



# Charities Act 2011

## 2011 CHAPTER 25

### PART 8

#### CHARITY ACCOUNTS, REPORTS AND RETURNS

### CHAPTER 3

#### AUDIT OR EXAMINATION OF ACCOUNTS

#### *Duty of auditors etc. to report matters to Commission*

#### **157 Meaning of “connected institution or body” in s.156(2)**

- (1) In section 156(2) “connected institution or body”, in relation to a charity, means—
  - (a) an institution which is controlled by, or
  - (b) a body corporate in which a substantial interest is held by, the charity or any one or more of the charity trustees acting as such.
- (2) Sections 351 and 352 (meaning of controlled institution and substantial interest) apply for the purposes of subsection (1).

**Changes to legislation:**

Charities Act 2011, Section 157 is up to date with all changes known to be in force on or before 22 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.

[View outstanding changes](#)

**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](#)