

Status: Point in time view as at 01/08/1993.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1993 (repealed), Part II. (See end of Document for details)

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 ^{M1}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 ^{M2}Charities Act 1960 or by or under the authority of any other Act, whether that period is a year or not.

Marginal Citations

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

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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.

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