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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Charities Act 2011 (c. 25) is up to date with all changes known to be in force on or before 28 February 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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## SCHEDULES

### SCHEDULE 12

#### RELATED AMENDMENTS

#### *Charities Act 2011 (c. 25)*

118 The Charities Act 2011 is amended as follows.

#### **Commencement Information**

**II** [Sch. 12 para. 118](#) in force at 1.4.2017 by [S.I. 2015/841](#), [art. 4](#)

119 (1) Section 149 (audit or examination of English NHS charity accounts) is amended as follows.

(2) In subsection (2) for “a person appointed by the Audit Commission” substitute “a person who—

- (a) is eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006,
- (b) is eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or
- (c) is a member of a body for the time being specified in regulations under section 154 and is under the rules of that body eligible for appointment as auditor of the charity.”

(3) In subsection (3)—

- (a) for “the Audit Commission” (where it first occurs) substitute “ the charity trustees ”,
- (b) in paragraph (a) for “a person appointed by the Audit Commission” substitute “ a person who is within subsection (2)(a), (b) or (c) ”, and
- (c) in paragraph (b) for “a person so appointed” substitute “ a person who is qualified to be an independent examiner ”.

(4) After subsection (3) insert—

“(3A) For the purposes of subsection (3)(b), a person is qualified to be an independent examiner if (and only if)—

- (a) the person is independent,
- (b) the charity trustees reasonably believe that the person has the requisite ability and practical experience to carry out a competent examination of the accounts, and
- (c) the person—
  - (i) falls within a description of person for the time being included in the list in section 145(3), or

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(ii) is eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014).”

(5) Omit subsection (4).

(6) For subsection (5) substitute—

“(5) The Commission may—

- (a) give guidance to charity trustees of an English NHS charity in connection with the selection of a person for appointment as an independent examiner;
  - (b) give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (3)(b);
- and any such guidance or directions may either be of general application or apply to a particular charity only.”

(7) Omit subsection (8).

#### Commencement Information

**I2** Sch. 12 para. 119 in force at 1.4.2017 by S.I. 2015/841, art. 4 (with Sch. para. 11) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

120 (1) Section 151 (audit of accounts of larger groups) is amended as follows.

(2) In subsection (4)(b), for “a person appointed by the Audit Commission” substitute “ a person, appointed by the charity trustees of the parent charity, who is within section 149(2)(a), (b) or (c) ”.

(3) In subsection (6)—

- (a) for “Subsections (4) and (6) of section 149 apply” substitute “ Section 149(6) applies ”, and
- (b) for “they apply” substitute “ it applies ”.

#### Commencement Information

**I3** Sch. 12 para. 120 in force at 1.4.2017 by S.I. 2015/841, art. 4 (with Sch. para. 11) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

121 (1) Section 152 (examination of accounts an option for smaller groups) is amended as follows.

(2) In subsection (6)—

- (a) for the words from “the Audit Commission” (where it first occurs) to “so appointed” substitute “ the charity trustees of the parent charity be audited by a person, appointed by those trustees, who is within section 149(2)(a), (b) or (c); or examined by a person, appointed by those trustees, who is qualified to be an independent examiner ”,
- (b) for “(4) to (6)” substitute “ (3A), (5) and (6) ”, and
- (c) after “section 149(3)” insert “; except that in subsection (3A)(b) of that section the reference to “the charity trustees” is to be read as a reference to “the charity trustees of the parent charity”.”

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**Commencement Information**

**I4** [Sch. 12 para. 121](#) in force at 1.4.2017 by [S.I. 2015/841](#), [art. 4](#) (with [Sch. para. 11](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

122 In section 154(1) (regulations relating to audits and examinations) after paragraph (a) insert—

“(aa) specifying one or more bodies for the purposes of section 149(2)(c);”.

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**Commencement Information**

**I5** [Sch. 12 para. 122](#) in force at 1.4.2017 by [S.I. 2015/841](#), [art. 4](#)

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)