



Charities (Regulation and Administration) (Scotland) Act 2023

2023 asp 5

Charity accounts

PROSPECTIVE

11 Independent reports: minor and consequential modifications

- (1) The 2005 Act is modified as follows.
- (2) In section 4(c)(iii) (application for entry in Register), after “(if any)” insert “and any associated reports forming part of the same document”.
- (3) In section 23(1) (entitlement to information about charities)—
 - (a) in paragraph (b), after “account” insert “and independent report on accounts”,
 - (b) in the closing words, after “account” insert “and independent report on accounts”.
- (4) In section 44(4)(g) (accounts), at the end insert “(including matters relating to the independent report on accounts)”.
- (5) In section 106 (general interpretation), after the definition of “the First-tier Tribunal” insert—

““independent report on accounts” has the meaning given in section 44(1)(ca),”.

Commencement Information

- 11** S. 11 not in force at Royal Assent, see [s. 21\(2\)](#)

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, Section 11.