
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 284

The Charities Accounts (Scotland)
Amendment Regulations 2017

Amendment to the Charities Accounts (Scotland) Regulations 2006

- 2.—(1) The Charities Accounts (Scotland) Regulations 2006⁽¹⁾ are amended as follows.
- (2) After regulation 11(2)(a)(x) (independent examination of statement of account) insert—
- “(xi) the Institute of Financial Accountants.”

⁽¹⁾ S.S.I. 2006/218, to which there are amendments not relevant to these Regulations.