
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 287

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

Citation, commencement, transitional and saving provision

1.—(1) These Regulations may be cited as the Charities Accounts (Scotland) Amendment Regulations 2010 and come into force on 1st April 2011.

(2) The amendments made by regulations 3(d), 7, 8 and 9(a) to (c) do not apply in relation to any accounts covering a financial year which begins before 1st April 2011.

(3) Notwithstanding its revocation by regulation 11, regulation 12 of the Charities Accounts (Scotland) Regulations 2006⁽¹⁾ (audit exemption for charities which are companies) shall continue to apply to a charity which is a company in relation to accounts for a financial year beginning before 1st April 2008.

⁽¹⁾ [S.S.I. 2006/218](#), as amended by [S.S.I. 2007/136](#) and paragraph 35 of Schedule 1 to [S.I. 2008/948](#).