
STATUTORY INSTRUMENTS

1993 No. 1624 (S.206)

CHARITIES

REGULATION OF CHARITIES, SCOTLAND

The Charities (Exemption from Accounting Requirements) (Scotland) Regulations 1993

<i>Made</i>	- - - -	<i>28th June 1993</i>
<i>Laid before Parliament</i>		<i>7th July 1993</i>
<i>Coming into force</i>	- -	<i>28th July 1993</i>

The Secretary of State, in exercise of the powers conferred on him by section 4(4)(b) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Charities (Exemption from Accounting Requirements) (Scotland) Regulations 1993 and shall come into force on 28th July

Interpretation

2. In these Regulations—

“the 1990 Act” means the Law Reform (Miscellaneous Provisions) (Scotland) Act

“Scottish charitable statutory corporation” means any recognised body which is a body corporate established by statute whose accounts are required by statute to be examined and certified by the Comptroller and Auditor General;

“local authority trust” means any recognised body which is a trust for any charity, foundation, mortification or other purpose where a local authority or some members of such an authority are its sole trustees as mentioned in section 106(1)(b) of the Local Government (Scotland) Act 1973⁽²⁾;

(1) 1990 c. 40.
(2) 1973 c. 65.

Status: This is the original version (as it was originally made).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

“registered housing association” means any recognised body which is a housing association as defined in section 1 of the Housing Associations Act 1985⁽³⁾ which is registered with Scottish Homes under section 5⁽⁴⁾ of that Act,

and, unless the context otherwise requires, any other expression which is used in these Regulations and which is also used in Part I of the 1990 Act, shall have the same meaning in these Regulations as in that Part.

Exemption from accounting requirements

3. Any class of recognised body, which is prescribed in an entry in column 1 of the Schedule to these Regulations, shall be exempt from such of the requirements of sections 4 and 5 of the 1990 Act (relating to accounting matters) as are prescribed opposite to that entry in column 2 of that Schedule.

St Andrew’s House,
Edinburgh
28th June 1993

Fraser of Carmyllie
Minister of State, Scottish Office

(3) 1985 c. 69. Section 1 was amended by the Housing (Scotland) Act 1988 (c. 43), Schedule 2, paragraph 6.
(4) Section 5 was amended by the Housing (Scotland) Act 1988, Schedule 3 paragraph 3 and by the Housing Act 1988 (c. 50) Schedule 6, paragraph 4.

SCHEDULE

Regulation 3

Exemption from accounting requirements

Column 1 Class of Recognised Body	Column 2 Exempt requirements of sections 4 and 5 of the 1990 Act
Scottish charitable statutory corporation	Section 4 and subsections (1), (2), (3), (4), (5), (8), (9), (10), (11) and (13) of Section 5.
local authority trust	Section 4 and subsections (2), (3), (4), (5) and (13) of Section 5.
registered housing association	Section 4 and subsections (2), (3), (4), (5) and (13) of Section 5.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that certain classes of recognised body, namely Scottish charitable statutory corporations, local authority trusts and registered housing associations (as defined in the Regulations), shall be exempt from such of the requirements of sections 4 and 5 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 (relating to accounting matters) as are specified in column 2 of the Schedule to the Regulations.