



## Charitable unincorporated association:

### Advantages:

- Recognition;
- Grants;
- Simple structure

### Disadvantages:

- No legal identity;
- Personal liability;
- Cannot enter into contracts.



Charitable trust:

- Not a membership organisation;
- Run by small group of trustees;
- No legal identity.



Charitable company:

- Limited company with charitable aims;
- Incorporated;
- A membership organisation;
- Directors are also trustees.



## Charitable company:

### Advantages:

- Legal identity;
- Trustees have some protection;
- Recognition;
- Grants.

### Disadvantages:

- Two registrations;
- More complex accounting;
- Trustees liability for wrongful trading;
- Our members are organisations not individuals.



Charitable incorporated organisation (CIO):

Two models:

- Association – wider membership;
- Foundation – run by trustees without voting members.



## Charitable incorporated organisation (CIO):

Advantages:

- Legal identity;
- Contracts;
- Limited liability;
- Recognition;
- Grants;
- Free to register;
- Simple accounting system.



Charitable incorporated organisation (CIO):

Disadvantage:

- Time to register:
  - Cannot convert;
  - Need to set up new charity;
  - Transfer activities, assets and liabilities.



SWRLS Management Board is recommending that SWRLS becomes:

**A Charitable Incorporated Organisation using the  
Association model.**