

---

STATUTORY INSTRUMENTS

---

**2001 No. 3649**

The Financial Services and Markets Act 2000  
(Consequential Amendments and Repeals) Order 2001

PART 9

AMENDMENTS TO SECONDARY LEGISLATION

*The Charities (Accounts and Reports) Regulations 1995 (S.I. 1995/2724)*

**Meaning of “collective investment scheme”**

**516.** In Part IV of Schedule 1 to the Charities (Accounts and Reports) Regulations 1995 (Form and content of statements of accounts—Notes to accounts), in paragraph 1(1)(ii)(C) for “section 75 of the Financial Services Act 1986” substitute “section 235 of the Financial Services and Markets Act 2000”.

**Information to be provided in the case of a common deposit fund**

**517.—**(1) Schedule 2 to the Charities (Accounts and Reports) Regulations 1995 (Form and content of statement of accounts: Common investment funds and common deposit funds) is amended as follows.

- (2) In Part III (Balance sheet), for sub-paragraph (c)(i) and (ii) of paragraph 3, substitute—
- “(i) deposits at the Bank of England;
  - (ii) deposits with a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to accept deposits;”.
- (3) In Part VI (Interpretation) after paragraph 3 insert—
- “4 In Part III of this Schedule, paragraph (3)(c)(ii) must be read with—
- (a) section 22 of the Financial Services and Markets Act 2000;
  - (b) any relevant order under that section; and
  - (c) Schedule 2 to that Act.”.