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29 April 2005

Scottish Executive,  
Development Dept., Voluntary Issues Unit,  
Edinburgh, EH6 6QQ.

Sir,

Consultation on the Charity Accounting Regulations.

My response to your questions are:

- p.14 Thresholds. The proposed thresholds are appropriate for the sector. There is no need to have third category.
- p.15 Exemptions. The exemptions proposed are the right approach.
- p.17 Accounting Periods. I agree with the timeframe for submitting accounts. However, when a charity fails to keep within it, OSCR should first write to the defaulter before launching an inquiry and going public. This is to remind it that it risks public obloquy. A period of two months would be suitable for this process.
- p.17 Gaelic. Your approach is right. OSCR should not accept accounts in Gaelic.
- p.17 Charities SORP. I agree with your approach, but believe that the flexibility the approach offers should include a six month consultation before the implementation of change.

Yours faithfully,



I.J.Cowan

