



Charities Act 2011

2011 CHAPTER 25

PART 18

MISCELLANEOUS AND SUPPLEMENTARY

Interpretation

353 Minor definitions

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

“company” means a company registered under the Companies Act 2006 in England and Wales or Scotland;

“the court” means—

- (a) the High Court, and
- (b) 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;

“ecclesiastical charity” has the same meaning as in the Local Government Act 1894;

“financial year”—

- (a) in relation to a charitable company, is to be construed in accordance with section 390 of the Companies Act 2006, and
- (b) in relation to any other charity, is to be construed in accordance with regulations made by virtue of section 132(3);

but this is subject to any provision of regulations made by virtue of section 142(3) (financial years of subsidiary undertakings);

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

Status: This is the original version (as it was originally enacted).

“independent examiner”, in relation to a charity, means such a person as is mentioned in section 145(1)(a);

“members”, in relation to a charity with a body of members distinct from the charity trustees, means any of those members;

“the Minister” means the Minister for the Cabinet Office;

“trusts”—

(a) 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

(b) 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 is to be read as a reference to the provision of a copy of it in legible form, and

(b) any reference to the provision of a copy of, or extract from, it is accordingly to be read as a reference to the provision of a copy of, or extract from, it in legible form.

(3) A charity is to be treated for the purposes of this Act as having a permanent endowment unless all property held for the purposes of the charity may be expended for those purposes without distinction between—

(a) capital, and

(b) income;

and in this Act “permanent endowment” means, in relation to any charity, property held subject to a restriction on its being expended for the purposes of the charity.