

Status: Point in time view as at 27/02/2007.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1993 (repealed),
Cross Heading: Duty of auditors etc. to report matters to Commission. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 5A

GROUP ACCOUNTS

Textual Amendments

- F1** Sch. 5A inserted (27.2.2007 for the insertion of Sch. 5A paras. 3(3)(b)(4)(5), 4(2)(3), 6(2), 8, 10(2)(3), 15 for specified purposes, 1.4.2008 in so far as not already in force) by [Charities Act 2006 \(c. 50\)](#), s. 79(2), [Sch. 6](#) (with [Sch. 10](#) para. 17); [S.I. 2007/309](#), art. 2, [Sch.](#); [S.I. 2008/945](#), art. 2, [Sch. 1](#)

Duty of auditors etc. to report matters to Commission

- 9 (1) Section 44A(2) to (5) and (7) of this Act shall apply in relation to a person appointed to audit, or report on, any group accounts under or by virtue of paragraph 6 or 7 above as they apply in relation to a person such as is mentioned in section 44A(1).
- (2) In section 44A(2)(a), as it applies in accordance with sub-paragraph (1) above, the reference to the charity or any connected institution or body is to be construed as a reference to the parent charity or any of its subsidiary undertakings.]

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