

Unincorporated Charities or CIOs

	Gross Income < £5,000	Gross Income >£5k & <£25k	Gross Income >£25k & <£250k	Gross Income >£250k	Gross Income >£1m OR >£250k plus bal sheet >£3.26m
Register with the Charity Commission	No unless CIO	Yes	Yes	Yes	Yes
Accounting basis	Receipts & Payments	Receipts & Payments	Receipts & Payments	Accruals	Accruals
Reports & Accounts	Charity Commission may request CIOs must submit	Charity Commission may request CIOs must submit	Must be submitted to Charity Commission within 10 months of year end	Must be submitted to Charity Commission within 10 months of year end	Must be submitted to Charity Commission within 10 months of year end
Scrutiny	Not required	Not required	Independent Examination	Independent Examination by Qualified Accountant	Audit



Incorporated Charities

		Gross Income < £5,000	Gross Income >£5k & <£25k	Gross Income >£25k & <£250k	Gross Income >£250k	Gross Income >£1m OR >£250k plus bal sheet >£3.26m
Register with the Charity Commission		No	Yes	Yes	Yes	Yes
Accounting basis		Accruals	Accruals	Accruals	Accruals	Accruals
Reports & Accounts	Companies House	Companies House within 9 months of year end	Companies House within 9 months of year end	Companies House within 9 months of year end	Companies House within 9 months of year end	Companies House within 9 months of year end
	Charity Commission	Charity Commission may request	Charity Commission may request	Charity Commission within 10 months of year end	Charity Commission within 10 months of year end	Charity Commission within 10 months of year end
Scrutiny		Not required	Not required	Independent Examination	Independent Examination by Qualified Accountant	Audit

