

Status: This version of this provision is prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Charities (Regulation and Administration) (Scotland) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

PROSPECTIVE

SCHEDULE FURTHER MODIFICATION OF THE 2005 ACT

Reports from auditors etc.

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

Commencement Information

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

Status:

This version of this provision is prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Charities (Regulation and Administration) (Scotland) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- sch. para. 14 coming into force by [S.S.I. 2024/63 reg. 2\(1\)sch. Pt. 1](#)