



Charities Act 2011

2011 CHAPTER 25

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

CHAPTER 5

POWERS TO SET FINANCIAL THRESHOLDS

174 Powers to alter certain sums specified in this Part

- (1) The [^{F1}Secretary of State] may by order amend any provision listed in subsection (2)—
- (a) by substituting a different sum for the sum for the time being specified in that provision, or
 - (b) if the provision specifies more than one sum, by substituting a different sum for any sum specified in that provision.
- (2) The provisions are—
- section 133 (gross income in connection with option to prepare account and statement instead of statement of accounts);
 - section 144(1)(a) or (b) (gross income and value of assets in connection with requirements as to audit of larger charities);
 - section 145(1) (gross income in connection with option to have accounts examined instead of audited);
 - section 145(3) (gross income in connection with requirements as to qualifications of independent examiner);
 - section 163(1) or (2) (gross income in connection with requirements to transmit annual report to Commission);
 - section 169(2) (gross income in connection with requirement to prepare annual return).

Changes to legislation: Charities Act 2011, Section 174 is up to date with all changes known to be in force on or before 09 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](#)

Textual Amendments

- F1** Words in s. 174(1) substituted (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), art. 1(2), [Sch. 2 para. 25\(2\)\(aa\)](#) (with art. 12)

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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](#)