EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

The Regulations prescribe the particulars to be furnished to the Registrar of Independent Schools by the proprietors of any independent school applying for registration of the school. They also require the notification to the Registrar of any changes in these particulars and prescribe the circumstances in which the name of the school may be deleted from the register if the Registrar is unable to obtain information about the changes.

REORGANISATION OF ENDOWMENTS

1957 No. 1646 (S. 81)

The Educational Endowments (Statement of Accounts) (Scotland) Order, 1957

Made - - - - 19*th September*, 1957
Coming into Operation 1*st October*, 1957

In the exercise of the powers conferred upon me by subsection (2) of section 122 of the Education (Scotland) Act, 1946(a), as amended by section 11 of the Education (Scotland) Act, 1956(b), and of all other powers enabling me in that behalf, I hereby make the following Order :—

Interpretation

1.—(1) The Interpretation Act, 1889(c), applies to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

(2) References in this Order to any enactment shall, except where the context otherwise requires, be construed as references to that enactment as amended by or under any other enactment.

Endowments to which Order applies

2. This Order applies to every educational endowment, other than an endowment of which an education authority or other local authority is the governing body or a university endowment or the Carnegie Trust, administered under—

(1) a scheme made by the Court of Session which provides for the audit of the accounts in such manner as the Secretary of State may prescribe,

(2) a Provisional Order made under the Endowed Institutions (Scotland) Act, 1878(d),

(3) a scheme made under the Educational Endowments (Scotland) Act, 1882(e),

(4) a scheme made under the Educational Endowments (Scotland) Acts, 1928 to 1935, or

(5) a scheme made under the Education (Scotland) Act, 1946.

(a) 9 & 10 Geo. 6. c. 72.
(b) 4 & 5 Eliz. 2. c. 75.
(c) 52 & 53 Vict. c. 63.
(d) 41 & 42 Vict. c. 48.
(e) 45 & 46 Vict. c. 59.

Statement of Accounts

3.—(1) The statement of accounts to be prepared under subsection (2) of section 122 of the said Act of 1946 shall—

(*a*) in the case of every educational endowment to which this Order applies consist of a statement of the capital cash account in the form set out in Form 1 prescribed in the First Schedule annexed hereto, and

(*b*) where the governing body of the endowment do not conduct an educational establishment, include a statement of the revenue account in the form set out in Form 2 prescribed in the Second Schedule annexed hereto, or

(*c*) where the governing body of the endowment conduct an educational establishment, include a statement of the revenue account in the form set out in Form 3 prescribed in the Third Schedule annexed hereto.

(2) Where the governing instrument of the endowment requires or authorises the governing body to maintain funds separate from the main fund of the endowment, separate statements of accounts shall be prepared for each such fund or, with the approval of the Accountant, for the said funds as a whole or in groups, and the foregoing provisions of this article shall apply with the substitution of references to that fund or to the said funds as a whole or in groups for references to the endowment.

Citation, commencement and revocation

4.—(1) This Order may be cited as the Educational Endowments (Statement of Accounts) (Scotland) Order, 1957.

(2) This Order shall come into operation on 1st October, 1957, and shall apply to any statement of accounts relating to a financial year ending on or after the said date.

(3) The Accounts Orders of 6th July, 1920, 18th April, 1931, and 7th June, 1943, are hereby revoked, provided that notwithstanding the said revocation they shall continue to apply in relation to any statement of accounts relating to a financial year ending before 1st October, 1957.

John S. Maclay,
One of Her Majesty's
Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
19th September, 1957.

Article 3

FIRST
FORM
CAPITAL
Statement for Financial
Name of Endowment

Receipts	£	s.	d.	£	s.	d.
Balance (if in hand)						
(1) SALE OF LANDS AND BUILDINGS						
(2) SALE OF INVESTMENTS OTHER THAN LANDS AND BUILDINGS						
(3) SUMS BORROWED						
(4) SUMS TRANSFERRED FROM REVENUE CASH ACCOUNT						
(5) ADDITIONAL DONATIONS						
(6) OTHER RECEIPTS						
Balance (if overdrawn)						
Total ... ... £						

Certificate by Chairman

I certify that the foregoing statement of the Capital Cash Account is correct, that it has been approved by the governing body, and that the balances are correctly stated.

Signature of Chairman.....
Date.....

SCHEDULE

1

CASH ACCOUNT

Year ended on.....

.....

