



# Charities Act 2011

## 2011 CHAPTER 25

### PART 8

#### CHARITY ACCOUNTS, REPORTS AND RETURNS

### CHAPTER 3

#### AUDIT OR EXAMINATION OF ACCOUNTS

#### *Regulations relating to audits and examinations*

#### **154 Regulations relating to audits and examinations**

- (1) The [F<sup>1</sup>Secretary of State] may by regulations make provision—
- (a) specifying one or more bodies for the purposes of section 144(2)(b);
  - (b) with respect to the duties of an auditor carrying out an audit of individual or group accounts, including provision with respect to the making by the auditor of a report on—
    - (i) the statement of accounts prepared for the financial year in question under section 132(1),
    - (ii) the account and statement so prepared under section 133,
    - (iii) the accounts so prepared under section 394 of the Companies Act 2006 (duty to prepare individual accounts), or
    - (iv) group accounts so prepared under section 138(2),as the case may be;
  - (c) with respect to the making of a report in respect of an examination of individual or group accounts by the independent examiner or examiner who has carried out the examination;
  - (d) conferring on an auditor or on an independent examiner or examiner a right of access with respect to books, documents and other records (however kept) which relate to—

*Status: Point in time view as at 09/11/2016.*

*Changes to legislation: Charities Act 2011, Cross Heading: Regulations relating to audits and examinations is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (i) the charity (if the audit or examination is of individual accounts), or
- (ii) any member of the group (if the audit or examination is of group accounts);
- (e) entitling an auditor or an independent examiner or examiner to require information and explanations from—
  - (i) past or present charity trustees or trustees for, or past or present officers or employees of, the charity (if the audit or examination is of individual accounts), or
  - (ii) past or present charity trustees or trustees for, or past or present officers or employees of, any member of the group (if the audit or examination is of group accounts);
- (f) enabling the Commission, in circumstances specified in the regulations, to dispense with the requirements of section 144(2), 145(1), 151(4)(a) or 152(2)
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  - (i) in the case of a particular charity, or
  - (ii) in the case of any particular financial year of a charity.
- (2) Regulations under subsection (1)(e) may in particular make, in relation to audits or examinations of group accounts, provision corresponding or similar to any provision made by section 499 or 500 of the Companies Act 2006 in connection with the rights exercisable by an auditor of a company in relation to a subsidiary undertaking of the company.
- (3) In this section—
  - “audit of individual or group accounts” means an audit under—
    - (a) section 144, 145, 146, 149 or 150 (individual accounts), or
    - (b) section 151, 152 or 153 (group accounts);
  - “examination of individual or group accounts” means an examination under—
    - (a) section 145, 149 or 150 (individual accounts), or
    - (b) section 152 (group accounts);
 and the references in this section and section 155 to an audit or examination of individual accounts and to an audit or examination of group accounts are to be read accordingly.

#### Textual Amendments

- F1** Words in s. 154(1) substituted (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), art. 1(2), **Sch. 2 para. 25(2)(x)** (with art. 12)

## 155 Power of Commission to direct compliance with certain regulations

If any person fails to afford an auditor or an independent examiner or examiner any facility to which the auditor, independent examiner or examiner is entitled by virtue of section 154(1)(d) or (e), the Commission, for securing that the default is made good, may by order give such directions as it thinks appropriate—

- (a) to that person,
- (b) if the audit or examination is of individual accounts, to the charity trustees for the time being of the charity concerned, or

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- (c) if the audit or examination is of group accounts, to the charity trustees for the time being of such member of the group as the Commission thinks appropriate.

**Status:**

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**Changes to legislation:**

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