



Charities Act 2006

2006 CHAPTER 50

PART 4

MISCELLANEOUS AND GENERAL

General

77 Amendments reflecting changes in company law audit provisions

- (1) The [^{F1}Secretary of State] may by order make such amendments of the 1993 Act or this Act as he considers appropriate—
- (a) in consequence of, or in connection with, any changes made or to be made by any enactment to the provisions of company law relating to the accounts of charitable companies or to the auditing of, or preparation of reports in respect of, such accounts;
 - (b) for the purposes of, or in connection with, applying provisions of Schedule 5A to the 1993 Act (group accounts) to charitable companies that are not required to produce group accounts under company law.
- (2) In this section—
- “accounts” includes group accounts;
 - “amendments” includes repeals and modifications;
 - “charitable companies” means companies which are charities;
 - “company law” means the enactments relating to companies.

Textual Amendments

- F1** Words in s. 77 substituted (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), art. 1(2), [Sch. 2 para. 19\(2\)\(d\)](#) (with art. 12)

Changes to legislation: There are currently no known outstanding effects
for the Charities Act 2006, Section 77. (See end of Document for details)

Modifications etc. (not altering text)

- C1** S. 77 functions transferred (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), arts. 1(2), **10(2)(e)** (with arts. 10(3), 11, 12)

Changes to legislation:

There are currently no known outstanding effects for the Charities Act 2006, Section 77.