

Status: Point in time view as at 01/04/2015. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Local Audit and Accountability Act 2014, Paragraph 121 is up to date with all changes known to be in force on or before 02 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)

SCHEDULES

SCHEDULE 12

RELATED AMENDMENTS

VALID FROM 01/04/2017

Charities Act 2011 (c. 25)

- 121 (1) Section 152 (examination of accounts an option for smaller groups) is amended as follows.
- (2) In subsection (6)—
- (a) for the words from “the Audit Commission” (where it first occurs) to “so appointed” substitute “ the charity trustees of the parent charity be audited by a person, appointed by those trustees, who is within section 149(2)(a), (b) or (c); or examined by a person, appointed by those trustees, who is qualified to be an independent examiner ”,
 - (b) for “(4) to (6)” substitute “ (3A), (5) and (6) ”, and
 - (c) after “section 149(3)” insert “; except that in subsection (3A)(b) of that section the reference to “the charity trustees” is to be read as a reference to “the charity trustees of the parent charity”.”

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