

Hi there

I want to suggest that for a CIO group (ie a group headed by a charity that is established as a CIO) that the SORP includes a dispensation to not have to present both a 'Charity Only' SOFA and a 'Group' SOFA. Charities that are established as companies can use the Companies Act dispensation, so do not present a 'Charity Only' SOFA whereas as CIO groups do not have this available to them. This means that the treatment in accounts is not consistent. Also, it makes the accounts of CIO groups look unnecessarily cluttered and potentially confusing to readers.

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