
Changes to legislation: Charities Act 2011, Cross Heading: Accounts is up to date with all changes known to be in force on or before 07 March 2021. 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 2

THE OFFICIAL CUSTODIAN

Accounts

- 5 The official custodian must—
- (a) keep such books of account and such records in relation to them as may be directed by the Treasury, and
 - (b) prepare accounts, in such form, in such manner and at such times as may be directed by the Treasury.
- 6 The Comptroller and Auditor General must—
- (a) examine, certify and report on the accounts so prepared, and
 - (b) send a copy of the certified accounts and the report to the Commission.
- 7 The Commission must publish and lay before Parliament a copy of the documents sent to it under paragraph 6(b).

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied by [2018 c. 5 s. 48\(1\)\(a\)](#)