STATUTORY RULES OF NORTHERN IRELAND

2015 No. 384

CHARITIES

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

Made - - - - 30th November 2015

Coming into operation 1st January 2016

THE CHARITIES (ACCOUNTS AND REPORTS) REGULATIONS (NORTHERN IRELAND) 2015

PART 1

GENERAL

- 1. Citation and commencement
- 2. Interpretation
- 3. Financial year of a charity which is not a company
- 4. The SORP
- 5. Application
- 6. Grant-aided schools

PART 2

FORM AND CONTENTS OF STATEMENTS OF ACCOUNTS

- 7. General
- 8. Form and contents of statement of accounts: general charities
- 9. Form and contents of statement of accounts: special case charities
- 10. Form and contents of statement of accounts: investment funds

PART 3

PREPARATION OF GROUP ACCOUNTS

CHAPTER 1

GENERAL

- 11. Meaning of "aggregate gross income"
- 12. Financial years of subsidiary undertakings

Status: This is the original version (as it was originally made).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

13. Requirement for financial years of a parent charity and its subsidiary undertakings to coincide

CHAPTER 2

FORM AND CONTENTS OF GROUP ACCOUNTS

- 14. Form and contents of group accounts: general
- 15. Form and contents of group accounts: general requirements

CHAPTER 3

EXCEPTIONS TO THE REQUIREMENT TO PREPARE GROUP ACCOUNTS

- 16. Exceptions relating to requirement to prepare group accounts: specified sum
- 17. Exceptions relating to requirement to prepare group accounts: subsidiary undertaking

PART 4

SCRUTINY OF ACCOUNTS

CHAPTER 1

GENERAL

- 18. Duties of auditors: general
- 19. Duties of examiners: general

CHAPTER 2

AUDIT OF INDIVIDUAL CHARITY ACCOUNTS

- 20. Duties of auditors: audit of a statement of accounts prepared under section 64(1)
- 21. Duties of auditor: audit of accounts prepared under Part 15 of the Companies Act
- 22. Duties of auditors: audit of a receipts and payments account and a statement of assets and liabilities prepared under section 64(3)

CHAPTER 3

AUDIT OF GROUP ACCOUNTS

- 23. Audit of accounts of larger groups
- 24. Duties of auditors carrying out an audit of group accounts under paragraph 6 of Schedule 6

CHAPTER 4

INDEPENDENT EXAMINATION OF INDIVIDUAL CHARITY ACCOUNTS

25. Independent examination of individual charity accounts

Status: This is the original version (as it was originally made).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

CHAPTER 5

MISCELLANEOUS

- 26. Audit and independent examination: supplementary provisions
- 27. Dispensations from audit or examination requirements
- 28. Auditors appointed by the Commission

PART 5

ANNUAL REPORTS

- 29. General
- 30. Annual reports: non-parent investment fund
- 31. Annual reports: parent investment fund
- 32. Annual reports: non-parent charity which elects to prepare a receipts and payments account and a statement of assets and liabilities or grant-aided school
- 33. Annual reports: non-parent charity which prepares a statement of accounts
- 34. Annual reports: qualifying parent charities

PART 6

CONSEQUENTIAL PROVISION

35. Revocations Signature Explanatory Note