



2008 CHAPTER 12

**PART 14**

MISCELLANEOUS AND SUPPLEMENTARY

*Supplementary*

**General interpretation**

**180.**—(1) In this Act—

“charitable purposes” means purposes which are exclusively charitable purposes as defined by section 2;

“charity” has the meaning given in section 1;

“charity trustees” means the persons having the general control and management of the administration of a charity;

“CIO” means charitable incorporated organisation;

“the Commission” means the Charity Commission for Northern Ireland;

“company” means a company [<sup>F1</sup>registered under the Companies Act 2006 in Northern Ireland];

“the Court”, subject to Article 14(b) of the County Courts (Northern Ireland) Order 1980 (NI 3), means the High Court;

“the Department” means the Department for Social Development;

“financial year”—

- (a) in relation to a charity which is a company, shall be construed in accordance with section 390 of the Companies Act 2006 (c. 46), and

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*Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 180. (See end of Document for details)*

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(b) in relation to any other charity, shall be construed in accordance with regulations made by virtue of section 64(2)<sup>[F2]</sup>but this is subject to any provision of regulations made by virtue of paragraph 3(5) of Schedule 6 (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 65(3)(a);

“institution” means any institution whether incorporated or not and includes a trust or undertaking;

“members”, in relation to a charity with a body of members distinct from the charity trustees, means any of those members;

“modifications” includes additions, omissions and amendments;

“the official custodian” means the official custodian for charities (see section 11);

“permanent endowment” shall be construed in accordance with section 1(3);

“public benefit” shall be construed in accordance with section 3;

<sup>[F3]</sup>“the public benefit requirement” has the meaning given by section 3(1);]

“public charitable collection” has the meaning given by section 131(2);

“public collections certificate” means a certificate issued under section 138;

“the register” means the register of charities kept under section 16, and “registered” shall be construed accordingly;

“special trust” means property which is held and administered by or on behalf of a charity for any special purposes of the charity, and is so held and administered on separate trusts relating only to that property but a special trust shall not, by itself, constitute a charity for the purposes of Part 8;

“statutory provision” has the meaning given by section 1(f) of the Interpretation Act (Northern Ireland) 1954 (c. 33);

“the Tribunal” means the Charity Tribunal for Northern Ireland;

“trusts” 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 in relation to other institutions has a corresponding meaning.

(2) In this Act, “document” includes information recorded in any form, and, in relation to information recorded otherwise than in legible form—

(a) any reference to its production shall be construed as a reference to the <sup>[F4]</sup>provision] of a copy of it in legible form; and

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(b) any reference to the [<sup>F5</sup>provision] of a copy of, or extract from, it shall accordingly be construed as a reference to the [<sup>F5</sup>provision] of a copy of, or extract from, it in legible form.

(3) No vesting or transfer of any property in pursuance of any provision of Part 6, 9, 11, 12 or 14 shall operate as a breach of a covenant or condition against alienation or give rise to a forfeiture.

#### Textual Amendments

- F1** Words in s. 180(1) in the definition of "company" substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 26\(2\)](#)
- F2** Words in s. 180(1) inserted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 26\(3\)](#)
- F3** Words in s. 180(1) inserted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 26\(4\)](#)
- F4** Word in s. 180(2)(a) substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 6\(4\)\(b\)](#)
- F5** Word in s. 180(2)(b) substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 6\(4\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 180.