



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 3

AUDIT OR EXAMINATION OF ACCOUNTS

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—

Status: This is the original version (as it was originally enacted).

- (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.