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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 5

ANNUAL REPORTS

**Annual reports: non-parent charity which prepares a statement of accounts**

**33.**—(1) This regulation applies to an annual report prepared in accordance with section 68(1) by the charity trustees of a non-parent charity required to prepare a statement of accounts under section 64(1) or Part 15 of the Companies Act 2006.

(2) The report on the activities of a charity during the year which is required to be contained in the annual report prepared under section 68(1) must—

- (a) comply with regulation 32(2) to (4); and
- (b) be prepared in accordance with the methods and principles set out in the SORP.