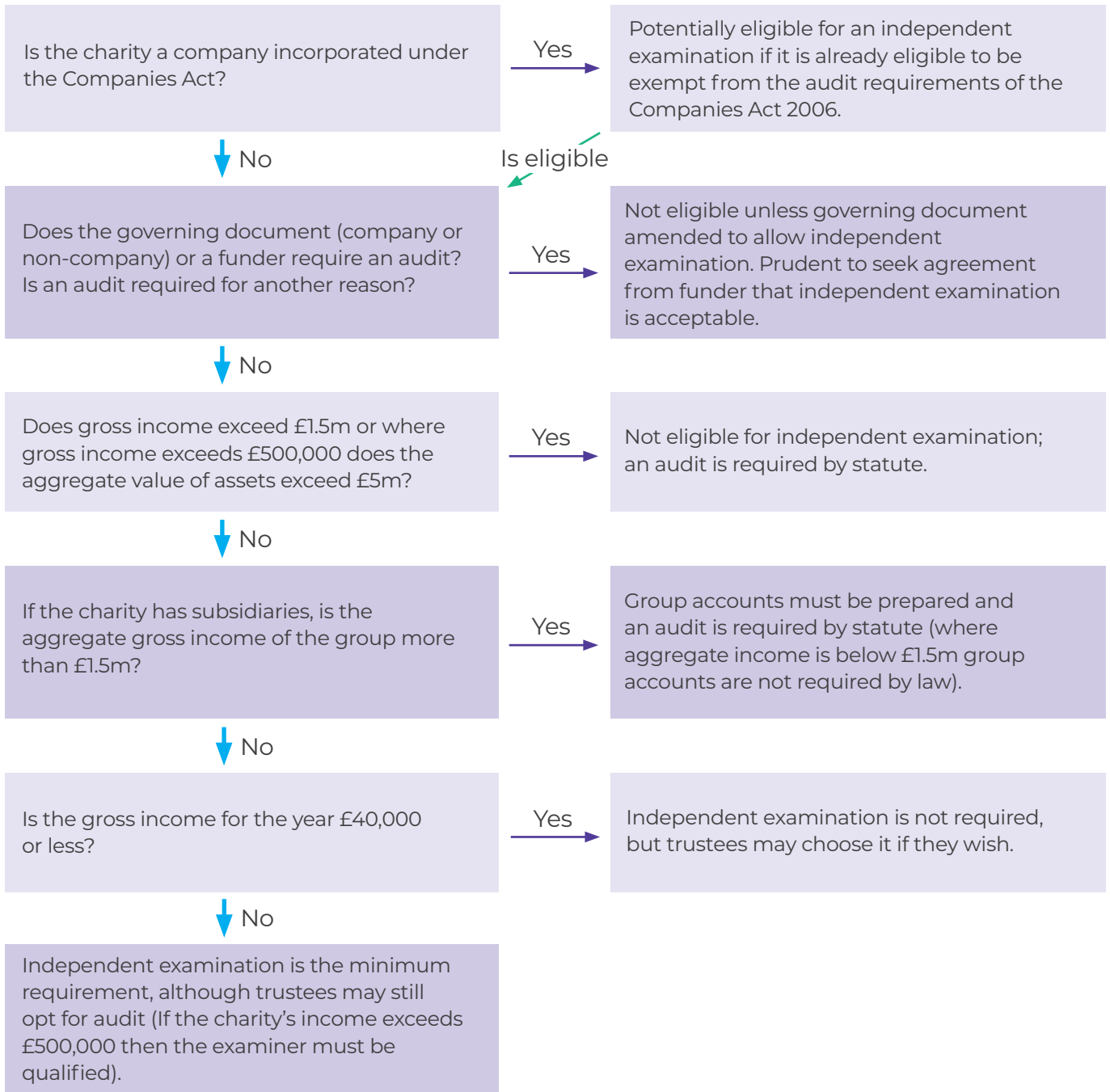


Independent Examination decision flow



This provision applies to charities registered in England and Wales only.

For charities registered in Scotland, for accounting periods beginning on or after 1 January 2026, the income threshold for requiring a full audit increases to £1,000,000 (previously £500,000). Charities are still eligible for independent examination if their gross assets do not exceed £3.26 million and their income does not exceed £250,000. Please note that an independent examination is required for all Scottish charities that do not require an audit.

If you have any questions, please contact Adam Fullerton at afullerton@mks.co.uk.