
STATUTORY INSTRUMENTS

2008 No. 629

The Charities (Accounts and Reports) Regulations 2008

PART 3

PREPARATION OF GROUP ACCOUNTS

CHAPTER 1

GENERAL

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

11. The charity trustees of a parent charity must secure that, except where in their opinion there are good reasons against it, the financial year of each of its subsidiary undertakings coincides with its own financial year.