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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 384**

**The Charities (Accounts and Reports)  
Regulations (Northern Ireland) 2015**

**PART 4**

**SCRUTINY OF ACCOUNTS**

**CHAPTER 5**

**MISCELLANEOUS**

**Audit and independent examination: supplementary provisions**

**26.**—(1) Any person carrying out an audit or examination of the accounts of a charity under section 65(2), (3) or (6), or paragraph 6 or 7 of Schedule 6, has a right of access to any books, documents and other records (however kept) which relate to the charity concerned and which the person concerned considers it necessary to inspect for the purpose of carrying out the audit or examination.

(2) Such a person is entitled to require, in the case of the charity concerned, such information and explanations from past or present charity trustees of, or trustees for, the charity, or from past or present officers or employees of the charity, as the person considers it necessary to obtain for the purposes of carrying out the audit or examination.

(3) Where an auditor is carrying out an audit of the group accounts of a parent charity under paragraph 6 or 7 of Schedule 6, the auditor also has—

- (a) the right of access in paragraph (1), modified so that the undertakings included in the group are treated as a single charity;
- (b) the right to require the information and explanations in paragraph (2), modified so that the undertakings included in the group are treated as a single charity;
- (c) a right of access to any books, documents and other records (however kept) which relate to any of the subsidiary undertakings included in group accounts and which the auditor considers it necessary to inspect for the purpose of carrying out the audit;
- (d) the right to require, in the case of any such subsidiary undertaking, such information and explanations—
  - (i) in the case of a subsidiary undertaking which is a charity, from past or present charity trustees of, or trustees for, that charity;
  - (ii) in the case of any subsidiary undertaking which is not a charity, from the subsidiary undertaking itself and from past or present officers or employees of that undertaking, as the auditor considers it necessary to obtain for the purposes of carrying out the audit;
- (e) the right to require the charity trustees of the parent charity to take all such steps as are reasonably open to them to obtain from any such subsidiary undertaking such information

and explanations as the auditor may reasonably require for the purposes of carrying out the audit.

(4) For the purposes of this regulation, “officer” includes any auditor or other person appointed to scrutinise the accounts of the parent charity or any subsidiary undertaking.

### **Dispensations from audit or examination requirements**

27.—(1) The Commission may—

- (a) in the circumstances specified in paragraph (2), dispense with the requirements of section 65(2) or (3) in the case of a particular charity;
- (b) in the circumstances specified in paragraph (3), dispense with those requirements in respect of a particular financial year of a charity;
- (c) in the circumstances specified in paragraph (4), dispense with the requirements in paragraph 6(4) or 7(2) of Schedule 6 in the case of a particular charity.

(2) The circumstances specified for the purposes of paragraph (1)(a) are where the Commission is satisfied that the accounts of the charity concerned—

- (a) are required to be audited in accordance with any statutory provision which imposes requirements which, in the opinion of the Commission, are sufficiently similar to the requirements of section 65(2) for those requirements to be dispensed with; or
- (b) have been audited by the Comptroller and Auditor General.

(3) The circumstances specified for the purposes of paragraph (1)(b) are where the Commission considers that, although the financial year in question of the charity concerned is one to which section 65(2) or (3) applies, there are exceptional circumstances which justify the examination of the accounts by an independent examiner instead of their audit in accordance with the relevant subsection.

(4) The circumstances specified for the purposes of paragraph (1)(c) are where the Commission is satisfied that the group accounts of the parent charity concerned—

- (a) are required to be audited in accordance with any statutory provision which imposes requirements which, in the opinion of the Commission, are sufficiently similar to the requirements of paragraph 6(4) of Schedule 6 for those requirements to be dispensed with; or
- (b) have been audited by the Comptroller and Auditor General.

(5) The Commission must make it a condition of a dispensation granted under this regulation that the charity trustees send to the Commission any report made to the trustees with respect to the accounts of that charity for the relevant financial year of which it requests a copy.

(6) The Commission must make it a condition of a dispensation granted under paragraph (3) that the charity trustees comply with the requirements of section 65(2) or (3), as applicable, as if they were able to make and had in fact made an election under the relevant section that the accounts of the charity for the relevant financial year be examined by an independent examiner.

(7) The Commission may revoke a dispensation granted under this regulation if the charity trustees fail to comply with a condition imposed under paragraph (5) or (6).

### **Auditors appointed by the Commission**

28. In the case of an auditor appointed by the Commission, any report required by any of the provisions of this Part to be made to the charity trustees must instead be made to the Commission.