

SCHEDULE

Article 2(3)

Provisions brought into operation on 1st January 2016

<i>Provision of the Act</i>	<i>Subject matter</i>
Section 63	Duty to keep accounting records
Section 64, in so far as not already in operation	Annual statements of accounts
Section 65(1), in so far as not already in operation	Annual audit or examination of charity accounts
Section 66, in so far as not already in operation	Supplementary provisions relating to audits, etc.
Section 67	Duty of auditors, etc. to report matters to Commission
Section 68, in so far as not already in operation	Annual reports
Section 69	Public inspection of annual reports, etc.
Section 71, in so far as not already in operation	Offences
Section 72	Group accounts
Section 91(2), in so far as not already in operation	Power to relieve trustees, auditors, etc. from liability for breach of trust or duty
Section 92(1) and (2)(a)	Court's power to grant relief to apply to all auditors, etc. of charities which are not companies
Section 103	Duty of charity's auditors, etc. to report matters to Commission
Section 104	Investigation of accounts
Section 174, in so far as it applies to section 66(2)	Enforcement of orders of Commission
Schedule 6(3), in so far as not already in operation	Group accounts
In Schedule 9 the repeal of section 14 of the Charities Act (Northern Ireland) 1964 and section 184 in so far as it relates to that repeal	Repeals

- (1) In section 65 subsection (4)(b) was amended by paragraph 14(a) of Schedule 1 to the Charities Act (Northern Ireland) 2013 (c.3 (N.I.)), subsection (5) was amended by Article 2 of S.R. 2015 No. 364 and subsection (11) was amended by paragraph 14(b) of Schedule 1 to the Charities Act (Northern Ireland) 2013
- (2) Section 91(1)(c) was amended by paragraph 17 of Schedule 1 to the Charities Act (Northern Ireland) 2013
- (3) In Schedule 6 paragraphs 8(2)(e) and (4) and 9(1) were amended by paragraph 28 of Schedule 1 to the Charities Act (Northern Ireland) 2013