

I would like to provide my input into a few of the questions raised from the SORP consultation.

In response to Q1, I believe that the new format has genuinely been effective, and has allowed Charities to tell their story in a logical and easy to follow way.

For this reason, my response to Q8 is that any additional reporting requirements should be very carefully considered, to stop a return to boiler plate wording and unnecessary detail which confuse and subtract from the content of the accounts. Where detail is relevant and informative it will be included within a well written annual report.

I do not believe a key facts summary should be mandatory – indeed a well written set of accounts following the SORP will include this in some form. The inclusion of mandatory ratios risks creating confusion and misleading conclusions. Ratios need to be considered in their context which is built by the surrounding annual report, and should not be used to provide quick answers or comparisons being drawn out of context. Charities are widely different, and 'simple' comparisons between ratios will ignore key differentials and encourages behaviour to 'improve' ratios rather than in their beneficiaries interests and with their long term objectives.

Regards
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Devon Air Ambulance Trust



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Vision	Our vision for Devon is an outstanding, independent and efficient Air Ambulance service, available to all, 24 hours a day
Mission	Our mission is to relieve sickness and injury in and around the county of Devon through provision of an Air Ambulance Service
Values	All our activities are informed by our values, which include community, voluntary service, professionalism, independence and availability to all

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