SCOTTISH STATUTORY INSTRUMENTS

2026 No. 98 (C. 8)

CHARITIES

The Charities (Regulation and Administration) (Scotland) Act 2023 (Commencement No. 3 and Transitional Provision) Regulations 2026

Made - - - -	*17th February 2026*
Laid before the Scottish Parliament	*19th February 2026*
Coming into force - -	*5th March 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 21(2) and (3) of the Charities (Regulation and Administration) (Scotland) Act 2023 Act(**a**) and all other powers enabling them to do so.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Charities (Regulation and Administration) (Scotland) Act 2023 (Commencement No. 3 and Transitional Provision) Regulations 2026 and come into force on 5 March 2026.

(2) In these Regulations, "the Act" means the Charities (Regulation and Administration) (Scotland) Act 2023.

Appointed day

2. 5 March 2026 is the day appointed for the coming into force of the following provisions of the Act—

(a) section 2 (inclusion of names of charity trustees in the Scottish Charity Register),

(b) section 10 (preservation of and access to charity accounts and independent reports on accounts),

(c) section 11 (independent reports: minor and consequential modifications).

Transitional provision

3.—(1) This regulation applies to a body entered in the Scottish Charity Register before 5 March 2026.

(2) Despite regulation 2(a), section 3(3)(aa) (names of charity trustees to be included in the Scottish Charity Register) of the 2005 Act(**b**) does not apply in respect of a charity trustee (within

(**a**) 2023 asp 5.
(**b**) Section 3(3)(aa) is inserted by section 2(2)(a) of the Charities (Regulation and Administration) (Scotland) Act 2023.

the meaning of section 106 of the 2005 Act) until the name of that trustee is provided to the holder of the Office of the Scottish Charity Regulator(**a**) for the purposes of section 3(3)(aa) of the 2005 Act.

SHIRLEY-ANNE SOMERVILLE
A member of the Scottish Government

St Andrew's House,
Edinburgh
17th February 2026

(**a**) That office was established by section 1 of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force the remaining provisions of the Charities (Regulation and Administration) (Scotland) Act 2023 ("the Act"), which are yet to be commenced. The Bill for the Act received Royal Assent on 9 August 2023. By virtue of section 21(1), that section, together with sections 20 and 22, came into force on 10 August 2023. The Act will accordingly be fully commenced upon the commencement of these Regulations.

Regulation 2 brings into force sections 2, 10 and 11 of the Act on 5 March 2026.

Section 2 (inclusion of names of charity trustees in the Scottish Charity Register), amongst other things, amends the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") to—

- require a charity's entry in the Scottish Charity Register to include the names of each of its charity trustees,
- ensure the dispensation found at section 3(4) of the 2005 Act (to exclude information from the charity's entry in the Scottish Charity Register) extends to the names of those charity trustees.

Regulation 3 provides that, for bodies entered in the Scottish Charity Register before the commencement of these Regulations, the Office of the Scottish Charity Regulator ("OSCR") is not required to set out the names of a charity's trustees in the charity's entry in the Scottish Charity Register until those names have been provided to OSCR for the purposes of section 3(3)(aa) of the 2005 Act. This will happen either through the annual returns process or by virtue of an updating of relevant information through the OSCR Online portal.

Section 10 (preservation of and access to charity accounts and independent report on accounts), amongst other things, amends the 2005 Act to—

- require a charity to obtain a report on the independent examination (or audit, as the case may be) of its accounts (an "independent report on accounts") which it must submit along with its statement of account,
- require OSCR to keep a copy of the submitted statement of account and independent report on accounts for at least 5 years from the end of the financial year to which the documents relate. OSCR is then required to publish these documents and have them publicly available.

Commencement of section 10(2)(a) triggers the commencement of regulation 3(3)(a), (5)(b) and (c), and (6)(d) of the Charities Accounts (Scotland) Amendment Regulations 2025 (S.S.I. 2025/341).

Section 11 makes minor amendments to the 2005 Act that are consequential on the commencement of section 10.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Act have been brought into force by commencement regulations made before the date of these Regulations.

Provision	*Date of Commencement*	*S.S.I. No.*
Section 1	1 April 2024	S.S.I. 2024/63
Section 3	30 June 2025	S.S.I. 2025/168
Section 4 (for limited purposes)	30 June 2025	S.S.I. 2025/168

Section 4 (for remaining purposes)	31 August 2025	S.S.I. 2025/168
Section 5 (for limited purposes)	30 June 2025	S.S.I. 2025/168
Section 5 (for remaining purposes)	31 August 2025	S.S.I. 2025/168
Section 6(1) and (5) (for limited purposes)	1 April 2024	S.S.I. 2024/63
Section 6(1) and (6) (for limited purposes)	1 October 2024	S.S.I. 2024/63
Section 6 (for limited purposes)	30 June 2025	S.S.I. 2025/168
Section 6 (for remaining purposes)	31 August 2025	S.S.I. 2025/168
Section 7	1 October 2024	S.S.I. 2024/63
Section 8	1 April 2024	S.S.I. 2024/63
Section 9	1 April 2024	S.S.I. 2024/63
Section 12	1 April 2024	S.S.I. 2024/63
Section 13(1) and (2) (for limited purposes)	1 April 2024	S.S.I. 2024/63
Section 13 (for remaining purposes)	30 June 2025	S.S.I. 2025/168
Section 14	1 April 2024	S.S.I. 2024/63
Section 15	1 April 2024	S.S.I. 2024/63
Section 16	1 April 2024	S.S.I. 2024/63
Section 17	1 April 2024	S.S.I. 2024/63
Section 18	1 April 2024	S.S.I. 2024/63
Section 19 (for limited purposes)	1 April 2024	S.S.I. 2024/63
Section 19 (for remaining purposes)	1 October 2024	S.S.I. 2024/63
Schedule, paragraph 1	1 October 2024	S.S.I. 2024/63
Schedule, paragraphs 2 to 21	1 April 2024	S.S.I. 2024/63

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