

Please find enclosed my feedback on the SORP consultation

Generally I am concerned that the accounts are growing longer and longer – as they are being looked on to solve so many problems and issues in the charitable sector. My concern is that they will become so long that they will be unreadable. We need a clear definition in the SORP as to what the accounts are there for – and more importantly what they ARE NOT there for.

Question 6 I think it is a good idea to distinguish between medium and large charities (possible over £20million)

Question 7 Large charities to report more on reserves, risk management, going concern and senior salaries

Question 8 I support the integration of the report and accounts – and guidance to assist the story telling. I do not support the 'key facts summary' – who would choose what the key facts are – it could be divisive and misleading by taking facts out of context.

Question 9 I do not agree with dropping support cost and fundraising costs – this would look like we have something to hide. I would welcome better consistency across the sector so that everyone defined specific costs in the same way. This would assist comparison and so enable efficiencies to be identified and shared.

Question 10 I am not sure that more on Public Benefit should be included – is it the job of the accounts of the organisation to justify the existence of the charity.

All other items – I either have no involvement in or I am broadly supportive of.

I hope this helps

Kind regards

Jenny

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