



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

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,

Status: This is the original version (as it was originally enacted).

- (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.
- (7) In this section, “English NHS charity” means a charitable trust, the trustees of which are—
- (a) a Strategic Health Authority,
 - (b) a Primary Care Trust,
 - (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
 - (f) trustees for a Primary Care Trust appointed in pursuance of paragraph 12 of Schedule 3 to the National Health Service Act 2006.
- (8) In this Chapter “the Audit Commission” means the Audit Commission for Local Authorities and the National Health Service in England.