



Charities Act 2011

2011 CHAPTER 25

PART 18

MISCELLANEOUS AND SUPPLEMENTARY

Interpretation

350 Connected person: child, spouse and civil partner

- (1) In sections 118(2)(c), 188(1)(a), 200(1)(a) and 249(2)(a), “child” includes a stepchild and an illegitimate child.
- (2) For the purposes of sections 118(2)(e), 188(1)(b), 200(1)(b) and 249(2)(b)—
 - (a) a person living with another as that person's husband or wife is to be treated as that person's spouse;
 - (b) where two people of the same sex are not civil partners but live together as if they were, each of them is to be treated as the civil partner of the other.

351 Connected person: controlled institution

For the purposes of sections 118(2)(g), 157(1)(a), 188(1)(d), 200(1)(d) and 249(2)(d), a person controls an institution if the person is able to secure that the affairs of the institution are conducted in accordance with the person's wishes.

352 Connected person: substantial interest in body corporate

- (1) For the purposes of sections 118(2)(h), 157(1)(b), 188(1)(e), 200(1)(e) and 249(2)(e), any such connected person as is there mentioned has a substantial interest in a body corporate if the person or institution in question—
 - (a) is interested in shares comprised in the equity share capital of that body of a nominal value of more than one-fifth of that share capital, or
 - (b) is entitled to exercise, or control the exercise of, more than one-fifth of the voting power at any general meeting of that body.

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- (2) The rules set out in Schedule 1 to the Companies Act 2006 (rules for interpretation of certain provisions of that Act) apply for the purposes of subsection (1) as they apply for the purposes of section 254 of that Act (“connected persons” etc.).
- (3) In this section “equity share capital” and “share” have the same meaning as in that Act.

353 Minor definitions

- (1) In this Act, except in so far as the context otherwise requires—
- “company” means a company registered under the Companies Act 2006 in England and Wales or Scotland;
- “the court” means—
- (a) the High Court, and
 - (b) within the limits of its jurisdiction, any other court in England and Wales having a jurisdiction in respect of charities concurrent (within any limit of area or amount) with that of the High Court,
- and includes any judge or officer of the court exercising the jurisdiction of the court;
- “ecclesiastical charity” has the same meaning as in the Local Government Act 1894;
- “financial year”—
- (a) in relation to a charitable company, is to be construed in accordance with section 390 of the Companies Act 2006, and
 - (b) in relation to any other charity, is to be construed in accordance with regulations made by virtue of section 132(3);
- but this is subject to any provision of regulations made by virtue of section 142(3) (financial years of subsidiary undertakings);
- “gross income”, in relation to a charity, means its gross recorded income from all sources including special trusts;
- “independent examiner”, in relation to a charity, means such a person as is mentioned in section 145(1)(a);
- “members”, in relation to a charity with a body of members distinct from the charity trustees, means any of those members;
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“trusts”—
- (a) in relation to a charity, means the provisions establishing it as a charity and regulating its purposes and administration, whether those provisions take effect by way of trust or not, and
 - (b) in relation to other institutions has a corresponding meaning.
- (2) In this Act, except in so far as the context otherwise requires, “document” includes information recorded in any form, and, in relation to information recorded otherwise than in legible form—
- (a) any reference to its production is to be read as a reference to the provision of a copy of it in legible form, and
 - (b) any reference to the provision of a copy of, or extract from, it is accordingly to be read as a reference to the provision of a copy of, or extract from, it in legible form.

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- (3) A charity is to be treated for the purposes of this Act as having a permanent endowment unless all property held for the purposes of the charity may be expended for those purposes without distinction between—
- (a) capital, and
 - (b) income;
- and in this Act “permanent endowment” means, in relation to any charity, property held subject to a restriction on its being expended for the purposes of the charity.

Annotations:

Amendments (Textual)

- F1** Words in s. 353(1) omitted (9.11.2016) by virtue of [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), art. 1(2), **Sch. 2 para. 25(4)** (with art. 12)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied by 2018 c. 5 s. 48(1)(a)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 59(1) s. 59 renumbered as s. 59(1) by 2018 c. 12 Sch. 19 para. 166(2)
- s. 59(1)(a) words substituted by 2018 c. 12 Sch. 19 para. 166(3)
- s. 59(2) inserted by 2018 c. 12 Sch. 19 para. 166(4)
- s. 182(1A) words in s. 182(1) renumbered as s. 182(1A) by 2016 c. 4 s. 11(3)
- s. 182(1A) words inserted by 2016 c. 4 s. 11(4)
- s. 184A inserted by 2016 c. 4 s. 12