STATUTORY RULES OF NORTHERN IRELAND

2015 No. 384

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

PART 4

SCRUTINY OF ACCOUNTS

CHAPTER 1

GENERAL

Duties of auditors: general

18. The duties of an auditor carrying out an audit of—

(a) the accounts of a charity under section 65(2) or (3)(b) are specified—

(i) where the auditor is carrying out an audit of a statement of accounts prepared under section 64(1), in regulation 20;

(ii) where the auditor is carrying out an audit of individual accounts of a company that is a charity prepared under Part 15 of the Companies Act, in regulation 21;

(iii) where the auditor is carrying out an audit of a receipts and payments account and a statement of assets and liabilities prepared under section 64(3), in regulation 22;

(b) the group accounts of a parent charity under paragraph 6 of Schedule 6 are specified in regulation 24.