



**Scottish
SPINA BIFIDA
Association**



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Fiona Warne
Charity Bill Accounts Regulations Consultation
Voluntary Issues Unit
Scottish Executive Development Department
2-G Victoria Quay
Edinburgh
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22nd June 2005



Dear Fiona,

Charities Accounting Regulations Consultation Response June 2005

On behalf of our Association, I am pleased to respond to the consultation process as follows:

Thresholds: Given less than 10% of charities have income in excess of £250k the proportion requiring to be audited is considered minimal and acceptable. Do not consider it to be appropriate that any charities are exempted from independent review.

UK wide charities – approach: No, do not understand why rules should be different.

Exemptions: Would appear reasonable that any charity subject to separate SORP's only need to consider those specific SORP's.

DRC's to follow same accounting regulations: Agree that this should be uniform.

Audit thresholds for charitable companies: Agree to uniform approach, but do not see need for separate legislation for England & Wales.

Accounting periods, timeframe for submitting accounts, actions available to OSCR if a charity fails to comply: Agree with proposals.

Accounts in English, charities may produce versions in Gaelic: Agree

SORP: Agree with proposals

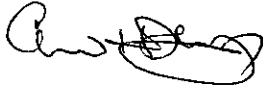
The Scottish Spina Bifida Association seeks to increase public awareness and understanding of individuals with Spina Bifida / Hydrocephalus and allied disorders. It aims to secure provision for their special needs and those of their families.

Registered Office: 190 Queensferry Road, Edinburgh EH4 2BW. Tel: 0131 332 0743
A company limited by guarantee: Registered in Scotland Number 213050. A recognised Scottish Charity: Number SC 013328

RIA: Introduction of any new regime does have a significant cost implication.
Training Costs do not reflect implementation costs.

I trust that these comments will help to shape the forthcoming regulations.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Andrew H D Wynd', with a stylized flourish at the end.

Andrew H D Wynd
Chief Executive and Company Secretary