
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 344

**The Charities Accounts (Scotland)
Amendment Regulations 2018**

Amendment to the Charities Accounts (Scotland) Regulations 2006

3.—(1) The Charities Accounts (Scotland) Regulations 2006(1) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation), in the definition of “the SORP”, at the end insert—

“and section 3 (clarifying amendments) of the Update Bulletin entitled “Charities SORP FRS 102 Update Bulletin 2”, published by the Chartered Institute of Public Finance and Accountancy, London, in 2018(2)

(3) In regulation 1(2), in the definition of “the SORP”, at the end insert—

“and the Update Bulletin entitled “Charities SORP FRS 102 Update Bulletin 2”, published by the Chartered Institute of Public Finance and Accountancy, London, in 2018(3)

(4) In regulation 14(3) (special case charities), for sub-paragraphs (a) and (b) substitute—

“(a) the Statement of Recommended Practice: Accounting for further and higher education published by Universities UK, London, in 2018(4); and

(b) the Statement of Recommended Practice for registered social housing providers, published by the National Housing Federation, UK, in 2018(5).”

(1) [S.S.I. 2006/218](#); as relevantly amended by [S.S.I. 2010/287](#), [S.S.I. 2014/335](#), and [S.S.I. 2016/76](#).

(2) By virtue of regulation 2(1) of these Regulations this amendment applies to accounts covering financial years beginning on or after 5 October 2018 but before 1 January 2019.

(3) By virtue of regulation 2(2) of these Regulations this amendment applies to accounts covering financial years beginning on or after 1 January 2019.

(4) ISBN 9 978-1-84036-406-4.

(5) ISBN 978 0 86297 596 8.