



Charities (Regulation and Administration) (Scotland) Act 2023

2023 asp 5

Charity accounts

PROSPECTIVE

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

- (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—

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Charities (Regulation and Administration) (Scotland) Act 2023, Section 10. (See end of Document for details)

- (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).”.

Commencement Information

II S. 10 not in force at Royal Assent, see [s. 21\(2\)](#)

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Charities (Regulation and Administration) (Scotland) Act 2023, Section 10.