
STATUTORY INSTRUMENTS

1995 No. 645 (S.51)

CHARITIES

The Charities (Exemption from Accounting Requirements) (Scotland) Amendment Regulations 1995

<i>Made</i>	- - - -	<i>7th March 1995</i>
<i>Laid before Parliament</i>		<i>10th March 1995</i>
<i>Coming into force</i>	- -	<i>31st March 1995</i>

The Secretary of State, in exercise of the powers conferred upon 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) Amendment Regulations 1995 and shall come into force on 31st March 1995.

Interpretation

2. In these Regulations “the principal Regulations” means the Charities (Exemption from Accounting Requirements) (Scotland) Regulations 1993⁽²⁾.

Amendment of the principal Regulations

3. In regulation 2 of the principal Regulations the definition of “Scottish charitable statutory corporation” shall be omitted and there shall be inserted in its place the following:—

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

4. In column 1 of the Schedule to the principal Regulations, for the reference to “Scottish charitable statutory corporation” there shall be substituted a reference to “Scottish charitable corporation”.

(1) 1990 c. 40.
(2) S.I.1993/1624.

Status: This is the original version (as it was originally made).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

St Andrew's House,
Edinburgh
7th March 1995

Fraser of Carmyllie
Minister of State, Scottish Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Charities (Exemption from Accounting Requirements) (Scotland) Regulations 1993 (“the principal Regulations”) so as to extend one of the classes of recognised bodies which are exempt from certain of the requirements of sections 4 and 5 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 which relate to accounting matters.

At present, the principal Regulations exempt a Scottish charitable statutory corporation which is defined as meaning a 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. These Regulations extend this class by substituting for it a reference to a Scottish charitable corporation which is defined as meaning any recognised body which is a body corporate established by statute or Royal Charter whose accounts are required by statute or otherwise to be examined and certified by the Comptroller and Auditor General.