
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 76

**The Charities Accounts (Scotland)
Amendment Regulations 2016**

Amendments to the Charities Accounts (Scotland) Regulations 2006

2.—(1) Regulation 1(2) (interpretation) of the Charities Accounts (Scotland) Regulations 2006(1) is amended as follows.

(2) In the definition of “registered social landlord”, for the words from “means” to the end substitute—

“means—

- (a) a body included in the register kept under section 20(1) of the Housing (Scotland) Act 2010(2);
- (b) a private registered provider of social housing or a subsidiary or associate of such a provider, as defined in Part 2 of the Housing and Regeneration Act 2008(3);
- (c) a social landlord registered in the register maintained under section 1(1) of the Housing Act 1996(4) or a subsidiary or associate of such a person as defined in that Act(5);
- (d) a housing association registered in the register maintained under Article 14 of the Housing (Northern Ireland) Order 1992(6).”.

(3) In the definition of “the SORP”, for the words from “either” to the end substitute—

“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 (FRS 102)”, published by the Chartered Institute of Public Finance and Accountancy, London, in 2014(7) as read with the Update Bulletin entitled “Charities SORP FRS 102 Update Bulletin”, published by the Chartered Institute of Public Finance and Accountancy, London, in 2016.”.

(1) S.S.I. 2006/218; as relevantly amended by S.S.I. 2007/136, S.S.I. 2010/287, S.S.I. 2012/38 and S.S.I. 2014/335.

(2) 2010 asp 17.

(3) 2008 c.17; “registered provider of social housing” is defined by section 80 of that Act, subsection (3) of which was inserted by S.I. 2010/844. Definitions of “subsidiary” and “associate” are provided in section 271 of that Act which was amended by the Co-operative and Community Benefit Societies Act 2014 (c.14) (“the 2014 Act”), Schedule 4, Part 2.

(4) 1996 c.52; section 1 was amended by the Government of Wales Act 1998 (c.38), Schedule 18; the Housing and Regeneration Act 2008 (c.17), section 61 and Schedule 16 and the 2014 Act, Schedule 4, Part 2.

(5) “associate” and “subsidiary” are defined by sections 60 and 61 of the Housing Act 1996, which were amended by the 2014 Act, Schedule 4, paragraphs 56, 62 and 63, and by S.I. 2009/1941.

(6) S.I. 1992/1725 (N.I.15).

(7) ISBN 978-1-84508-421-9.