

Consultation on the Charity Accounting Regulations

On behalf on Environmental Campaigns (Scotland) trading as Keep Scotland Beautiful, I am glad to respond to this Consultation.

UK Charities

The approach taken to UK wide charities is correct. A clear choice is given.

Exemptions

The approach is correct. It is essential that there is a procedure to address conflicting requirements.

Designated Religious Charities

Designated Religious Charities ought to follow the same accounting regulations as other charities in Scotland.

Charitable Companies

The audit thresholds should be the same for all charities in Scotland. I agree with the proposal that the audit threshold for charitable companies remains at £250,000

Accounting Periods

I agree with the proposals on accounting periods, the time for submitting accounts and the actions available to OSCR.

Accounts in Gaelic

The approach proposed is a reasonable one to take.

The Charities SORP

The second option is clearly the best and I agree that the proposals take the correct approach.

The Draft Regulatory Impact Assessment (RIA)

The section on training costs appears to give very precise figures, but these have been generated from a series of assumptions. The Home Office estimates ought to be treated with caution. The cost of a half day training session is given but there is no note of how this figure is calculated. The costs of staff time per day do not appear to allow for an employer's NI or pension contributions. The costs of staff time per day assumes 250 working days per year, except for the final group (under £25,000), which is based on 200 working days per year. No allowance appears to have been made for the time spent travelling to a training course and the cost of travel. Although the estimated costs contained in the table on page 39 give the appearance of accuracy, they are probably only very rough estimates indeed.

I will post you a completed Respondent Information Form.

Thank you for giving the charity opportunity to respond to this Consultation.

Yours sincerely

John Frater
Secretary

