



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 3

AUDIT OR EXAMINATION OF ACCOUNTS

Exempt and excepted charities

161 Excepted charities

- (1) Nothing in sections 144 to 146 (audit or examination of individual accounts) applies to any charity which—
 - (a) falls within section 30(2)(d) (whether or not it also falls within section 30(2)(b) or (c)), and
 - (b) is not registered.
- (2) Except in accordance with subsections (3) and (4), nothing in—
 - (a) section 154 or 155 (regulations relating to audits and examinations), or
 - (b) section 156 or 157 (duty of auditors etc. to report matters to Commission),applies to a charity mentioned in subsection (1).
- (3) Sections 154 to 157 apply to a charity mentioned in subsection (1) which is also—
 - (a) an English NHS charity (as defined in section 149), or
 - (b) a Welsh NHS charity (as defined in section 150).
- (4) Sections 156 and 157 apply in accordance with section 160(2) to a charity mentioned in subsection (1) which is also an exempt charity.

Changes to legislation:

Charities Act 2011, Section 161 is up to date with all changes known to be in force on or before 30 September 2017. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 178(3)(4) inserted by 2016 c. 4 s. 9(6)
- s. 178A inserted by 2016 c. 4 s. 9(7)
- s. 179(7) added by 2016 c. 4 s. 9(10)
- s. 181(2A) inserted by 2016 c. 4 s. 9(12)
- s. 182(1A) words in s. 182(1) renumbered as s. 182(1A) by 2016 c. 4 s. 11(3)
- s. 182(1A) words inserted by 2016 c. 4 s. 11(4)
- s. 184A inserted by 2016 c. 4 s. 12
- s. 348(4)(za) inserted by 2016 c. 4 s. 9(21)