1960 No. 2425

The Charities (Statements of Account) Regulations, 1960

Made - - - -	*19th December*, 1960
Laid before Parliament	*29th December*, 1960
Coming into Operation	*1st January*, 1961

In pursuance of subsection (1) of section eight and section forty-three of the Charities Act, 1960(a), we hereby make the following Regulations:—

1. The information specified in the Schedule to these Regulations shall be the prescribed information about the affairs of a charity for the purposes of section eight of the Charities Act, 1960.

2. These Regulations may be cited as the Charities (Statements of Account) Regulations, 1960, and shall come into operation on the first day of January, 1961.

Given under my hand this 19th day of December, nineteen hundred and sixty.

R. A. Butler,
One of Her Majesty's Principal Secretaries of State.

Given under the official seal of the Minister of Education this 19th day of December, nineteen hundred and sixty.

(L.S.)

David Eccles,
Minister of Education.

SCHEDULE

INFORMATION TO BE INCLUDED IN STATEMENTS OF ACCOUNT RELATING TO CHARITIES

1. Particulars of the assets, and the persons in whom they are vested, on the day of the year to which the charity's accounts are made up, distinguishing between assets forming part of the permanent endowment and other assets.

2. The approximate amount of the liabilities on that day.

3. The amount of the receipts in the year ending on that day, classified according to the nature of the receipt and distinguishing between receipts forming part of the permanent endowment and other receipts.

4. The amount of the payments made during that year, classified according to the nature of the payment and distinguishing between payments made out of the permanent endowment and other payments.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations prescribe the information to be included in statements of account transmitted by charities to the Charity Commissioners or the Minister of Education in accordance with section 8 (1) of the Charities Act, 1960. That subsection, together with these Regulations, replaces section 44 of the Charitable Trusts Amendment Act, 1855.

(a) 8 & 9 Eliz. 2. c. 58.