

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 14. (See end of Document for details)*

PROSPECTIVE

SCHEDULE
FURTHER MODIFICATION OF THE 2005 ACT

Reports from auditors etc.

- 14 (1) Section 46 (duty of auditors etc. to report matters to OSCR) of the 2005 Act is modified as follows.
- (2) In subsection (2), in the closing words, after “report” insert “in writing”.

Commencement Information

- II** Sch. para. 14 not in force at Royal Assent, see [s. 21\(2\)](#)

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