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**Changes to legislation:** Charities Act 2011, Paragraph 72 is up to date with all changes known to be in force on or before 20 May 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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## SCHEDULES

### SCHEDULE 7

#### CONSEQUENTIAL AMENDMENTS

#### PART 2

#### PARTICULAR AMENDMENTS

##### *Housing Act 1996 (c. 52)*

- 72 (1) Amend Schedule 1 as follows.
- (2) In paragraph 4(2)(d), for “section 72 of the Charities Act 1993” substitute “section 178 of the Charities Act 2011”.
- (3) For paragraph 18(4) substitute—
- “(4) The charity must appoint a qualified auditor (“the auditor”) to audit the accounts prepared in accordance with sub-paragraph (3) in respect of each period of account in which—
- (a) the charity's gross income arising in connection with its housing activities exceeds the sum for the time being specified in section 144(1)(a) of the Charities Act 2011, or
- (b) the charity's gross income arising in that connection exceeds the accounts threshold and at the end of that period the aggregate value of its assets (before deduction of liabilities) in respect of its housing activities exceeds the sum for the time being specified in section 144(1)(b) of that Act;
- and in this sub-paragraph “gross income” and “accounts threshold” have the same meanings as in section 144 of that Act.”
- (4) In paragraph 18A(2)(b), for “the Charities Act 1993” substitute “the Charities Act 2011”.

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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](#)