

**CITIZENS ADVICE SCOTLAND
CHARITY ACCOUNTING REGULATIONS
CONSULTATION RESPONSE**



INTRODUCTION

Citizens Advice Scotland (CAS) is the umbrella body for all Citizens Advice Bureaux in Scotland. There are currently over 200 service points across Scotland, from the islands to city centres. CAS and CABx support the reform of charity law in Scotland, and welcome this opportunity to respond to the consultation on Charity Accounting Regulations.

Consultation

Thresholds

CAS believes that the proposed thresholds are the right ones and would not support the proposal that charities with an income of less than £10,000 should be exempt from the requirements for independent scrutiny of their accounts.

UK Charities

We agree that the proposal in respect of UK wide charities is the correct one.

Exemptions

CAS would agree with the proposal that where charities are subject to other Statements of Recommended Practice they are exempted from the regulations in so far as they conflict with the other SORP, and would also support the proposal that OSCR has a discretionary power to grant specific variations from the regulations where there is a conflicting requirement placed by a statutory authority.

CAS further supports the proposals that designated religious charities should follow the same accounting regulations as other charities in Scotland.

Charitable Companies

We are in agreement that the audit threshold for charitable companies in Scotland should remain at £250,000.

Accounting Periods

CAS is in agreement with the proposals on the accounting periods and the timeframe for submitting accounting. OSCR should have strictly controlled powers, and there should be every opportunity for charities to demonstrate why the seven month deadline has

been missed, together with an option to propose a way forward without adverse publicity, or penalty.

Accounts in Gaelic

CAS would strongly support the proposal that accounts should be in English with the option to produce versions in Gaelic for issuing to members and enquirers who prefer this. Only in circumstances where the charity can clearly demonstrate that they do not have the skills/ability to provide accounts in English should OSCR be prepared to accept annual reports and accounts in Gaelic.

The Charities SORP

We agree that the regulations take the right approach to adopting the SORP.

The Draft Regulatory Impact Assessment

We believe that the RIA provides a relatively accurate picture of the impact of the new regulations.

**ANITA MILNE
BUREAUX FUNDING ADVISER
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