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*Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### GROUP ACCOUNTS

##### *Duty of auditors, etc. to report matters to Commission*

**9.**—(1) Section 67(2) to (5) <sup>F1</sup>... shall apply in relation to a person appointed to audit, or report on, any group accounts under or by virtue of paragraph 6 or 7 as they apply in relation to a person such as is mentioned in section 67(1).

(2) In section 67(2)(a), as it applies in accordance with sub-paragraph (1), the reference to the charity or any connected institution or body is to be construed as a reference to the parent charity or any of its subsidiary undertakings.

##### **Annotations:**

##### **Amendments (Textual)**

- F1** Words in [Sch. 6 para. 9\(1\)](#) repealed (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\)](#), s. 10(1), [Sch. 1 para. 28\(3\)](#), **2**

##### **Commencement Information**

- II** [Sch. 6 para. 9](#) in operation at 1.1.2016 by [S.R. 2015/383](#), art. 2(3), [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 9.