
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 383 (C. 34)

CHARITIES

**The Charities (2008 Act) (Commencement
No. 7) Order (Northern Ireland) 2015**

Made - - - - 27th November 2015

The Department for Social Development makes the following Order in exercise of the powers conferred by section 185(1) of the Charities Act (Northern Ireland) 2008⁽¹⁾.

Citation and interpretation

1.—(1) This Order may be cited as the Charities (2008 Act) (Commencement No. 7) Order (Northern Ireland) 2015.

(2) In this Order any reference to a numbered section or Schedule is a reference to a section of, or Schedule to, the Charities Act (Northern Ireland) 2008.

Appointed day

2.—(1) The day appointed for the coming into operation of sections 64(6) (annual statements of accounts) and 65(10)(a) (annual audit or examination of charity accounts), for the purpose only of authorising the making of orders, is 28th November 2015.

(2) The day appointed for the coming into operation of sections 68(1)(a) and (2) (annual reports) and 72 (group accounts) and paragraphs 3(3) to (5), 4(2) and (3), 6(2), 8(3), 10(2) and (3) and 13 of Schedule 6 (group accounts), for the purpose only of authorising the making of regulations, is 28th November 2015.

(3) The day appointed for the coming into operation of the provisions specified in the Schedule is 1st January 2016.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Sealed with the Official Seal of the Department for Social Development on 27th November 2015

Chris Hughes
A senior officer of the Department for Social
Development

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(2), 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(3), 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(4), 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

(2) 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

(3) Section 91(1)(c) was amended by paragraph 17 of Schedule 1 to the Charities Act (Northern Ireland) 2013

(4) 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

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into operation provisions of the Charities Act (Northern Ireland) 2008 relating to charity accounts and reports. It also brings into operation an unrelated repeal.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Charities Act (Northern Ireland) 2008 have been brought into operation by earlier commencement orders as from the dates shown.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.R. No.</i>
Sections 1 to 3	25th September 2009	2009 No. 324 (C. 22)
Section 4	27th March 2009	2009 No. 138 (C. 8)
Section 5	18th February 2011	2011 No. 11 (C. 1)
Sections 6 to 9	27th March 2009	2009 No. 138 (C. 8)
Section 10 (partially)	27th March 2009	2009 No. 138 (C. 8)
	18th February 2011	2011 No. 11 (C. 1)
Sections 12 and 13 (partially)	25th September 2009	2009 No. 324 (C. 22)
	18th February 2011	2011 No. 11 (C. 1)
Sections 14 and 15	18th February 2011	2011 No. 11 (C. 1)
Sections 16 to 19	24th June 2013	2013 No. 145 (C. 10)
Sections 20 and 21 (partially)	18th February 2011	2011 No. 11 (C. 1)
	24th June 2013	2013 No. 145 (C.10)
Section 22	18th February 2011	2011 No. 11 (C. 1)
Section 23 (partially)	18th February 2011	2011 No. 11 (C. 1)
Section 24	27th March 2009	2009 No. 138 (C. 8)
Section 25	18th February 2011	2011 No. 11 (C. 1)
Sections 26 to 30	24th June 2013	2013 No. 145 (C.10)
Sections 31 and 32	18th February 2011	2011 No. 11 (C. 1)
Section 33 (partially)	18th February 2011	2011 No. 11 (C. 1)
Sections 34 to 39	18th February 2011	2011 No. 11 (C. 1)
Section 40 (partially)	18th February 2011	2011 No. 11 (C. 1)
Sections 46 to 50	18th February 2011	2011 No. 11 (C. 1)

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.R. No.</i>
Section 51 (partially)	18th February 2011	2011 No. 11 (C. 1)
Sections 52 to 56	18th February 2011	2011 No. 11 (C. 1)
Sections 64 (partially)	18th February 2011	2011 No. 11 (C. 1)
Section 65 (partially)	18th February 2011	2011 No. 11 (C. 1)
(partially)	26th October 2015	2015 No. 361 (C. 32)
Section 66 (partially)	18th February 2011	2011 No. 11 (C. 1)
Section 68 (partially)	18th February 2011	2011 No. 11 (C. 1)
(partially)	1st April 2014	2014 No. 18 (C. 1)
Section 70 (partially)	18th February 2011	2011 No. 11 (C. 1)
	1st April 2014	2014 No. 18 (C. 1)
Section 71 (partially)	1st April 2014	2014 No. 18 (C. 1)
Sections 86 to 90	18th February 2011	2011 No. 11 (C. 1)
Section 91 (partially)	24th June 2013	2013 No. 145 (C. 10)
Section 93	18th February 2011	2011 No. 11 (C. 1)
Sections 96, 98 to 102, 123 to 130 and 156	24th June 2013	2013 No. 145 (C. 10)
Sections 159 and 161 (partially)	24th June 2013	2013 No. 145 (C. 10)
Sections 162 to 166	24th June 2013	2013 No. 145 (C. 10)
Section 168	1st April 2014	2014 No. 18 (C. 1)
Section 169 (partially)	1st April 2014	2014 No. 18 (C. 1)
Section 170	1st April 2014	2014 No. 18 (C. 1)
Section 171	24th June 2013	2013 No. 145 (C. 10)
Sections 172 and 173	18th February 2011	2011 No. 11 (C. 1)
Section 174 (partially)	18th February 2011	2011 No. 11 (C. 1)
Sections 175 to 177	18th February 2011	2011 No. 11 (C. 1)
Section 178 (partially)	18th February 2011	2011 No. 11 (C. 1)
(partially)	24th June 2013	2013 No. 145 (C. 10)
	1st April 2014	2014 No. 18 (C. 1)
Sections 179, 181 and 182	27th March 2009	2009 No. 138 (C. 8)
Schedule 1	27th March 2009	2009 No. 138 (C. 8)
Schedule 2	25th September 2009	2009 No. 324 (C. 22)
Schedule 3 (partially)	18th February 2011	2011 No. 11 (C. 1)
Schedule 4	18th February 2011	2011 No. 11 (C. 1)
Schedule 5 (partially)	18th February 2011	2011 No. 11 (C. 1)

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.R. No.</i>
Schedule 8 (partially)	18th February 2011	2011 No. 11 (C. 1)
(partially)	24th June 2013	2013 No. 145 (C. 10)
Schedule 9 (partially)	24th June 2013	2013 No. 145 (C. 10)