
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 86

The Police Federation (Scotland) Regulations 2013

PART 6

Accommodation, funds and accounts

Accommodation

16.—(1) The Scottish Police Authority may make available to the Federation, accommodation in premises which it provides for police purposes.

(2) Where the Scottish Police Authority makes available such accommodation, the Federation must be under no obligation to pay for the use of that accommodation.

Subscriptions and use of funds

17.—(1) The Federation may raise funds by collecting voluntary subscriptions from its members.

(2) The Federation's funds must not be used—

- (a) to promote the interests of a political party or, directly or indirectly, a person's candidature in a parliamentary or local government election; or
- (b) to contribute to the funds of a trade union or a political party.

Accounts and audit

18.—(1) The joint central committee must—

- (a) keep proper accounts and proper records in relation to the accounts; and
- (b) as soon as practicable after the end of each yearly period ending on 31st March—
 - (i) prepare a statement of accounts in respect of that period;
 - (ii) send a copy of the statement of accounts to an independent auditor for auditing; and
 - (iii) provide a copy of the statement of accounts, and the independent auditor's report on those accounts, to the Scottish Ministers.

(2) In this regulation, "independent auditor" means a person who—

- (a) is eligible for appointment as a statutory auditor under Chapter 2 of Part 42 of the Companies Act 2006⁽¹⁾; and
- (b) if the appointment were an appointment as a statutory auditor, would not be prohibited from acting by section 1214 of that Act (independence requirement).

(1) 2006 c.46; Chapter 2 of Part 42 was relevantly amended by regulations 4, 5 and 6 of the Statutory Auditors and Third Country Auditors Regulations 2007 (S.I. 2007/3494).