

Reporting framework (CC15c)

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

^{*}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	×	*	×		
£10,000- ≤£25,000	accruals accounts SORP	×	✓	×		
£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	×	×	×		
£10,000- ≤£25,000	Receipts & Payments	×	✓	×		
£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		

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