

SCHEDULES

SCHEDULE 8

TRANSITIONAL PROVISIONS

PART II

PROVISIONS APPLYING PENDING COMING INTO FORCE OF “FINANCIAL YEAR” REGULATIONS

Section 5

In section 5(1) of this Act “financial year”—

- (a) in relation to a charity which is a company, shall be construed in accordance with section 223 of the Companies Act 1985;
- (b) in relation to any other charity, means any period in respect of which an income and expenditure account is required to be prepared whether under section 32 of the Charities Act 1960 or by or under the authority of any other Act, whether that period is a year or not.

Sections 74 and 75

In sections 74(1)(a) and 75(1)(b) of this Act “financial year” means any period in respect of which an income and expenditure account is required to be prepared whether under section 32 of the Charities Act 1960 or by or under the authority of any other Act, whether that period is a year or not.

TABLE OF DERIVATIONS

Note: The following abbreviations are used in this Table—

1872 — The Charitable Trustees Incorporation Act [1872 \(c. 24\)](#)

1960 — The Charities Act [1960 \(c. 58\)](#)

1992 — The Charities Act [1992 \(c. 41\)](#)

<i>Provision</i>	<i>Derivation</i>
1	1960 s.1; 1992 Sch.3, para.1.
2	1960 s.3.
3	1960 ss.4, 43(1), 45(6); 1992 s.2, Sch.1
4	1960 ss.5, 43(1).
5	1992 s.3.
6	1992 s.4.
7	1992 s.5.

Status: This is the original version (as it was originally enacted).

<i>Provision</i>	<i>Derivation</i>
8	1960 s.6; 1992 s.6.
9	1960 s.7; 1992 s.7.
10	1992 s.52.
11	1992 s.54.
12	1992 s.53.
13	1960 s.13.
14	1960 s.14; 1992 s.15.
15	1960 s.15; Northern Ireland (Temporary Provisions) Act 1972 (c. 22) s.1(3); Northern Ireland Constitution Act 1973 (c. 36) Sch.5, para.1; Northern Ireland Act 1974 (c. 28) Sch.1, para.1(7).
16	1960 s.18; Local Government Act 1972 (c. 70) s.179(1)(4); 1992 s.13, Sch.3, para.6.
17	1960 s.19; 1992 Sch.3, para.7.
18	1960 s.20; 1992 s.8, Sch.1.
19	1960 ss.20A, 43(1); 1992 s.9.
20	1960 s.21; Local Government Act 1972 (c. 70) s.179(1)(4); 1992 Sch.3, para.8.
21	1960 s.16; 1992 Sch.3, para.4.
22	1960 s.17; 1992 Sch.3, para.5.
23	1992 s.31.
24	1960 s.22.
25	1960 s.22A; 1992 s.16.
26	1960 s.23.
27	1960 s.23A; 1992 s.17.
28	1992 s.18; Banking Coordination (Second Council Directive) Regulations 1992 (S.I.1992/3218) Sch.10, para.33.
29	1960 s.24.
30	1960 ss.25, 43(1).
31	1960 s.26.
32	1960 s.26A; 1992 s.28.
33	1960 s.28(1) to (8); 1992 Sch.3, para.10.
34	1960 s.28A; 1992 s.11.
35	1960 s.21A; 1992 s.14.
36	1992 s.32.

Status: This is the original version (as it was originally enacted).

<i>Provision</i>	<i>Derivation</i>
37	1992 s.33.
38	1992 s.34.
39	1992 s.35.
40	1992 s.37(1) to (4).
41	1992 s.19.
42	1992 s.20.
43	1992 s.21.
44	1992 s.22.
45	1992 s.23.
46	1960 s.32(1)(2); 1992 s.24, Sch.3, para.13.
47	1992 s.25.
48	1992 s.26.
49	1992 s.27.
50	1872 s.1; 1992 Sch.4, para.1.
51	1872 s.2; 1992 Sch.4, para.2.
52	1872 s.3; 1992 Sch.4, para.3.
53	1872 s.4; 1992 Sch.4, para.4.
54	1872 s.5; 1992 Sch.4, para.5.
55	1872 s.6.
56	1872 s.6A; 1992 Sch.4, para.6.
57	1872 s.7; 1992 Sch.4, para.7.
58	1872 s.8; 1992 Sch.4, para.8.
59	1872 s.10.
60	1872 s.12; 1992 Sch.4, para.9 (part).
61	1872 s.12A; 1992 Sch.4, para.9 (part).
62	1872 s.14; 1992 Sch.4, para.10.
63	1960 s.30; Companies Act 1989 (c. 40) s.111(1); 1992 s.10.
64	1960 s.30A; Companies Act 1989 (c. 40) s.111(1); 1992 s.40.
65	1960 s.30B; Companies Act 1989 (c. 40) s.111(1).
66	1960 s.30BA; 1992 s.41.
67	1960 s.30BB; 1992 s.42.

Status: This is the original version (as it was originally enacted).

