



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

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