



The Scottish Parliament
Pàrlamaid na h-Alba

LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

AGENDA

31st Meeting, 2019 (Session 5)

Wednesday 4 December 2019

The Committee will meet at 9.00 am in the James Clerk Maxwell Room (CR4).

1. **Subordinate legislation:** The Committee will take evidence on The Planning (Scotland) Act 2019 (Ancillary Provision) Regulations 2019 [draft] from—

Kevin Stewart, Minister for Local Government, Housing and Planning, and Jean Waddie, Planning Reform Co-ordinator, Scottish Government.

2. **Subordinate legislation:** Kevin Stewart, Minister for Local Government, Housing and Planning, Scottish Government to move—

S5M-19958—That the Local Government and Communities Committee recommends that The Planning (Scotland) Act 2019 (Ancillary Provision) Regulations 2019 [draft] be approved.

3. **Non-Domestic Rates (Scotland) Bill:** The Committee will consider the Bill at Stage 2 (Day 2).

4. **Subordinate legislation:** The Committee will consider the following negative instrument-

The Charities Accounts (Scotland) Amendment Regulations 2019 (SSI 2019/393)

Peter McGrath
Clerk to the Local Government and Communities Committee
Room T3.40
The Scottish Parliament
Edinburgh
Tel: 0131 348 5232
Email: peter.mcgrath@parliament.scot

The papers for this meeting are as follows—

Agenda items 1 and 2

Note by the Clerk

LGC/S5/19/31/1

Agenda item 4

Note by the Clerk

LGC/S5/19/31/2

Local Government and Communities Committee

31st Meeting, 2019 (Session 5), Wednesday 4 December 2019

Subordinate Legislation

Overview of instruments

1. The following instrument, subject to affirmative procedure, is being considered at today's meeting:
 - The Planning (Scotland) Act 2019 (Ancillary Provision) Regulations 2019

Background

2. The instrument makes minor amendments to the 2019 Act to replace or delete references to sections of the Town and Country Planning (Scotland) Act 1997 that were removed during the Parliamentary process and it also corrects some typographical errors. The instrument is subject to the affirmative procedure because it amends the text of primary legislation; i.e. the 2019 Act. The Bill for the 2019 Act was passed by the Parliament on 20 June 2019 and received Royal Assent on 25 July. The policy note for the instrument provides further detail and is attached at **Annexe A**.
3. An electronic copy of the instrument is available at:
<https://www.legislation.gov.uk/sdsi/2019/9780111043325/introduction>
4. The Committee needs to report on this instrument by 14 January 2020.

Delegated Powers and Law Reform Committee consideration

5. The Delegated Powers and Law Reform Committee considered this instrument at its meeting on [19 November 2019](#) and determined that it did not need to draw the attention of the Parliament to the instrument on any grounds within its remit.

Procedure

6. Under Rule 10.6.1 (a), this instrument is subject to affirmative resolution before it can be made. It is for the Local Government and Communities Committee to recommend to the Parliament whether the draft instrument should be approved.
7. The Minister for Local Government, Housing and Planning has, by motion S5M-19958 (set out in the agenda) proposed that the Committee should recommend the approval of this statutory instrument. The Minister will attend in order to speak to and move the motion. Ahead of the formal debate (as part of an earlier agenda item), there will be an opportunity for members to ask questions of the Minister and his officials on the background to and purpose of this instrument.

8. At the end of the debate, the Committee must decide whether or not to agree the motion, and then report to Parliament accordingly. Such a report need only be a short statement of the Committee's recommendations.

ANNEXE A**POLICY NOTE****The Planning (Scotland) Act 2019 (Ancillary Provision) Regulations 2019****SSI 2019/XXX**

1. The above instrument was made in exercise of the powers conferred by section 59 of the Planning (Scotland) Act 2019. The instrument is subject to affirmative procedure.

