Becoming a member of the SORP Committee

Dear Potential SORP Committee member

Thank you for expressing an interest in becoming a member of the Committee that supports the UK and Irish charity regulators in developing the Statement of Recommended Practice: Accounting and Reporting by Charities (the SORP). We are recruiting a new SORP Committee, comprising individuals and organisations who share our passion for high quality financial reporting and accounting by charities, to assist us (the SORP-making body) in writing the next Statement of Recommended Practice (the SORP).

The new SORP Committee will play an essential role in our new approach to developing the next SORP. Having its membership drawn from the sector, profession and wider stakeholders, it will include representation from each of the four charity law jurisdictions covered by UK-Irish Generally Accepted Accounting Practice (GAAP). You would be joining the new SORP Committee at an exciting time as we consider how to reform charity financial reporting so that it better meets the needs of both stakeholders and the sector.

The SORP sets out the required content of trustees’ annual reports and accounts for those charities preparing accounts that are to give a ‘true and fair’ view in accordance with UK-Irish GAAP. In practice, this means all charities with income over £250,000 or €250,000 and also many smaller ones (for instance all charitable companies) use the SORP. By influencing the content of the SORP, you influence the financial reporting for over 90% of the funds held by the charity sector in the UK and Ireland.

The attached information pack should provide you with all the information you need to decide whether to apply or not. After reading the material and satisfying yourself that you meet the eligibility criteria and can demonstrate the essential competencies required, please submit your application as requested. You should ensure your papers have been e-mailed to the named contact for your jurisdiction by 22 November 2019. An acknowledgement of your submission will be provided along with a request to complete an equal opportunities form.

Yours faithfully,

Laura Anderson
Joint Chair
Office of the Scottish Charity Regulator

Nigel Davies
Joint Chair
Charity Commission for England and Wales

Myles McKeown
Joint Chair
Charity Commission for Northern Ireland

Jelena Griscenko
Observer
Charities Regulator
Charities SORP Committee Membership Recruitment Information Pack

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OSCR, the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Charities Regulator are equal opportunities employers and are firmly committed to ensuring, in the recruitment and development of its staff, that there are no unfair barriers resulting from gender, race, disability, age, sexual orientation, social background or any other irrelevant factor. Applications are invited from all suitably qualified individuals.
BACKGROUND – EXPLAINING THE SORP-MAKING BODY AND SORP COMMITTEE

The SORP-making body is recognised by the Financial Reporting Council (FRC); our job is to produce and publish the SORP and to ensure that the SORP is consistent with the FRC-approved accounting standards. SORP-making bodies have a responsibility to act in the public interest when developing, maintaining and issuing SORPs.

The SORP-making body currently comprises the charity regulators in the UK:
- Charity Commission for Northern Ireland (CCNI)
- Charity Commission for England and Wales (CCEW) and
- Office of the Scottish Charity Regulator (OSCR)

The FRC has agreed that the Charities Regulator, (CR) (charity regulator for the Republic of Ireland) which is currently an observer on the SORP-making body, can join as a fourth partner later if the SORP is adopted in the Republic of Ireland.

We are assisted in our work by an expert advisory Charities SORP Committee. The SORP Committee is central to the development of the next SORP. Following a SORP Governance Review in 2018-19, the SORP development process will see the SORP-making body and advisory SORP Committee working in partnership at the centre of a new engagement process. Our aim is to understand the needs of users of both the SORP and charity annual reports and accounts and consider how these can be better addressed.

As a Committee member, you will be advising us about the issues to raise in discussion with the newly formed stakeholder groups and working with us in considering the feedback received. You will advise us on the best choices to make and how to balance the information needs of the readers of charity reports and accounts with the needs of the users of the SORP. You will also help us balance the burden of reporting with the benefits it brings in order to develop a better SORP. In doing this you will be considering the feedback from our engagement partners. Our new approach to SORP development has engagement activity with a range of stakeholders as a critical component.

The role of the SORP-making body is a broad one and includes the following:
- To develop and publish the Charities SORP, ensuring it is consistent and kept up to date with applicable accounting standards, law and regulations
- Decide the scope of the Charities SORP
- Have in place governance arrangements designed to lead to effective decision-making including a properly constituted Board and/or working party of the SORP-making body
- Ensure effective participation by stakeholders throughout the SORP development process, which may be formal or informal.

