
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 287

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

Amendments to the Charities Accounts (Scotland) Regulations 2006

6. Regulation 7 (connected charities) is amended as follows—
- (a) for paragraph (1) substitute—
 - “(1) Connected charities may prepare a single set of accounts.”;
 - (b) in paragraph (2), for “accounts collated into a single document, the document” substitute “such accounts, they”; and
 - (c) in paragraph (4), for “accounts collated into a single document, the accounts” substitute “such accounts, they”.