



Charities Act 2006

2006 CHAPTER 50

PART 4

MISCELLANEOUS AND GENERAL

General

77 Amendments reflecting changes in company law audit provisions

- (1) The Minister may by order make such amendments of the 1993 Act or this Act as he considers appropriate—
- (a) in consequence of, or in connection with, any changes made or to be made by any enactment to the provisions of company law relating to the accounts of charitable companies or to the auditing of, or preparation of reports in respect of, such accounts;
 - (b) for the purposes of, or in connection with, applying provisions of Schedule 5A to the 1993 Act (group accounts) to charitable companies that are not required to produce group accounts under company law.
- (2) In this section—
- “accounts” includes group accounts;
 - “amendments” includes repeals and modifications;
 - “charitable companies” means companies which are charities;
 - “company law” means the enactments relating to companies.