

## SCHEDULES

### SCHEDULE 6

#### GROUP ACCOUNTS

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

**9.—**(1) Section 67(2) to (5) and (7) 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.