

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 12. (See end of Document for details)

PROSPECTIVE

SCHEDULE FURTHER MODIFICATION OF THE 2005 ACT

Retention of accounting records

- 12 (1) Section 44 (accounts) of the 2005 Act is modified as follows.
- (2) In subsection (2), for “in which they are made” substitute “to which they relate”.
- (3) After subsection (2), insert—
- “(2A) Where the charity ceases to be a charity before the end of the period mentioned in subsection (2), the records must be preserved for the remainder of that period by—
- (a) the body which was the charity, or
 - (b) where that body ceases to exist, a person notified to OSCR who, immediately before it ceased to exist, was—
 - (i) a charity trustee of the charity, or
 - (ii) where the body was not a charity at that time, concerned in the management or control of the body.”.
- (4) In subsection (3), for “Subsection (2) is” substitute “Subsections (2) and (2A) are”.

Commencement Information

- II** Sch. para. 12 not in force at Royal Assent, see [s. 21\(2\)](#)

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