



Charities Act 1993 (repealed)

1993 CHAPTER 10

PART VI

CHARITY ACCOUNTS, REPORTS AND RETURNS

[^{F1}43B Annual audit or examination of Welsh National Health Service charity accounts

- (1) This section applies in relation to a financial year of a charity where, at any time in the year, the charity is a Welsh National Health Service charity.
- (2) In any case where [^{F2}paragraph (a) or (b) of section 43(1) is satisfied in relation to] a financial year of a Welsh National Health Service charity, the accounts of the charity for that financial year shall be audited by the Auditor General for Wales.
- (3) In any other case, the accounts of the charity for that financial year shall, at the election of the Auditor General for Wales, be audited or examined by the Auditor General for Wales.
- (4) In this section—
 - “Welsh National Health Service charity” means a charitable trust, the trustees of which are—
 - (a) a Local Health Board;
 - (b) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in Wales;
 - (c) [^{F3} trustees appointed in pursuance of paragraph 10 of Schedule 3 to the National Health Service (Wales) Act 2006 for a National Health Service trust falling within paragraph (b); or
 - (d) special trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973, section 95(1) of the National Health Service Act 1977 and section 160(1) of the National Health Service (Wales) Act 2006 for such a National Health Service trust.]

[References in this Act to an auditor or an examiner have effect in relation to this section
^{F4}(5) as references to the Auditor General for Wales acting under this section as an auditor or examiner.]]

Status: Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1993 (repealed), Section 43B. (See end of Document for details)

Textual Amendments

- F1** Ss. 43A, 43B inserted (E.W.) (with effect in accordance with art. 1(2) of the amending S.I.) by [Regulatory Reform \(National Health Service Charitable and Non-Charitable Trust Accounts and Audit\) Order 2005 \(S.I. 2005/1074\)](#), arts. 1(2), **3(3)**
- F2** Words in s. 43B(2) substituted (27.2.2007) by [Charities Act 2006 \(c. 50\)](#), s. 79(2), **Sch. 8 para. 136(2)**; [S.I. 2007/309](#), art. 2, [Sch.](#) (with art. 8)
- F3** Words in s. 43B(4) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), **Sch. 1 para. 162** (with Sch. 3 Pt. 1)
- F4** S. 43B(5) added (27.2.2007) by [Charities Act 2006 \(c. 50\)](#), s. 79(2), **Sch. 8 para. 136(3)**; [S.I. 2007/309](#), art. 2, [Sch.](#)

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