



# 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

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*Status: This is the original version (as it was originally enacted).*

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- (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).”.