

STATUTORY INSTRUMENTS

1987 No. 2048 (N.I. 19)

The Charities (Northern Ireland) Order 1987 ^{F1}

26th November 1987

^{F2}

Annotations:

F1 functions transf. by SR 1999/481

F2 Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by [Charities Act \(Northern Ireland\) 2008 \(c. 12\)](#), s. 185(1), [Sch. 9](#); S.R. 2013/145, art. 2, [Sch.](#)

Introductory

Title and commencement

1.—(1) This Order may be cited as the Charities (Northern Ireland) Order 1987.

(2) This Order shall come into operation on the expiration of 2 months from the day on which it is made.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order—

“accounting period” means a period of not more than 15 months or less than 12 months;

“the Act of 1964” means the Charities Act (Northern Ireland) 1964 ;

[^{F3}“company” means a company registered under the Companies Act 2006 in Northern Ireland;]

^{F4}

“the Department” means the Department of Finance and Personnel;

“permanent endowment” shall be construed in accordance with paragraph (3).

(3) A charity shall be deemed for the purposes of this Order to have a permanent endowment unless all property held for the purposes of the charity may be expended for those purposes without distinction between capital and income, and in this Order “permanent endowment” means, in relation to any charity, property held subject to a restriction on its being so expended.

Changes to legislation: There are currently no known outstanding effects for the Charities (Northern Ireland) Order 1987. (See end of Document for details)

Annotations:

- F3** Art. 2(2): definition of "company" substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(2)(a)** (with art. 10)
- F4** Art. 2(2): definition of "the Companies Order" omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(2)(b)** (with art. 10)

Extension of powers of trustees of certain charities

Resolution by trustees of old charity to alter objects

^{F5}3.

Annotations:

- F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

Power for trustees of small charities to transfer whole property to another charity

4.

Annotations:

- F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

Power for very small charities to spend capital

5.

Annotations:

- F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

Amendments of the Act of 1964

Increase and variation of certain financial limits

6.—(1) In section 13(1) of the Act of 1964 (power of Department to make a cy-près scheme in certain circumstances if the aggregate value of the property to be comprised in the scheme does not exceed £5,000), for the words “five thousand pounds” there shall be substituted “ £50,000 ”.

(2) In section 14(1) of that Act (power of personal representatives to transfer property, not exceeding £250 in value, which is devised or bequeathed to a misdescribed charitable institution), for the words “two hundred and fifty pounds” there shall be substituted “ £2,500 ”.

(3) In section 24(1) of that Act (power of Department to make a scheme for the application for charitable purposes of property, not exceeding £5,000 in value, given so that it could be used for charitable or non-charitable purposes) for the words “five thousand pounds” there shall be substituted “ £50,000 ”.

(4) After section 31 of that Act there shall be inserted the following section—

“Variation of financial limits.

31A. The Department may by order subject to affirmative resolution amend sections 13(1), 14(1) and 24(1) by substituting for any sum specified in any of those provisions such other sum as the Department considers appropriate.”.

Value of property for purposes of the Act of 1964

7. For section 32 of the Act of 1964 (calculation of value of land and periodical payments charged on or issuing out of land) there shall be substituted the following section—

“Value of land, etc., for purposes of Act.

32.—(1) In determining the value of any property for the purposes of this Act, the value of any land and of any periodical payment charged on or issuing out of land shall be taken to be such amount as may be specified in a certificate given by or on behalf of the Commissioner of Valuation.

(2) Any document purporting to be a certificate given by or on behalf of the Commissioner of Valuation for the purposes of subsection (1) shall be received in evidence and, until the contrary is proved, be deemed to be duly given.”.

Application to this Order of certain provisions of the Act of 1964

8. Sections 34 to 36 of the Act of 1964 (annual report by Department, interpretation, and saving for functions of Attorney-General) shall apply to this Order and accordingly—

- (a) in section 34, at the end of subsection (1) there shall be added the words “and the Charities (Northern Ireland) Order 1987”;
- (b) in section 35, after the words “this Act” there shall be inserted the words “ and the Charities (Northern Ireland) Order 1987 ”;
- (c) in section 36, after the words “in this Act” there shall be inserted the words “ or the Charities (Northern Ireland) Order 1987 ”.

Miscellaneous

[^{F6}Charitable companies: alteration of objects ^{F7} . . .

9)].

Annotations:	
F5	Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12) , s. 185(1), Sch. 9 ; S.R. 2013/145, art. 2, Sch.
F6	1990 NI 10
F7	Art. 9: word in heading omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941) , art. 2(1), Sch. 1 para. 92(3)(a) (with art. 10)

Charitable companies: invalidity of certain transactions

9A. ^{F8}

Changes to legislation: There are currently no known outstanding effects for the Charities (Northern Ireland) Order 1987. (See end of Document for details)

Annotations:

- F8** Art. 9A omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(4)** (with art. 10)

[^{F9}Requirement to disclose charitable status

9B].

