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STATUTORY INSTRUMENTS

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**1992 No. 2165 (S.216)**

**CHARITIES  
REGULATION OF CHARITIES, SCOTLAND**

**The Charities Accounts (Scotland) Regulations 1992**

*Made* - - - - *8th September 1992*  
*Laid before Parliament* *9th September 1992*  
*Coming into force* *30th September 1992*

**THE CHARITIES ACCOUNTS (SCOTLAND) REGULATIONS 1992**

1. Citation and commencement
2. Interpretation
3. Alternative statement of accounts for each financial year
4. Form and content of statement of accounts
5. Additional information by way of notes to the accounts
6. Approval of accounts
7. Audit
8. (1) In the case of a recognised body to which...
9. Keeping of records  
Signature

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**SCHEDULE 1 — ACCOUNTS, NOTES TO THE ACCOUNTS AND THE REPORT**

**PART 1 — Information to be shown in the Balance Sheet and Income and Expenditure Account**

1. The balance sheet shall:— (a) classify the assets into fixed...
2. The income and expenditure account shall set out the aggregate...

**PART 2 — Information to be shown in the Statement of Balances and Receipts and Payments Account**

1. The statement of balances shall— (a) reconcile the cash and...
2. The receipts and payments account shall set out the aggregate...

**PART 3 — Information to be shown in the Report**

**SCHEDULE 2 —**

**PART 1 — Additional information to be provided by way of Notes to the Accounts**

**Status:** This is the original version (as it was originally made).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

PART 2 — Additional information to be provided by way of Notes to the Accounts

Explanatory Note