



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.