

**CHARITY ACCOUNTING  
REGULATIONS  
CONSULTATION PAPER**

**SCOTTISH EXECUTIVE**

**July 2005**

AT THE HEART OF  
PUBLIC SERVICES



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Contact: Suzanne Dowse  
Policy Support Officer  
CIPFA  
3 Robert Street  
London  
WC2N 6RL

020 7543 5795  
suzanne.dowse@cipfa.org

CIPFA is pleased to present its comments on the Charity Accounting Regulations consultation paper, which has been considered by the Charities Panel. We first comment on the proposals generally and then answer one of the specific questions posed.

- 1 In general CIPFA welcomes the proposals put forward by the Scottish Executive and feels that they will be creative of a regime stronger than that put forward for England and Wales.
  
- 2 **Do you think the approach taken to UK wide charities in the proposals is the right one?**

Yes, CIPFA welcomes the flexibility in the options put forward.