



2008 CHAPTER 12

PART 10

CHARITABLE COMPANIES

Duty of charity's auditors, etc. to report matters to Commission

103.—(1) Section 67(2) to (7) shall apply in relation to a person acting as an auditor of a charitable company appointed under Chapter 2 of Part 16 of the Companies Act 2006 (c. 46) (appointment of auditors) as they apply in relation to a person such as is mentioned in section 67(1).

(2) For this purpose any reference in section 67 to a person acting in the capacity mentioned in section 67(1) is to be read as a reference to that person acting in the capacity mentioned in subsection (1) of this section.

(3) In this section “charitable company” means a charity which is a company.

Commencement Information

II S. 103 in operation at 1.1.2016 by S.R. 2015/383, art. 2(3), Sch.

Changes to legislation:

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 103.