



Charities Act 1993 (repealed)

1993 CHAPTER 10

PART VIII

CHARITABLE COMPANIES

[^{F1}68A Duty of charity's auditors etc. to report matters to Commission

- (1) Section 44A(2) to (7) above shall apply in relation to a person [^{F2}acting as an auditor of a charitable company appointed under Chapter 2 of Part 16 of the Companies Act 2006 (appointment of auditors) as they apply] in relation to a person such as is mentioned in section 44A(1).
- (2) For this purpose any reference in section 44A to a person acting in the capacity mentioned in section 44A(1) is to be read as a reference to his acting in the capacity mentioned in subsection (1) of this section.
- (3) In this section “charitable company” means a charity which is a company.]

Textual Amendments

- F1** S. 68A inserted (1.4.2008) by [Charities Act 2006 \(c. 50\), ss. 33, 79\(2\)](#) (with [Sch. 10 para. 10](#)); [S.I. 2008/945, art. 2, Sch. 1](#)
- F2** Words in s. 68A(1) substituted (with effect in accordance with art. 1(3) of the amending S.I.) by [The Charities Act 2006 \(Charitable Companies Audit and Group Accounts Provisions\) Order 2008 \(S.I. 2008/527\)](#), arts. 1(1), [6](#)

Status:

Point in time view as at 01/04/2010. This version of this provision has been superseded.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There are currently no known outstanding effects for the Charities Act 1993 (repealed), Section 68A.