

**2007 No. 789**

**CHARITIES**

**The Charities Act 2006 (Interim changes in threshold for  
registration of small charities) Order 2007**

<i>Made</i> - - - -	<i>12th March 2007</i>
<i>Laid before Parliament</i>	<i>15th March 2007</i>
<i>Coming into force</i> - -	<i>23rd April 2007</i>

The Minister for the Cabinet Office makes the following Order in exercise of the powers conferred by section 10(1)(a) of the Charities Act 2006(b).

**Citation and commencement**

1. This Order may be cited as the Charities Act 2006 (Interim changes in threshold for registration of small charities) Order 2007 and shall come into force on 23 April 2007.

**Amendments to section 3 of the Charities Act 1993**

2.—(1) Section 3 of the Charities Act 1993(c) is amended as follows.

(2) In subsection (5), for paragraph (c) substitute —

“(c) any charity whose gross income does not exceed £5,000;”.

(3) After subsection (13) insert —

“(13A) In this section any reference to a charity’s “gross income” shall be construed, in relation to a particular time —

(a) as a reference to the charity’s gross income in its financial year immediately preceding that time, or

(b) if the Commission so determines, as a reference to the amount which the Commission estimates to be the likely amount of the charity’s gross income in such financial year of the charity as is specified in the determination.”.

12 March 2007

*Edward Miliband*  
Parliamentary Secretary

---

(a) Section 78(6) defines “the Minister” for these purposes.  
(b) 2006 c.50  
(c) 1993 c.10

## **EXPLANATORY NOTE**

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

This Order, which comes into force on 23 April 2007, amends section 3(5)(c) of the Charities Act 1993 so as to remove the requirement that for small charities to be excepted from the requirements of registration they must have neither any permanent endowment nor the use or occupation of any land. The Order additionally raises the income threshold for registration by small charities to a gross income above £5,000 and provides a definition of “gross income” for these purposes.

**£3.00**

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E0408 3/2007 170408T 19585