
Changes to legislation: Charities Act 2011, Cross Heading: Exempt charities and duty of auditors etc. to report matters to Commission is up to date with all changes known to be in force on or before 13 May 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 9

TRANSITORY MODIFICATIONS

Exempt charities and duty of auditors etc. to report matters to Commission

- 22 (1) Sub-paragraph (2) applies if, in relation to charities of a particular description or a particular charity, section 29(2) of the 2006 Act (amendments of section 46 of the 1993 Act about application to exempt charities of duty of auditors etc. to report matters to Commission) has not been brought into force before the commencement of this Act.
- (2) In relation to those charities or that charity, section 160 (audit or examination of accounts: exempt charities) has effect until the relevant commencement date as if—
- (a) in subsection (1) (provision corresponding to section 46(1)), for “sections 144 to 155 (audit or examination of accounts)” there were substituted “sections 144 to 157 (audit or examination of accounts and duty of auditors etc. to report matters to Commission)”, and
 - (b) subsection (2) (provision corresponding to section 46(2A) and (2B)) were omitted.
- (3) Sub-paragraph (4) applies if, in relation to charities of a particular description or a particular charity, section 46(3A) of the 1993 Act (application to certain excepted charities which are also exempt charities of duty of auditors etc. to report matters to Commission) has not been brought into force before the commencement of this Act.
- (4) In relation to those charities or that charity, section 161 (audit or examination of accounts: excepted charities) has effect until the relevant commencement date as if subsection (4) (provision corresponding to section 46(3A)) were omitted.
- (5) Sub-paragraph (6) applies if—
- (a) sub-paragraph (2) applies and, on the date which is the relevant commencement date in relation to that sub-paragraph, section 160 applies without the modifications in that sub-paragraph, or
 - (b) sub-paragraph (4) applies and, on the date which is the relevant commencement date in relation to that sub-paragraph, section 161 applies without the modifications in that sub-paragraph.
- (6) Section 160(2) or (as the case may be) 161(4) applies in relation to matters (“pre-commencement matters”) of which a person became aware at any time falling—
- (a) before the relevant commencement date, and
 - (b) during a financial year ending on or after that date,
- as well as in relation to matters of which the person becomes aware on or after that date.

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(7) Any duty imposed by virtue of sub-paragraph (6) must be complied with in relation to any such pre-commencement matters as soon as practicable after the relevant commencement date.

Modifications etc. (not altering text)

C1 Sch. 9 para. 22: 1.9.2013 appointed as "the relevant commencement date" by [S.I. 2013/1775](#), art. 2, Sch. 1 para. 1(k) (with Sch. 2)

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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. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)