



Charities and Trustee Investment (Scotland) Act 2005

2005 asp 10

PART 1

CHARITIES

CHAPTER 8

RELIGIOUS CHARITIES

65 Designated religious charities

- (1) OSCR may designate as a designated religious charity a charity which appears to it to have—
- (a) the advancement of religion as its principal purpose,
 - (b) the regular holding of public worship as its principal activity,
 - (c) been established in Scotland for at least 10 years,
 - (d) a membership of at least 3,000 persons who are—
 - (i) resident in Scotland, and
 - (ii) at least 16 years of age, and
 - (e) an internal organisation such that—
 - (i) one or more authorities in Scotland exercise supervisory and disciplinary functions in respect of the component elements of the charity, and
 - (ii) those elements are subject to requirements as to keeping accounting records and audit of accounts which appear to OSCR to correspond to those required by section 44.
- (2) OSCR may determine that subsection (1)(c) need not be satisfied in the case of a charity—
- (a) created by the amalgamation of 2 or more charities each of which, immediately before the amalgamation—
 - (i) was a designated religious charity, or

Status: This is the original version (as it was originally enacted).

- (ii) was, in OSCR’s opinion, eligible for designation as such, or
 - (b) constituted by persons who have removed themselves from membership of a charity which, immediately before the removal—
 - (i) was a designated religious charity, or
 - (ii) was, in OSCR’s opinion, eligible for designation as such.
- (3) The provisions set out in subsection (4) do not apply to—
 - (a) a designated religious charity,
 - (b) any component element of a designated religious charity which is itself a charity (whether or not having as its principal purpose the advancement of religion).
- (4) Those provisions are—
 - subsections (1) and (6) of section 16 (in so far as those subsections relate to any action set out in subsection (2)(b) to (d) of that section),
 - section 28(3),
 - section 31(4) and (6),
 - section 34(5)(c) to (e),
 - section 69.
- (5) OSCR may, by notice served on a designated religious charity, withdraw the designation of the charity as such where—
 - (a) it appears to OSCR that one or more of paragraphs (a) to (e) of subsection (1) is no longer satisfied in relation to the charity, or
 - (b) in consequence of an investigation of any component element of the charity under section 28, OSCR has given a direction under section 31(5) in relation to the component element and considers that it is no longer appropriate for the charity to be a designated religious charity.