SORP-making bodies are expected to meet criteria laid down by the FRC and to adhere to the FRC’s policy for developing SORPs. The policy was last updated in October 2018 and requires:
- A review of the SORP at least annually – the outcome is not necessarily a new SORP but the review allows consideration of what else may need to supplement the SORP to support preparers in fulfilling appropriate requirements.
- Participation of representatives of the sector, independent outsiders on behalf of wider public interest and, where possible, users of financial statements. This will be done by working with our engagement partners and the recruitment of a new SORP Committee.
- Wide consultation on proposals, including a public consultation on any proposed changes through the publication of an exposure draft.

For more information on the work of the SORP-making body refer to the ‘about us’ section of the dedicated SORP website: www.charitysorp.org.
WRITING A NEW SORP - WHY AND HOW

Why

Since the SORP was first adopted by regulation in England and Wales it has transformed charity financial reporting and accounting. For the first time those charities that were required to or chose to prepare accounts that give a ‘true and fair’ view had a framework that they had to follow. Subsequent to the 1995 SORP, new SORPs were issued in 2000 and 2005 with the SORP adopted in Scotland in 2006. The current SORP took effect in 2015 and was then also adopted in Northern Ireland. The SORP is currently under consideration in the Republic of Ireland.

We develop the SORP to facilitate high quality reporting on the character and activities of charities and how they use the money and assets entrusted to them. This gives access to information about charities, provides transparency, supports accountability and promotes confidence in the charity sector.

In addition to the technical aspect of applying accounting standards and providing a sector-specific interpretation of accounting standards, the SORP develops requirements for narrative annual reporting. The inclusion of the Trustees’ Annual Report within the SORP’s remit ensures that narrative reporting enhances the information provided in the accounts, enabling users to better understand the aims, objectives and activities of a charity as well as its performance and financial position. This joined up approach ensures a coherence to annual reporting and the involvement of the sector in developing the reporting requirements applied to it. Whilst the SORP is not a governance code, it helps to foster good practice in many areas through its reporting recommendations, for example risk management procedures and the development of reserves policies.

To be effective, the SORP has to be kept up to date, not just in terms of accounting standards but also the expectations and needs of stakeholders and users. Keeping it up to date is where we now need help from both our SORP Committee members and our engagement partners. There are four areas where we need to keep abreast of changes:

Figure 1: Focal points for SORP development

- Needs of users of charity reports and accounts:
  If charity financial reporting is to be relevant it must accommodate the changing needs of those who use charities’ reports and accounts.

- Technical accounting challenges and changes to UK-Irish Generally Accepted Accounting Practice:
  Preparers of accounts need a framework that provides a technically sound basis for accounts preparation and tells them what they need to know. The SORP must be accurate but be written in a way that is understandable to preparers of accounts, practitioners, professional advisers, and trustees, recognising the diversity of the sector.

- Developments in the sector:
  The sector itself is innovating in what it does and the way it does it. Charities need to be able to explain their story and the reports and accounts are a key way in which this is done. Where the SORP is adopted, the report and accounts are often the only information that charities must publish which makes the SORP even more important.

- Developments in information technology:
  The way people access and use information has changed with the development and increased accessibility of the internet. Users of annual reports and accounts want access to information in other ways too. To the same extent the SORP itself also needs to be better accessed through technology.
The 1995 and subsequent SORPs have been written with the support and advice of an expert committee. The SORP Committee helps us identify, consider and address issues relating to the application of the current SORP and develop recommendations that will assist the sector implement any new accounting standards or changes to accounting standards that have been introduced since the last review of the SORP. Once a draft SORP is written, it is put out for public comment for three months, the feedback is considered, changes made and then, provided the FRC approve it, the SORP is published and takes effect.

Following a review in 2018 of how we develop the SORP, we want to retain the expertise of a SORP Committee to be at the centre of the process of writing a SORP. Alongside this we want to bring in stakeholders who read or refer to charity accounts or use the SORP to prepare accounts as engagement partners. We look to our SORP Committee members being drawn from different legal jurisdictions and parts of the sector but all aiming to take the broad view, sharing expertise and insights. By having engagement partners we can broaden the discussion and gain an even better understanding of the changes we need to make in partnership with our expert SORP Committee. Schematically our new approach is shown in figure one below.

