



2008 CHAPTER 12

PART 14

MISCELLANEOUS AND SUPPLEMENTARY

Institutions which are not charities under the law of Northern Ireland

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167.—(1) This section applies to any institution—

- (a) which is not a charity under the law of Northern Ireland, but
- (b) which operates for charitable purposes in or from Northern Ireland.

(2) In this section, an institution to which this section applies is referred to as “a section 167 institution”.

(3) The trustees of a section 167 institution shall prepare in respect of each financial year of the institution—

- (a) a financial statement, and
- (b) a statement of activities,

relating to its operations for charitable purposes in or from Northern Ireland.

(4) The financial statement and the statement of activities shall comply with such requirements as to their form and contents as may be prescribed by regulations made by the Department.

(5) The Department may by order make such provision as it considers appropriate with respect to section 167 institutions in relation to their operations for charitable purposes in or from Northern Ireland.

(6) Without prejudice to the generality of subsection (5), an order under that subsection may—

- (a) require the Commission to keep a register of section 167 institutions;
- (b) apply to section 167 institutions any statutory provision which would otherwise not so apply, either without modification or with modifications specified in the order;
- (c) disapply, or modify (in ways specified in the order) the application of, any statutory provision which would otherwise apply to section 167 institutions.

(7) No order may be made under this section unless a draft of the order has been laid before and approved by a resolution of the Assembly.

(8) Nothing in this section prejudices the generality of section 182.