

## SCHEDULE 2

### FORM AND CONTENTS OF STATEMENTS OF ACCOUNTS: INVESTMENT FUNDS

#### PART III

#### BALANCE SHEET

**4.** In the case of a common investment fund such as is described in paragraph 3 of Part I of this Schedule, the information referred to in paragraph 1 above is—

- (a) in relation to the amount of capital and income to be shared between charities participating otherwise than by way of deposit, the information specified in paragraph 2 above; and
- (b) in relation to the amounts excluded from such amount under provision made in pursuance of section 22(5) of the 1960 Act or section 24(5) of the 1993 Act, the information specified in paragraph 3 above.