**Figure 2: SORP engagement process**

The SORP-making body and its advisory Charities SORP Committee look to have a dialogue with our engagement partners about charity financial reporting, to identify the main things financial reporting should cover, alert us to issues or problems that need addressing and help develop the solutions to those problems. The SORP-making body and the SORP Committee will then take all of these ideas and craft them into the next SORP. We expect that writing the next SORP will take three to four years. How the SORP is written will involve six stages with our engagement partners involved at each stage in partnership with our expert SORP Committee.
Different stakeholder groups may progress at different speeds and choose to emphasise different stages of the process.

The dialogue between SORP-making body, SORP Committee and engagement partners will involve some aspects where an agenda is set and also times of independent creative thought. We anticipate exchanges of ideas and debates about potential solutions. Ultimately, there may be choices to make in writing the next SORP between different options or ideas and the SORP-making body will make those choices after taking advice from the advisory SORP Committee.

Writing the SORP is quite an intensive process; members of the SORP Committee will be advising us on the agenda and issues to present for discussion with our engagement partners as well as considering and advising us on the detail of what is included in the SORP. In the earlier stages of writing the SORP, we expect intensive input from the engagement partners prior to the start of the drafting process.

**Figure 3: The stages of the SORP development process**

- **Exploration**: Without taking the current framework as a given, we will work with the SORP Committee and our engagement partners to look at the needs of the users of the report and accounts and identify any emerging issues. Preparers of reports and accounts will be invited to consider any beneficial changes to the form and content of the SORP to better serve their needs.

- **Reflection**: Consider how well the SORP (and accounting standards) meet the needs that Committee members and our engagement partners have identified and with advice from the SORP Committee agree areas for change and discussion with our engagement partners and identify potential changes and solutions.

- **Problem solving**: Following the exchange of ideas and solutions with the engagement partners, the SORP Committee and the SORP-making body will identify areas of consensus and disagreement, the scope for simplification including identifying essential elements necessary for ‘true and fair’ accounting, and draw conclusions to inform the drafting of the next SORP and any changes required to law to put to Government and changes to accounting standards to put to the FRC.

- **Drafting**: Undertaken by the SORP-making body in partnership with the SORP Committee and supported by the Chartered Institute of Public Finance and Accountancy (providing the Secretariat to the SORP Committee). During the writing stage the SORP Committee and SORP-making body may wish to test possible solutions with the engagement partners before finalising the draft SORP.

- **Consultation**: When the draft SORP is put out for public consultation, the SORP-making body and SORP Committee will work with our engagement partners to engage with and promote the consultation so that we can get the widest possible range of responses to it.

- **Publication**: At this last stage we need to demonstrate that the feedback from the public consultation exercise has been properly considered, agree the changes to be made to the SORP and then obtain FRC approval to publication. During the final edit the SORP Committee or SORP-making body may wish to test elements of the SORP with the engagement partners before finalising the text.
In terms of the duration of each stage, our best view is set out in the table below. This assumes the work commences in March 2020.

<table>
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<tr>
<th>Stage</th>
<th>Approximate time</th>
<th>Completed by earliest timing (latest timing)</th>
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</thead>
<tbody>
<tr>
<td>Exploration</td>
<td>3 to 6 months</td>
<td>June 2020 (September 2020)</td>
</tr>
<tr>
<td>Reflection</td>
<td>3 to 6 months</td>
<td>September 2020 (March 2021)</td>
</tr>
<tr>
<td>Problem solving</td>
<td>3 to 6 months</td>
<td>December 2020 (September 2021)</td>
</tr>
<tr>
<td>Drafting*</td>
<td>6 to 12 months</td>
<td>June 2021 (March 2022)</td>
</tr>
<tr>
<td>FRC review and public consultation*</td>
<td>6 months</td>
<td>December 2021 (March 2023)</td>
</tr>
<tr>
<td>Final edit and FRC approval*</td>
<td>3 to 6 months</td>
<td>March 2022 (September 2023)</td>
</tr>
<tr>
<td>Effective date* (allowing 3 month lead in)</td>
<td>-</td>
<td>Reporting for years beginning 1 August 2022 (1 December 2023)</td>
</tr>
</tbody>
</table>

