

		Year end		
Charity size (income)	Charity size (gross assets)	Pre 31 Aug 2016	31 Aug 2016	31 Aug 2017 onwards
<£250k	Irrelevant	Independent examination Old SORP OR Receipts & Payments No cashflow	Independent examination FRSSE SORP or FRS102 SORP OR Receipts & Payments No cashflow	Independent examination FRS102 SORP OR Receipts & Payments No cashflow
£250k - £500k	<£3.26m	Independent examination Old SORP No cashflow	Independent examination FRSSE SORP or FRS102 SORP No cashflow	Independent examination FRS102 SORP No cashflow
£250k - £500k	>£3.26m	Audit Old SORP No cashflow	Audit FRSSE SORP or FRS102 SORP No cashflow	Audit FRS102 SORP No cashflow
£500k - £1m	<£3.26m	Independent examination Old SORP No cashflow	Independent examination FRSSE SORP or FRS102 SORP Cashflow (if adopting FRS102 SORP)	Independent examination FRS102 SORP Cashflow
£500k - £1m	>£3.26m	Audit Old SORP No cashflow	Audit FRSSE SORP or FRS102 SORP Cashflow (if adopting FRS102 SORP)	Audit FRS102 SORP Cashflow
£1m - £6.5m	Irrelevant	Audit Old SORP No cashflow	Audit FRSSE SORP or FRS102 SORP Cashflow (if adopting FRS102 SORP)	Audit FRS102 SORP Cashflow
> £6.5m	if > £3.26m gross assets or 50 staff and non-small for the previous financial year ¹	Audit Old SORP Cashflow	Audit FRS102 SORP Cashflow	Audit FRS102 SORP Cashflow

¹The 2016 version of SORP(FRS102) disapplies the small company regime reliefs that were imported into the September 2015 version of FRS102 (effective 1 January 2016 or on earlier voluntary adoption) in readiness for the FRC's withdrawal of the FRSSE from that date