



Charities Act 1960 (repealed)

1960 CHAPTER 58 8 and 9 Eliz 2

^{F1}PART II

Textual Amendments

F1 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch. 7** (with savings (temp) in s. 99(3), **Sch. 8 Pt. I**)

Textual Amendments applied to the whole legislation

F1 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch. 7** (with savings (temp) in s. 99(3), **Sch. 8 Pt. I**)

^{F2}Registration of charities

Textual Amendments

F2 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch. 7** (with savings (temp) in s. 99(3), **Sch. 8 Pt. I**)

F3⁴

Textual Amendments

F3 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch. 7**

Status: Point in time view as at 01/08/1993.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1960 (repealed), Part II. (See end of Document for details)

F⁴5 Effect of, and claims and objections to registration.

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Textual Amendments

F4 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), [Sch.7](#)

F⁵Powers of Commissioners and Minister to obtain information, etc.

Textual Amendments

F5 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), [Sch. 7](#) (with savings (temp) in s. 99(3), [Sch. 8 Pt. I](#))

F⁶6

Textual Amendments

F6 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), [Sch.7](#)

F⁷7

Textual Amendments

F7 Act repealed (1.8.1993) so far as unrepealed except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), [Sch.7](#)

[F⁸8 Receipt and audit of accounts of charities.

- (1) Statements of account giving the prescribed information about the affairs of a charity shall be transmitted to the Commissioners by the charity trustees on request; and, in the case of a charity having a permanent endowment, such a statement relating to the permanent endowment shall be transmitted yearly without any request, unless the charity is excepted by order or regulations.
- (2) Any statement of account transmitted to the Commissioners in pursuance of subsection (1) above shall be kept by them for such period as they think fit; and during that period it shall be open to public inspection at all reasonable times.
- (3) The Commissioners may by order require that the condition and accounts of a charity for such period as they think fit shall be investigated and audited by an auditor appointed by them, [F⁹being a person eligible for appointment as company auditor under section 25 of the Companies Act 1989].
- (4) An auditor acting under subsection (3) above—

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- (a) shall have a right of access to all books, accounts and documents relating to the charity which are in the possession or control of the charity trustees or to which the charity trustees have access;
 - (b) shall be entitled to require from any charity trustee, past or present, and from any past or present officer or servant of the charity such information and explanation as he thinks necessary for the performance of his duties;
 - (c) shall at the conclusion or during the progress of the audit make such reports to the Commissioners about the audit or about the accounts or affairs of the charity as he thinks the case requires, and shall send a copy of any such report to the charity trustees.
- (5) The expenses of any audit under subsection (3) above, including the remuneration of the auditor, shall be paid by the Commissioners.
- (6) If any person—
- (a) fails to transmit to the Commissioners any statement of account required by subsection (1) above; or
 - (b) fails to afford an auditor any facility to which he is entitled under subsection (4) above;
- the Commissioners may by order give to that person or to the charity trustees for the time being such directions as the Commissioners think appropriate for securing that the default is made good.
- (7) This section shall not apply to an exempt charity.]

Textual Amendments

- F8** Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 but s. 8 continued in force (temp) by 1993 c. 10, ss. 98(2), 99(1)(3), Sch.7, **Sch. 8 Pt. I**
- F9** Words in s. 8(3) substituted (01.10.1991) by S.I. 1991/1997, reg. 2, **Sch. para. 7** (with reg. 4).

F10

Textual Amendments

- F10** Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch.7**

***F11** Powers of local authorities and of charity trustees*

Textual Amendments

- F11** Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)-(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch. 7** (with savings (temp) in s. 99(3), **Sch. 8 Pt. I**)

F12**10**

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Textual Amendments

F12 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)–(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch.7**

F13 **11**

Textual Amendments

F13 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)–(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch.7**

F14 **12**

Textual Amendments

F14 Act repealed (1.8.1993) except ss. 28(9), 35(6), 38(3)–(5), 39(2), 48, 49, Sch. 6 by 1993 c. 10, ss. 98(2), 99(1), **Sch.7**

Status:

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Changes to legislation:

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