
STATUTORY INSTRUMENTS

2008 No. 527

**The Charities Act 2006 (Charitable Companies
Audit and Group Accounts Provisions) Order 2008**

Amendments of the Charities Act 1993

4. In section 45(5)(1) of the Charities Act 1993(annual reports), for the words from “a copy of any auditors’ report” to the end substitute—

- “(a) where the accounts of the charity for that year have been audited under that Part of that Act, a copy of the report made by the auditor on those accounts;
- (b) where the accounts of the charity for that year have been audited under section 43 above, a copy of the report made by the auditor on those accounts;
- (c) where the accounts of the charity for that year have been examined under that section, a copy of the report made by the person carrying out the examination.”.

(1) Section 45(5) was amended by the Deregulation and Contracting Out Act 1994 (c.40), section 29, the Companies Act 1985 (Audit Exemption) Regulations 1994 (S.I. 1994/1935) and the Charities Act 2006, Schedule 8, paragraph 138.