
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 384

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

PART 2

FORM AND CONTENTS OF STATEMENTS OF ACCOUNTS

Form and contents of statement of accounts: special case charities

9.—(1) Regulation 8(2) to (8) applies to a statement of accounts prepared by the charity trustees of a special case charity in accordance with section 64(1) with the following modifications.

- (2) For “statement of financial activities” substitute “statement of income and expenditure”.
- (3) In regulation 8(5) omit “Subject to paragraph (6),”.
- (4) Omit regulation 8(6).