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SCOTTISH STATUTORY INSTRUMENTS

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**2007 No. 136**

**CHARITIES**

**The Charities Accounts (Scotland)  
Amendment Regulations 2007**

<i>Made</i>	- - - -	<i>1st March 2007</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>2nd March 2007</i>
<i>Coming into force</i>	- -	<i>24th March 2007</i>

The Scottish Ministers, in exercise of the powers conferred by section 44(4) and (5) of the Charities and Trustee Investment (Scotland) Act 2005<sup>(1)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Charities Accounts (Scotland) Amendment Regulations 2007 and shall come into force on 24th March 2007.

**Amendments to the Charities Accounts (Scotland) Regulations 2006**

2. The Charities Accounts (Scotland) Regulations 2006<sup>(2)</sup> are amended in accordance with regulations 3 to 6.

3. In regulation 1(2), after the definition of “the 2005 Act”, insert—

““Accounts Commission for Scotland” means the body established under section 97(1) of the Local Government (Scotland) Act 1973<sup>(3)</sup>”.

4. In regulation 10(2), after “section 25 of the Companies Act 1989”, insert “, or by an auditor appointed by the Accounts Commission for Scotland”.

5. In regulation 11(2), the word “or” following paragraph (b) is omitted.

6. In regulation 11(2)(c), after “the Auditor General for Scotland”, insert—

“, or

(d) appointed by the Accounts Commission for Scotland.”.

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(1) 2005 asp 10.

(2) S.S.I. 2006/218.

(3) 1973 c. 65.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
1st March 2007

*RHONA BRANKIN*  
A member of the Scottish Executive

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## EXPLANATORY NOTE

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

These Regulations amend The Charities Accounts (Scotland) Regulations 2006 (“the 2006 Regulations”).

Regulation 3 amends regulation 1 of the 2006 Regulations to insert a definition of the Accounts Commission for Scotland, a body established under section 97 of the Local Government (Scotland) Act 1973.

Regulation 4 amends regulation 10 of the 2006 Regulations to allow auditors appointed by the Accounts Commission for Scotland to audit a charity’s statement of account.

Regulation 6 amends regulation 11 of the 2006 Regulations to allow an individual appointed by the Accounts Commission for Scotland to independently examine a charity’s statement of account.