



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 3

AUDIT OR EXAMINATION OF ACCOUNTS

Audit or examination of individual accounts

144 Audit of accounts of larger charities

- (1) Subsection (2) applies to a financial year of a charity if—
- the charity's gross income in that year exceeds [^{F1}£1 million], or
 - the charity's gross income in that year exceeds the accounts threshold and at the end of the year the aggregate value of its assets (before deduction of liabilities) exceeds £3.26 million.
- “The accounts threshold” means the sum for the time being specified in section 133 (account and statement an option for lower-income charities).
- (2) If this subsection applies to a financial year of a charity, the accounts of the charity for that year must be audited by a person who—
- is eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006, or
 - is a member of a body for the time being specified in regulations under section 154 and is under the rules of that body eligible for appointment as auditor of the charity.

Status: Point in time view as at 31/03/2015.

Changes to legislation: Charities Act 2011, CHAPTER 3 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F1** Words in s. 144(1)(a) substituted (with application in accordance with art. 5 of the commencing S.I.) by [The Charities Act 2011 \(Accounts and Audit\) Order 2015 \(S.I. 2015/321\)](#), arts. 1, 3

145 Examination of accounts an option for lower-income charities

- (1) If section 144(2) does not apply to a financial year of a charity but its gross income in that year exceeds £25,000, the accounts of the charity for that year must, at the election of the charity trustees, be—
 - (a) examined by an independent examiner, that is, an independent person who is reasonably believed by the trustees to have the requisite ability and practical experience to carry out a competent examination of the accounts, or
 - (b) audited by a person within section 144(2)(a) or (b).
- (2) Subsection (1) is subject to—
 - (a) subsection (3), and
 - (b) any order under section 146(1).
- (3) If subsection (1) applies to the accounts of a charity for a year and the charity's gross income in that year exceeds £250,000, a person qualifies as an independent examiner for the purposes of subsection (1)(a) if (and only if) the person is independent and—
 - (a) a member of one of the bodies listed in subsection (4), or
 - (b) a Fellow of the Association of Charity Independent Examiners.
- (4) The bodies referred to in subsection (3)(a) are—
 - (a) the Institute of Chartered Accountants in England and Wales;
 - (b) the Institute of Chartered Accountants of Scotland;
 - (c) the Institute of Chartered Accountants in Ireland;
 - (d) the Association of Chartered Certified Accountants;
 - (e) the Association of Authorised Public Accountants;
 - (f) the Association of Accounting Technicians;
 - (g) the Association of International Accountants;
 - (h) the Chartered Institute of Management Accountants;
 - (i) the Institute of Chartered Secretaries and Administrators;
 - (j) the Chartered Institute of Public Finance and Accountancy.
 - [^{F2}(k) the Institute of Financial Accountants;
 - (l) the Certified Public Accountants Association.]
- (5) The Commission may—
 - (a) give guidance to charity trustees in connection with the selection of a person for appointment as an independent examiner;
 - (b) give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (1)(a);
 and any such guidance or directions may either be of general application or apply to a particular charity only.
- (6) The Minister may by order—

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- (a) amend subsection (3) by adding or removing a description of person to or from the list in that subsection or by varying any entry for the time being included in that list;
- (b) amend subsection (4) by adding or removing a body to or from the list in that subsection or by varying any entry for the time being included in that list.

Textual Amendments

F2 S. 145(4)(k)(l) inserted (with application in accordance with art. 5 of the commencing S.I.) by The Charities Act 2011 (Accounts and Audit) Order 2015 (S.I. 2015/321), arts. 1, 4

146 Commission's powers to order audit

- (1) The Commission may by order require the accounts of a charity for a financial year to be audited by a person within section 144(2)(a) or (b) if it appears to the Commission that—
 - (a) section 144(2), or (as the case may be) section 145(1), has not been complied with in relation to that year within 10 months from the end of that year, or
 - (b) although section 144(2) does not apply to that year, it would nevertheless be desirable for the accounts of the charity for that year to be audited by a person within section 144(2)(a) or (b).
- (2) If the Commission makes an order under subsection (1) with respect to a charity, the auditor must be a person appointed by the Commission unless—
 - (a) the order is made by virtue of subsection (1)(b), and
 - (b) the charity trustees themselves appoint an auditor in accordance with the order.
- (3) The expenses of any audit carried out by an auditor appointed by the Commission under subsection (2), including the auditor's remuneration, are recoverable by the Commission—
 - (a) from the charity trustees of the charity concerned, who are personally liable, jointly and severally, for those expenses, or
 - (b) to the extent that it appears to the Commission not to be practical to seek recovery of those expenses in accordance with paragraph (a), from the funds of the charity.