Payments	£	s.	d.	£	s.	d.
Balance (if overdrawn)						
(1) LANDS AND BUILDINGS FORMING OR TO FORM PART OF THE EDUCATIONAL ESTABLISHMENT:— Purchase of lands and buildings ... ... Improvement and equipment of lands and buildings						
(2) LANDS AND BUILDINGS NOT FORMING NOR TO FORM PART OF THE EDUCATIONAL ESTABLISHMENT:— Purchase of lands and buildings ... ... Improvement and equipment of lands and buildings						
(3) INVESTMENT OF FUNDS FORMING PART OF THE CAPITAL OF THE ENDOWMENT OTHER THAN INVESTMENT IN LANDS AND BUILDINGS ...						
(4) REPAYMENT OF MONEY BORROWED						
(5) PAYMENTS FOR EDUCATIONAL PURPOSES OTHER THAN PAYMENTS INCLUDED UNDER HEAD (1)... *Section of Scheme* *Number* *Rubric*						
(6) OTHER EXPENDITURE						
Balance (if in hand) Cash... ... ... Bank ... ... Deposit receipt						
Total ... ... £						

Certificate by Auditor

Signature of Auditor.....

Date .....

Article 3

SECOND

FORM

REVENUE

Statement for Financial

Name of Endowment

Receipts	£	s.	d.	£	s.	d.
Balance (if in hand)						
(1) ENDOWMENT:—						
Rent from lands and buildings						
Dividends, interest, feu duties, etc.						
Interest on deposit receipts						
Miscellaneous						
(2) INCOME TAX RECOVERED						
(3) SUBSCRIPTIONS AND DONATIONS FOR REVENUE PURPOSES						
(4) SALE OF INVESTMENTS HELD ON ACCOUNT OF REVENUE						
(5) OTHER RECEIPTS						
Balance (if overdrawn)						
Total ... ... £						

Certificate by Chairman

I certify that the foregoing statement of the Revenue Cash Account is correct, that it has been approved by the governing body, and that the balances are correctly stated.

Signature of Chairman.....

Date.....

SCHEDULE

2

CASH ACCOUNT

Year ended on.....

.....

Payments	£	s.	d.	£	s.	d.
Balance (if overdrawn)						
(1) EXPENSES OF ADMINISTRATION:—						
Salaries, etc.						
Postages, stationery, printing and advertising						
Legal expenses...						
Miscellaneous						
(2) EXPENSES ON LANDS AND BUILDINGS:—						
Income tax						
Rates						
Insurance						
Feu duties, stipends and other burdens ...						
Maintenance						
Legal expenses...						
Miscellaneous						
(3) VESTED INTERESTS AND CONTINUATION OF BENEFITS PAYABLE UNDER FORMER GOVERNING INSTRUMENTS						
(4) PAYMENTS UNDER THE SCHEME						
Section of Scheme — *Number* / *Rubric*						
(5) LOANS—REPAYMENT AND INTEREST						
(6) DRAFTS ON CAPITAL—REPAYMENT						
(7) PURCHASE OF INVESTMENTS TO BE HELD ON ACCOUNT OF REVENUE						
(8) TRANSFERRED TO CAPITAL CASH ACCOUNT ...						
(9) OTHER EXPENDITURE						
Balance (if in hand)						
Cash...						
Bank						
Deposit receipt						
Total ... ... £						

Certificate by Auditor

Signature of Auditor.....

Date .....

Article 3

THIRD SCHEDULE

FORM 3

REVENUE CASH ACCOUNT

Statement for Financial Year ended on.....

Name of Endowment.....

Receipts	£	s.	d.	£	s.	d.	Payments	£	s.	d.	£	s.	d.
Balance (if in hand)							Balance (if overdrawn)						
(1) ENDOWMENT:—							(1) EXPENSES OF ADMINISTRATION:—						
Rent from lands and buildings							Salaries, etc.						
Dividends, interest, feu duties, etc.							Postages, stationery, printing and advertising...						
Interest on deposit receipts ...							Legal expenses						
Miscellaneous							Miscellaneous						
(2) INCOME TAX RECOVERED							(2) EXPENSES ON LANDS AND BUILDINGS NOT FORMING PART OF THE EDUCATIONAL ESTABLISHMENT:—						
(3) GOVERNMENT GRANTS:—							Income tax						
Grants from Secretary of State							Rates						
Other Government grants							Insurance						
							Feu duties, stipends and other burdens						
							Maintenance						
(4) CONTRIBUTIONS FROM EDUCATION AND OTHER LOCAL AUTHORITIES							Legal expenses						
							Miscellaneous						
(5) MATRICULATION, TUITION AND OTHER FEES							(3) EXPENSES OF THE EDUCATIONAL ESTABLISHMENT:—						
							Expenses on lands and buildings:—						
(6) SUBSCRIPTIONS AND DONATIONS FOR REVENUE PURPOSES ...							Income tax						
							Rates						
							Insurance						
							Feu duties, stipends and other burdens						
							Maintenance						
							Legal expenses						
							Miscellaneous						

