
STATUTORY INSTRUMENTS

1995 No. 2724

CHARITIES

The Charities (Accounts and Reports) Regulations 1995

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**THE CHARITIES (ACCOUNTS AND
REPORTS) REGULATIONS 1995**

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SCHEDULE 1 — FORM AND CONTENTS OF STATEMENTS OF ACCOUNTS

PART I — STATEMENT OF FINANCIAL ACTIVITIES

1. The statement of financial activities shall show the total incoming...
2. The information required by paragraph 1 above shall be analysed...
3. Subject to paragraph 5 below, the analysis required by paragraph...
4. The analysis required by paragraph 2(b) above is as follows:...
5. In the case of any financial year of a charity...

PART II — BALANCE SHEET

1. The balance sheet shall show, by reference to the information...
2. The information referred to in paragraph 1 above is as...

PART III — METHODS AND PRINCIPLES

1. (1) The statement of financial activities shall give a true...
2. (1) In respect of every amount required by paragraph 3...
3. The values of assets and liabilities of the charity shall,...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART IV — NOTES TO THE ACCOUNTS

1. Subject to paragraph 2 below, the information to be provided...
2. Sub-paragraphs (d) and (r) of paragraph 1 above shall not...

PART V — INTERPRETATION

1. In this Schedule the following expressions have the meanings hereafter...
2. For the purposes of paragraph 1 above, an amount shall...

SCHEDULE 2 — FORM AND CONTENTS OF STATEMENTS OF ACCOUNTS:
COMMON INVESTMENT FUNDS AND COMMON DEPOSIT
FUNDS

PART I — STATEMENT OF TOTAL RETURN

1. The statement of total return shall show the net gain...
2. The information required by paragraph 1 above shall be analysed...
3. In the case of a common investment fund established by...
4. In respect of any information required by a sub-paragraph of...

PART II — STATEMENT OF MOVEMENT IN FUNDS

1. The statement of movement in funds shall provide a reconciliation...
2. The reconciliation referred to in paragraph 1 above shall show—...
3. In the case of a common investment fund such as...

PART III — BALANCE SHEET

1. The balance sheet shall show, by reference to the information...
2. Subject to paragraph 4 below, in the case of a...
3. In the case of a common deposit fund, the information...
4. In the case of a common investment fund such as...
5. In respect of any information required by sub-paragraph (c) of...

PART IV — METHODS AND PRINCIPLES

1. The methods and principles specified and referred to in Part...
2. (1) For any reference to “the charity” or “charity trustees”...

PART V — NOTES TO THE ACCOUNTS

1. The information to be provided by way of notes to...
2. (1) For any reference to “the charity” there is substituted...

PART VI — INTERPRETATION

1. In this Schedule, “dividend equalisation reserve” means income withheld from...
2. For the purposes of this Schedule, a person is connected...
3. Any expression in paragraph 2 above which also appears in...

Explanatory Note