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Dear Ms Watson

DRAFT CHARITIES AND TRUSTEE INVESTMENTS (SCOTLAND) BILL

Thank you for inviting me to comment on the above. Many Scotland-based charities will no doubt have their own comments; mine are based on my work as Honorary Treasurer of two charities – Cramond Kirk, turnover £200K and Cramond Heritage Trust, turnover £2K.

Section 7. The charity test (2) provides a long list of charitable purposes but all fall to the ground if 1(b) "public benefit" is not met. My first reaction, before reading "Consultation" was "Why no definition of public benefit" but I now take your point on pages 10 and 11. I hope that the guidance under Section 8 will be helpful and that a national Church like the Church of Scotland and several others will be given overall approval to save applications by individual churches.

Section 36(4). I trust that in due course I shall receive a copy of the draft accounting regulations for comment. Even when I was a professional auditor I held to the view that accounts are for the benefit of the user and not the auditor, so I hope that you will ignore the Procrustean tendencies of SORP2.

Section 50. I like the term "charity steward" which embraces the various methods of governance from the smallest to the largest charity.

Section 53(5). Designated religious charities – non-applicable provisions do not include exemption from Section 36. In the case of the Church of Scotland there are presently regulations relating to accounts, audit and inspection of accounts. I note from page 30 of "Consultation" that "one format fits all" will be applied to DRCs in the accounting regulations. This does not take account of the different financial arrangements of the various Churches in Scotland.

Yours sincerely



GERALD F MORRIS

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