147 Accounts required to be audited under Companies Act

- (1) Nothing in sections 144 to 146 applies in relation to the accounts of a charitable company for a financial year if those accounts are required to be audited in accordance with Part 16 of the Companies Act 2006 ("Part 16 accounts").
- (2) In the case of a charitable company, the Commission may by order require that the condition and Part 16 accounts of the company for such period as the Commission thinks fit are to be investigated and audited by an auditor who—
 - (a) is eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006, and
 - (b) is appointed by the Commission.
- (3) An auditor acting under subsection (2)—

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- (a) has a right of access to all books, accounts and documents relating to the company which are in the possession or control of the charity trustees or to which the charity trustees have access;
 - (b) is entitled to require from any charity trustee, past or present, and from any past or present officer or employee of the company such information and explanation as the auditor thinks necessary for the performance of the auditor's duties;
 - (c) must at the conclusion or during the progress of the audit make such reports to the Commission about the audit or about the accounts or affairs of the company as the auditor thinks the case requires, and must send a copy of any such report to the charity trustees.
- (4) The expenses of any audit under subsection (2) including the remuneration of the auditor, are to be paid by the Commission.
- (5) If any person fails to afford an auditor any facility to which the auditor is entitled under subsection (3), the Commission may by order give to that person or to the charity trustees for the time being such directions as the Commission thinks appropriate for securing that the default is made good.

148 NHS charities: general

Nothing in sections 144 to 146 applies in relation to a financial year of a charity where, at any time in the year, it is—

- (a) an English NHS charity (as defined in section 149), or
- (b) a Welsh NHS charity (as defined in section 150).

149 Audit or examination of English NHS charity accounts

- (1) This section applies in relation to a financial year of a charity where, at any time in the year, it is an English NHS charity.
- (2) If section 144(1)(a) or (b) is satisfied in relation to that financial year of the charity, the accounts of the charity for that year must be audited by a person appointed by the Audit Commission.
- (3) In any other case, the accounts of the charity for that financial year must, at the election of the Audit Commission, be—
 - (a) audited by a person appointed by the Audit Commission, or
 - (b) examined by a person so appointed.
- (4) Section 3 of the Audit Commission Act 1998 applies in relation to any appointment under subsection (2) or (3)(a).
- (5) The Charity Commission may give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (3)(b); and any such directions may either be of general application or apply to a particular charity only.
- (6) The Comptroller and Auditor General may at any time examine and inspect—
 - (a) the accounts of the charity for the financial year,
 - (b) any records relating to those accounts, and
 - (c) any report of a person appointed under subsection (2) or (3) to audit or examine those accounts.

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- (7) In this section, “English NHS charity” means a charitable trust, the trustees of which are—
- ^{F3}(a)
 - ^{F4}(b)
 - ^{F5}(ba) the National Health Service Commissioning Board,
 - (bb) a clinical commissioning group,
 - (bc) trustees for the National Health Service Commissioning Board appointed in pursuance of paragraph 11 of Schedule A1 to the National Health Service Act 2006, or
 - (bd) trustees for a clinical commissioning group appointed in pursuance of paragraph 15 of Schedule 1A to that Act,
 - (c) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in England,
 - (d) trustees appointed in pursuance of paragraph 10 of Schedule 4 to the National Health Service Act 2006 for a National Health Service trust falling within paragraph (c),
 - (e) special trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973, section 95(1) of the National Health Service Act 1977 and section 212(1) of the National Health Service Act 2006 for such a National Health Service trust, or
 - ^{F6}(f)
- (8) In this Chapter “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.

