

Status: Point in time view as at 21/12/1993.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1993 (repealed), Cross Heading: Section 5. (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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