



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

Annual returns by charities

70.—(1) Every charity shall prepare in respect of each of its financial years an annual return in such form, and containing such information, as may be prescribed by regulations made by the Department.

(2) Any such return shall be transmitted to the Commission by the date by which the charity trustees are, by virtue of section 68(3), required to transmit to the Commission the annual report required to be prepared in respect of the financial year in question.

(3) The Commission may dispense with the requirements of subsection (1) in the case of a particular charity or a particular class of charities, or in the case of a particular financial year of a charity or of any class of charities.