
STATUTORY INSTRUMENTS

2008 No. 629

The Charities (Accounts and Reports) Regulations 2008

PART 3

PREPARATION OF GROUP ACCOUNTS

CHAPTER 2

FORM AND CONTENT OF GROUP ACCOUNTS

Form and content of group accounts: general

12. The requirements as to the form and content of group accounts to be prepared under paragraph 3(2) of Schedule 5A to the 1993 Regulations are prescribed—

- (a) in the case of a parent charity that is an investment fund, in regulation 13;
- (b) in the case of a parent charity that is a special case charity, in regulation 14;
- (c) in the case of any other parent charity, in regulation 15.