

2017 No. 284

CHARITIES

**The Charities Accounts (Scotland) Amendment Regulations
2017**

<i>Made</i>	- - - -	<i>6th September 2017</i>
<i>Laid before the Scottish Parliament</i>		<i>8th September 2017</i>
<i>Coming into force</i>	- -	<i>3rd November 2017</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 44(4) and (5) 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 2017 and come into force on 3rd November 2017.

Amendment to the Charities Accounts (Scotland) Regulations 2006

- 2.—(1) The Charities Accounts (Scotland) Regulations 2006(b) are amended as follows.
- (2) After regulation 11(2)(a)(x) (independent examination of statement of account) insert—
- “(xi) the Institute of Financial Accountants,”.

ANGELA CONSTANCE
A member of the Scottish Government

St Andrew's House,
Edinburgh
6th September 2017

(a) 2005 asp 10.
(b) S.S.I. 2006/218, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Charities Accounts (Scotland) Regulations 2006 to add the Institute of Financial Accountants to the list of organisations whose members may independently examine a charity's statement of account under regulation 11(2). Regulation 11(2) applies where there is a requirement for the charity to have its statement of account examined by an independent examiner by virtue of regulation 11(1) and the charity prepares its statement of account under regulation 8 (statement of accounts - fully accrued accounts) or the statement of account is deemed to have been prepared under regulation 8 by virtue of regulation 14(5) (special case charities).

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