

To whom it may concern,

I am writing on behalf of Sense 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 charity sector preparers. I know that having an effective reporting framework is in the interests of not only the public, but the charity sector itself.

So I would urge the charities SORP making-bodies to listen to organisations such as the Charity Finance Group, which have undertaken an extensive consultation with finance professionals via roundtables and an online survey.

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

1. Reject the proposal for a Key Facts Summary

There is no rationale for why this summary would improve understanding of charities, and I do not believe that there is financial information which would universally demonstrate the effectiveness of a charity. It is only likely to encourage readers not to engage with the full annual report and accounts. I think this is especially important for Charities that like Sense work with low incidence disabilities, that make comparison of our work with larger scale activities difficult to follow in summary form.

2. Reject the proposal for material donors and funders to be declared

I am concerned that this will impact of the donor's right to privacy and could lead to fewer charities receiving charitable donations. I also do not believe that declaring funders, such as local councils, would improve the public's understanding of the effectiveness of a charity.

3. Abolish the separate accounting of support costs

It is fundamental to a Charities operation that we have functions such as Payroll, HR, H&S, ICT and Finance. To separate these costs indicates that they are in some way less important or necessary to the Charities work, and implies there are good and bad Charity spends, this is simply misleading to the average reader.

Kind Regards

David Robinson

Director of Finance

ACMA/CGMA

**Sense** is a national charity that supports people who are deafblind, have sensory impairments or complex needs, to enjoy more independent lives.

Watch our brand new video about Sense supported living services, which shows how our expertise in communication enables the people we support to enjoy more independent lives and make plans for the future. [www.sense.org.uk/supported-living](http://www.sense.org.uk/supported-living)

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