<i>Provision</i>	<i>Derivation</i>
68	1960 s.30C; Companies Act 1989 (c. 40) s.111(1); 1992 Sch.3, para.11.
69	1960 s.8; 1992 Sch.3, para.2; Companies Act 1989 (Eligibility for Appointment as Company Auditor) (Consequential Amendments) Regulations 1991 (S.I. 1991/1997).
70	1992 s.38.
71	1992 s.39.
72	1992 s.45.
73	1992 s.46.
74	1992 s.43.
75	1992 s.44.
76	1960 s.10; London Government Act 1963 (c. 33) s.81(9)(b); Local Government Act 1972 (c. 70) s.210(9)(a).
77	1960 s.11; London Government Act 1963 (c. 33) s.81(9)(b); Local Government Act 1972 (c. 70) s.210(9)(b).
78	1960 s.12; Local Government Act 1972 (c. 70) ss.179(1)(4), 210(9)(c).
79	1960 s.37; London Government Act 1963 (c. 33) s.4(4); Local Government Act 1972 (c. 70) ss.179(1)(4), 210(9)(e); Education Reform Act 1988 (c. 40) Sch.12, para.9.
80	1992 s.12.
81	1960 s.33.
82	1960 s.34; 1992 Sch.3, para.14.
83	1960 s.35.
84	1960 s.9; 1992 s.25(2), Sch.3, para.3.
85	1992 s.51.
86	1960 ss.4(8B), 18(14), 43(2A)(3); Education Act 1973 (c. 16) Sch.1 para.1(1); 1992 ss.2(7), 13(6), 77, Sch.3, para.17.
87	1992 s.56(1)(2)(6).
88	1960 s.41; 1992 s.56(3)(6), Sch.3, para.16.
89	1960 s.40; 1992 s.56(4)(5)(6).
90	1992 s.57.
91	1960 s.40A; 1992 s.76, Sch.3, para.15.

Status: This is the original version (as it was originally enacted).

<i>Provision</i>	<i>Derivation</i>
92	1960 s.42.
93	1960 s.36.
94	1992 s.55.
95	1992 s.75.
96	1960 s.45(1) to (5); Local Government Act 1972 (c. 70) s.179(1)(4); 1992 s.1(2), Sch.3, para.18; Endowments and Glebe Measure 1976 (No.4) s.44.
97	1960 ss.16(5) (part), 46; Companies Act 1989 (c. 40) s.111(2); 1992 s.1(1) to (4).
98	
99	
100	1960 s.49(2)(c); 1992 s.79(3)(4)(5).
Sch.1	1960 Sch.1; Courts and Legal Services Act 1990 (c. 41) Sch.10, para.14; 1992 s.12(1), Sch.3, paras.20, 21.
Sch.2	
para.(a)	1960 Sch.2, para.(a).
para.(b)	1960 Sch.2, para.(b); Universities of Durham and Newcastle-upon-Tyne Act 1963 (c.xi) s.18; Queen Mary and Westfield College Act 1989 (c.xiii) s.10.
para.(c)	1960 Sch.2, para.(c).
paras.(d) to (i)	Education Reform Act 1988 (c. 40) Sch.12, paras.10, 63, 64.
para.(j)	Further and Higher Education Act 1992 (c. 13) Sch.8, para.69.
paras.(k) to (n)	1960 Sch.2, paras.(ca) to (cd); National Heritage Act 1983 (c. 47) Sch.5 para.4.
para.(o)	Local Government Reorganisation (Miscellaneous Provisions) Order 1990. (S.I. 1990/1765) art.3(1)(b).
para.(p)	1960 Sch.2, para.(d); Museums and Galleries Act 1992 (c. 44) Sch.8, para.4.
paras.(q) to (t)	1960 Sch.2, paras.(ce) to (ch); Museums and Galleries Act 1992 (c. 44) Sch.8, para.10.
para.(u)	Imperial War Museum Act 1920 (c. 16) s.5.
para.(v)	National Maritime Museum Act 1934 (c. 43) s.7.

Status: This is the original version (as it was originally enacted).

<i>Provision</i>	<i>Derivation</i>
para.(w)	1960 Sch.2 para.(e); Education Reform Act 1988 (c. 40) Sch.12 paras.10, 63, 64; Further and Higher Education Act 1992 (c. 13) Sch.8, para.69.
para.(x)(y)	1960 Sch.2 paras.(f)(g).
para.(z)	1960 Sch.2, para.(h); Museum of London Act 1965 (c. 17) s.11.
para.(za)	1960 Sch.2 para.(i); British Library Act 1972 (c. 54) s.4(2).
Sch.3	1960 Sch.3; London Government Act 1963 (c. 33) s.81(9)(c); Local Government Act 1972 (c. 70) ss.179(1)(4), 210(9)(f).
Sch.4	1960 Sch.4; Education Act 1973 (c. 16) s.2(7).
Sch.5	1992 Sch.2.
Sch.6	1960 s.40(5) (as to paras.1(3), 2, 3(3)) and 1992 ss.54(1)(b)(3), 56(4)(5) (as to para.29(7)(8)).
Sch.7	
Sch.8	