Textual Amendments

- F3** S. 149(7)(a) omitted (1.4.2013) by virtue of Health and Social Care Act 2012 (c. 7), s. 306(4), **Sch. 5 para. 184(a)**; S.I. 2013/160, art. 2(2) (with arts. 7-10Sch. para. 1Sch. para. 6Sch. para. 16)
- F4** S. 149(7)(b) omitted (1.4.2013) by virtue of Health and Social Care Act 2012 (c. 7), s. 306(4), **Sch. 5 para. 184(b)**; S.I. 2013/160, art. 2(2) (with arts. 7-10Sch. para. 1Sch. para. 6Sch. para. 16)
- F5** S. 149(7)(ba)-(bd) inserted (1.10.2012) by Health and Social Care Act 2012 (c. 7), s. 306(4), **Sch. 5 para. 184(c)**; S.I. 2012/1831, art. 2(2)
- F6** S. 149(7)(f) omitted (1.4.2013) by virtue of Health and Social Care Act 2012 (c. 7), s. 306(4), **Sch. 5 para. 184(d)**; S.I. 2013/160, art. 2(2) (with arts. 7-10Sch. para. 1Sch. para. 6Sch. para. 16)

150 Audit or examination of Welsh NHS charity accounts

- (1) This section applies in relation to a financial year of a charity where, at any time in the year, it is a Welsh NHS charity.
- (2) If section 144(1)(a) or (b) is satisfied in relation to that financial year of the charity, the accounts of the charity for that year must be audited by the Auditor General for Wales.
- (3) In any other case, the accounts of the charity for that financial year must, at the election of the Auditor General for Wales, be audited or examined by the Auditor General for Wales.
- (4) In this section “Welsh NHS charity” means a charitable trust, the trustees of which are—
 - (a) a Local Health Board,

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- (b) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in Wales,
 - (c) trustees appointed in pursuance of paragraph 10 of Schedule 3 to the National Health Service (Wales) Act 2006 for a National Health Service trust falling within paragraph (b), or
 - (d) special trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973, section 95(1) of the National Health Service Act 1977 and section 160(1) of the National Health Service (Wales) Act 2006 for such a National Health Service trust.
- (5) References in this Act to an auditor or an examiner have effect in relation to this section as references to the Auditor General for Wales acting under this section as an auditor or examiner.

Audit or examination of group accounts

151 Audit of accounts of larger groups

- (1) This section applies where group accounts are prepared for a financial year of a parent charity under section 138(2) and—
- (a) the aggregate gross income of the group in that year exceeds the relevant income threshold (see section 176(1)), or
 - (b) the aggregate gross income of the group in that year exceeds the relevant income threshold and at the end of the year the aggregate value of the assets of the group (before deduction of liabilities) exceeds the relevant assets threshold (see section 176(2)).
- (2) This section also applies where—
- (a) group accounts are prepared for a financial year of a parent charity under section 138(2), and
 - (b) the appropriate audit provision applies in relation to the parent charity's own accounts for that year.
- (3) In this section “the appropriate audit provision”, in relation to a financial year of a parent charity, means—
- (a) (subject to paragraph (b), (c) or (d)) section 144(2) (audit of accounts of larger charities);
 - (b) if section 149 (audit or examination of English NHS charity accounts) applies in relation to that year, section 149(2);
 - (c) if section 150 (audit or examination of Welsh NHS charity accounts) applies in relation to that year, section 150(2);
 - (d) if the parent charity is a company—
 - (i) section 144(2), or
 - (ii) (as the case may be) Part 16 of the Companies Act 2006.
- (4) If this section applies in relation to a financial year of a parent charity by virtue of subsection (1) or (2), the group accounts for that year must be audited—
- (a) (subject to paragraph (b) or (c)) by a person within section 144(2)(a) or (b);
 - (b) if section 149 applies in relation to that year, by a person appointed by the Audit Commission;
 - (c) if section 150 applies in relation to that year, by the Auditor General for Wales.