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| <p>Purpose of the instrument.</p> |
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| <p>2. These Regulations amend minor cross-referencing and typographical errors identified in the Planning (Scotland) Act 2019.</p> |
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Policy Objectives

3 These Regulations make several amendments to the Act to replace or delete references to sections of the Town and Country Planning (Scotland) Act 1997 (“the 1997 Act”) that were removed during the Parliamentary process. They are subject to affirmative procedure because they amend the text of primary legislation.

4. Regulation 2(2) omits section 7(2)(e)(viii) of the Act. This sub-paragraph amends section 15(5)(f) of the 1997 Act, which refers to the content of the previous paragraphs of section 15(5), (a) to (e). During the passage of the Bill, a paragraph (eb) was added but later removed. There is therefore now no need to amend paragraph (f).

5. Regulations 2(3) and (5) substitute references to section 3CA(7) of the 1997 Act for references to section 3A(6) or 3A(8). Section 3CA(7), inserted by section 2(13) of the Act, requires the Scottish Ministers to publish the National Planning Framework as soon as practicable after it has been adopted. Section 3A(6) and (8) required Ministers to publish the framework or any revised framework.

6. Sections 3A to 3C of the 1997 Act were inserted by the Planning (Scotland) Act 2006, and introduced the National Planning Framework. Sections 3A(6) to (10), 3B and 3C of the 1997 Act were repealed and sections 3AA to 3CC were inserted by amendments at stage 3 of the Bill, making substantial changes to the content and procedures for preparing the framework.

7. The date on which the Framework is published will determine:

- whether the Framework or a local development plan will take precedence if there is any incompatibility between them (regulation 2(3)(a)),

- the timescale for making an application to the Court of Session to question the validity of the National Planning Framework (regulation 2(3)(b)), and
- when strategic development plans cease to have effect (regulation 2(5)).

8. Regulation 2(4) omits a set of empty brackets in section 61(3), which sets out regulationmaking powers that are subject to affirmative procedure. The empty brackets represent a cross-reference to a section of the Bill which was deleted at stage 3.

Consultation

As these regulations only make technical amendments to the Act, no consultation has been carried out in relation to this instrument.

Impact Assessments

As these regulations only make technical amendments to the Act, no impact assessments have been carried out in relation to this instrument.

Financial Effects

The Minister for Local Government, Housing and Planning confirms that no BRIA is necessary, as these regulations only make technical amendments to the Act.

Scottish Government
Directorate for Local Government and Communities
November 2019

Local Government and Communities Committee

31st Meeting, 2019 (Session 5), Wednesday 4 December 2019

Subordinate Legislation

Overview of instrument

1. The following instrument, subject to negative procedure, is being considered at today's meeting:
 - The Charities Accounts (Scotland) Amendment Regulations 2019 SSI 2019/393

Purpose

2. The purpose of the instrument is to update the regulations governing Scottish charity accounts so that they reflect the publication of a consolidated second edition of the Statement of Recommended Practice (SORP) for charities. That document sets out the methods and principles which some charities must follow in the preparation of their financial accounts.

Background

3. Section 44 of the Charities and Trustee Investment (Scotland) Act 2005 requires charities to keep proper accounting records and prepare statements of accounts. It allows Scottish Ministers to make regulations providing for how these are to be kept and prepared.
4. The 2006 Regulations provide that certain charities are required to prepare fully accrued accounts in accordance with the SORP. According to the Policy Note, a second edition of the Charities SORP Financial Reporting Standard (FRS) 102 has been published which consolidates the requirements of the Charities SORP FRS 102 and the Charities SORP FRS 102 Update Bulletin 1 and 2 to provide a single point of reference for charities preparing fully accrued accounts.
5. The second edition of the Charities SORP will apply to accounts covering financial years which begin on or after 1 January 2019 as the requirements which it consolidates have applied since that date. The policy note for the instrument is attached at Annexe A.
6. An electronic copy of the instrument is available at:
<http://www.legislation.gov.uk/ssi/2019/393/contents/made>
7. No motion to annul this instrument has been lodged.

