STATUTORY INSTRUMENTS

2026 No. 427

CHARITIES, ENGLAND AND WALES

The Charities Acts 1992 and 2011 (Substitution of Sums) Order 2026

Made - - - -	*17th April 2026*
Laid before Parliament	*20th April 2026*
Coming into force - -	*30th September 2026*

The Secretary of State makes this Order in exercise of the powers conferred by sections 58(10), 60B(6), 61(8) and 77(3)(b) of the Charities Act 1992(**1**) and sections 72, 139(2), 174(1), 176(1) and 347(3)(b) of the Charities Act 2011(**2**).

In accordance with section 348(4)(a) of the Charities Act 2011(**3**), the Secretary of State has consulted such persons or bodies of persons as the Secretary of State considers appropriate.

Citation, commencement, extent and interpretation

1.—(1) This Order may be cited as the Charities Acts 1992 and 2011 (Substitution of Sums) Order 2026 and comes into force on 30th September 2026.

(2) This Order extends to England and Wales.

(3) In this Order—

"the 1992 Act" means the Charities Act 1992;

"the 2011 Act" means the Charities Act 2011.

Amendment of the 1992 Act

2.—(1) The 1992 Act is amended as follows.

(2) In section 58 (interpretation of Part 2), in subsection (3)(**4**)—

(a) in paragraph (a)—

(i) in sub-paragraph (i), for "£10" substitute "£15";

(**1**) 1992 c. 41. Section 60B was inserted by section 68 of the Charities Act 2006 (c. 50). Sections 58(10), 60B(6), 61(8) and 77(3) were amended by S.I. 2016/997.

(**2**) 2011 c. 25. Sections 72, 139(2), 174(1) and 347(3) were amended by S.I. 2016/997. For the meaning of "prescribed" in section 176(1), see section 176(3) of the Charities Act 2011.

(**3**) Relevant amendments to section 348(4) were made by S.I. 2016/997.

(**4**) Section 58(3) was amended by S.I. 2009/508.

(ii) in sub-paragraph (ii), for "£1,000" substitute "£1,500";

(b) in paragraph (b), for "£1,000" substitute "£1,500".

(3) In section 60 (professional fund-raisers etc. required to indicate institutions benefiting and arrangements for remuneration)(**5**)—

(a) in subsection (4), in the words after paragraph (b), for "£100" substitute "£150";

(b) in subsection (5), for "£100", in both places it occurs, substitute "£150".

(4) In section 60B (exclusion of lower-paid collectors from provisions of section 60A)(**6**), in each of subsections (2) and (5)—

(a) in paragraph (a)—

(i) in sub-paragraph (i), for "£10" substitute "£15";

(ii) in sub-paragraph (ii), for "£1,000" substitute "£1,500";

(b) in paragraph (b), for "£1,000" substitute "£1,500".

(5) In section 61 (cancellation of payments and agreements made in response to appeals)(**7**)—

(a) in subsection (1)(a), for "£100" substitute "£150";

(b) in subsection (2), for "£100", in both places it occurs, substitute "£150";

(c) in subsection (3)(a), for "£100" substitute "£150".

Amendment of the 2011 Act

3.—(1) The 2011 Act is amended as follows.

(2) In section 70 (restrictions on Commission's concurrent jurisdiction), in subsection (3), in the words before paragraph (a), for "£500" substitute "£1,000".

(3) In section 133 (account and statement an option for lower-income charities), in the words before paragraph (a), for "£250,000" substitute "£500,000".

(4) In section 144 (audit of accounts of larger charities)(**8**), in subsection (1)—

(a) in paragraph (a), for "£1 million" substitute "£1.5 million";

(b) in paragraph (b), for "£3.26 million" substitute "£5 million".

(5) In section 145 (examination of accounts an option for lower-income charities)(**9**)—

(a) in subsection (1), in the words before paragraph (a), for "£25,000" substitute "£40,000";

(b) in subsection (3), in the words before paragraph (a), for "£250,000" substitute "£500,000".

Amendment of the Charities Act 2011 (Group Accounts) Regulations 2015

4.—(1) The Charities Act 2011 (Group Accounts) Regulations 2015(**10**) are amended as follows.

(2) In regulation 2 (exceptions to requirement to prepare group accounts), for "£1 million" substitute "£1.5 million".

(3) In regulation 4 (audit of accounts of larger groups), for "£1 million" substitute "£1.5 million".

(4) Omit regulation 6 (transitional provision).

