

Appendix 4: Charitable company report disclosures.

January 2026

This checklist should be used alongside the Trustees' Report disclosures checklist applicable to your organisation (Appendix 1 – 3). Its purpose is to identify and highlight the supplementary disclosures required specifically for charitable companies.

Charitable company size thresholds

[The Companies \(Accounts and Reports\) \(Amendment and Transitional Provision\) Regulations 2024](#)

has come into force, increasing the monetary size thresholds for micro, small and medium-sized entities for financial years commencing on or after 6 April 2025. For charitable companies only the small and medium-sized thresholds are relevant as no charitable company is permitted to prepare micro entity accounts.

The table below sets out the new size thresholds that will be met for a financial year if any two of the three criteria are met. The size of the entity for year ends commencing on or after the 6 April 2025 should be assessed as if the new rules had always been in force.

	Small	Medium
Turnover not more than:	£15m	£54m
Balance sheet total (i.e. total assets/total funds) not more than:	£7.5m	£27m
Monthly average number of employees, not more than:	50	250

The income threshold for small charitable companies aligns with the Tier 3 charity reporting threshold. However, charitable companies will need to assess their size for trustee reporting and companies act thresholds separately as the employee and balance sheet thresholds may mean that there is not a direct correlation between the categories.

Ref.	Requirement	Included Yes/No/N/A	Comment
Directors' report			
			A separate statutory directors' report does not need to be prepared for charitable companies provided that the trustees' annual report contains all the information required to be provided under the Companies Act 2006. There is inevitably some duplication between the Companies Act requirements and those of SORP 2026, but they have been included in the interests of completeness.
s419(1)	The directors' report must be approved by the board of directors and signed on behalf of the board by a director or the secretary of the company, with the name clearly stated.		
s416(1a)	The names of the persons who, at any time during the financial year, were directors of the company.		

Ref.	Requirement	Included Yes/No/N/A	Comment
Directors' report			
s236(2)(3)	<p>Provisions for the benefit of one or more directors of the company. If -</p> <p>(a) at the time when the directors' report is approved any qualifying third party indemnity provision (whether made by the company</p> <p>(b) at any time during the financial year, any such provision was in force for the benefit of one or more persons who were then directors of the company,</p> <p>the directors' report must state that any such provision is or (as the case may be) was so in force.</p>		
s236(2)(3)	<p>Provisions for the benefit of one or more directors of an "associated company".</p> <p>(a) at the time when the directors' report is approved any qualifying third party indemnity provision made by the company is in force for the benefit of one or more directors of an associated company, or</p> <p>(b) at any time during the financial year, any such provision was in force for the benefit of one or more persons who were then directors of an associated company,</p> <p>the directors' report must state that any such provision is or (as the case may be) was so in force.</p>		

Ref.	Requirement	Included Yes/No/N/A	Comment
If the aggregate amount of all donations and expenditure in the EU made by a company and its subsidiaries exceeds £2,000 the directors' report must:			
Acc Regs Sch7:3-5/ Small Co Acc Regs Sch 5:2-3	<p>Disclose the following for political donations and expenditure in the EU area (separately identified by reference to each subsidiary). The scope of this requirement includes donations made to any independent election candidate:</p> <p>(a) the name of each registered party or other EU political organisation which has been the recipient of a donation;</p> <p>(b) the total amount given to that party or organisation in the financial year; and</p> <p>(c) the total amount of EU political expenditure incurred by the company in the financial year.</p>		

Directors' report

Additional reporting required as a result of The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018

For **LARGE** charitable companies (guidance from Information sheet 5 issued by the SORP making body)