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- (5) If this section applies in relation to a financial year of a parent charity by virtue of subsection (1)—
- (a) (subject to paragraph (b)) the appropriate audit provision applies in relation to the parent charity's own accounts for that year (whether or not it would otherwise so apply);
 - (b) if the parent charity is a company and its own accounts for that year are not required to be audited in accordance with Part 16 of the Companies Act 2006, section 144(2) applies in relation to those accounts (whether or not it would otherwise so apply).
- (6) Subsections (4) and (6) of section 149 apply in relation to any appointment under subsection (4)(b) as they apply in relation to an appointment under section 149(2).
- (7) References in this Act to an auditor have effect in relation to subsection (4)(c) as references to the Auditor General for Wales acting under subsection (4)(c) as an auditor.

152 Examination of accounts an option for smaller groups

- (1) This section applies if—
- (a) group accounts are prepared for a financial year of a parent charity under section 138(2), and
 - (b) section 151 (audit of accounts of larger groups) does not apply in relation to that year.
- (2) If—
- (a) this section applies in relation to a financial year of a parent charity,
 - (b) the aggregate gross income of the group in that year exceeds the sum specified in section 145(1), and
 - (c) subsection (6) or (7) (NHS charity: group accounts) does not apply in relation to it,
- the group accounts for that year must, at the election of the charity trustees of the parent charity, be examined by an independent examiner (as defined in section 145(1) (a)) or audited by a person within section 144(2)(a) or (b).
- (3) Subsection (2) is subject to—
- (a) subsection (4), and
 - (b) any order under section 153(1).
- (4) If subsection (2) applies to the group accounts for a year and the aggregate gross income of the group in that year exceeds the sum specified in section 145(3), a person qualifies as an independent examiner for the purposes of subsection (2) if (and only if) the person is independent and meets the requirements of section 145(3)(a) or (b).
- (5) The Commission may—
- (a) give guidance to charity trustees of a parent charity in connection with the selection of a person for appointment as an independent examiner;
 - (b) give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (2);
- and any such guidance or directions may either be of general application or apply to a particular charity only.

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(6) If—

- (a) this section applies in relation to a financial year of a parent charity, and
- (b) section 149 (audit or examination of English NHS charity accounts) also applies in relation to that year,

the group accounts for that year must at the election of the Audit Commission be audited by a person appointed by the Audit Commission or examined by a person so appointed.

Subsections (4) to (6) of section 149 apply for the purposes of this subsection as they apply for the purposes of section 149(3).

(7) If—

- (a) this section applies in relation to a financial year of a parent charity, and
- (b) section 150 (audit or examination of Welsh NHS charity accounts) also applies in relation to that year,

the group accounts for that year must, at the election of the Auditor General for Wales, be audited or examined by the Auditor General for Wales.

References in this Act to an auditor or an examiner have effect in relation to this subsection as references to the Auditor General for Wales acting under this subsection as an auditor or examiner.

(8) If the group accounts for a financial year of a parent charity are to be examined or audited in accordance with subsection (2), section 145(1) applies in relation to the parent charity's own accounts for that year (whether or not it would otherwise so apply).

(9) Nothing in subsection (6) or (7) affects the operation of section 149(3) to (6) or (as the case may be) section 150(3) in relation to the parent charity's own accounts for the financial year in question.

153 Commission's powers to order audit of group accounts

(1) The Commission may by order require the group accounts of a parent charity for a financial year to be audited by a person within section 144(2)(a) or (b) if it appears to the Commission that—

- (a) section 151(4)(a), or (as the case may be) section 152(2), has not been complied with in relation to that year within 10 months from the end of that year, or
- (b) although section 151(4)(a) does not apply to that year, it would nevertheless be desirable for the group accounts for that year to be audited by a person within section 144(2)(a) or (b).

But this subsection does not apply if section 149 or 150 (audit or examination of NHS charity accounts) applies in relation to the parent charity for that year.

(2) If the Commission makes an order under subsection (1) with respect to group accounts, the auditor must be a person appointed by the Commission unless—

- (a) the order is made by virtue of subsection (1)(b), and
- (b) the charity trustees of the parent charity themselves appoint an auditor in accordance with the order.