(7) SALE OF INVESTMENTS HELD ON ACCOUNT OF REVENUE										
(8) OTHER RECEIPTS										
							Teachers:—			
							Salaries			
							Employer's contributions to Teachers' Superannuation Scheme			
							Employer's National Insurance contributions			
							Retiring allowances			
							Other expenditure			
							Other staff:—			
							Salaries and Wages			
							Employer's National Insurance contributions			
							Retiring allowances			
							Other expenditure			
							Books, apparatus and stationery ...			
							Replacement and repairs of furniture			
							Fuel, light and cleaning			
							Postages, stationery, printing and advertising			
							Other expenditure			
							(4) VESTED INTERESTS AND CONTINUATION OF BENEFITS PAYABLE UNDER FORMER GOVERNING INSTRUMENTS			
							(5) SPECIAL PAYMENTS UNDER THE SCHEME...			
							Section of Scheme			
							Number *Rubric*			

THIRD SCHEDULE—*continued*

Receipts	£	s.	d.	£	s.	d.	Payments	£	s.	d.	£	s.	d.
							(6) LOANS—REPAYMENT AND INTEREST ...						
							(7) DRAFTS ON CAPITAL—REPAYMENT ...						
							(8) PURCHASE OF INVESTMENTS TO BE HELD ON ACCOUNT OF REVENUE						
							(9) TRANSFERRED TO CAPITAL CASH ACCOUNT						
							(10) OTHER EXPENDITURE						
Balance (if overdrawn)...							Balance (if in hand)						
							Cash						
							Bank						
							Deposit receipt						
Total ... ... £							Total ... ... £						

Certificate by Chairman

I certify that the foregoing statement of the Revenue Cash Account is correct, that it has been approved by the governing body, and that the balances are correctly stated.

Signature of Chairman.....

Date .....

Certificate by Auditor

Signature of Auditor.....

Date .....

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order prescribes in relation to every educational endowment to which section 122 of the Education (Scotland) Act, 1946, as amended, applies, other than a university endowment or the Carnegie Trust, the form in which the annual statement of accounts is to be prepared.

TEACHERS

1957 No. 1768 (S. 84)

The Teachers' Salaries (Scotland) (Amendment No. 1) Provisional Regulations, 1957

Made - - - -	*10th October,* 1957
Laid before Parliament	*17th October,* 1957
Coming into Operation	*1st November,* 1957

In the exercise of the powers conferred upon me by section 79 of the Education (Scotland) Act, 1946(**a**), as amended by section 13 of, and Part I of the First Schedule to, the Education (Scotland) Act, 1956(**b**), and of all other powers enabling me in that behalf, I hereby make the following Regulations: and I hereby certify under section 59 of the said Act of 1946 as amended by section 5 of, and Part I of the Schedule to, the Education (Scotland) Act, 1949(**c**), that on account of urgency the said Regulations ought to come into immediate operation, and I accordingly make them as Provisional Regulations.

Citation, construction and period of operation

1.—(1) These Regulations may be cited as the Teachers' Salaries (Scotland) (Amendment No. 1) Provisional Regulations, 1957.

(2) These Regulations and the Teachers' Salaries (Scotland) Regulations, 1956(**d**), (hereinafter referred to as "the Principal Regulations") shall be construed as one and may be cited together as the Teachers' Salaries (Scotland) Regulations, 1956 and 1957.

(3) These Regulations shall come into operation on 1st November, 1957, and shall remain in force until and including 31st March, 1960.

Amendment of Regulation 2—General definitions

2. The following amendments shall be made on paragraph (1) of Regulation 2 of the Principal Regulations:—

(1) After sub-paragraph (*h*), the following sub-paragraph shall be inserted:—

"(*hh*) "Lands and heritages" in relation to salary means lands and heritages owned by the education authority consisting of a dwelling house with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house;"

(**a**) 9 & 10 Geo. 6. c. 72. (**b**) 4 & 5 Eliz. 2. c. 75. (**c**) 12, 13 & 14 Geo. 6. c. 19.
(**d**) S.I. 1956/1656 (1956 I, p. 768).