

---

STATUTORY INSTRUMENTS

---

**2012 No. 3012**

The Charitable Incorporated  
Organisations (General) Regulations 2012

PART 10

SUPPLEMENTARY PROVISIONS

**Notes to CIO's accounts and statement**

**62.**—(1) This regulation applies where a CIO elects under section 133 of the 2011 Act to prepare a receipts and payments account and a statement of assets and liabilities, instead of a statement of accounts.

(2) The following information must be provided by way of notes to the statement of assets and liabilities—

- (a) particulars of any guarantee given by the CIO, where any potential liability under the guarantee is outstanding at the date of the statement; and
- (b) particulars of any debt outstanding at the date of the statement which is owed by the CIO and which is secured by an express charge on any of the assets of the CIO.