



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

**Public inspection of annual reports, etc.**

**69.**—(1) Subject to subsection (2), any document kept by the Commission in pursuance of section 68(6) shall be open to public inspection at all reasonable times—

- (a) during the period for which it is so kept; or
- (b) if the Commission so determines, during such lesser period as it may specify.

(2) The Commission may direct that subsection (1) does not apply—

- (a) in relation to any document specified, or of a description specified, in the direction, or
- (b) in such circumstances as are so specified.

(3) Subject to subsection (4), where any person—

- (a) requests the charity trustees of a charity in writing to be provided with a copy of the charity's most recent accounts or (if subsection (6) applies) of its most recent annual report, and
- (b) pays them such reasonable fee (if any) as they may require in respect of the costs of complying with the request,

those trustees shall comply with the request within the period of 2 months beginning with the date on which it is made.

(4) The Commission may direct that subsection (3) does not apply—

- (a) in relation to charity trustees specified, or of a description specified, in the direction, or
  - (b) in such circumstances as are so specified.
- (5) In subsection (3) the reference to a charity's most recent accounts is—
- (a) in the case of a charity other than one falling within paragraph (b), a reference to the statement of accounts or account and statement prepared in pursuance of section 64(1) or (3) in respect of the last financial year of the charity in respect of which a statement of accounts or account and statement has or have been so prepared;
  - (b) in the case of a charity which is a company, a reference to the most recent annual accounts of the company prepared under Part 15 of the Companies Act 2006 (c. 46) in relation to which any of the following conditions is satisfied—
    - (i) they have been audited;
    - (ii) they have been examined by an independent examiner under section 65(3)(a); or
    - (iii) they relate to a year in respect of which the company is exempt from audit under Part 16 of the Companies Act 2006 and neither section 65(2) nor section 65(3) applied to them.
- (6) This subsection applies if an annual report has been prepared in respect of any financial year of a charity in pursuance of section 68(1).
- (7) In subsection (3) the reference to a charity's most recent annual report is a reference to the annual report prepared in pursuance of section 68(1) in respect of the last financial year of the charity in respect of which an annual report has been so prepared.