Annotations:

- F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.
- F9** Arts. 9B-9BB substituted (1.10.2008) for art. 9B by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(3), 4(1), **Sch. 3 para. 5** (with arts. 6, 11, 12)

[^{F10}Civil consequences of failure to make required disclosure

9BA].

Annotations:

- F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.
- F10** Arts. 9B-9BB substituted (1.10.2008) for art. 9B by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(3), 4(1), **Sch. 3 para. 5** (with arts. 6, 11, 12)

[^{F11}Criminal consequences of failure to make required disclosure

9BB].

Annotations:

- F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.
- F11** Arts. 9B-9BB substituted (1.10.2008) for art. 9B by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(3), 4(1), **Sch. 3 para. 5** (with arts. 6, 11, 12)

Art. 10 rep. by SR 1993/493

SCHEDULES

SCHEDULE 1

Article 3.

FORM OF RESOLUTION BY CHARITY TRUSTEES UNDER ARTICLE 3

Introductory

We are the trustees of the.....Charity, being a charity to which Article 3 of the Charities (Northern Ireland) Order 1987 applies.

We are of the opinion—

- (a) that the objects of the charity may fairly be considered obsolete or lacking in usefulness, or impossible of achievement, having regard to the period that has elapsed since the charity was founded, the social and economic changes that have taken place in that period and other circumstances relevant to the functioning and administration of the charity, as follows

.....
.....
.....

(relevant circumstances, if any, to be specified) and

- (b) that an alteration of the charity's objects, as set out in.....

(here specify the applicable trust instrument)

is required in order that the charity's resources may be applied to better effect, consistently with the spirit of the original gift.

*Delete any words or phrases not applicable.

Alternative objects, being in law charitable, are specified in the schedule to this resolution and are in our opinion not so far dissimilar in character to those of the original charitable gift that this modification of the charity's trusts would constitute an unjustifiable departure from the intentions of the founder of the charity or violate the spirit of the gift.

We have complied with Article 3(4) of the Charities (Northern Ireland) Order 1987.

Resolution

We, the trustees of this charity, under and in pursuance of Article 3 of the Charities (Northern Ireland) Order 1987, hereby resolve that the trusts of the charity be modified by replacing the objects set out in the trust instrument by the alternative objects specified in the schedule.

Changes to legislation: There are currently no known outstanding effects for the Charities (Northern Ireland) Order 1987. (See end of Document for details)

Signed:.....

Signed:.....

Signed:.....

TRUSTEES OF
THE.....CHARITY

Schedule to this Resolution

ALTERNATIVE OBJECTS PROPOSED TO REPLACE THOSE SET OUT IN THE TRUST INSTRUMENT

.....
.....

SCHEDULE 2

Article 4.

FORM OF RESOLUTION BY CHARITY TRUSTEES UNDER ARTICLE 4

Introductory

We are the trustees of the.....Charity, of which the gross income in the preceding accounting period was £.....

We think it expedient that the whole property of the charity be transferred to another charity, to be held and applied for, and as property of, that other charity.

We have obtained from the trustees of the.....(here name proposed transferee charity), written confirmation that they are willing to accept a transfer of property under Article 4 of the Charities (Northern Ireland) Order 1987.

We have formed the opinion that the objects of the.....Charity are not so far dissimilar in character to those of the original charitable gift that the proposed transfer would constitute an unjustifiable departure from the intentions of the founder of the.....Charity or violate the spirit of the gift.

We have complied with Article 4(3) of the Charities (Northern Ireland) Order 1987.

Resolution

We, the trustees of the.....Charity, under and in pursuance of Article 4 of the Charities (Northern Ireland) Order 1987, hereby resolve that the whole property of the charity, including its permanent endowment, be transferred to the.....Charity.

Signed:

.....
.....
.....

TRUSTEES OF THE.....CHARITY

SCHEDULE 3

Article 5.

FORM OF RESOLUTION BY CHARITY TRUSTEES UNDER ARTICLE 5

Introductory

We are the trustees of the.....Charity.

The value of the charity's permanent endowment is £..... (or thereabouts), and the endowment does not consist of or comprise land or any interest in land, and its gross income in the preceding accounting period was £.....

We are of the opinion that the property of the charity is too small, in relation to its objects, for any useful purpose to be achieved by the expenditure of income alone.

We have complied with Article 5(2) of the Charities (Northern Ireland) Order 1987.

Resolution

We, the trustees of the said charity, under and in pursuance of Article 5 of the Charities (Northern Ireland) Order 1987, hereby resolve that the charity ought to be freed from any restrictions imposed by law with respect to expenditure of capital.

Signed:.....

Changes to legislation: There are currently no known outstanding effects for the
The Charities (Northern Ireland) Order 1987. (See end of Document for details)

TRUSTEES OF THE.....CHARITY

Changes to legislation:

There are currently no known outstanding effects for the The Charities (Northern Ireland) Order 1987.