



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 4

ANNUAL REPORTS AND RETURNS AND PUBLIC ACCESS TO ACCOUNTS ETC.

Availability of documents to public

170 Public inspection of annual reports etc. kept by Commission

Any document kept by the Commission in pursuance of section 165(1) (preservation of annual reports etc.) must be open to public inspection at all reasonable times—

- (a) during the period for which it is so kept, or
- (b) if the Commission so determines, during such lesser period as it may specify.

171 Supply by charity trustees of copy of most recent annual report

(1) This section applies if an annual report has been prepared in respect of any financial year of a charity in pursuance of section 162(1) or 168(3).

(2) If the charity trustees of a charity—

- (a) are requested in writing by any person to provide that person with a copy of its most recent annual report, and
- (b) are paid by that person such reasonable fee (if any) as they may require in respect of the costs of complying with the request,

they must comply with the request within the period of 2 months beginning with the date on which it is made.

Changes to legislation: Charities Act 2011, Cross Heading: Availability of documents to public is up to date with all changes known to be in force on or before 02 June 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) [View outstanding changes](#)

- (3) The reference in subsection (2) to a charity's most recent annual report is a reference to the annual report prepared in pursuance of section 162(1) or 168(3) in respect of the last financial year of the charity in respect of which an annual report has been so prepared.

172 Supply by charity trustees of copy of most recent accounts

- (1) If the charity trustees of a charity—
- (a) are requested in writing by any person to provide that person with a copy of the charity's most recent accounts, and
 - (b) are paid by that person such reasonable fee (if any) as they may require in respect of the costs of complying with the request,
- they must comply with the request within the period of 2 months beginning with the date on which it is made.
- (2) The reference in subsection (1) to a charity's most recent accounts is—
- (a) in the case of a charity other than one falling within paragraph (b) or (c), a reference to—
 - (i) the statement of accounts prepared in pursuance of section 132(1), or
 - (ii) the account and statement prepared in pursuance of section 133,
 in respect of the last financial year of the charity in respect of which a statement of accounts or account and statement has or have been so prepared;
 - (b) in the case of a charitable company, a reference to the most recent annual accounts of the company prepared under Part 16 of the Companies Act 2006 in relation to which any of the following conditions is satisfied—
 - (i) they have been audited,
 - (ii) they have been examined by an independent examiner under section 145(1)(a), or
 - (iii) they relate to a year in respect of which the company is exempt from audit under Part 16 of the Companies Act 2006 and neither section 144(2) nor section 145(1) applied to them, and
 - (c) in the case of an exempt charity, a reference to the accounts of the charity most recently audited in pursuance of any statutory or other requirement or, if its accounts are not required to be audited, the accounts most recently prepared in respect of the charity.
- (3) In subsection (1), the reference to a charity's most recent accounts includes, in relation to a charity whose charity trustees have prepared any group accounts under section 138(2), the group accounts most recently prepared by them.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)