



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 3

AUDIT OR EXAMINATION OF ACCOUNTS

Audit or examination of group accounts

151 Audit of accounts of larger groups

- (1) This section applies where group accounts are prepared for a financial year of a parent charity under section 138(2) and—
 - (a) the aggregate gross income of the group in that year exceeds the relevant income threshold (see section 176(1)), or
 - (b) the aggregate gross income of the group in that year exceeds the relevant income threshold and at the end of the year the aggregate value of the assets of the group (before deduction of liabilities) exceeds the relevant assets threshold (see section 176(2)).
- (2) This section also applies where—
 - (a) group accounts are prepared for a financial year of a parent charity under section 138(2), and
 - (b) the appropriate audit provision applies in relation to the parent charity's own accounts for that year.
- (3) In this section “the appropriate audit provision”, in relation to a financial year of a parent charity, means—
 - (a) (subject to paragraph (b), (c) or (d)) section 144(2) (audit of accounts of larger charities);

Changes to legislation: Charities Act 2011, Section 151 is up to date with all changes known to be in force on or before 23 May 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

- (b) if section 149 (audit or examination of English NHS charity accounts) applies in relation to that year, section 149(2);
 - (c) if section 150 (audit or examination of Welsh NHS charity accounts) applies in relation to that year, section 150(2);
 - (d) if the parent charity is a company—
 - (i) section 144(2), or
 - (ii) (as the case may be) Part 16 of the Companies Act 2006.
- (4) If this section applies in relation to a financial year of a parent charity by virtue of subsection (1) or (2), the group accounts for that year must be audited—
- (a) (subject to paragraph (b) or (c)) by a person within section 144(2)(a) or (b);
 - (b) if section 149 applies in relation to that year, by [^{F1}a person, appointed by the charity trustees of the parent charity, who is within section 149(2)(a), (b) or (c)] ;
 - (c) if section 150 applies in relation to that year, by the Auditor General for Wales.
- (5) If this section applies in relation to a financial year of a parent charity by virtue of subsection (1)—
- (a) (subject to paragraph (b)) the appropriate audit provision applies in relation to the parent charity's own accounts for that year (whether or not it would otherwise so apply);
 - (b) if the parent charity is a company and its own accounts for that year are not required to be audited in accordance with Part 16 of the Companies Act 2006, section 144(2) applies in relation to those accounts (whether or not it would otherwise so apply).
- (6) [^{F2}Section 149(6) applies] in relation to any appointment under subsection (4)(b) as [^{F3}it applies] in relation to an appointment under section 149(2).
- (7) References in this Act to an auditor have effect in relation to subsection (4)(c) as references to the Auditor General for Wales acting under subsection (4)(c) as an auditor.

Textual Amendments

- F1** Words in s. 151(4)(b) substituted (1.4.2017) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 120\(2\)](#); S.I. 2015/841, art. 4 (with [Sch. para. 11](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F2** Words in s. 151(6) substituted (1.4.2017) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 120\(3\)\(a\)](#); S.I. 2015/841, art. 4 (with [Sch. para. 11](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F3** Words in s. 151(6) substituted (1.4.2017) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 120\(3\)\(b\)](#); S.I. 2015/841, art. 4 (with [Sch. para. 11](#)) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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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](#)