STATUTORY INSTRUMENTS

# 1987 No. 2048 (N.I. 19)

# The Charities (Northern Ireland) Order 1987 [F1]

*26th November 1987*

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**Annotations:**

**F1** functions transf. by SR 1999/481

**F2** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, **Sch.**

## Introductory

### Title and commencement

**1.**—(1) This Order may be cited as the Charities (Northern Ireland) Order 1987.

(2) This Order shall come into operation on the expiration of 2 months from the day on which it is made.

### Interpretation

**2.**—(1) The Interpretation Act (Northern Ireland) 1954 shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order—

"accounting period" means a period of not more than 15 months or less than 12 months;

"the Act of 1964" means the Charities Act (Northern Ireland) 1964 ;

**[**[F3]"company" means a company registered under the Companies Act 2006 in Northern Ireland;**]**

[F4] . . . . . .

"the Department" means the Department of Finance and Personnel;

"permanent endowment" shall be construed in accordance with paragraph (3).

(3) A charity shall be deemed for the purposes of this Order to have a permanent endowment unless all property held for the purposes of the charity may be expended for those purposes without distinction between capital and income, and in this Order "permanent endowment" means, in relation to any charity, property held subject to a restriction on its being so expended.

**Annotations:**

**F3** Art. 2(2): definition of "company" substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(2)(a)** (with art. 10)

**F4** Art. 2(2): definition of "the Companies Order" omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(2)(b)** (with art. 10)

## Extension of powers of trustees of certain charities

### Resolution by trustees of old charity to alter objects

**[F5]3.** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

### Power for trustees of small charities to transfer whole property to another charity

**4.** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

### Power for very small charities to spend capital

**5.** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

## Amendments of the Act of 1964

### Increase and variation of certain financial limits

**6.**—(1) In section 13(1) of the Act of 1964 (power of Department to make a cy-près scheme in certain circumstances if the aggregate value of the property to be comprised in the scheme does not exceed £5,000), for the words "five thousand pounds" there shall be substituted " £50,000 ".

(2) In section 14(1) of that Act (power of personal representatives to transfer property, not exceeding £250 in value, which is devised or bequeathed to a misdescribed charitable institution), for the words "two hundred and fifty pounds" there shall be substituted " £2,500 ".

(3) In section 24(1) of that Act (power of Department to make a scheme for the application for charitable purposes of property, not exceeding £5,000 in value, given so that it could be used for charitable or non-charitable purposes) for the words "five thousand pounds" there shall be substituted " £50,000 ".

(4) After section 31 of that Act there shall be inserted the following section—

"**Variation of financial limits.**

**31A.** The Department may by order subject to affirmative resolution amend sections 13(1), 14(1) and 24(1) by substituting for any sum specified in any of those provisions such other sum as the Department considers appropriate.".

**Value of property for purposes of the Act of 1964**

**7.** For section 32 of the Act of 1964 (calculation of value of land and periodical payments charged on or issuing out of land) there shall be substituted the following section—

"**Value of land, etc., for purposes of Act.**

**32.**—(1) In determining the value of any property for the purposes of this Act, the value of any land and of any periodical payment charged on or issuing out of land shall be taken to be such amount as may be specified in a certificate given by or on behalf of the Commissioner of Valuation.

(2) Any document purporting to be a certificate given by or on behalf of the Commissioner of Valuation for the purposes of subsection (1) shall be received in evidence and, until the contrary is proved, be deemed to be duly given.".

**Application to this Order of certain provisions of the Act of 1964**

**8.** Sections 34 to 36 of the Act of 1964 (annual report by Department, interpretation, and saving for functions of Attorney-General) shall apply to this Order and accordingly—

(a) in section 34, at the end of subsection (1) there shall be added the words "and the Charities (Northern Ireland) Order 1987";

(b) in section 35, after the words "this Act" there shall be inserted the words " and the Charities (Northern Ireland) Order 1987 ";

(c) in section 36, after the words "in this Act" there shall be inserted the words " or the Charities (Northern Ireland) Order 1987 ".

## Miscellaneous

**[F6Charitable companies: alteration of objects F7. . .**

**9].** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

**F6** 1990 NI 10

**F7** Art. 9: word in heading omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(3)(a)** (with art. 10)

**Charitable companies: invalidity of certain transactions**

**9A.** F8. . . . . .

**Annotations:**

**F8** Art. 9A omitted (1.10.2009) by virtue of Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 92(4)** (with art. 10)

## [F9Requirement to disclose charitable status

**9B].** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

**F9** Arts. 9B-9BB substituted (1.10.2008) for art. 9B by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(3), 4(1), **Sch. 3 para. 5** (with arts. 6, 11, 12)

## [F10Civil consequences of failure to make required disclosure

**9BA].** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

**F10** Arts. 9B-9BB substituted (1.10.2008) for art. 9B by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(3), 4(1), **Sch. 3 para. 5** (with arts. 6, 11, 12)

## [F11Criminal consequences of failure to make required disclosure

**9BB].** . . . . . .

**Annotations:**

**F5** Order repealed (24.6.2013 for the repeal of arts. 3-5, 9, 9B-9BB) by Charities Act (Northern Ireland) 2008 (c. 12), s. 185(1), **Sch. 9**; S.R. 2013/145, art. 2, Sch.

**F11** Arts. 9B-9BB substituted (1.10.2008) for art. 9B by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(3), 4(1), **Sch. 3 para. 5** (with arts. 6, 11, 12)

*Art. 10 rep. by SR 1993/493*