



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

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
- (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.

Changes to legislation:

Charities Act 2011, Section 155 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.

[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](#)