



# Charities (Regulation and Administration) (Scotland) Act 2023

## 2023 asp 5

### CHARITIES (REGULATION AND ADMINISTRATION) (SCOTLAND) ACT 2023

#### *References to the 2005 Act*

- 1 Meaning of the “2005 Act”

#### *Information about charity trustees etc.*

- 2 Inclusion of names of charity trustees in the Scottish Charity Register
- 3 Information about charity trustees for OSCR’s use

#### *Disqualification from being charity trustee etc.*

- 4 Disqualification: offences
- 5 Disqualification: other cases
- 6 Disqualification: senior management functions
- 7 Record of persons removed from office

#### *Appointment of interim charity trustees*

- 8 Appointment of interim trustees by OSCR
- 9 Review of proposed appointment of interim trustee

#### *Charity accounts*

- 10 Preservation of and access to charity accounts and independent reports on accounts
- 11 Independent reports: minor and consequential modifications
- 12 Removal of non-responsive charities for failure to submit accounts

#### *Charity mergers*

- 13 Recording of charity mergers and treatment of legacies

*Changes to legislation:* There are currently no known outstanding effects for the Charities (Regulation and Administration) (Scotland) Act 2023. (See end of Document for details)

---

*Reorganisation of charities*

14 Endowments

*Inquiries*

15 Inquiries about former charities etc.  
16 Notice and obtaining information  
17 Ability to issue positive directions

*Connection to Scotland*

18 Charities which it is not appropriate for OSCR to regulate

*Further modification of the 2005 Act*

19 Minor or technical amendments

*Final provisions*

20 Ancillary provision  
21 Commencement  
22 Short title

---

SCHEDULE — Further modification of the 2005 Act

1 Annual reports by OSCR: action taken to promote awareness and understanding of the 2005 Act  
2 Duty to review Register  
3 Removal of former bodies  
4 Ability to allow duplicate charity names as part of merger  
5 Change of name: delaying decision or granting or refusing consent  
6 Oversight in relation to working names  
7 Giving notice to OSCR: removal of 42 day rule  
8 Consent to and notification of changes  
9 Removal from Register: protection of assets  
10 Provision of documents: period for compliance  
11 Disclosure of information by and to designated religious charities  
12 Retention of accounting records  
13 Ability to appoint person to prepare statement of account  
14 Reports from auditors etc.  
15 Annual returns  
16 SCIO documents  
17 Conversion of charity which is a company or registered society  
18 Existing powers to make secondary legislation  
19 Trustee remuneration  
20 Notices  
21 Variation of constitution

**Changes to legislation:**

There are currently no known outstanding effects for the Charities (Regulation and Administration) (Scotland) Act 2023.