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- (3) The expenses of any audit carried out by an auditor appointed by the Commission under subsection (2), including the auditor's remuneration, are recoverable by the Commission—
- (a) from the charity trustees of the parent charity, who are personally liable, jointly and severally, for those expenses, or
 - (b) to the extent that it appears to the Commission not to be practical to seek recovery of those expenses in accordance with paragraph (a), from the funds of the parent charity.

Regulations relating to audits and examinations

154 Regulations relating to audits and examinations

- (1) The Minister may by regulations make provision—
- (a) specifying one or more bodies for the purposes of section 144(2)(b);
 - (b) with respect to the duties of an auditor carrying out an audit of individual or group accounts, including provision with respect to the making by the auditor of a report on—
 - (i) the statement of accounts prepared for the financial year in question under section 132(1),
 - (ii) the account and statement so prepared under section 133,
 - (iii) the accounts so prepared under section 394 of the Companies Act 2006 (duty to prepare individual accounts), or
 - (iv) group accounts so prepared under section 138(2),as the case may be;
 - (c) with respect to the making of a report in respect of an examination of individual or group accounts by the independent examiner or examiner who has carried out the examination;
 - (d) conferring on an auditor or on an independent examiner or examiner a right of access with respect to books, documents and other records (however kept) which relate to—
 - (i) the charity (if the audit or examination is of individual accounts), or
 - (ii) any member of the group (if the audit or examination is of group accounts);
 - (e) entitling an auditor or an independent examiner or examiner to require information and explanations from—
 - (i) past or present charity trustees or trustees for, or past or present officers or employees of, the charity (if the audit or examination is of individual accounts), or
 - (ii) past or present charity trustees or trustees for, or past or present officers or employees of, any member of the group (if the audit or examination is of group accounts);
 - (f) enabling the Commission, in circumstances specified in the regulations, to dispense with the requirements of section 144(2), 145(1), 151(4)(a) or 152(2)—
 - (i) in the case of a particular charity, or
 - (ii) in the case of any particular financial year of a charity.

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(2) Regulations under subsection (1)(e) may in particular make, in relation to audits or examinations of group accounts, provision corresponding or similar to any provision made by section 499 or 500 of the Companies Act 2006 in connection with the rights exercisable by an auditor of a company in relation to a subsidiary undertaking of the company.

(3) In this section—

“audit of individual or group accounts” means an audit under—

(a) section 144, 145, 146, 149 or 150 (individual accounts), or

(b) section 151, 152 or 153 (group accounts);

“examination of individual or group accounts” means an examination under—

(a) section 145, 149 or 150 (individual accounts), or

(b) section 152 (group accounts);

and the references in this section and section 155 to an audit or examination of individual accounts and to an audit or examination of group accounts are to be read accordingly.

155 Power of Commission to direct compliance with certain regulations

If any person fails to afford an auditor or an independent examiner or examiner any facility to which the auditor, independent examiner or examiner is entitled by virtue of section 154(1)(d) or (e), the Commission, for securing that the default is made good, may by order give such directions as it thinks appropriate—

(a) to that person,

(b) if the audit or examination is of individual accounts, to the charity trustees for the time being of the charity concerned, or

(c) if the audit or examination is of group accounts, to the charity trustees for the time being of such member of the group as the Commission thinks appropriate.

Duty of auditors etc. to report matters to Commission

156 Duty of auditors etc. to report matters to Commission

(1) This section applies to a person (“P”) who—

(a) is acting as an auditor or independent examiner appointed by or in relation to a charity under sections 144 to 146 (audit or examination of individual accounts),

(b) is acting as an auditor or examiner appointed under section 149(2) or (3) (audit or examination of English NHS charity accounts), or

(c) is the Auditor General for Wales acting under section 150(2) or (3) (audit or examination of Welsh NHS charity accounts).

(2) If, in the course of acting in the capacity mentioned in subsection (1), P becomes aware of a matter—

(a) which relates to the activities or affairs of the charity or of any connected institution or body, and

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- (b) which P has reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under the provisions mentioned in subsection (3),

P must immediately make a written report on the matter to the Commission.

