
STATUTORY INSTRUMENTS

2008 No. 629

The Charities (Accounts and Reports) Regulations 2008

PART 4

SCRUTINY OF ACCOUNTS

CHAPTER 4

INDEPENDENT EXAMINATION OF INDIVIDUAL CHARITY ACCOUNTS

Independent examination of individual charity accounts

31. An independent examiner who has carried out an examination of the accounts of a charity under section 43 of the 1993 Act must make a report to the charity trustees which—

- (a) states his name and address and the name of the charity concerned;
- (b) is signed by him;
- (c) is dated and specifies—
 - (i) in all cases, the financial year in respect of which the accounts to which it relates have been prepared;
 - (ii) where the charity whose accounts are being examined is a company, confirms that the accounts are not required to be audited under Part 7 of the 1985 Act;
- (d) if the gross income of the charity in that year exceeds the sum specified in section 43(3A) of the 1993 Act, specifies the basis on which he qualifies to act as independent examiner in accordance with that section;
- (e) states any, or any other, relevant professional qualifications or professional body of which he is a member;
- (f) where the accounts are being examined in the circumstances specified in regulation 34(3)(b), states the date when the Commission dispensed with the requirements of section 43(2) of the 1993 Act;
- (g) specifies that it is a report in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commission under subsection (7)(b) of that section which are applicable;
- (h) states whether or not any matter has come to the examiner's attention in connection with the examination which gives him reasonable cause to believe that in any material respect—
 - (i) accounting records have not been kept in respect of the charity in accordance with—
 - (aa) where that charity is a company, section 221 of the 1985 Act;
 - (bb) in any other case, section 41 of the 1993 Act;
 - (ii) the accounts do not accord with those records;
 - (iii) in the case of an examination of a statement of accounts which has been prepared under 42(1) of the 1993 Act, the statement of accounts does not comply with any

- of the requirements of regulations 6, 7 or 8 as relevant other than any requirement to give a true and fair view;
- (iv) in the case of the examination of the accounts prepared under Part 7 of the 1985 Act, the charity's accounts—
 - (aa) do not comply with the requirements of section 226A of the 1985 Act other than any requirement to give a true and fair view;
 - (bb) in any case where those accounts state they have been prepared in accordance with the SORP, have not in fact been prepared in accordance with the methods and principles set out in the SORP;
 - (i) states whether or not any matter has come to the examiner's attention in connection with the examination to which, in his opinion, attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached;
 - (j) contains a statement as to any of the following matters that has become apparent to the examiner during the course of the examination, namely, that—
 - (i) there has been any material expenditure or action which appears not to be in accordance with the trusts of the charity;
 - (ii) any information or explanation to which he is entitled under regulation 32 has not been afforded to him;
 - (iii) in the case of an examination of a statement of accounts which has been prepared under section 42(1) of the 1993 Act, any information contained in the statement of accounts is inconsistent in any material respect with any report of the charity trustees prepared under section 45 of the 1993 Act in respect of the financial year in question;
 - (iv) in the case of an examination of accounts prepared under Part 7 of the 1985 Act, any information contained in the accounts is inconsistent in any material respect with any report of the charity trustees prepared under section 45 of the 1993 Act or the report prepared under section 234 of the 1985 Act in respect of the financial year in question.