



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 3

AUDIT OR EXAMINATION OF ACCOUNTS

Audit or examination of individual accounts

150 Audit or examination of Welsh NHS charity accounts

- (1) This section applies in relation to a financial year of a charity where, at any time in the year, it is a Welsh NHS charity.
- (2) If section 144(1)(a) or (b) is satisfied in relation to that financial year of the charity, the accounts of the charity for that year must be audited by the Auditor General for Wales.
- (3) In any other case, the accounts of the charity for that financial year must, at the election of the Auditor General for Wales, be audited or examined by the Auditor General for Wales.
- (4) In this section “Welsh NHS 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) 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

Changes to legislation: Charities Act 2011, Section 150 is up to date with all changes known to be in force on or before 21 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) [View outstanding changes](#)

Act 1977 and section 160(1) of the National Health Service (Wales) Act 2006 for such a National Health Service trust.

- (5) References in this Act to an auditor or an examiner have effect in relation to this section as references to the Auditor General for Wales acting under this section as an auditor or examiner.

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[View outstanding changes](#)

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](#)