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Your Ref: CLD/004/008
7 June 2005

Richard Arnott
Head of Charity Law
Voluntary Issues Unit
Social Justice Group
Victoria Quay
Edinburgh EH6 6QQ

Dear Mr Arnott

Consultation on the Charity Accounting Regulations

Thank you for your letter of 11 April 2005. We are pleased to have been given the opportunity to comment on this Consultation.

Generally, we believe the proposals are reasonable and considered. On the specific questions put, we have some limited comments as follows:-

Thresholds

We can accept that the audit threshold remains at £250,000.

Accounting Periods

Proposals acceptable

SORP

Proposals acceptable

The Respondent Information Form is returned duly completed.

Yours sincerely

Tom Titterton
Secretary

