

Overview of consultation responses

Committee	Charities SORP Committee
Venue	CIPFA's Offices, London
Date	14 December 2016
Author	Secretariat to the Charities SORP Committee
Subject	Overview of responses to the Research exercise on charities SORP (FRS 102)

1 Total written responses received

- 1.1 In total there were 161 written responses to the research exercise on the Charities SORP (FRS 102) so far. The profile of the written responses is given in Table A. This response rate is compared to other Charities SORP-making body's consultations shown in Table B.
- 1.2 Copies of the responses received are made publically available on [CIPFA's website](#) within the 10 day period allowed by the FRC (per paragraph 24, Policy on Developing Statements of Recommended Practice - March 2016).

2 Responses received outside the period of consultation

- 2.1 The consultation ran for 31 weeks from 4 May to 11 December 2016. The figures included in this paper are based on those responses received by Monday 13 December 2016. It excludes any late submissions which are expected to be received after this date.
- 2.2 At the direction of the joint-chairs, responses received in the seven days following the consultation closing date (between Monday 12 December and Sunday 18 of December) will be included within the research results. This was to allow for some agreed late responses advised to them prior to the closing date.
- 2.3 Responses received after Sunday 18 December will not be included within the research results.

3 Next steps

- 3.1 The secretariat will produce an analysis of the responses for the March 2017 Committee meeting. This paper will summarise all responses received, as well as encapsulating the feedback received at interactive workshops, seminars and similar events organised around the consultation. The analysis will be structured around the 5 sections and 15 questions contained in the consultation document. The report will be accompanied by a summary of those issues of principle, drawing out the important general themes for consideration by the committee.

Table A: Written responses group by respondent category [as at 13 December 2016]

Respondent Category	Number	As a %
Auditors & audit firms	17	11%
Professional Bodies	4	2%
Independent Examiners	2	1%
Other preparer/ practitioner	1	1%
Charity: Chief Executive or equivalent	6	4%
Charity: Finance Director or equivalent	58	36%
Charity: Finance staff	37	23%
Honorary Treasurers	3	2%
Trustees	9	6%
Sector Umbrella Bodies	12	7%
Charity Fundraiser or Fundraising consultant	4	2%
Funder or Funding/Commissioning body	2	1%
Members of the public	4	2%
Think Tank	1	1%
Academic	1	1%
TOTAL	161	100%

Table B: Written responses received to other Charities SORP-making body's consultations

Consultation	Date consultation ended & consultation period	Number of responses
Research exercise on charities SORP (FRS 102)	11 Dec 2016 – 31 weeks	161 written responses
Draft Update Bulletin 1	18 Sept 2015 – 3 months	28 written responses
Withdrawal of the Charities SORP (FRSSE) and Proposals to widen the scope of Charities SORP (FRS 102)	18 Sept 2015 – 3 months	24 written responses
Exposure Draft of Charities SORP (FRS 102) & Charities SORP (FRSSE)	4 Nov 2013 – 17 weeks	179 written responses
SORP Research: Charity Reporting and Accounting – <i>Taking Stock and Future Reform</i>	2008/2009	18 roundtable events 685 questionnaires