

21st April 2005

Ms F Warne
Charity Bill Accounts Regulations Consultations
Voluntary Issues Unit
SE Development Department
2-G Victoria Quay
EDINBURGH
EH6 6QQ

Dear Ms Warne

CHARITY ACCOUNTING REGULATIONS – CONSULTATION PAPER

Thank you for this important consultation document.

I may say that I found the layout of parts of this document a little unhelpful, e.g. Pages 10 and 11, and a separate heading for Dormant Charities would not have gone amiss. But as to the all important proposals:

P14 Thresholds

- a) £250,000
- b) No third category for optional independent examination.

P15 UK Charities – sensible proposal.

Exemptions – no comment on the selected categories.

P16 Designated Religious Charities – yes they should follow the same regulations.

Charitable Companies - £250,000 audit threshold.

P17 Accounting Periods – No retain the 10 month submitting period.

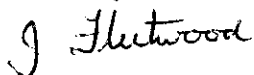
Yes make public thereafter.

Accounts in Gaelic – Possibly this is the correct approach but have you asked the relevant Gaelic authorities? (perhaps the new Scottish Executive Gaelic Board)

The Charities SORP – Yes Option 2

P18 The Draft Regulatory Impact Assessment – see separate response.

Yours sincerely,



Mrs J Fleetwood