
EXPLANATORY NOTES

CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005

INTRODUCTION

THE ACT

COMMENTARY ON PARTS

PART 1: CHARITIES

Chapter 1 – Office of the Scottish Charity Regulator

Chapter 2 – Scottish Charity Register

The charity test

Public benefit

Charity names and status

References to charitable status

Changes

Removal from the Register

Chapter 3 – Co-operation and information

Co-operation

Public access to Register

Power of to obtain documents and information

Entitlement to be given information by charities

Sharing information

Chapter 4 – Supervision of charities

Inquiries about charities

Power of to obtain information for inquiries

Powers of where a charity no longer meets charity test

Other powers of following inquiries

Reports on inquiries

Powers of Court of Session

Transfer schemes

Powers in relation to English and Welsh charities

Delegation of functions

Chapter 5 – Reorganisation of charities

Endowments

Chapter 6 – Charity accounts

Accounts

Failure to provide statement of account

Duty of auditors to report matters to

Dormant accounts of charities

2

Chapter 7 – Scottish charitable incorporated organisations

General

Control of fundraising

Public benevolent collections

PART 3: INVESTMENT POWERS OF TRUSTEES

Extension of general powers of trustees

Exercise of power of investment: duties of trustee

Exercise of power of investment: power to appoint nominees

Declaration of power to delegate investment management functions

PART 4: GENERAL AND SUPPLEMENTARY

Power of charity to participate in certain financial schemes

Financial assistance for benevolent bodies

Rate relief for registered community amateur sports clubs

Population of Register

Notices, applications

Offences by corporate bodies

Ancillary provisions

PART 1: ACTS

General interpretation

Short title and commencement

Parliamentary History