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STATUTORY INSTRUMENTS

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**2008 No. 629**

**The Charities (Accounts and Reports) Regulations 2008**

**PART 4**

**SCRUTINY OF ACCOUNTS**

**CHAPTER 6**

**MISCELLANEOUS**

**Ceasing to hold office**

**35.**—(1) Where an auditor appointed by charity trustees or under section 43A(2) or (3)(a) ceases for any reason to hold office he must send—

- (a) to the charity trustees—
  - (i) a statement of any circumstances connected with his ceasing to hold office which he considers should be brought to their attention; or
  - (ii) if he considers that there are no such circumstances, a statement that there are none;
- (b) a copy of any statement sent to the charity trustees under sub-paragraph (a)(i) to the Commission.