

*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, Paragraph 13. (See end of Document for details)*

PROSPECTIVE

SCHEDULE  
FURTHER MODIFICATION OF THE 2005 ACT

*Ability to appoint person to prepare statement of account*

- 13 (1) Section 45 (failure to provide statement of account) of the 2005 Act is modified as follows.
- (2) For subsection (1), substitute—
- “(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), and
  - (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.”.

**Commencement Information**

- II** Sch. para. 13 not in force at Royal Assent, see [s. 21\(2\)](#)

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