

PE1531/I

Local Government and Communities Directorate

Equality, Human Rights and Third Sector Division

T: 0131-244 5461

E: laura.sexton@scotland.gsi.gov.uk

Mr Ned Sharratt
Assistant Clerk
Public Petitions Committee
petitions@scottish.parliament.uk

Our ref: A10270269
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Dear Mr Sharratt

Thank you for your letter of 14 January asking whether the Scottish Government has any plans to review or update the Charities and Trustee Investment (Scotland) Act 2005.

The Charities and Trustee Investment (Scotland) Act 2005 is the legislative framework for Scotland's 23,739 registered charities and has been operational for 8 years.

The Act is reviewed regularly as part of the Scottish Government's formal and informal engagement with the Office of the Scottish Charities Regulator ("OSCR"). OSCR submits an annual report to Scottish Ministers and the report is simultaneously laid in the Scottish Parliament. The recommendations highlighted in the annual report have consistently been of a minor technical nature and in the main were addressed in the Public Services Reform (Scotland) Act 2010 (part 9). Where necessary, secondary legislation has been enacted to address other matters and update the legislation, for example, The Charity Accounts (Scotland) Amendment (No.2) Regulations 2014.

The Scottish Government has not received any other representations seeking a formal review of the 2005 Act.

As the Act is subject to regular review processes, we have no plans to undertake a formal review of the Act in the short term.

We will continue to work with OSCR and stakeholders to ensure that the Act remains fair, robust and fit for purpose. At present, we are not aware of any evidence to suggest that a formal review of the 2005 Act is required

I hope that you find this information helpful.

LAURA SEXTON

**Team Leader
Third Sector Infrastructure and Charity Law Team**