Delegated Powers and Law Reform Committee consideration

8. The Delegated Powers and Law Reform Committee (DPLRC) considered the instrument at its meeting on [26 November 2019](#) and determined that it did not need to draw the attention of the Parliament to the instrument on any grounds within its remit.

Committee Consideration

9. The Committee is not required to report on negative instruments, but should it wish to do so, the deadline for reporting on SSI 2019/393 is 13 January 2020.

Procedure

10. Negative instruments are instruments that are “subject to annulment” by resolution of the Parliament for a period of 40 days after they are laid. This means they become law unless they are annulled by the Parliament. All negative instruments are considered by the Delegated Powers and Law Reform Committee (on various technical grounds) and by the relevant lead committee (on policy grounds).
11. Under Rule 10.4, any member (whether or not a member of the lead committee) may, within the 40-day period, lodge a motion for consideration by the lead committee recommending annulment of the instrument.
12. If the motion is agreed to by the lead committee, the Parliamentary Bureau must then lodge a motion to annul the instrument to be considered by the Parliament as a whole. If that motion is also agreed to, the Scottish Ministers must revoke the instrument.
13. Each negative instrument appears on the Local Government and Communities Committee’s agenda at the first opportunity after the Delegated Powers and Law Reform Committee has reported on it. This means that, if questions are asked or concerns raised, consideration of the instrument can usually be continued to a later meeting to allow the Committee to gather more information or to invite a Minister to give evidence on the instrument. Members should however note that, for scheduling reasons, it is not always possible to continue an instrument to the following week. For this reason, if any Member has significant concerns about a negative instrument, they are encouraged to make this known to the clerks in advance of the meeting.
14. In many cases, the Committee may be content simply to note the instrument and agree to make no recommendations on it.

POLICY NOTE

THE CHARITIES ACCOUNTS (SCOTLAND) AMENDMENT REGULATIONS 2019

SSI 2019/393

1. The above instrument was made in exercise of the powers conferred by sections 44(4) and (5) and 103(2) of the Charities and Trustee Investment (Scotland) Act 2005 (“the 2005 Act”) and all other powers enabling them to do so. The instrument is subject to negative procedure.

Purpose of the instrument:

The purpose of the instrument is to update the regulations governing Scottish charity accounts so that they reflect the publication of a consolidated second edition of the Statement of Recommended Practice for charities. That document sets out the methods and principles which some charities must follow in the preparation of their financial accounts.

Policy Objectives

2. Section 44 of the 2005 Act sets out the duty on charities to keep proper accounting records and prepare statements of accounts. It allows Scottish Ministers (through Regulations) to make provision for how these are to be kept and prepared. This has been done through the Charities Accounts (Scotland) Regulations 2006 (as amended) (“the 2006 Regulations”).
3. Certain charities are required to prepare fully accrued accounts in accordance with the Statement of Recommended Practice for charities. A second edition of the Charities SORP FRS 102 has been published which consolidates the requirements of the Charities SORP FRS 102 and the Charities SORP FRS 102 Update Bulletin 1 and 2 to provide a single point of reference for charities preparing fully accrued accounts.
4. The second edition of the Charities SORP will apply to accounts covering financial years which begin on or after 1 January 2019 as the requirements which it consolidates have applied since that date.
5. Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - October 2019) (ISBN 978 1 84508 528 5) is published by the Chartered Institute of Public Finance and Accountancy and available to download from www.charitySORP.org.

Consultation

6. The second edition of the Charities SORP FRS 102 does not introduce any material changes to the accounting requirements for charities which are required to prepare fully accrued accounts in accordance with the Charities SORP, therefore no consultation has been undertaken.

Impact Assessments

7. This is a consolidation of existing accountancy requirements, and accordingly a Business and Regulatory Impact Assessment has not been undertaken.

Financial Effects

8. The Cabinet Secretary for Communities and Local Government confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Communities Directorate
November 2019