
Changes to legislation: National Health Service Act 2006, Paragraph 23 is up to date with all changes known to be in force on or before 20 April 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

SCHEDULES

SCHEDULE 7

CONSTITUTION OF PUBLIC BENEFIT CORPORATIONS

Auditor

- 23 (1) A public benefit corporation must have an auditor.
- (2) It is for [^{F1}the council] of governors to appoint or remove the auditor at a general meeting of [^{F1}the council].
- [^{F2}(3) An auditor may be [^{F3}an individual or a firm] —
- ^{F4}(a)
 - ^{F4}(b)
 - ^{F4}(c)]
- [^{F2}(4) A person appointed as auditor must be—
- (a) eligible for appointment as a statutory auditor (see Part 42 of the Companies Act 2006),
 - [^{F5}(aa) eligible for appointment as a local auditor (see Part 4 of the Local Audit and Accountability Act 2014), or]
 - ^{F6}(b)
 - (c) a member of [^{F7}a] body of accountants approved by the regulator for the purposes of this paragraph.]
- ^{F8}(5)
- (6) The corporation must establish a committee of non-executive directors as an audit committee to perform such monitoring, reviewing and other functions as are appropriate.
- [^{F9}(7) In this paragraph—
- ^{F10} ...
- “firm” has the same meaning as in [^{F11}section 1261(1) of the Companies Act 2006].]

Textual Amendments

- F1** Words in Sch. 7 para. 23 substituted (1.10.2012) by [Health and Social Care Act 2012 \(c. 7\), ss. 151\(9\)\(b\), 306\(4\); S.I. 2012/1831, art. 2\(2\)](#)
- F2** Sch. 7 para. 23(3)(4) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\), art. 1\(2\), Sch. 1 para. 258\(3\)\(a\)](#) (with art. 10)

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- F3** Words in Sch. 7 para. 23(3) inserted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(2\)\(a\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F4** Sch. 7 para. 23(3)(a)-(c) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(2\)\(b\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F5** Sch. 7 para. 23(4)(aa) inserted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(3\)\(a\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F6** Sch. 7 para. 23(4)(b) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(3\)\(b\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F7** Word in Sch. 7 para. 23(4)(c) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(3\)\(c\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F8** Sch. 7 para. 23(5) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(4\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F9** Sch. 7 para. 23(7) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\), art. 1\(2\), Sch. 1 para. 258\(3\)\(b\)](#) (with art. 10)
- F10** Words in Sch. 7 para. 23(7) omitted (1.4.2015) by virtue of [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(5\)\(a\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)
- F11** Words in Sch. 7 para. 23(7) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\), s. 49\(1\), Sch. 12 para. 73\(5\)\(b\)](#); S.I. 2015/841, art. 3(x) (with Sch. para. 2) (as amended (27.6.2016) by S.I. 2016/675, art. 2)

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Changes and effects yet to be applied to :

- Sch. 7 para. 23(4)(c) words substituted by 2012 c. 7 s. 151(7)

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. 3B(1)(aa) inserted by 2022 c. 31 Sch. 3 para. 2(b)
- s. 3B(1)(za) inserted by 2022 c. 31 Sch. 3 para. 2(a)
- s. 13G(4) words omitted by virtue of 2012 c. 7, Sch. 14 para. 4A (as inserted) by 2014 c. 23 s. 120(18)(a)
- s. 35(3A)(3B) inserted by 2012 c. 7 s. 159(4)
- s. 35(3A) words substituted by 2022 c. 31 Sch. 5 para. 12(4) (This amendment not applied to legislation.gov.uk. The insertion of s. 35(3A) by 2012 c. 7 s.159(4) not yet in force.)
- s. 40(4)-(4B) substituted for s. 40(4) by 2012 c. 7 Sch. 14 para. 5
- s. 42(1A) inserted by 2012 c. 7 Sch. 14 para. 6
- s. 65F(2A)-(2F) inserted by 2012 c. 7 Sch. 14 para. 15(4) (This amendment is itself amended before it comes into force by 2014 c. 23, ss. 85(15), 120(18)(b)(c), 127(1); S.I. 2014/1714, art. 3(2)(b)(c))
- s. 65H(10A) inserted by 2012 c. 7 Sch. 14 para. 17(4)
- s. 65H(10A) omitted by 2022 c. 31 Sch. 8 para. 7(7) (This amendment not applied to legislation.gov.uk. 2012 c. 7 Sch. 14 revoked at 1.7.2022 by 2022 c. 31, s. 186(6), Sch. 7 para. 13 before the insertion of s. 65H(10A) could come into effect.)
- s. 82A-83A and cross-heading substituted for s. 83 and cross-heading by 2022 c. 31 Sch. 3 para. 3
- s. 84(4)-(4B) substituted for s. 84(4) by 2022 c. 31 Sch. 3 para. 4(4)
- s. 92(5A) inserted by 2022 c. 31 Sch. 3 para. 9(4)
- s. 94(3)(ca)(cb) substituted for s. 94(3)(ca) by 2022 c. 31 Sch. 3 para. 11(3)
- s. 98A98B substituted for s. 98A by 2022 c. 31 Sch. 3 para. 14
- s. 98BC-99B and cross-heading substituted for s. 99 and cross-heading by 2022 c. 31 Sch. 3 para. 15
- s. 100(3A)(3B) inserted by 2022 c. 31 Sch. 3 para. 16(4)
- s. 109(3)(ca)(cb) substituted for s. 109(3)(ca) by 2022 c. 31 Sch. 3 para. 23(3)
- s. 112(1)(za) inserted by 2022 c. 31 Sch. 3 para. 24(2)(b)
- s. 114A114B substituted for s. 114A by 2022 c. 31 Sch. 3 para. 26
- s. 114C and cross-heading inserted by 2022 c. 31 Sch. 3 para. 27
- s. 116A116B and cross-heading inserted by 2022 c. 31 Sch. 3 para. 30
- s. 117(4)(4A) substituted for s. 117(4) by 2022 c. 31 Sch. 3 para. 31(4)
- s. 125A125B substituted for s. 125A by 2022 c. 31 Sch. 3 para. 39
- s. 223C(1)(c)(d) inserted by 2022 c. 31 s. 28
- s. 223LA inserted by 2022 c. 31 s. 30(3)
- Sch. 15 para. 4(1)(b) and word omitted by 2012 c. 7 Sch. 14 para. 39(3)