*Drafting can only commence once the work of all the engagements strands has been completed and the findings from the engagement strands have been considered by the SORP Committee. Drafting is also contingent on any required changes to the UK-Irish accounting standards and/or approval of government being made or agreed. The timing of subsequent stages is therefore also dependent on the completion of the draft SORP for public consultation.
THE ROLE OF A SORP COMMITTEE MEMBER

To be successful, the SORP Committee requires its members to represent more than their own values and opinions. Whilst a personal contribution is important, the SORP Committee needs to understand and consider the accounting and reporting issues affecting the sector as a whole and to have an appreciation of UK-Irish accounting standards. The Committee will look to its members to be networking widely and to be conversant with issues debated in the sector press and those issues identified by sector commentators and the accountancy profession.

Committee members will reflect on the particular issues faced by charities and be aware of new and emerging themes in accountancy and good practice reporting; they will also reflect on the impact of the charity sector governance code for their jurisdiction and the legal and regulatory requirements and challenges facing the sector.

As a member of the Committee you will be expected to:

- contribute to the development, review, updating of the SORP taking full account of prevailing accountancy standards, and all legislative requirements;
- ensure the SORP reflects good sector practice and distinguishes between those matters which are mandatory in the preparation of accounts which are necessary to give a true and fair view and those matters which are considered good practice but which are not mandatory;
- ensure the SORP is effective and distinguishes, as far as is reasonable and appropriate, between different parts of the charity sector;
- help identify for the consideration of the FRC any changes to the FRS 102 accounting standard that may need to be made to accommodate the reporting needs of charities or issues of measurement and recognition;
- contribute to the development of the aim of the FRC of high-quality financial reporting proportionate to the size and complexity of the entity and users’ information needs; and
- ensure the workings and deliberations of the SORP Committee are congruent with the FRC’s policy for developing SORPs.

A SORP Committee member may also be an engagement partner and be participating in an engagement strand. Having a degree of commonality in participation in this way will help facilitate dialogue and strengthens governance by enabling the SORP Committee to have feedback directly from member participation in the engagement process as well as the collated feedback from the SORP-making body and Secretariat.
INDIVIDUAL OR ORGANISATIONAL MEMBERSHIP OF THE SORP COMMITTEE

You can apply to join the SORP Committee either as an individual or organisational member. The criteria for participation differ between the types of membership. Due to the key role of the SORP Committee the membership criteria are more tightly drawn than for participation in an engagement strand.

Individual membership is intended for people who have a good appreciation of the sector and its challenges either because of their participation as commentator, through academic study, donor, funder, trustee, employee, auditor, independent examiner, adviser, or practitioner engagement with charities. We will look to individuals to share their insights and views gained from personal experience of the sector. Individual membership is not transferrable. An individual member can change role without it affecting their membership but they must remain working, advising or demonstrably engaged with the charity sector in the UK or Ireland to continue as a Committee member.

Organisational membership is intended for organisations that:

- fund the sector
- engage with the sector
- represent the sector or
- are professional accountancy bodies.

Organisational members will identify a named individual to represent their organisation and may, by prior agreement, change their nominee. Organisational members will be reflecting the view of their organisation and so their representative must be an employee or member of that organisation and any person holding an advisory, contractor or internship with that organisation will not qualify for membership. An organisational member nominated by their organisation will also need to meet the criteria for individual membership. This is necessary because of the nature of the Committee’s work.
SORP COMMITTEE STRUCTURE INCLUDING REPRESENTATION BY JURISDICTION

The SORP-making body considered and accepted the findings of an independent governance review panel which reported in June 2019. The panel recommended that the number of members be a maximum of 12. We intend that at least six members are accountants in practice or have a senior finance role in the charity sector, are a charity treasurer, or have a finance role with sector funders which includes an appreciation of the SORP.

To assist the transition from the one Committee to another, it is intended that at least one third but no more than half of Committee members are drawn from the previous SORP committee. Having a degree of continuity will facilitate new members being supported in understanding what the SORP does and in appreciating the development work still outstanding, in particular the recommendations of the four working parties that comprised members of the SORP Committee in 2018-19 on: smaller charities, tiered reporting, governance disclosures and transparency.

Representative roles on the Committee:

There will be:

Four places for small charity representatives who are practitioner, trustee, representative body, or independent examiner with one each drawn from: England and Wales, Northern Ireland, Republic of Ireland and Scotland.

