



# Charities Act 2011

## 2011 CHAPTER 25

### PART 8

#### CHARITY ACCOUNTS, REPORTS AND RETURNS

#### CHAPTER 4

##### ANNUAL REPORTS AND RETURNS AND PUBLIC ACCESS TO ACCOUNTS ETC.

##### *Annual returns*

#### **169 Annual returns by registered charities**

- (1) Subject to subsection (2), every registered charity must prepare in respect of each of its financial years an annual return in such form, and containing such information, as may be prescribed by regulations made by the Commission.
- (2) Subsection (1) does not apply in relation to any financial year of a charity in which the charity's gross income does not exceed £10,000 (but this subsection does not apply if the charity is constituted as a CIO).
- (3) Any such return must be transmitted to the Commission by the date by which the charity trustees are, by virtue of section 163(1), required to transmit to the Commission the annual report required to be prepared in respect of the financial year in question.
- (4) The Commission may dispense with the requirements of subsection (1)—
  - (a) in the case of a particular charity or a particular class of charities, or
  - (b) in the case of a particular financial year of a charity or of any class of charities.

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**Changes to legislation:** *Charities Act 2011, Section 169 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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**Modifications etc. (not altering text)**

- C1 S. 169 applied (1.1.2018) by [The Charitable Incorporated Organisations \(Conversion\) Regulations 2017 \(S.I. 2017/1232\)](#), regs. 1(1), 14

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)