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## EXPLANATORY NOTE

*(This note is not part of the Order)*

Article 2 of this Order brings into force on 1st March 1996, subject to the provisions in articles 3 and 4 of the Order, Part VI and section 69 of, and paragraph 21(3) of Schedule 6 to, the Charities Act 1993 (“the 1993 Act”). The remainder of the 1993 Act came into force on 1st August 1993 in accordance with section 99(1) of the Act.

Part VI relates to charity accounts, reports and returns, section 69 makes provision for the investigation of accounts of charitable companies and paragraph 21(3) of Schedule 6 makes a consequential amendment.

Article 3 of this Order brings Part VI of the 1993 Act into force on the day after the making of the Order for the purposes only of making any order or regulations under that Part.

Article 4 of this Order makes transitional provision in relation to any financial year of a charity which begins before the date on which Part VI of the 1993 Act comes into force.