

SCHEDULE

Further transitional, transitory and saving provisions

Charities Act 2011

11.—(1) In relation to financial years falling within the transitional period sections 149, 151 and 152 of the Charities Act 2011⁽¹⁾ have effect subject to the following modifications.

(2) In section 149—

(a) in subsection (2) for “the Audit Commission” substitute “a person or body exercising functions under section 3 of the Audit Commission Act 1998 (including that section as it has effect by virtue of article 6 of the Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015)”;

(b) in subsection (3) for each reference to “the Audit Commission” substitute “the person or body referred to in subsection (2)”.

(3) In section 151(4)(b) for “the Audit Commission” substitute “a person or body exercising functions under section 3 of the Audit Commission Act 1998 (including that section as it has effect by virtue of article 6 of the Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015)”.

(4) In section 152(6) for “the Audit Commission be audited by a person appointed by the Audit Commission” substitute “a person or body exercising functions under section 3 of the Audit Commission Act 1998 (including that section as it has effect by virtue of article 6 of the Local Audit and Accountability Act 2014 (Commencement No. 7, Transitional Provisions and Savings) Order 2015) be audited by a person appointed by that person or body”.

(1) 2011 c.25.