



2008 CHAPTER 12

PART 10

CHARITABLE COMPANIES

Alteration of objects ^{F1}...

96.—(1) Where a charity is a company or other body corporate having power to alter the instruments establishing or regulating it as a body corporate, no exercise of that power which has the effect of the body ceasing to be a charity shall be valid so as to affect the application of—

- (a) any property acquired under any disposition or agreement previously made otherwise than for full consideration in money or money's worth, or any property representing property so acquired,
- (b) any property representing income which has accrued before the alteration is made, or
- (c) the income from any such property as aforesaid.

(2) Where a charity is a company, any regulated alteration by the company—

- (a) requires the prior written consent of the Commission, and
- (b) is ineffective if such consent has not been obtained.

(3) The following are “regulated alterations”—

- [^{F2}(a) an amendment of the company's articles of association adding, removing or altering a statement of the company's objects,]
- (b) any alteration of any provision of its [^{F3}articles of association] directing the application of property of the company on its dissolution, and

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 96. (See end of Document for details)

- (c) any alteration of any provision of its [^{F4}articles of association] where the alteration would provide authorisation for any benefit to be obtained by directors or members of the company or persons connected with them.
- (4) For the purposes of subsection (3)—
- (a) “benefit” means a direct or indirect benefit of any nature, except that it does not include any remuneration (within the meaning of section 88) whose receipt may be authorised under that section; and
- (b) the same rules apply for determining whether a person is connected with a director or member of the company as apply, in accordance with section 89(5) and (6), for determining whether a person is connected with a charity trustee for the purposes of section 88.
- [^{F5}(5) Where a company that has made a regulated alteration in accordance with subsection (2) is required—
- (a) by section 26 of the Companies Act to send to the registrar of companies a copy of its articles as amended,
- (b) by section 30 of that Act to forward to the registrar a copy of the special resolution effecting the alteration, or
- (c) by section 31 of that Act to give notice to the registrar of the amendment, the copy or notice must be accompanied by a copy of the Commission's consent.
- (5A) If more than one of those provisions applies and they are complied with at different times, the company need not send a further copy of the Commission's consent if a copy was sent on an earlier occasion.
- (6) Section 30(2) to (4) of that Act (offence of failing to comply with section 30) apply in relation to a failure to comply with subsection (5) as in relation to a failure to comply with that section.]

Textual Amendments

- F1** Word in s. 96 heading repealed (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 19\(2\), 2](#)
- F2** S. 96(3)(a) substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 19\(3\)\(a\)](#)
- F3** Words in s. 96(3)(b) substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 19\(3\)\(b\)](#)
- F4** Words in s. 96(3)(c) substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 19\(3\)\(b\)](#)
- F5** S. 96(5)(5A)(6) substituted for s. 96(5)(6) (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 19\(4\)](#)
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Commencement Information

- I1** S. 96 in operation at 24.6.2013 by [S.R. 2013/145, art. 2, Sch.](#)

Changes to legislation:

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