STATUTORY INSTRUMENTS

2015 No. 321

CHARITIES

The Charities Act 2011 (Accounts and Audit) Order 2015

Made - - - -	*19th February 2015*
Laid before Parliament	*23rd February 2015*
Coming into force - -	*31st March 2015*

The Minister for the Cabinet Office makes the following Order in exercise of the powers conferred by sections 145(6)(b), 174(1) and 347(3)(b) of the Charities Act 2011(**1**)

Citation and commencement

1. This Order may be cited as the Charities Act 2011 (Accounts and Audit) Order 2015 and comes into force on 31st March 2015.

Amendments to the Charities Act 2011

2. The Charities Act 2011 is amended as follows.

3. In section 144(1)(a) (audit of accounts of larger charities) for "£500,000" substitute "£1 million".

4. After section 145(4)(j) (examination of accounts etc), insert—

"(k) the Institute of Financial Accountants;

(l) the Certified Public Accountants Association."

Transitional provision

5. This Order applies in relation to any financial year of a charity ending on or after 31st March 2015.

(**1**) 2011 c.25. Section 353(1) defines "the Minister" as the Minister for the Cabinet Office.