

Structures for community organisations

	Unincorporated Association (Community Group)	Registered Charity	Charitable Incorporated Organisation (CIO)	CIC – Company Limited by Guarantee	CIC – Company Limited by Shares	Company Limited by Guarantee	Company Limited by Shares
Incorporated i.e. with limited liability	No	No	Yes	Yes	Yes	Yes	Yes
Documents	Rules or constitution	Memorandum and Articles of Association	Memorandum and Articles of Association	Memorandum and Articles of Association	Memorandum and Articles of Association	Memorandum and Articles of Association	Memorandum and Articles of Association
Objects	Any	Must be charitable	Must be charitable	Community interest	Community interest	Any (unless charity – then charitable)	Any
Regulator	None	Charity Commission	Charity Commission	CIC Regulator and Companies House	CIC Regulator and Companies House	Companies House (if charity + Charities Commission)	Companies House
Paperwork	As required by the constitution. Usually an AGM	Registration and annual return to Charity Commission	Registration and annual return to Charity Commission	Registration and annual CIC report to CIC regulator and annual return to Companies House	Registration and annual CIC report to CIC regulator and annual return to Companies House	Registration and annual return to Charity Commission (if a charity) and annual filing with Companies House	Annual filing with Companies House