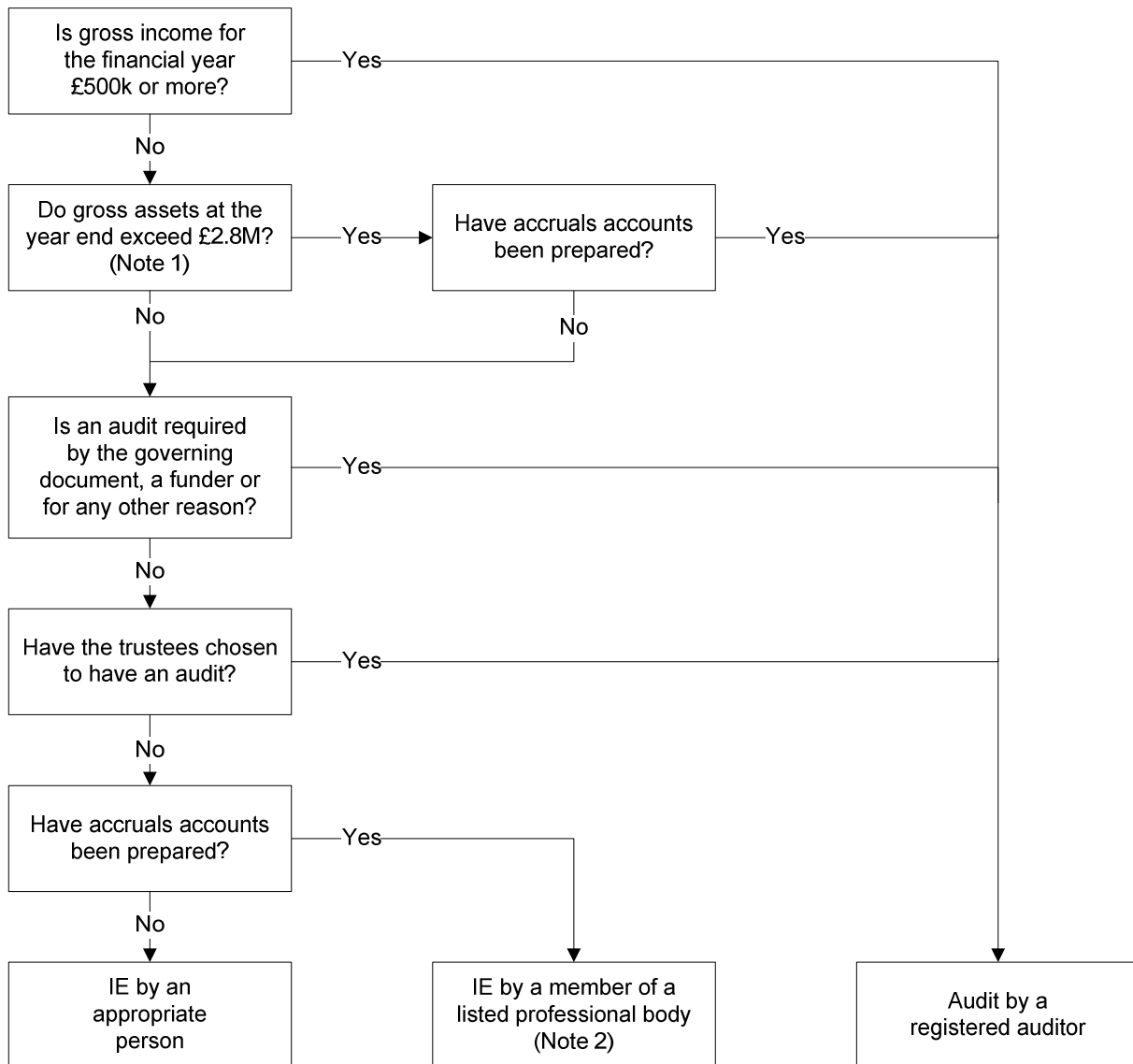


# Thresholds for Scottish Charity Accounts

For financial years commencing on or after 01 April 2008

## Flowchart 1 - External scrutiny requirements



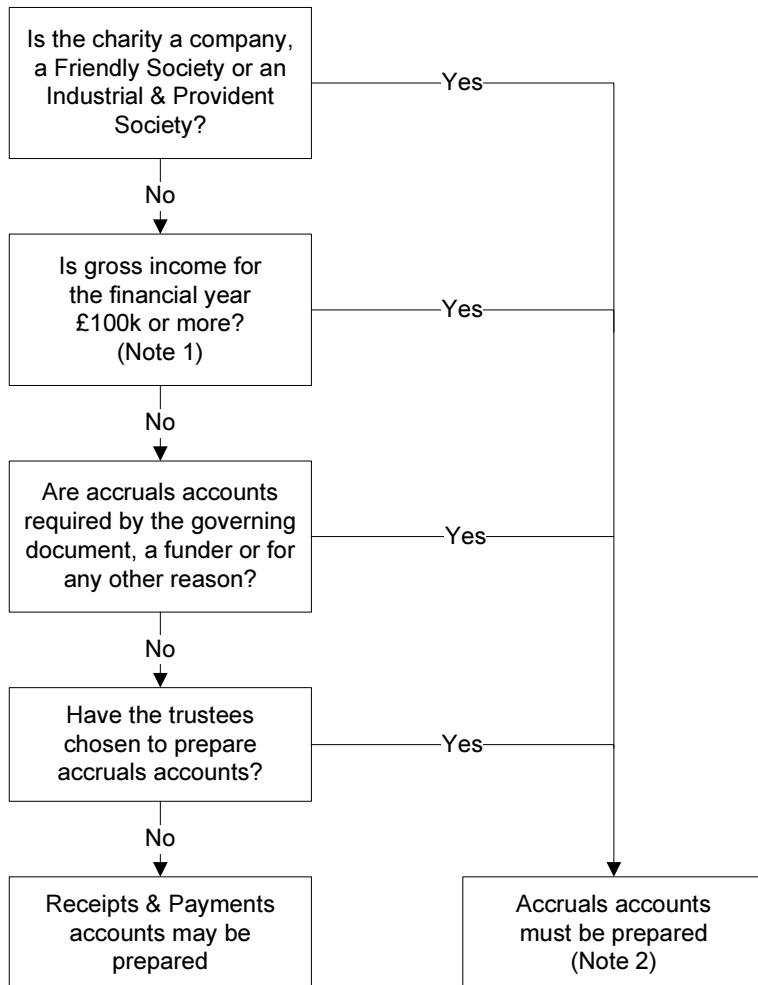
### Notes:

1. £3.26M for financial years commencing on or after 01 April 2011.
2. Includes Full Members of ACIE (at the appropriate category).
3. Under charity legislation, a financial year may be shorter or longer than 12 months.

# Thresholds for Scottish Charity Accounts

For financial years commencing on or after 01 April 2008

## Flowchart 2 - Form of accounts



### Notes:

1. £250k for financial years commencing on or after 01 April 2011.
2. The SORP (Appendix 5.3) provides a number of concessions for smaller charities that are not subject to audit.
3. Under charity legislation, a financial year may be shorter or longer than 12 months.
4. All Scottish Charities are required to file their Trustees' Annual Report, Scrutiny Report and Accounts with OSCR within nine months of their financial year end (even if the charity's income is zero).