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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 384**

The Charities (Accounts and Reports)  
Regulations (Northern Ireland) 2015

PART 3

PREPARATION OF GROUP ACCOUNTS

CHAPTER 2

FORM AND CONTENTS OF GROUP ACCOUNTS

**Form and contents of group accounts: general**

**14.**—(1) The requirements as to the form and contents of group accounts to be prepared under paragraph 3(3)(b) of Schedule 6 are prescribed in this regulation and regulation 15.

(2) In the case of a parent charity that is a general charity, the group accounts must comply with regulation 8 as if the undertakings included in the group were a single charity.

(3) In the case of a parent charity that is a special case charity, the group accounts must comply with regulation 9 as if the undertakings included in the group were a single charity.

(4) In the case of a parent charity that is an investment fund, the group accounts must comply with regulation 10 as if the undertakings included in the group were a single charity.