

Expenditure type	Unincorporated - Cost	Coop - Cost	Company- Cost
Register Lease	£40*	£40	£40
Register organisation	n/a	£40 min	£12 on-line/£50 paper
Membership NAS	Optional	£3 per plot holder	Optional
Audit	n/a	Exempt	Exempt
Submitting accounts	n/a	£0	£0
Annual report	n/a	£0	£13 on-line
Corporation Tax	n/a	Exempt	Likely exempt

\*NOTE: Unincorporated Associations will need to re-register Lease **every time** trustees/signatories change at £40 or whatever future cost is.

NOTE: Coops failing to submit annual returns can be 'struck off', prosecuted and/or fined up to £1000.

NOTE: Penalties for late filing of Company Reports & Accounts

**Length of period (measured from the date the accounts are due)      Private company penalty**

Not more than 1 month	£150
More than 1 month but not more than 3 months	£375
More than 3 months but not more than 6 months	£750
More than 6 months	£1,500