

2015 No. 364

CHARITIES

**The Charities Act 2008 (Examination of Accounts) Order
(Northern Ireland) 2015**

Made - - - - - *2nd November 2015*

Coming into operation - *7th December 2015*

The Department for Social Development makes the following Order in exercise of the powers conferred by section 65(10)(b) of the Charities Act (Northern Ireland) 2008(a).

Citation and commencement

1. This Order may be cited as the Charities Act 2008 (Examination of Accounts) Order (Northern Ireland) 2015 and shall come into operation on 7th December 2015.

Amendment of the Charities Act

2. In section 65(5) of the Charities Act (Northern Ireland) 2008 (annual audit or examination of charity accounts) after paragraph (j) add—

- “(k) the Institute of Financial Accountants;
- (l) the Certified Public Accountants Association.”.

Sealed with the Official Seal of the Department for Social Development on 2nd November 2015

(L.S.)

Chris Hughes
A senior officer of the Department for Social Development

(a) 2008 c.12 (N.I.); section 65(4)(b) and (11) was amended by paragraph 14 of Schedule 1 to the Charities Act (Northern Ireland) 2013 (c.3 (N.I.))

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 65(5) of the Charities Act (Northern Ireland) 2008 to add two new bodies to the list of bodies whose members may examine the accounts of certain lower-income charities.

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