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*Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Money. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### THE CHARITY COMMISSION FOR NORTHERN IRELAND

##### *Money*

7.—(1) Expenditure incurred by the Commission may be defrayed as expenses of the Department if authorised by that Department and the Department of Finance and Personnel.

(2) Expenditure defrayed under this paragraph shall be defrayed out of money appropriated by Act of the Assembly and an authorisation for the purposes of this paragraph may be general or specific.

8.—(1) The Commission shall keep accounts and financial records in a form approved by the Department.

(2) The Commission shall—

- (a) prepare a statement of accounts in respect of each financial year containing such information, and in such form, as is directed by the Department with the consent of the Department of Finance and Personnel; and
- (b) send a copy to the Department and to the Comptroller and Auditor General for Northern Ireland within such period after the end of the financial year as the Department directs.

(3) The Comptroller and Auditor General for Northern Ireland shall—

- (a) examine, certify and report on the statement of accounts; and
- (b) send a copy of the statement of accounts and of the report to the Department.

(4) The Department shall lay a copy of the statement of accounts and the Comptroller and Auditor General's report before the Assembly.

(5) For the purposes of this paragraph—

- (a) a financial year is a period of 12 months ending on 31st March; but
- (b) the first financial year is the period beginning with the day on which section 6 comes into operation and ending with the first 31st March which falls at least 6 months after that day.

**Changes to legislation:**

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Money.