

		Legal entity	Charitable Status	Turnover restrictions	Reports to Charity Commission	Reports to Companies House	Eligible for Gift Aid	Rate Relief
Not for Profit group	<p>A small community group with no registration or reporting requirements, also known as an unincorporated organisation.</p> <p>The constitution can be a simple set of guidelines for the governance of the group.</p>	X	X	<£5,000	X	X	X	✓
Registered Charity	<p>A Registered charity is also an unincorporated organisation but with more structure and more legal reporting responsibilities.</p> <p>The constitution is much more detailed and the simplest option is to use the template constitution provided by the Charity Commission and adapt</p>	X	✓	>£5,000	✓	X	✓	✓
Charitable Incorporated Organisation (CIO)	<p>A charitable incorporated organisation (CIO) is a new form of legal entity designed for non-profit organisations in the United Kingdom. The main intended benefits of the new entity are that it has legal personality, the ability to conduct business in its own name, and limited liability so that its members and trustees will not have to contribute in the event of financial loss. These are already available to limited companies; charities can be formed as companies, but then they must be registered with both Companies House and the Charity Commission. In contrast, the CIO only needs to register with the Charity Commission.</p>	✓	✓	None	✓	X	✓	✓
Community Interest Company (CIC)	<p>A community interest company (CIC) is a type of company designed for social enterprises that want to use their profits and assets for the public good. CICs are intended to be easy to set up, with all the flexibility and certainty of the company form, but with some special features to ensure they are working for the benefit of the community.</p>	✓	X	None	X	✓	X	X
Registered company (limited by guarantee)	<p>A private company limited by guarantee is an alternative type of corporation used primarily for non-profit organisations that require legal personality. A company limited by guarantee does not usually have a share capital or shareholders, but instead has members who act as guarantors. The guarantors give an undertaking to contribute a nominal amount (typically very small) in the event of the winding up of the company.</p>	✓	X	None	X	✓	X	X
Registered Charity with Company Status	<p>A combination of a Registered Charity and Company limited by guarantee. Until the introduction of the Charitable Incorporated Organisation this was the common structure adopted by charities needing a legal identity.</p>	✓	✓	>£5,000	✓	✓	✓	✓