

1. I write as a Church Treasurer and past Chairman of a small Scottish Charity.

Answers to Questions

Page 14. **Are the thresholds the right ones ?**

Yes on all counts

**Should there be a third category for which independent examination is optional ?**

No. It is not too onerous to find an independent examiner as defined on page 13 and it is important that everyone has complete confidence in the accounting of even a very small charity.

Page 16. **Should DRCs follow the same accounting regulations as other charities ?**

Yes

Page 17. **Do you agree on proposals for accounting periods and actions if charity fails ?**

Yes

**Do you agree regulations take right approach to adopting the SORP ?**

Yes

Page 34. **Risk Assessment**

Second para. "These regulations". The wording is confusing; the reader has to work out whether this refers to the existing regulations or the proposed new ones. Suggest insert "existing" between 'These' and 'regulations'.