



Charities Act 1992

1992 CHAPTER 41

PART I

CHARITIES

Preliminary

1 Interpretation of Part I, etc.

(1) In this Part—

“the 1960 Act” means the ^{M1}Charities Act 1960;

“financial year”—

(a) in relation to a charity which is a company, shall be construed in accordance with section 223 of the ^{M2}Companies Act 1985; and

(b) in relation to any other charity, shall be construed in accordance with regulations made by virtue of section 20(2);

“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 21(3)(a);

“the official custodian” means the official custodian for charities;

“the register” (unless the context otherwise requires) means the register of charities kept under section 4 of the 1960 Act, 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.

(2) Subject to subsection (3) below, sections 45 and 46 of the 1960 Act (interpretation) shall have effect for the purposes of this Part as they have effect for the purposes of that Act.

Status: Point in time view as at 01/09/1992.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1992, Cross Heading: Preliminary. (See end of Document for details)

- (3) A special trust shall not, by itself, constitute a charity for the purposes of sections 19 to 26.
- (4) No vesting or transfer of any property in pursuance of any provision of this Part, or of any provision of the 1960 Act as amended by this Part, shall operate as a breach of a covenant or condition against alienation or give rise to a forfeiture.

Commencement Information

- II** S. 1 partly in force at 1.9.1992; (except the definitions of "financial year", "independant examiner" and "special trust" in s. 1(1) and (3)), see s. 79(2) and S.I. 1992/1900, art. 2(1), **Sch. 1**.
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Marginal Citations

- M1** 1960 c.58.
M2 1985 c.6.

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