



# 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.*

#### **166 Annual reports and group accounts**

- (1) This section applies where group accounts are prepared for a financial year of a parent charity under section 138(2).
- (2) The annual report prepared by the charity trustees of the parent charity in respect of that year under section 162 must include—
  - (a) such a report by the trustees on the activities of the charity's subsidiary undertakings during that year, and
  - (b) such other information relating to any of those undertakings, as may be prescribed by regulations made by the [<sup>F1</sup>Secretary of State].
- (3) Regulations under subsection (2) may in particular make provision—
  - (a) for any such report as is mentioned in subsection (2)(a) to be prepared in accordance with such principles as are specified or referred to in the regulations;
  - (b) enabling the Commission to dispense with any requirement prescribed by virtue of subsection (2)(b) in the case of—
    - (i) a particular subsidiary undertaking, or
    - (ii) a particular class of subsidiary undertakings.

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**Changes to legislation:** *Charities Act 2011, Section 166 is up to date with all changes known to be in force on or before 14 April 2024. 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. (See end of Document for details) View outstanding changes*

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- (4) Section 163 (transmission of annual report to Commission in certain cases) applies in relation to the annual report referred to in subsection (2) as if any reference to the charity's gross income in the financial year in question were a reference to the aggregate gross income of the group in that year.
- (5) When transmitted to the Commission in accordance with subsection (4), the copy of the annual report must have attached to it both a copy of the group accounts prepared for that year under section 138(2) and—
- (a) a copy of the report made by the auditor on those accounts, or
  - (b) if those accounts have been examined under section 152, a copy of the report made by the person carrying out the examination.
- (6) The requirements in this section are in addition to those in sections 162 to 165.

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**Textual Amendments**

- F1** Words in s. 166(2) 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. 25(2)(z)** (with art. 12)

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**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. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)