



# AUDIT (AMENDMENT) ACT 2015 (APPOINTED DAY, TRANSITIONAL PROVISION AND SAVING) ORDER 2015

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Statutory Document No. 2015/0403



*Audit (Amendment) Act 2015*

# **AUDIT (AMENDMENT) ACT 2015 (APPOINTED DAY, TRANSITIONAL PROVISION AND SAVING) ORDER 2015**

*Made: 16<sup>th</sup> December 2015*

The Treasury makes the following Order under section 2 of the Audit (Amendment) Act 2015.

## **1 Title**

This Order is the Audit (Amendment) Act 2015 (Appointed Day, Transitional Provision and Saving) Order 2015.

## **2 Interpretation**

In this Order —

“**the Act**” means the Audit (Amendment) Act 2015; and

“**the 1986 Act**” means the Burials Act 1986.

## **3 Appointed day**

The Act comes into operation on 21<sup>st</sup> December 2015.

## **4 Transitional provision**

- (1) This article applies to accounts required to be prepared by any churchwardens under section 17 of the 1986 Act (as amended by paragraph 8(3) of the Schedule to the Act).
- (2) No accounts shall be prepared of the churchwardens’ income and expenditure under the 1986 Act in the accounting years ending on 31 March 2015 and 31 March 2016.
- (3) The accounts to be prepared in the accounting year ending on 31 March 2017 shall instead be accounts of the churchwardens’ income and expenditure under the 1986 Act in the period beginning on 1 January 2015 and ending on 31 March 2016 (and references to accounting years in the 1986 Act are to be construed accordingly).

**5 Saving**

Nothing in this Order affects any requirement under section 17 of the 1986 Act (as it stands immediately before the coming into operation of the Act) in respect of the accounts of the income and expenditure of any churchwardens in the year ended 31 December 2014 or any previous year.

**MADE 16<sup>TH</sup> DECEMBER 2015**

**W E Teare**  
*Minister for the Treasury*

*EXPLANATORY NOTE*

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

This Order provides for the coming into operation on 21<sup>st</sup> December 2015 of the Audit (Amendment) Act 2015.

The Order includes transitional provision to address the change in the accounting year for churchwardens' burial ground accounts from 31 December to 31 March in each year, providing for accounts to be prepared in the accounting year ending on 31<sup>st</sup> March 2017 for the period commencing on 1<sup>st</sup> January 2015 and ending on 31<sup>st</sup> March 2016.

Article 5 of the Order makes it clear that churchwardens' accounting obligations under section 17 of the Burials Act 1986 as originally enacted continue to apply the years up to and including that ending on 31<sup>st</sup> December 2014.