

---

STATUTORY INSTRUMENTS

---

**2008 No. 629**

**The Charities (Accounts and Reports) Regulations 2008**

**PART 4**

**SCRUTINY OF ACCOUNTS**

**CHAPTER 5**

**EXAMINATION OF THE ACCOUNTS OF ENGLISH AND  
WELSH NATIONAL HEALTH SERVICE CHARITIES**

**Examination of the accounts of English and Welsh National Health Service Charities**

**32.** Where a person has carried out an examination of the accounts of an English National Health Service charity under section 43A of the 1993 Act, or the Auditor General for Wales has carried out an examination of the accounts of a Welsh National Health Service charity under section 43B of that Act, that person or, as the case may be, the Auditor General for Wales must make a report to the charity trustees which—

- (a) states the name of the charity concerned, and, in the case of an examination under section 43A, the name and address of the examiner;
- (b) is signed by him;
- (c) is dated and specifies the financial year in respect of which the accounts to which it relates have been prepared;
- (d) in the case of an examination under section 43A, states any relevant professional qualifications or professional body of which he is a member;
- (e) specifies that it is a report in respect of an examination carried out under section 43A, or, as the case may be, section 43B, of the 1993 Act and, in the case of an examination under section 43A, in accordance with any directions given by the Commission under subsection (5) of that section which are applicable;
- (f) states whether or not any matter has come to the examiner's attention in connection with the examination which gives him reasonable cause to believe that in any material respect—
  - (i) accounting records have not been kept in respect of the charity in accordance with section 41 of the 1993 Act;
  - (ii) the accounts do not accord with those records;
  - (iii) in the case of an examination of a statement of accounts which has been prepared under 42(1) of the 1993 Act, the statement of accounts does not comply with any of the requirements of regulation 6, 7 or 8, as relevant, other than any requirement to give a true and fair view;
- (g) states whether or not any matter has come to the examiner's or, as the case may be, the Auditor General for Wales', attention in connection with the examination to which, in his opinion, attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached;

- (h) contains a statement as to any of the following matters that has become apparent to the examiner or, as the case may be, the Auditor General for Wales, during the course of the examination, namely, that—
  - (i) there has been any material expenditure or action which appears not to be in accordance with the trusts of the charity, or
  - (ii) any information or explanation to which he is entitled under regulation 33 has not been afforded to him, or
  - (iii) in the case of an examination of accounts a statement of which has been prepared under section 42(1) of the 1993 Act, any information contained in the statement of accounts is inconsistent in any material respect with any report of the charity trustees prepared under section 45 of the 1993 Act in respect of the financial year in question.