



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

Supplementary provisions relating to audits, etc.

- 66.—**(1) The Department may by regulations make provision—
- (a) specifying one or more bodies for the purposes of section 65(2)(b);
 - (b) with respect to the duties of an auditor carrying out an audit under section 65, including provision with respect to the making of a report on—
 - (i) the statement of accounts prepared for the financial year in question under section 64(1),
 - (ii) the account and statement so prepared under section 64(3), or
 - (iii) the accounts so prepared under section 394 of the Companies Act 2006 (duty to prepare individual accounts),as the case may be;
 - (c) with respect to the making of a report by an independent examiner in respect of an examination carried out under section 65;
 - (d) conferring on such an auditor or on an independent examiner a right of access with respect to books, documents and other records (however kept) which relate to the charity concerned;
 - (e) entitling such an auditor or an independent examiner to require, in the case of a charity, information and explanations from past or present charity trustees or trustees for the charity, or from past or present officers or employees of the charity;

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 66. (See end of Document for details)

(f) enabling the Commission, in circumstances specified in the regulations, to dispense with the requirements of section 65(2) or (3) in the case of a particular charity or in the case of any particular financial year of a charity.

(2) If any person fails to afford an auditor or an independent examiner any facility to which the auditor or independent examiner is entitled by virtue of subsection (1)(d) or (e), the Commission may by order give—

(a) to that person, or

(b) to the charity trustees for the time being of the charity concerned,

such directions as the Commission thinks appropriate for securing that the default is made good.

Modifications etc. (not altering text)

C1 Ss. 64-70 restricted (retrospectively) by Charities Act (Northern Ireland) 2022 (c. 11), ss. 1(9)(12), 4(2)

C2 S. 66(1) modified (18.2.2011) by Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2011 (S.R. 2011/12), art. 2, Sch.

Commencement Information

I1 S. 66 partly in operation; s. 66 not in operation at Royal Assent see s. 185(1); s. 66(1) in operation for certain purposes at 18.2.2011 by S.R. 2011/11, art. 2, Sch.

I2 S. 66(1) in operation at 1.1.2016 in so far as not already in operation by S.R. 2015/383, art. 2(3), Sch.

I3 S. 66(2) 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 66.