
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 384

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

PART 5

ANNUAL REPORTS

General

29.—(1) The report and information to be contained in the annual report prepared by the charity trustees of a charity are prescribed—

- (a) in the case of a non-parent investment fund, in regulation 30;
- (b) in the case of a parent investment fund, in regulation 31.
- (c) in the case of a non-parent charity which elects to prepare a receipts and payments account and a statement of assets and liabilities, or a charity which is a grant-aided school, in regulation 32;
- (d) in the case of a non-parent charity which prepares a statement of accounts, or in the case of a non-parent charity which is a company, in regulation 33;
- (e) in the case of a qualifying parent charity, in regulation 34.

(2) In this Part—

- (a) “non-parent charity” means a charity—
 - (i) which is not an investment fund; and—
 - (ii) is—
 - (aa) not a parent charity; or
 - (bb) a parent charity but the charity trustees are not required to prepare group accounts in respect of the financial year to which the annual report relates;
- (b) “non-parent investment fund” means an investment fund which—
 - (i) is not a parent charity; or
 - (ii) is a parent charity but the charity trustees are not required to prepare group accounts in respect of the financial year to which the annual report relates;
- (c) “parent investment fund” means an investment fund—
 - (i) which is a parent charity; and
 - (ii) the charity trustees of which are required to prepare group accounts in respect of the financial year to which the annual report relates;
- (d) “qualifying parent charity” means a charity—
 - (i) which is not an investment fund; and

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- (ii) the charity trustees of which are required to prepare group accounts in respect of the financial year to which the annual report relates.