Acc Regs Sch 7: 7A	<p>A low energy organisation is not required to make the detailed disclosures but must state why they are not making the disclosures. A low energy organisation is one which has consumed 40MWh or less during the period covered by the report. In assessing whether or not the 40MWh threshold is met, charitable companies must consider all the energy from gas, electricity and transport fuel. It should be noted that where consolidated accounts are prepared for the exemption to apply the group then the consumption of the group as a whole must also be less than 40MWh or the subsidiary will have to separately report as required by the Regulations. A subsidiary need not provide its own reporting if it is included in a group report.</p>		
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Ref.	Requirement	Included Yes/No/N/A	Comment
UK energy use	<p>Trustees (Directors) will need to report on energy use for the associated greenhouse gas emissions that relate to:</p> <ul style="list-style-type: none"> activities for which the charitable companies are responsible for involving the combustion of gas, or consumption of fuel for the purposes of transport; and the purchase of electricity by the charitable company for its own use, including for the purposes of transport. <p>The report must disclose a figure, in kWh, of the annual quantity of energy. Trustees should consider the charity's activities and supply chains to consider all other relevant energy sources.</p> <p>The 2018 Regulations set out that 'energy' means all forms of energy products where "energy products" means combustible fuels, heat, renewable energy, electricity, or any other form of energy.</p>		
Associated greenhouse gas emissions	<p>The relevant report must state the annual quantity of emissions in tonnes of carbon dioxide equivalent (CO2e) resulting from the total UK energy use from electricity, gas and transport from the sources used as above.</p>		
At least one intensity ratio	<p>An intensity ratio is a measure of environmental impact, such as greenhouse gasses generated, divided by a relevant commercial metric. Common metrics are turnover or output but others might be sales revenue or square metres of floor space. Annex F to the SECR Reporting Guidelines provides some common intensity ratios.</p>		

Ref.	Requirement	Included Yes/No/N/A	Comment
Previous year's information	Information for energy use and greenhouse gas emissions must be provided for the previous financial year. This is with the exception of the first year of the application of the reporting requirements.		
Information about energy efficiency action	If actions have been taken to improve the businesses' energy efficiency during the financial year covered by the relevant report, a description of the principal energy efficiency actions taken should be disclosed in the relevant report.		
Methodologies used in calculation of disclosures	There is no methodology prescribed in legislation. However, the one adopted must be based on robust and sound methodologies. The SECR Reporting Guidelines recommend that methodologies used are widely recognised independent standards.		
	Offshore undertakings (which undertake wholly or mainly offshore operations as defined by the 2018 Regulations) must disclose emissions and energy use for the UK and offshore areas.		
Strategic report			
A strategic report is only required by large and medium-sized charitable companies (thresholds above). A separate report does not need to be prepared, but the elements of the strategic report should be clearly identified.			
s414D(1)	The strategic report must be approved by the board of directors and signed on behalf of the board by a director or the secretary of the company.		
s414C (2a)	A fair review of the company's business.		
s414C (2b)	A description of the principal risks and uncertainties facing the company.		

Ref.	Requirement	Included Yes/No/N/A	Comment
s414C (3)	The review of the company's business must contain a balanced and comprehensive analysis of the development and performance of the company's business during the financial year, and the position of the company's business at the end of that year consistent with the size and complexity of the business.		
s414C (4)(5)	The review of the company's business must contain analysis using financial key performance indicators by reference to which the development, performance or position of the company's business can be measured effectively, this should include financial key performance indicators.		
For LARGE charitable companies			
s414C (4)(6)	The strategic review must also contain analysis using other key performance indicators, including information relating to environmental matters and employee matters.		
S414 CZA	A strategic report for a financial year of a company must include a statement (a "section 172(1) statement") which describes how the directors have had regard to the matters set out in section 172(1)(a) to (f) when performing their duty under section 172.		
s172(1a)	The likely consequences of any decision in the long term.		
s172(1b)	The interests of the company's employees.		
s172(1c)	The need to foster the company's business relationships with suppliers, customers and others.		
s172(1d)	The impact of the company's operations on the community and the environment.		

Ref.	Requirement	Included Yes/No/N/A	Comment
Strategic report			
s172(1e)	The desirability of the company maintaining a reputation for high standards of business conduct.		
s172(1f)	The need to act fairly as between members of the company.		



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