



Charities Act 2006

2006 CHAPTER 50

PART 2

REGULATION OF CHARITIES

CHAPTER 7

CHARITABLE COMPANIES

33 Duty of auditor etc. of charitable company to report matters to Commission

After section 68 of the 1993 Act insert—

“68A Duty of charity’s auditors etc. to report matters to Commission

- (1) Section 44A(2) to (7) above shall apply in relation to a person acting as—
 - (a) an auditor of a charitable company appointed under Chapter 5 of Part 11 of the Companies Act 1985 (auditors), or
 - (b) a reporting accountant appointed by a charitable company for the purposes of section 249C of that Act (report required instead of audit), as they apply in relation to a person such as is mentioned in section 44A(1).
- (2) For this purpose any reference in section 44A to a person acting in the capacity mentioned in section 44A(1) is to be read as a reference to his acting in the capacity mentioned in subsection (1) of this section.
- (3) In this section “charitable company” means a charity which is a company.”