

Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 120 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](#)

SCHEDULES

SCHEDULE 12

RELATED AMENDMENTS

Charities Act 2011 (c. 25)

- 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

- II** [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)

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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](#)