



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 4

ANNUAL REPORTS AND RETURNS AND PUBLIC ACCESS TO ACCOUNTS ETC.

Annual reports etc.

164 Documents to be transmitted with annual report

- (1) Subject to subsection (3), any copy of an annual report transmitted to the Commission under section 163 must have attached to it—
 - (a) a copy of the statement of accounts prepared for the financial year in question under section 132(1), or
 - (b) (as the case may be) a copy of the account and statement so prepared under section 133,and a copy of the relevant auditor's or examiner's report.
- (2) In subsection (1), "the relevant auditor's or examiner's report" means—
 - (a) if the accounts of the charity for that year have been audited under section 144, 145, 146, 149 or 150, the report made by the auditor on that statement of accounts or (as the case may be) on that account and statement;
 - (b) if the accounts of the charity for that year have been examined under section 145, 149 or 150, the report made by the person carrying out the examination.
- (3) Subsections (1) and (2) do not apply to a charitable company, and any copy of an annual report transmitted by the charity trustees of a charitable company under section 163 must have attached to it—

Status: This is the original version (as it was originally enacted).

- (a) a copy of the company’s annual accounts prepared for the financial year in question under Part 15 of the Companies Act 2006, and
 - (b) a copy of the relevant auditor’s or examiner’s report.
- (4) In subsection (3), “the relevant auditor’s or examiner’s report” means—
- (a) if the accounts of the company for that year have been audited under Part 16 of the Companies Act 2006, the report made by the auditor on those accounts;
 - (b) if the accounts of the company for that year have been audited under section 144, 145 or 146, the report made by the auditor on those accounts;
 - (c) if the accounts of the company for that year have been examined under section 145, the report made by the person carrying out the examination.