

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS OF ENACTMENTS

PART II

AMENDMENTS OF CHARITIES ACT 1993

6. In section 45 of the Charities Act 1993⁽¹⁾(annual reports), in subsection (5), for the words “the auditors report” there shall be substituted the words “any auditors report or report made for the purposes of section 249A(2) of that Act”.

7. In section 47 of that Act (public inspection of annual reports etc.), in subsection (3) for paragraph (c) there shall be substituted the following paragraph—

“(c) in the case of a charity which is a company, a reference to the most recent annual accounts of the company prepared under Part VII of the Companies Act 1985 in relation to which any of the following conditions is satisfied—

- (i) they have been audited
- (ii) a report required for the purposes of section 249A(2) of that Act has been made in respect of them; or
- (iii) they relate to a year in respect of which the company is exempt from audit by virtue of section 249A(1) of that Act; and”.

(1) 1993 c. 10.