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*Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Supplementary provisions relating to audits, etc.. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### GROUP ACCOUNTS

*Supplementary provisions relating to audits, etc.*

8.—(1) Section 66(1) shall apply in relation to audits and examinations carried out under or by virtue of paragraph 6 or 7, but subject to the modifications in sub-paragraph (2) below.

(2) The modifications are—

- (a) in paragraph (b), the reference to section 65 is to be construed as a reference to paragraph 6 above or to any of that section as applied by paragraph 7 above;
- (b) also in paragraph (b), the reference to any such statement of accounts as is mentioned in sub-paragraph (i) of that paragraph is to be construed as a reference to group accounts prepared for a financial year under paragraph 3(2) above;
- (c) in paragraph (c), any reference to section 65 is to be construed as a reference to that section as applied by paragraph 7 above;
- (d) in paragraphs (d) and (e), any reference to the charity concerned or a charity is to be construed as a reference to any member of the group; and
- (e) in paragraph (f), the reference to the requirements of section 65(2) or (3) is to be construed as a reference to the requirements of paragraph 6(4) [<sup>F1</sup>or of section 65(3) as applied] by paragraph 7(2) above.

(3) Without prejudice to the generality of section 66(1)(e), as modified by sub-paragraph (2)(d) above, regulations made under that provision may make provision corresponding or similar to any provision made by section 499 or 500 of the Companies Act 2006 (c. 46) in connection with the rights exercisable by an auditor of a company in relation to a subsidiary undertaking of the company.

(4) In section 66(2) the reference to section [<sup>F2</sup>66](1)(d) or (e) includes a reference to that provision as it applies in accordance with this paragraph [<sup>F3</sup>and for this purpose the reference in section 66(2)(b) to the charity trustees for the time being of the charity concerned is to be construed as a reference to the charity trustees for the time being of such member of the group as the Commission thinks appropriate].

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#### Textual Amendments

- F1** Words in Sch. 6 para. 8(2)(e) substituted (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), **Sch. 1 para. 28(2)(a)**
- F2** Word in Sch. 6 para. 8(4) substituted (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), **Sch. 1 para. 28(2)(b)**
- F3** Words in Sch. 6 para. 8(4) inserted (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), **Sch. 1 para. 28(2)(c)**
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#### Commencement Information

- I1** Sch. 6 para. 8(1)(2)(4) in operation at 1.1.2016 by S.R. 2015/383, art. 2(3), **Sch.**
- I2** Sch. 6 para. 8(3) in operation at 28.11.2015 for specified purposes by S.R. 2015/383, **art. 2(2)**
- I3** Sch. 6 para. 8(3) in operation at 1.1.2016 in so far as not already in operation by S.R. 2015/383, art. 2(3), **Sch.**

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