STATUTORY INSTRUMENTS

1976 No. 929

CHARITIES

The Charities (Excepted Accounts) Regulations 1976

Made - - -	13*th June* 1976
Laid before Parliament	22*nd June* 1976
Coming into Operation	1*st August* 1976

In pursuance of sections 8(1), 43(1) as amended(**a**) and 45(6) of the Charities Act 1960(**b**), I hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Charities (Excepted Accounts) Regulations 1976 and shall come into operation on 1st August 1976.

(2) The Interpretation Act 1889(**c**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

2. A charity administered by any of the following, that is to say:—

(*a*) a Regional Health Authority;

(*b*) an Area Health Authority;

(*c*) an Area Health Authority (Teaching);

(*d*) a special health authority within the meaning of section 5(6) of the National Health Service Reorganisation Act 1973(**d**);

(*e*) a body of trustees being Special Trustees within the meaning of the National Health Service Reorganisation Act 1973; or

(*f*) a preserved Board within the meaning of the National Health Service Reorganisation Act 1973

shall be an excepted charity for the purposes of section 8(1) of the Charities Act 1960.

3. The Charities (Excepted Accounts) Regulations 1963(**e**) are hereby revoked.

Roy Jenkins,
One of Her Majesty's Principal
Secretaries of State.

Home Office,
Whitehall.
13th June 1976.

(**a**) 1973 c. 16, Sch. 1. (**b**) 1960 c. 58. (**c**) 1889 c. 63.
(**d**) 1973 c. 32. (**e**) S.I. 1963/210 (1963 I, p. 193).

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Section 8(1) of the Charities Act 1960 requires a statement of account about the affairs of a charity to be sent on request to the Charity Commissioners. Where the charity has a permanent endowment, however, it requires a statement of account in relation to that endowment to be sent yearly without any request, unless the charity is excepted by order or regulations.

These Regulations except from the latter duty charities administered by certain bodies connected with the National Health Service.

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