Eight places that are not jurisdiction dependent (but with at least one appointment made from each jurisdiction), comprising:

- Two places for funders or donors: government funders, Foundations or major philanthropic donors or lending organisations specialising in the sector or representative bodies of these
- Two places for sector commentators including academics, journalists specialising in the charity sector or research bodies specialising in the sector or professional or sector bodies expert in charity governance
- Three places for preparers of charity accounts including practitioners, advising audit Firms or professional accountancy bodies or sector organisations representing sector finance staff or practitioners
- Remaining place available for any eligible person or representative body fulfilling any of the above roles

Of the 12 members, each charity law jurisdiction will have at least two representative members, one of which is expert in smaller charities. Smaller charities are defined by the SORP as those with an income of less than £500,000 or €500,000. Where an organisation, accountancy firm or charity operates across the UK or across both Northern Ireland and the Republic of Ireland, the jurisdiction will be identified as where the Head Office or main centre of operations is based or the majority of its members are resident or based.
THE COMMITMENT REQUIRED OF A SORP COMMITTEE MEMBER

Whether an individual or corporate member, continued membership will be contingent on active participation in and between meetings in the activities intended to promote the development of the SORP. The SORP-making body encourage a full dialogue in Committee with time for all views to be heard and debated. We welcome constructive criticism and professional skepticism intended to identify how best the SORP can be developed.

To enable periodic refreshing of SORP Committee membership in line with the FRC policy on developing SORPs, the term for an individual member is usually for three years to December 2022 and the term for an organisational member is usually for four years to December 2023. In exceptional circumstances, a member may serve for an additional 12 months subject to mutual agreement and 3 months notice being given by the SORP-making body. From the convening of the new Committee, an individual or organisational member cannot subsequently serve for two consecutive terms.

Commitment required of all Committee members

- Attendance at all Committee meetings, except where absence agreed. We anticipate between three and eight Committee or working party meetings each year
- Participation in a SORP working party, if convened by the Committee
- Active participation in Committee debate including input between meetings where requested by the Committee, SORP-making body or SORP Secretariat
- Willingness to speak at events, write blogs, articles or similar to champion the SORP, the work of the SORP Committee and the development of the SORP
- Support to the SORP development process and for the SORP-making body and agreement with the aims of the SORP and what the SORP is trying to do.

Additional commitment required from organisational members

- Making available facilities to assist SORP-working parties such as meetings rooms, lending of technical expertise, social media or office facilities
- Holding events to engage stakeholders with the SORP and promote dialogue, awareness and knowledge of the SORP; these may include convening focus groups, holding seminars, hosting webinars or conference calls.
- Promoting the work of the SORP Committee and engagement in developing the SORP through networking with other bodies, taking views of the organisation’s own member organisations or individual members and offering technical or sector insights to benefit the development of the SORP from its own research or operational activity.

We intend to run a new SORP engagement process alongside the work of the Committee and so the initial activity will be a dialogue with our engagement partners to identify the financial reporting issues that need to be considered and any changes needed to the SORP. Having Committee members also willing to serve as engagement partners will therefore be beneficial to enrich the dialogue and act as bridge between the Committee and engagement partners. This would complement the facilitation of the engagement process by the SORP-making body.
CRITERIA FOR SELECTION AS A SORP COMMITTEE MEMBER

It is expected that applicants will have obtained the permission of their employer to participate as a member of the SORP Committee prior to submitting their application. The applicant and their employer are advised to consider carefully the time commitment involved and ensure that they would, if successful, be able to remain involved for the full term.

Criteria for selecting an individual member involves the individual demonstrating a history of involvement or engagement with the charity sector. Credit will be given for:

- Experience of contributing to the governance, reporting or accounting arrangements for an organisation. Evidence includes published articles and blogs, research, trustee positions, professional or voluntary engagements, and presentations at charity events.
- Demonstrable knowledge of the SORP and what it is aiming to achieve. An awareness of the role of charity law and accounting standards in framing the context for the SORP.
- Willingness to work with others and respect different views. Evidence includes tasks or initiatives involving leading or working in teams.
- Experience of acting as a spokesperson/ambassador for an organisation in its communications with external and internal stakeholders. Evidence includes published articles and blogs, research, presentations at charity events, participation in forums, panels, workshops or sector committees.
- Good communication and influencing skills. