



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

**Duty of auditors, etc. to report matters to Commission**

**67.—**(1) This section applies to a person (A) acting as an auditor or independent examiner appointed by or in relation to a charity under section 65.

(2) If, in the course of acting in the capacity mentioned in subsection (1), A becomes aware of a matter—

- (a) which relates to the activities or affairs of the charity or of any connected institution or body, and
- (b) which A has reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under section 22 or 33,

A must immediately make a written report on the matter to the Commission.

(3) If, in the course of acting in the capacity mentioned in subsection (1), A becomes aware of any matter—

- (a) which does not appear to be one that A is required to report under subsection (2), but
- (b) which A has reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Commission of any of its functions,

A may make a report on the matter to the Commission.

(4) Where the duty or power under subsection (2) or (3) has arisen in relation to A, the duty or power is not affected by A subsequently ceasing to act in that capacity.

(5) Where A makes a report as required or authorised by subsection (2) or (3), no duty to which A is subject is to be regarded as contravened merely because of any information or opinion contained in the report.

(6) In this section “connected institution or body”, in relation to a charity, means—

(a) an institution which is controlled by, or

(b) a body corporate in which a substantial interest is held by,

the charity or any one or more of the charity trustees acting in a capacity as such.

(7) Paragraphs 3 and 4 of Schedule 5 apply for the purposes of subsection (6) as they apply for the purposes of provisions of that Schedule.