



Charities Act 1993

1993 CHAPTER 10

PART VI

CHARITY ACCOUNTS, REPORTS AND RETURNS

44 Supplementary provisions relating to audits etc

- (1) The Secretary of State may by regulations make provision—
 - (a) specifying one or more bodies for the purposes of section 43(2)(b) above;
 - (b) with respect to the duties of an auditor carrying out an audit under section 43 above, including provision with respect to the making by him of a report on—
 - (i) the statement of accounts prepared for the financial year in question under section 42(1) above, or
 - (ii) the account and statement so prepared under section 42(3) above, as the case may be;
 - (c) with respect to the making by an independent examiner of a report in respect of an examination carried out by him under section 43 above;
 - (d) conferring on such an auditor or on an independent examiner a right of access with respect to books, documents and other records (however kept) which relate to the charity concerned;
 - (e) entitling such an auditor or an independent examiner to require, in the case of a charity, information and explanations from past or present charity trustees or trustees for the charity, or from past or present officers or employees of the charity;
 - (f) enabling the Commissioners, in circumstances specified in the regulations, to dispense with the requirements of section 43(2) or (3) above in the case of a particular charity or in the case of any particular financial year of a charity.
- (2) If any person fails to afford an auditor or an independent examiner any facility to which he is entitled by virtue of subsection (1)(d) or (e) above, the Commissioners may by order give—
 - (a) to that person, or

Status: This is the original version (as it was originally enacted).

- (b) to the charity trustees for the time being of the charity concerned, such directions as the Commissioners think appropriate for securing that the default is made good.
- (3) Section 727 of the Companies Act 1985 (power of court to grant relief in certain cases) shall have effect in relation to an auditor or independent examiner appointed by a charity in pursuance of section 43 above as it has effect in relation to a person employed as auditor by a company within the meaning of that Act.