

Dear SORP Committee

I am the independent chair of the Voluntary and Community Sector (Charity) Governance Code Steering Committee. See [www.governancecode.org](http://www.governancecode.org). I was previously the Secretary to NCVO's Inquiry into Senior Executive Pay. See <https://www.ncvo.org.uk/about-us/media-centre/press-releases/642-full-transparency-vital-for-trust>

I am, however, sending this email to the Committee in a personal capacity.

I would ask that the SORP Committee consider:

- 1) Asking charities to state in their Trustee Annual Report whether they comply with a governance code and, if so, to say which code they comply with. (i.e. a step below the requirements of Listed Companies to report on how they have applied the Code in their annual report and accounts.)
- 2) Whether there are any further aspects of the report of the Inquiry into Senior Executive Pay which should now be included within the TAR, or whether the existing requirements in the TAR should be clarified in any way (for example the treatment of pensions and severance pay).

If you would like me to develop or expand upon these comments I would be happy to do so.

Best wishes

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