(**5**) Section 60(4) and (5) was amended by S.I. 2009/508.
(**6**) Section 60B(2) and (5) was amended by S.I. 2009/508.
(**7**) Section 61(1) to (3) was amended by S.I. 2009/508.
(**8**) Section 144(1)(a) was amended by S.I. 2015/321.
(**9**) There are amendments to section 145, but none is relevant.
(**10**) S.I. 2015/322.

Transitional provisions

5.—(1) The amendments made by article 2(2) do not affect the operation of Part 2 of the 1992 Act in relation to any solicitation of money or other property made before 30th September 2026 by a person to whom paragraph (b) of the definition of "professional fund-raiser" in section 58(1) of the 1992 Act applied on the date the solicitation was made.

(2) The amendments made by article 2(3) do not affect the requirements of section 60(4) and (5) of the 1992 Act in relation to any payment of £100 or more made before 30th September 2026.

(3) The amendments made by article 2(4) do not affect the operation of Part 2 of the 1992 Act in relation to any solicitation of money or other property made before 30th September 2026 by a person who was under the earnings limit in section 60B(2) and (5) of the 1992 Act on the date the solicitation was made.

(4) The amendments made by article 2(5) do not affect—

(a) the operation of section 61(1) or (3) of the 1992 Act in relation to any payment of £100 or more made in response to any solicitation or representation made before 30th September 2026; or

(b) the operation of section 61(2) of the 1992 Act in relation to any agreement entered into in response to any solicitation or representation made before 30th September 2026 under which the donor is or may be liable to pay an amount or aggregate amount of £100 or more.

(5) The amendment made by article 3(2) does not apply in relation to any application falling within section 70(3) of the 2011 Act which was made before 30th September 2026.

(6) The amendments made by articles 3(3) to (5) and 4 do not apply in relation to any financial year of a charity ending before 30th September 2026.

Stephanie Peacock
Parliamentary Under-Secretary of State
Department for Culture, Media and Sport

17th April 2026

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Charities Act 1992 (c. 41) ("the 1992 Act"), the Charities Act 2011 (c. 25) ("the 2011 Act") and the Charities Act 2011 (Group Accounts) Regulations 2015 (S.I. 2015/322) by substituting the sums specified in the Order. The effect of the Order is to increase the financial thresholds which trigger some of the regulatory requirements applying to charities.

Article 2(2) changes the definition of "professional fund-raiser" in section 58 of the 1992 Act by increasing the applicable remuneration threshold.

Article 2(3) amends section 60 of the 1992 Act to reflect the changes made by article 2(5).

Article 2(4) amends section 60B of the 1992 Act by increasing the remuneration threshold below which lower-paid collectors are excluded from certain requirements that would otherwise be applicable under section 60A of the 1992 Act.

Article 2(5) amends section 61 of the 1992 Act by increasing the minimum donation entitling donors to cancel payments or agreements made in response to appeals.

Article 3(2) amends section 70 of the 2011 Act by increasing the gross income threshold in any financial year at or below which the Charity Commission may exercise its jurisdiction under section 69 of the 2011 Act on application from the persons specified in section 70(3)(a), (b) or (c).

Article 3(3) amends section 133 of the 2011 Act by increasing the gross income threshold in any financial year at or below which charity trustees may elect to prepare a receipts and payments account and a statement of assets and liabilities instead of a statement of accounts.

Article 3(4) amends section 144 of the 2011 Act by increasing the gross income threshold in any financial year above which the accounts of a charity must be audited by a statutory auditor under Part 42 of the Companies Act 2006 (c. 46) or a member of a body specified under section 154 of the 2011 Act.

Article 3(5) amends section 145 of the 2011 Act by increasing the gross income threshold in any financial year above which, in cases where section 144(2) of the 2011 Act does not apply, the accounts of a charity must be examined by an independent examiner or audited by a person mentioned in section 144(2)(a) or (b).

Article 4 amends the Charities Act 2011 (Group Accounts) Regulations 2015 to increase the gross income threshold which applies for the purpose of determining whether group accounts must be prepared and audited. It further omits the transitional provision in regulation 6 of those Regulations, which is superseded by the transitional provision in article 5(6).

Article 5 makes transitional provision.

A full impact assessment of the effect that this Order will have on the costs of business and the voluntary sector is available from the Department for Culture, Media and Sport, 100 Parliament Street, London SW1A 2BQ and is annexed to the Explanatory Memorandum which is available alongside the Order on www.legislation.gov.uk.