

## **Changes to Charity Reporting and Regulation**

The Charities (Regulation and Administration) (Scotland) Act 2023 brings in some additional requirements for charities with the stated intention of improving transparency and accountability for the charity sector. The purpose of this note is to advise elders of the main impacts for the church.

### **1, Details of trustees**

From this summer, we will need to provide the charity regulator, OSCR, with the following details for each trustee:

- Name
- Home address
- Email address
- Telephone number
- Date of birth

These details will be kept securely and used by OSCR to aid effective regulation of charities and to enable OSCR to contact trustees, if necessary.

From the end of 2025, the first and last name of each trustee will be published on the Scottish Charity Register. (Individual trustees will be able to apply for their name not to be published, but only where this might put safety or security in jeopardy.)

### **2, Publication of charity accounts**

Currently, each year, as part of our online annual return, we submit to OSCR a copy of our Trustees' Annual Report, Accounts and Independent Examiner's Report. OSCR publishes the accounts on the Scottish Charity Register but redacts any personal information about individuals in the accounts. From the end of 2025, every accounts document submitted to OSCR will be publicly available on the Scottish Charity Register for at least five years. These documents will be published exactly as received and OSCR will no longer redact any personal information from these documents prior to publication.

Charities must already provide specific information within their accounts to meet accounting requirements and this will not change. OSCR suggests that signatures be typed rather than handwritten.

Publication of some personal data is required by the legislation, such as the names of charity trustees and the name and address of the Independent Examiner. We do not routinely include names or images of other volunteers or beneficiaries. OSCR advises charities to consider what information to include in the accounts where personal information may be involved.

OSCR will provide more information and guidance over the next few months.

Elders are asked to note the impending changes and the publication of some personal data