

## **EXPLANATORY NOTE**

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

These Regulations amend the Charities (Exemption from Accounting Requirements) (Scotland) Regulations 1993 by extending the definition of a Scottish charitable corporation to include recognised bodies whose accounts are required to be audited by the Auditor General or sent to the Auditor General for auditing under the provisions of sections 21 and 22 of the [Public Finance and Accountability \(Scotland\) Act 2000 \(2000 asp 1\)](#).