



# Charities Act 1993

## 1993 CHAPTER 10

### PART X

#### SUPPLEMENTARY

#### **96 Construction of references to a “charity” or to particular classes of charity**

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

“charity” means any institution, corporate or not, which is established for charitable purposes and is subject to the control of the High Court in the exercise of the court’s jurisdiction with respect to charities;

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

“exempt charity” means (subject to section 24(8) above) a charity comprised in Schedule 2 to this Act;

“local charity” means, in relation to any area, a charity established for purposes which are by their nature or by the trusts of the charity directed wholly or mainly to the benefit of that area or of part of it;

“parochial charity” means, in relation to any parish or (in Wales) community, a charity the benefits of which are, or the separate distribution of the benefits of which is, confined to inhabitants of the parish or community, or of a single ancient ecclesiastical parish which included that parish or community or part of it, or of an area consisting of that parish or community with not more than four neighbouring parishes or communities.

(2) The expression “charity” is not in this Act applicable—

- (a) to any ecclesiastical corporation (that is to say, any corporation in the Church of England, whether sole or aggregate, which is established for spiritual purposes) in respect of the corporate property of the corporation, except to a corporation aggregate having some purposes which are not ecclesiastical in respect of its corporate property held for those purposes; or

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*Status: This is the original version (as it was originally enacted).*

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- (b) to any Diocesan Board of Finance within the meaning of the Endowments and Glebe Measure 1976 for any diocese in respect of the diocesan glebe land of that diocese within the meaning of that Measure; or
  - (c) to any trust of property for purposes for which the property has been consecrated.
- (3) A charity shall be deemed for the purposes of this Act 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 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.
- (4) References in this Act to a charity whose income from all sources does not in aggregate amount to more than a specified amount shall be construed—
  - (a) by reference to the gross revenues of the charity, or
  - (b) if the Commissioners so determine, by reference to the amount which they estimate to be the likely amount of those revenues,but without (in either case) bringing into account anything for the yearly value of land occupied by the charity apart from the pecuniary income (if any) received from that land; and any question as to the application of any such reference to a charity shall be determined by the Commissioners, whose decision shall be final.
- (5) The Commissioners may direct that for all or any of the purposes of this Act an institution established for any special purposes of or in connection with a charity (being charitable purposes) shall be treated as forming part of that charity or as forming a distinct charity.