
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 287

CHARITIES

The Charities Accounts (Scotland)
Amendment Regulations 2010

Made - - - - 23rd July 2010
Laid before the Scottish
Parliament - - 27th July 2010
Coming into force in accordance with regulation 1

THE CHARITIES ACCOUNTS (SCOTLAND)
AMENDMENT REGULATIONS 2010

1. Citation, commencement, transitional and saving provision
2. Amendments to the Charities Accounts (Scotland) Regulations 2006
3. Regulation1(2) (interpretation) is amended as follows— (a) for “consolidated adjustments”...
4. In regulation3(7) (financial year), after “three” insert “or more”.
5. In regulation6(1) (consolidated accounts), for “consolidated adjustments” substitute “consolidation adjustments”....
6. Regulation7 (connected charities) is amended as follows—
7. In regulation 8(1) (statement of account – fully accrued accounts)...
8. In regulation 9(1) (statement of account – receipts and payments...
9. Regulation10 (annual audit of statement of account) is amended as...
10. In regulation 11 (independent examination of statement of account) at...
11. Regulation12 (audit exemption for charities which are companies) is revoked....
12. In regulation14(3) (preparation of statement of account in special cases),...
13. In Part1 (information to be shown on the receipts and...

Signature

Explanatory Note