CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005

EXPLANATORY NOTES

COMMENTARY ON PARTS

Part 1: Charities

Chapter 4 – Supervision of charities

Delegation of functions

- 53. Section 38 allows OSCR to delegate certain of its regulatory functions to other regulators with devolved powers, hence the reference to a Scottish public authority with either mixed functions or no reserved functions. It may only delegate those functions relating to the supervision of charities in sections 28 to 35 (except section 30) (i.e. inquiries about charities, obtaining information and powers following inquiries). Where OSCR's functions are delegated, subsections (9 and 10) ensure that the information-sharing provisions provided by sections 24, 25 and 26and also the duty for auditors etc. to report matters (under section 46 to OSCR, also apply to the body to which the functions are delegated.
- 54. **Section 38(1)** places OSCR's powers for its regulatory functions in relation to charitable registered social landlords in Scotland with the Scottish Ministers. It is intended that this function will be carried out by Communities Scotland on the Scottish Ministers' behalf.