



# Charities Act 1993

## 1993 CHAPTER 10

### PART X

#### SUPPLEMENTARY

#### 97 General interpretation

(1) In this Act, except in so far as the context otherwise requires—

“charitable purposes” means purposes which are exclusively charitable according to the law of England and Wales;

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

“the Commissioners” means the Charity Commissioners for England and Wales;

“company” means a company formed and registered under the Companies Act 1985 or to which the provisions of that Act apply as they apply to such a company;

“the court” means the High Court and, within the limits of its jurisdiction, any other court in England and Wales having a jurisdiction in respect of charities concurrent (within any limit of area or amount) with that of the High Court, and includes any judge or officer of the court exercising the jurisdiction of the court;

“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; and

(b) in relation to any other charity, shall be construed in accordance with regulations made by virtue of section 42(2) above;

but this definition is subject to the transitional provisions in section 99(4) below and Part II of Schedule 8 to this Act;

“gross income”, in relation to charity, means its gross recorded income from all sources including special trusts;

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*Status: This is the original version (as it was originally enacted).*

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“independent examiner”, in relation to a charity, means such a person as is mentioned in section 43(3)(a) above;

“institution” includes any trust or undertaking;

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

“permanent endowment” shall be construed in accordance with section 96(3) above;

“the register” means the register of charities kept under section 3 above 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 VI of this Act;

“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, except in so far as the context otherwise requires, “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 furnishing of a copy of it in legible form; and
  - (b) any reference to the furnishing of a copy of, or extract from, it shall accordingly be construed as a reference to the furnishing 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 IV or IX of this Act shall operate as a breach of a covenant or condition against alienation or give rise to a forfeiture.