

Preparing for Charity Law Changes 2025: A Practical Guide

This guide serves as a practical checklist to help charities prepare now for the **upcoming changes in 2025** introduced by the Charities (Regulation and Administration) (Scotland) Act 2023.

Understanding and preparing for these changes will ensure compliance and smooth operations during this transition period.

Changes expected in Summer 2025

Change 1: Providing charity trustee details to OSCR via OSCR Online.

Charities will be required to provide the following details for each charity trustee to OSCR:

- Name
- Address
- Email
- Phone
- DOB
- Date of appointment as a charity trustee

Once the change is introduced a charity will be unable to complete an online annual return without providing trustee details.

How to prepare:

- ☐ Communicate forthcoming change to all charity trustees.
- ☐ Gather all information required and check information held remains correct.
- ☐ Consider changes that will need to be made to any charity trustee 'on-boarding' and 'off-boarding' procedures to integrate new processes.

- ☐ Ensure future charity trustees are made aware that their personal data will be shared for this purpose when joining.
 - ☐ Agree who will be responsible for maintaining the charity trustee information with OSCR.
 - ☐ Check those that need to have access to OSCR Online have access - each charity can have up to 3 charity users.
 - ☐ Consider whether any documents need to be updated e.g. data protection policies.
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Change 2: Automatic disqualification of charity trustees.

- Newly introduced criteria include convictions for terrorism, money laundering, bribery, and perverting the course of justice.
- See [OSCR | Annex 1: Criteria for disqualification](#) for a list of all disqualification criteria as extended by the new legislation.
- It is a criminal offence and liable to imprisonment or a fine (or both) to become or continue to act as a charity trustee whilst the disqualification circumstances apply.

How to prepare:

- ☐ Communicate forthcoming change to all charity trustees with details of disqualification criteria (link above).
 - ☐ Consider whether a waiver application be appropriate for any individual who is affected, see: [OSCR | Are there any exceptions?](#)
 - ☐ Consider changes to trustee self-declaration forms. Will any other documents need to be updated.
 - ☐ Plan for completion of trustee self- declaration forms reflecting the new criteria for when the law comes into effect.
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Change 3: Criteria for automatic disqualification will also extend to people undertaking a senior management function for a charity.

This relates to what the individual does, not necessarily their job title. The individual can be paid or unpaid.

Either of the following is considered a senior management function:

1. The function relates to the management of the charity for which the person is only directly accountable to the charity trustees.

2. The function involves control over the charity's money and the person is only responsible for that function either:
 - i. directly to the charity trustees, or
 - ii. to a person carrying out a senior management function that does not involve control over money.

How to prepare:

- ☐ Review OSCR's guidance to identify individuals that hold a senior management function: [OSCR | What is a senior management function?](#)
OSCR also has a questionnaire that can be referred to: [OSCR | Annex 2: Questionnaire and flowchart - Do the automatic disqualification criteria apply to you?](#)
- ☐ Communicate forthcoming change to any person considered to be undertaking a senior management function with details of disqualification criteria (link above).
- ☐ Introduce self-declaration forms to be completed by individuals with a senior management function, and have a process for periodic refresh (e.g. annually).
- ☐ If any existing staff that hold a senior management function become disqualified take employment law advice at an early stage before doing anything further.
- ☐ Consider will a waiver application be appropriate required for any affected individuals see: [OSCR | Are there any exceptions?](#)
- ☐ Consider amendments required to future contracts of employment for roles which are considered a senior management function and how the charity law requirements for such a role will be communicated to job applicants in the future.

Changes expected at the end 2025

Change 4: Publication of charity trustee names (first and last name) on the Scottish Charity Register.

How to prepare:

- ☐ Communicate forthcoming change to all charity trustees.
- ☐ Ensure future charity trustees are made aware when joining.
- ☐ Will an exemption application be required for any charity trustees where the publication of their name will affect their safety or security?

(OSCR will provide more details of how the application process will work when data collection begins at change 1 above.)

Change 5: Publication of all charity accounts including:

- **Annual accounts**
- **Trustees' Annual Report**
- **External scrutiny report**

Documents will be published in exactly the same format as they have been sent, and OSCR will no longer delete any personal information from these documents prior to publication.

How to prepare:

- ☐ Consider the information included in accounts in particular where this relates to personal data and images of beneficiaries or volunteers.
 - ☐ Consider applying a digital or typed signature rather than handwritten.
 - ☐ Make sure accounts can be displayed easily online – OSCR's preference is a PDF document.
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To keep up to date with further developments:

Sign up to receive the OSCR Newsletter: [OSCR | Newsletter](#)

Also see: [OSCR | Charities Act 2023](#)

About Sarah Brown Charity Law WS

Sarah Brown Charity Law WS is specialist law firm located in central Perthshire. The firm undertakes work exclusively for new and existing Scottish charities, voluntary organisations and social enterprises, providing access to expert legal advice, governance support and training.

Sarah Brown is accredited by the Law Society of Scotland as a specialist in charity law with almost two decades of experience in the legal sector.

For more information visit: sarahbrowncharitylaw.com

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