

I wish to respond to the "invitation to comment" on the Charities SORP FRS102. However, I apologise for not responding to the questions.

My principle concern is that, once again, the requirements of small charities are not being taken into account at an early stage. The website <http://www.charitySORP.org> talks of imminent changes to FRSSE SORP but there are no indications of the extent of those changes or when this will be, or how the FRS102 review will affect FRSSE. I am concerned that changes to FRS102 will eventually (where applicable) filter down to FRSSE and then (much later) to the CofE's publication. Moreover, the Church of England has not yet published a revised version of its guidance (PCC Accountability - The Charities Act 2011 and the PCC, 4th Edition 2013) since the last set of changes!

The issue with small charities is where to draw the line in the definition; even £500,000 is a decent sum these days and I believe that the vast majority of churches are well below that figure; in our case income is about £100,000 (over half of which goes straight to the diocese as our Parish Share). I would have thought there was a case for slightly more relaxed guidelines below £250,000 or even £150,000.

I question the merit of repeatedly changing the rules for such small-ish charities; I consider that this is actually to the detriment of the annual accounts as every year a treasurer has to contend with something new. It appears that changes are being continually introduced with no thought given to the mounting complexity of the total requirement; I am concerned that the SORP Committee are on a three year cycle of amendment which will perpetuate frequent change - some might even say change for change's sake. It must be recognised that the vast majority of treasurers of small charities are volunteers who frankly struggle to get their heads around one fixed set of rules. I would suggest that people are deterred from doing the job just by the quantity of rules that exist, as well as the continual change to them. Even the CofE's rules are 159 pages (9mm thick!).

I am an engineer by profession, but in the last 20 years have been variously treasurer of two churches and two other charities, as well as churchwarden of two churches (a total of 26 years voluntary service). Despite this level of experience, I find myself depressed and deterred by the extent of the changes to regulations, so imagine how difficult it is to find a volunteer for the treasurer job!

Regards

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