

To whom it may concern,

I am writing to respond to the research exercise on charities SORP (FRS 102).

I believe that it is important for the charities SORP making-bodies to take into account the views of those in the charity sector who actually prepare the statutory accounts. I know that having an effective reporting framework is in the interests of not only the public, but the charity sector itself.

I would urge the charities SORP making-bodies to listen to organisations such as the Charity Finance Group ("CFG"), which have undertaken an extensive consultation with finance professionals via roundtables and an online survey. Whilst I don't agree with all the findings of the CFG consultation, there are some that I do agree with.

In particular, I would urge the SORP making-bodies to:

### **1. Reject the proposal for material donors and funders to be declared**

I am concerned that this will impact on the donor's right to privacy and is very likely to lead to reduced funding for charities as donor's shy away from having their largesse publicised.

### **2. Reject calls for charities to break down their spending by jurisdictions**

This will not add value as most charities, such as ourselves, that work overseas will already be explaining their operations through the narrative reporting. This will add significant bureaucracy, however, and further lengthen the SORP.

Thank you for considering my response to the research exercise.

Kind regards,



**Debby Metcalf**  
**Programmes Accountant**

### **Chance for Childhood with Street Child Africa**

Myrtle House | Hampton Court Road | East Molesey | KT8 9BY

Tel: +44 (0) 208 943 0999

[www.streetchildafrica.org.uk](http://www.streetchildafrica.org.uk)

Street Child Africa is a charity registered in England and Wales no. 1074832, and a company registered in England and Wales and limited by guarantee no. 3597252. The registered office is as above. This email and any attachments to it may be confidential and are intended solely for the use of the recipient(s) to whom it is addressed. Any views or opinions expressed are solely those of the author and do not necessarily represent those of Street Child Africa. If you have received this email in error then please inform us immediately and delete all copies without further use. No liability is accepted for viruses, and it is your responsibility to scan for viruses.

---

This e-mail has been scanned for all viruses by Star. The service is powered by MessageLabs. For more information on a proactive anti-virus service working around the clock, around the globe, visit:  
<http://www.star.net.uk>

---