



Reporting framework (CC15c)

Charitable Incorporated Organisation (CIO)				
gross income of organisation	Minimum requirement for Format of accounts	Trustees Annual Report and Accounts filed with CC	Annual Return filed with CC	Minimum External Scrutiny *
≤£25,000	Receipts & Payments	✓	✓	x
£25,000- ≤£250,000	Receipts & Payments	✓	✓	IE
£250,000-≤£1m (& total assets ≤£3.26m)	accruals accounts SORP compliant	✓	✓	IE - by member of specified body
£250,000-≤£1m (& total assets >£3.26m)	accruals accounts SORP compliant	✓**	✓	Audit
£1m+	accruals accounts SORP compliant	✓**	✓	Audit

*unless required by governing document. Check situation for NHS charities

** additional disclosures required



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Company limited by guarantee				
gross income of organisation	Minimum requirement for Format of accounts	Trustees Annual Report and Accounts filed with CC	Annual Return filed with CC	Minimum External Scrutiny *
≤£10,000	accruals accounts SORP compliant	x	x	x
£10,000- ≤£25,000	accruals accounts SORP	x	✓	x
£25,000- ≤£250,000	accruals accounts SORP	✓	✓	IE
£250,000-≤£1m (& total assets ≤£3.26m)	accruals accounts SORP compliant	✓	✓	IE - by member of specified body
£250,000-≤£1m (& total assets >£3.26m)	accruals accounts SORP compliant	✓**	✓	Audit
£1m+	accruals accounts SORP compliant	✓**	✓	Audit

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Unincorporated charities				
gross income of organisation	Minimum requirement for Format of accounts	Trustees Annual Report and Accounts filed with CC	Annual Return filed with CC	Minimum External Scrutiny *
≤£10,000	Receipts & Payments	x	x	x
£10,000- ≤£25,000	Receipts & Payments	x	✓	x
£25,000- ≤£250,000	Receipts & Payments	✓	✓	IE
£250,000-≤£1m (& total assets ≤£3.26m)	accruals accounts SORP compliant	✓	✓	IE - by member of specified body
£250,000-≤£1m (& total assets >£3.26m)	accruals accounts SORP compliant	✓**	✓	Audit
£1m+	accruals accounts SORP compliant	✓**	✓	Audit

* unless required by governing document. Check situation for NHS charities

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