
STATUTORY INSTRUMENTS

2008 No. 3267

The Charities Act 2006 (Commencement No. 5, Transitional and Transitory Provisions and Savings) Order 2008

Formerly specified educational institutions: transitional and transitory provisions and savings

16.—(1) Where a qualifying request is made, the accounts to be treated as the most recent accounts of the relevant formerly specified educational institution for the purposes of section 47 of the 1993 Act are the accounts specified in paragraph (2).

(2) The specified accounts are—

- (a) the accounts of the institution most recently audited in pursuance of any statutory or other requirement; or
- (b) if its accounts are not required to be audited, the accounts most recently prepared in respect of that institution whether under article 15 or otherwise.

(3) In this article—

- (a) subject to paragraphs (4) and (5), “qualifying period” means, in relation to a formerly specified educational institution, the period of ten months from the end of the relevant financial year.
- (b) “qualifying request” means a request—
 - (i) made under section 47(2) of the 1993 Act for the most recent accounts of a formerly specified educational institution; and
 - (ii) made—
 - (aa) on or after 31st January 2009; but
 - (bb) before the end of the qualifying period.

(c) “relevant financial year” means—

- (i) in relation to a formerly specified educational institution which is not a company, the first financial year in respect of which the charity trustees are required to prepare—
 - (aa) a statement of accounts under section 42(1) of the 1993 Act; or
 - (bb) an account and statement under section 42(3) of that Act;
- (ii) in relation to a formerly specified educational institution which is a company, the first financial year in respect of which the charity trustees are required to prepare an annual report under section 45 of that Act.

(4) Where the Commission allows a longer period under section 45(3)(b) or (3A) of the 1993 Act for the transmission to it by the charity trustees of the annual report for the relevant financial year, the “qualifying period”, in relation to the relevant institution, is such longer period as is allowed by the Commission.

(5) Where—

- (a) the Commission makes a request for the transmission of the annual report for the relevant financial year under subsection (3A) of section 45 of that Act; and

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(b) paragraph (b) of that subsection applies to the request, the “qualifying period”, in relation to the relevant institution, is the period of three months from the date of the request.

(6) Paragraphs (4) and (5) apply whether the longer period is allowed or the request made, as the case may be—

- (a) before the expiry of the period mention in paragraph (3)(a) above; or
- (b) after the expiry of that period.