
STATUTORY INSTRUMENTS

2008 No. 629

CHARITIES

The Charities (Accounts and Reports) Regulations 2008

Made - - - - - *6th March 2008*
Laid before Parliament *10th March 2008*
Coming into force *1st April 2008*

**THE CHARITIES (ACCOUNTS AND
REPORTS) REGULATIONS 2008**

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Signature

SCHEDULE 1 — STATEMENTS OF ACCOUNTS: INVESTMENT FUNDS

PART 1 — STATEMENT OF TOTAL RETURN

1. The statement of total return must show—
2. Subject to paragraph 4, the information required by paragraph 1...
3. In the case of a common investment fund established by...
4. Where a sub-paragraph of paragraph 2 requires information to be...

PART 2 — STATEMENT OF CHANGE IN NET ASSETS

5. The statement of change in net assets must provide a...
6. The reconciliation referred to in paragraph 5 must show—
7. In the case of a common investment fund to which...

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PART 3 — BALANCE SHEET

8. The balance sheet must show the state of affairs of...
9. In the case of a common investment fund to which...
10. In the case of a common investment fund to which...
11. In the case of a common deposit fund, the specified...
12. Despite the requirement in paragraph 11(c) to divide into separate...

PART 4 — METHODS AND PRINCIPLES

13. (1) The statement of total return must give a true...
14. (1) Subject to paragraphs (2) and (3), in respect of...
15. The values at which assets and liabilities of an investment...

PART 5 — NOTES TO THE ACCOUNTS

16. (1) The information to be provided by way of notes...

PART 6 — INTERPRETATION

17. (1) In this Schedule— “dividend equalisation reserve” means income withheld...

SCHEDULE 2 — NOTES TO THE STATEMENT OF ACCOUNTS PREPARED
BY A CHARITY THAT IS NOT AN INVESTMENT FUND OR
SPECIAL CASE CHARITY

1. (1) Subject to sub-paragraphs (2) and (3) and in so...

Explanatory Note