



Charities (Regulation and Administration) (Scotland) Act 2023

2023 asp 5

Charity accounts

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),”.