

Appendix: the results of our assessments of each sample against each of the benchmark criteria

Criteria/ sample	Income: £25,000 - £250,000 (100 charities)	Income: £250,000 - £1 million (100 charities)	Income: Over £1 million (96 charities)
Trustees' annual report			
Trustees' annual report or Directors' report	90%	100%	100%
External scrutiny report			
Audit or examination report	89%	99%	100%
Audit report if required by income and assets	n/a	100% (of 7 charities)	99%
Refers to Charities Act 2011/ Companies Act 2006 as required	76%	96%	100%
Accounts			
A basic integrity check that applies to both forms of accounts			
Receipts and payments account or SOFA	81%	97%	100%
Statement of assets and liabilities or balance sheet	85%	99%	100%
Statements internally consistent	93%	100%	100%
Statements add up	92%	100%	100%
Charitable funds accounted for	79%	97%	100%
Additional criteria that apply only to accruals (SORP) accounts			
Accruals if required by income or a company	100% (of 30 charities)	99%	100%
Prepared under current Charities SORP	73% (of 66 charities)	90%	98%
Related party transactions disclosed	55% (of 66 charities)	66%	86%
Further criteria that apply to some accruals (SORP accounts)			
Income and expenditure account included if a company	50% (of 30 charities)	79% (of 68 charities)	88% (of 69 charities)
Cash flow statement included if required by income	n/a	71% (of 38 charities)	95%
Consolidated accounts prepared if applies and required by income	n/a	n/a	100% (of 44 charities)