
STATUTORY INSTRUMENTS

1987 No. 2048

The Charities (Northern Ireland) Order 1987

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 ;

[^{F1}“company” means a company registered under the Companies Act 2006 in Northern Ireland;]

^{F2}
.....

“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.

F1 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)

F2 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)

Changes to legislation:

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