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STATUTORY INSTRUMENTS

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**1995 No. 2696**

**CHARITIES**

**The Charities Act 1993 (Substitution of Sums) Order 1995**

<i>Made</i>	- - - -	<i>16th October 1995</i>
<i>Laid before Parliament</i>		<i>20th October 1995</i>
<i>Coming into force:</i>		
<i>articles 1 and 2(1) and (2)</i>		<i>1st December 1995</i>
<i>remainder</i>		<i>1st March 1996</i>

The Secretary of State, in pursuance of sections 5(6), 42(6) and 43(8) of the Charities Act 1993,<sup>(1)</sup> hereby makes the following Order:

**1.**—(1) This Order may be cited as the Charities Act 1993 (Substitution of Sums) Order 1995.

(2) This article and paragraphs (1) and (2) of article 2 of this Order shall come into force on 1st December 1995 and paragraphs (3) and (4) of article 2 of this Order shall come into force on 1st March 1996.

**2.**—(1) The Charities Act 1993 shall be amended in accordance with the following provisions of this article.

(2) In subsection (1) of section 5 (status of registered charity (other than small charity) to appear on official publications etc.), for the sum of £5,000 there shall be substituted the sum of £10,000.

(3) In subsection (3) of section 42 (annual statements of accounts), for the sum of £25,000 there shall be substituted the sum of £100,000.

(4) In subsection (1) of section 43 (annual audit or examination of charity accounts), for the sum of £100,000 there shall be substituted the sum of £250,000.

Home Office  
16th October 1995

*Blatch*  
Minister of State

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(1) 1993 c. 10; section 43(8) was amended by section 28(3) of the Deregulation and Contracting Out Act 1994 (c. 40).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends sections 5, 42 and 43 of the Charities Act 1993 (“the 1993 Act”) by substituting, for the sums specified in subsections (1), (3) and (1) respectively of those sections, the sums specified in paragraphs (2), (3) and (4) respectively of article 2 of the Order.

In section 5, the level of gross income in its last financial year above which a charity which is registered under section 3 of the 1993 Act must state on certain documents that it is so registered is increased from £5,000 to £10,000.

In section 42, the level of gross income in any financial year of a charity above which the charity is required to prepare a statement of accounts complying with the prescribed requirements is increased from £25,000 to £100,000.

In section 43, the level of gross income or total expenditure in any of the current or two preceding financial years of a charity above which the charity is required to have its accounts audited by a person who satisfies the criteria specified in subsection (2) is increased from £100,000 to £250,000.