

Our guide to the amendment to the 2005 Scottish Charities Act



Charity law in Scotland has been updated, giving the Office of the Scottish Charity Regulator (OSCR) additional powers over the Scottish Charity Register (the public record of all charities in Scotland containing information on their activities and finances which can be viewed on the OSCR website).

These changes come from an amendment to the 2005 Scottish Charities Act which was approved in 2023, known as the Charities (Regulation and Administration) (Scotland) Act 2023.

The amendments aim to strengthen public trust in the sector by helping OSCR to regulate charities more effectively. To this end, OSCR has been working with charities and the sector to improve its systems and online presence, aiming to make the transition to the requirements as seamless and easy as possible.

There are several different parts to the amendment, some of which have already been implemented. The remaining changes are due to come into force between the summer and the end of 2025.

The amendments to the Act enable OSCR to remove charities that fail to submit accounts and to respond to OSCR, extends the criteria for trustee disqualification and increases OSCR's inquiry powers.

Two of the biggest changes still to be applied relate to the data held by OSCR about trustees and, how OSCR publishes Trustees Annual Report and Accounts on its register (website).

Trustee details

Charity trustees are the individuals responsible for the overall control and management of a charity. They are often called Directors or Committee Members but, in law, are known as Charity Trustees.

From this summer, OSCR will require charities to submit the following information for each charity trustee:

Name, home address, email address, telephone number and date of birth.

These details will be kept securely by OSCR and will help regulate charities more effectively. They will also be used to ensure OSCR is always able to contact the charity as trustees change.

Further to this, and by the end of 2025, the first and last name of each charity trustee will be published on the Scottish Charity Register, enhancing transparency and public trust and allowing funders, donors and the public to see who is responsible for governing each charity.

Individual trustees will be able to request dispensations to ask for certain information to be omitted from the OSCR website and redacted in the TAR and accounts if it is believed individuals will be put at risk if this information is published. Current dispensations are expected to be upheld.

Trustees Annual Report and Accounts

The information published on the Scottish Charity Register is taken from charities annual returns and annual accounts, which include the Trustees Annual Report (TAR) and Independent Examiners report. These returns and accounts are legally required to be submitted to OSCR within 9 months of a charity's year end and can be submitted by logging into the charities record on the OSCR website.

OSCR currently publish redacted accounts on their website for some charities. From mid to late 2025 (exact date to be announced) OSCR will be publishing accounts for all Scottish charities, and they will no longer be redacted prior to publication.

OSCR believes that 'This change benefits both charities and the public. By publishing accounts, charities can demonstrate their financial stewardship, transparency, and effectiveness. Donors, funders, and the wider public will have easy access to financial information, allowing them to make informed decisions about supporting specific charities.'

The accounts must contain certain information, including the registered address of the charity, the names of trustees (both current and those who resigned during the year) as well as details of activities undertaken during the year. The TAR can contain photographs and details of activity participants, while the accounts must be signed by charity trustees and an independent examiner.

In the past, names, photographs and signatures were redacted by OSCR, however, going forward, OSCR will not scrutinise accounts for these pieces of information. It is therefore the responsibility of the charity trustees to ensure that their unredacted accounts are ready for publication when they submit them to OSCR. Trustees should consider how names and photographs are used in the TAR and accounts, including considering United Kingdom-General Data Protection Regulation (UK-GDPR) requirements, safeguarding and permissions. Trustees who step down during the year should be made aware that their names will appear, unredacted, in the accounts for the relevant year.

If you have concerns regarding publishing trustees personal details, please contact [OSCR](#).

Although these amendments are due to be implemented later in the year, it would be a good idea for charities to begin to collate the information that OSCR will be requiring and to make all trustees aware of the upcoming changes.

Further information regarding these amendments can be found on the OSCR website <https://www.oscr.org.uk/> under the 'Charity Law' subheading.

Updates will also be issued through the OSCR newsletter <https://www.oscr.org.uk/newsletter>

If you have any queries, or would like assistance with any aspect of your charity governance, accounting or Trustees Annual Report, please contact VAO's community development or finance teams

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