

**2019 No. 393**

**CHARITIES**

**The Charities Accounts (Scotland) Amendment Regulations  
2019**

*Made* - - - - *14th November 2019*  
*Laid before the Scottish Parliament* *18th November 2019*  
*Coming into force* - - *1st January 2020*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 44(4) and (5) and 103(2) of the Charities and Trustee Investment (Scotland) Act 2005(a) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Charities Accounts (Scotland) Amendment Regulations 2019 and come into force on 1 January 2020.

**Application**

2. These Regulations do not apply to accounts covering financial years which began before 1 January 2019.

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

3.—(1) The Charities Accounts (Scotland) Regulations 2006(b) are amended in accordance with paragraph (2).

(2) In regulation 1(2) (interpretation), for the definition of “the SORP” substitute—

““the SORP” means the Statement of Recommended Practice entitled “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - October 2019)”, published by the Chartered Institute of Public Finance and Accountancy, London, in 2019(c);”.

*AILEEN CAMPBELL*  
A member of the Scottish Government

St Andrew’s House,  
Edinburgh  
14th November 2019

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(a) 2005 asp 10.

(b) S.S.I. 2006/218; as relevantly amended by S.S.I. 2010/287, S.S.I. 2014/335, S.S.I. 2016/76 and S.S.I. 2018/344.

(c) ISBN 978 1 84508 528 5.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Charities Accounts (Scotland) Regulations 2006 (“the principal Regulations”). The principal Regulations, amongst other things, require certain charities to prepare fully accrued accounts in accordance with the methods and principles of the Statement of Recommended Practice for charities (referred to as “the SORP” in the principal regulations).

Prior to the coming into force of these Regulations, for financial years beginning on or after 1 January 2019 the principal regulations define “the SORP” as comprising three separate publications which must be read together—

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published October 2014),
- Charities SORP FRS 102 Update Bulletin (published February 2016 and renamed “Update Bulletin 1” in October 2018), and
- Charities SORP FRS 102 Update Bulletin 2 (published October 2018).

Those three publications have been consolidated into a second edition of the SORP, which is to be applicable to the accounts of relevant charities for reporting periods beginning on or after 1 January 2019.

Regulation 3(2) updates the definition of “the SORP” in the principal Regulations to take into account the publication of that second edition.

Regulation 2 provides for this change not to be applicable to accounts covering financial years which began before 1 January 2019.

The document “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - October 2019)” (ISBN 978 1 84508 528 5) is published by, and available from, the Chartered Institute of Public Finance and Accountancy. It can also be downloaded from [www.charitySORP.org](http://www.charitySORP.org).

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