



Charities (Regulation and Administration) (Scotland) Act 2023

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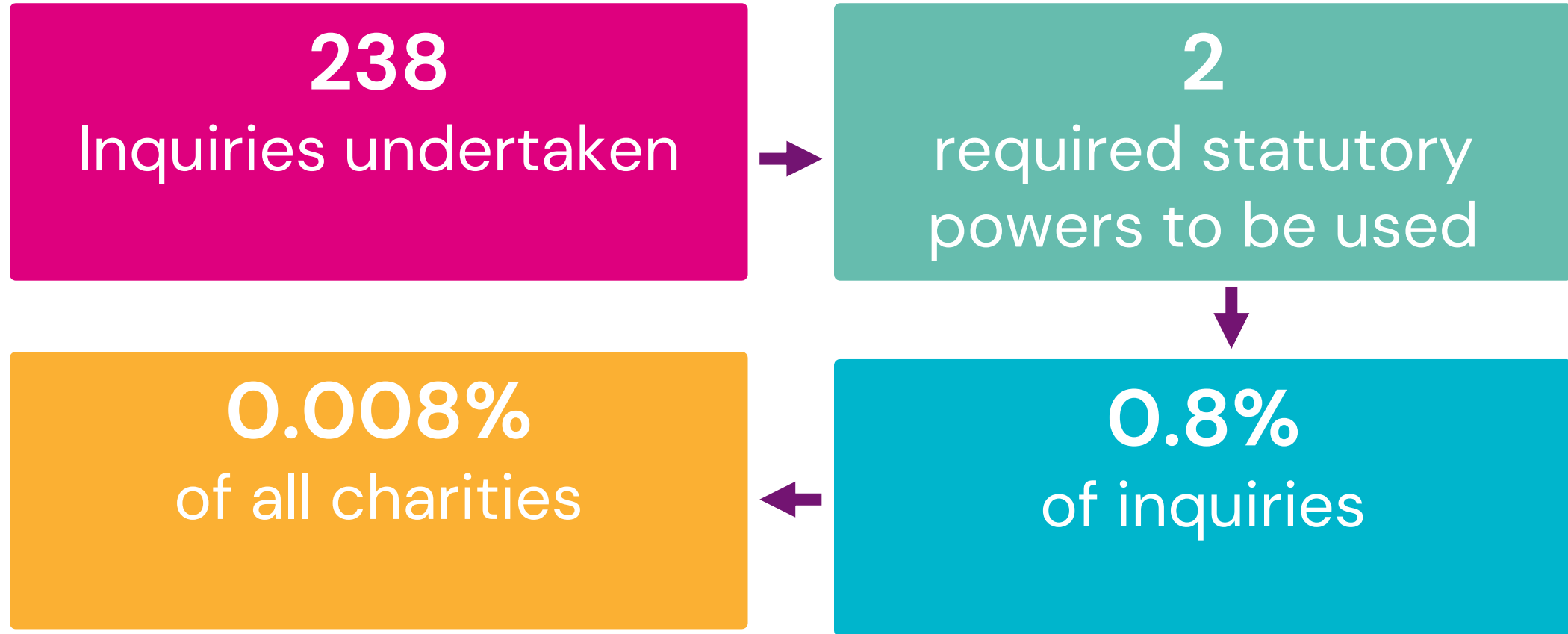
Who is OSCR?

We are the independent regulator and registrar for approximately 25,000 Scottish charities including community groups, religious charities, schools, universities, grant-giving charities and major care providers.

Our work as the Scottish charities regulator ultimately supports public confidence in charities and their work.



How does OSCR work?



Charities (Regulation and Administration) Act 2023

Why is the Act important to charities?

- Charities will be required to provide more information to OSCR
- OSCR will hold new information on trustees & charities and make some of it available to the public
- OSCR will have new powers as a regulator

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OSCR wants the impact of these changes to be as minor as possible to all charities.

What will commence on 1 April 2024?

- Refuse status applications where the applicant has 'insufficient' connection to Scotland
- Power of positive direction in course of an inquiry
- Power to appoint interim trustees
- Power to inquire into former charities and trustees

- Improvement on how OSCR can require information relating to an inquiry
- Power to remove defaulting and non-engaging charities
- Power to remove existing charities which have no or a negligible connection to Scotland
- Publicly searchable record of persons removed from office as charity trustees

What will commence in Summer 2025?

- Duty to start to publish all charity accounts received
- Duty to keep a database of charity trustee details
- Duty to publish names of charity trustees
- Duty to publish a record of merged charities
- Changes to automatic disqualification criteria and extension to senior charity staff

We want to hear from you

- What is the impact on your organisation?
- Are there any practical reasons why compliance will be a challenge?

Contact:
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