



## BRIEFING PAPERS FROM LBMW EXPERTS

### **The Charities (Exception from Registration) Regulations: extended to 31 March 2031**

#### The Charities (Exception from Registration) Regulations extended to 31 March 2031

The government has again extended the period for which certain religious charities are excepted from the statutory requirement to register with the Charity Commission. The new period ends on 31 March 2031 (a ten year extension) which will be a relief to many excepted charities who faced registration in a few weeks' time. There has been no change to the financial threshold, which remains at £100,000 gross annual income.

Charities are obliged to register with the Charity Commission if their gross income exceeds £5,000, unless they are exempt or excepted by Regulations. Under the current Regulations, churches and other charities that are wholly or mainly for public religious worship linked to any of the following bodies are excepted from registering with the Charity Commission if their income is £100,000 or less:

- Baptist churches (within the meaning of section 2 of the Baptist and Congregational Trusts Act 1951(1))
- A Church which is affiliated to the FIEC
- A church which is a member of the General Assembly of Unitarian and Free Christian Churches
- Calvinistic Methodist or Presbyterian Church in Wales
- Church of England
- Church in Wales
- Methodist Church
- Religious Society of Friends
- United Reformed Church

The Charities (Exception from Registration) (Amendment) Regulations 2021, was laid before Parliament on 19 January 2021, and now extends the period of exception until 31 March 2031.

**Excepted religious charities that adopt a CIO (Charitable Incorporated Organisation) structure cease to be excepted and must register. This option is not available to Church of England Parochial Church Councils.**

If you have any queries regarding this matter please do not hesitate to contact our charities manager, [Jane Grenfell](mailto:jane.grenfell@lbmw.com). Email [jane.grenfell@lbmw.com](mailto:jane.grenfell@lbmw.com).

More information: [www.charityanswers.co.uk](http://www.charityanswers.co.uk) and [LBMW Knowledge](#)