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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 287**

**The Charities Accounts (Scotland)  
Amendment Regulations 2010**

**Amendments to the Charities Accounts (Scotland) Regulations 2006**

**12.** In regulation 14(3) (preparation of statement of account in special cases), for subparagraphs (a) and (b) substitute—

- “(a) the Statement of Recommended Practice: Accounting for Further and Higher Education issued by Universities UK on 26th October 2007, and
- (b) the Statement of Recommended Practice: Accounting for registered social landlords 2008 issued by the National Housing Federation, Community Housing Cymru and the Scottish Federation of Housing Associations on 22nd January 2008.”.