity accounts kept by OSCR

- (1) OSCR must—
 - (a) keep any copy of a statement of account and independent report on accounts sent to it under section 44(1)(d) for at least 5 years from the end of the financial year to which the document relates, and

- (b) during the period for which the copy is so kept, make it available for public inspection—
 - (i) at all reasonable times at its principal office,
 - (ii) at such other places as it thinks fit, and
 - (iii) otherwise as it thinks fit.
- (2) It is for OSCR to determine the manner in which copies of statements of account and independent reports on accounts are made available.
- (3) OSCR must publicise the arrangements which it makes in pursuance of subsection (1)(b).”.

11 Independent reports: minor and consequential modifications

- (1) The 2005 Act is modified as follows.
- (2) In section 4(c)(iii) (application for entry in Register), after “(if any)” insert “and any associated reports forming part of the same document”.
- (3) In section 23(1) (entitlement to information about charities)—
 - (a) in paragraph (b), after “account” insert “and independent report on accounts”,
 - (b) in the closing words, after “account” insert “and independent report on accounts”.
- (4) In section 44(4)(g) (accounts), at the end insert “(including matters relating to the independent report on accounts)”.
- (5) In section 106 (general interpretation), after the definition of “the First-tier Tribunal” insert—

““independent report on accounts” has the meaning given in section 44(1)(ca),”.

12 Removal of non-responsive charities for failure to submit accounts

- (1) The 2005 Act is modified as follows.
- (2) In section 3(3)(e)(ii) (Scottish Charity Register), after “31(4)” insert “or 45A(2)”.
- (3) The heading of section 45 becomes “Failure to provide statement of account: preparation by appointed person”.
- (4) After section 45, insert—

“45A Failure to provide statement of account: removal from Register

- (1) This section applies where—
 - (a) a charity has failed to send a copy of its statement of account to OSCR in pursuance of section 44(1)(d),
 - (b) the time by which the statement was due to be sent to OSCR by virtue of provision made under section 44(4)(f) has passed,
 - (c) the charity has not responded to communications from OSCR in respect of the failure, and
 - (d) a statement of account has not been prepared, and is not being prepared, under section 45.

- (2) OSCR may give the charity notice of its intention to remove the charity from the Register.
 - (3) Unless the charity makes contact with OSCR within 3 months of the date on which notice under subsection (2) is given, OSCR may remove the charity from the Register.
 - (4) A notice under subsection (2) must set out—
 - (a) that the notice has been given because the criteria in paragraphs (a) to (d) of subsection (1) have been met, and
 - (b) that the charity may be removed from the Register unless it makes contact with OSCR within the period specified in subsection (3).
 - (5) OSCR—
 - (a) must publish on its website a list of charities to which a notice under subsection (2) has been issued and remains in effect,
 - (b) may take such further steps as appear to it to be appropriate with a view to bringing the giving of a notice under subsection (2) to the attention of persons likely to be affected by it.
 - (6) In relation to a SCIO, the power in subsection (3) to remove a charity from the Register is a power to take steps in accordance with regulations made under section 64(1)(d) to secure the dissolution of the SCIO and, following such dissolution, to remove it from the Register.”
- (5) In section 71 (decisions), after paragraph (ma), insert—
“(mb) remove a charity from the Register under section 45A(3),”.
- (6) In section 73(2) (effect of decisions), in the opening words, after “(id),” (inserted by [section 17\(11\)](#)), insert “(mb),”.