- (3) The provisions are—
 - (a) sections 46, 47 and 50 (inquiries by Commission);
 - (b) sections 76 and 79 to 82 (Commission's powers to act for protection of charities).
- (4) If, in the course of acting in the capacity mentioned in subsection (1), P becomes aware of any matter—
 - (a) which does not appear to P to be one that P is required to report under subsection (2), but
 - (b) which P has reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Commission of any of its functions,P may make a report on the matter to the Commission.
- (5) Where the duty or power under subsection (2) or (4) has arisen in relation to P when acting in the capacity mentioned in subsection (1), the duty or power is not affected by P's subsequently ceasing to act in that capacity.
- (6) Where P makes a report as required or authorised by subsection (2) or (4), no duty to which P is subject is to be regarded as contravened merely because of any information or opinion contained in the report.

157 Meaning of “connected institution or body” in s.156(2)

- (1) In section 156(2) “connected institution or body”, in relation to a charity, means—
 - (a) an institution which is controlled by, or
 - (b) a body corporate in which a substantial interest is held by, the charity or any one or more of the charity trustees acting as such.
- (2) Sections 351 and 352 (meaning of controlled institution and substantial interest) apply for the purposes of subsection (1).

158 Application of duty in relation to auditors etc. of group accounts

- (1) Subsections (2) to (6) of section 156 (duty of auditors etc. of individual accounts to report matters to Commission) apply in relation to a person appointed to audit, or report on, any group accounts under sections 151 to 153 as they apply in relation to the person referred to in section 156 as “P”.
- (2) In section 156(2)(a), as it applies in accordance with subsection (1), the reference to the charity or any connected institution or body is to be read as a reference to the parent charity or any of its subsidiary undertakings.

159 Application of duty in relation to Companies Act auditors

- (1) Sections 156(2) to (6) and 157 (duty of auditors etc. of individual accounts to report matters to Commission) apply in relation to a person acting as a Companies Act auditor of a charitable company as they apply in relation to the person referred to in

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section 156 as “P”, but reading any reference to P's acting in the capacity mentioned in section 156(1) as a reference to the person acting as a Companies Act auditor.

- (2) In subsection (1), “Companies Act auditor” means an auditor appointed under Chapter 2 of Part 16 of the Companies Act 2006 (appointment of auditors).

Exempt and excepted charities

160 Exempt charities

- (1) Nothing in sections 144 to 155 (audit or examination of accounts) applies to an exempt charity.
- (2) Sections 156(2) to (6) and 157 (duty of auditors etc. of individual accounts to report matters to Commission) apply in relation to a person appointed to audit, or report on, the accounts of an exempt charity which is not a company as they apply in relation to the person referred to in section 156 as “P”, but reading—
- (a) any reference to P's acting in the capacity mentioned in section 156(1) as a reference to the person acting as a person so appointed, and
 - (b) any reference to the Commission or to any of its functions as a reference to the charity's principal regulator or to any of the latter's functions as principal regulator in relation to the charity.
- (3) Nothing in section 158 (duty of auditors etc. in relation to group accounts) applies to an exempt charity.

161 Excepted charities

- (1) Nothing in sections 144 to 146 (audit or examination of individual accounts) applies to any charity which—
- (a) falls within section 30(2)(d) (whether or not it also falls within section 30(2)(b) or (c)), and
 - (b) is not registered.
- (2) Except in accordance with subsections (3) and (4), nothing in—
- (a) section 154 or 155 (regulations relating to audits and examinations), or
 - (b) section 156 or 157 (duty of auditors etc. to report matters to Commission),
- applies to a charity mentioned in subsection (1).
- (3) Sections 154 to 157 apply to a charity mentioned in subsection (1) which is also—
- (a) an English NHS charity (as defined in section 149), or
 - (b) a Welsh NHS charity (as defined in section 150).
- (4) Sections 156 and 157 apply in accordance with section 160(2) to a charity mentioned in subsection (1) which is also an exempt charity.

Status:

Point in time view as at 31/03/2015.

Changes to legislation:

Charities Act 2011, CHAPTER 3 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.