
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 287

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

Amendments to the Charities Accounts (Scotland) Regulations 2006

9. Regulation 10 (annual audit of statement of account) is amended as follows—
- (a) for paragraph (1)(b) substitute—
 - (b) “(1) prepared a statement of account in accordance with regulation 8 and the aggregate value of its assets (before deduction of liabilities) at the end of the charity’s relevant financial year exceeds £3.26 million;”;
 - (b) in paragraph (1)(d) for “£100,000” substitute “£250,000”;
 - (c) after paragraph (1) insert—
 - “(1A) This regulation also applies where regulation 6(1) requires a charity to prepare consolidated accounts.”;
 - (d) in paragraph (4)(b) for “section 25 of the Companies Act 1989” substitute “section 1212 of the Companies Act 2006”; and
 - (e) in paragraph (4)(f)(iii), after “2005” insert “Act”.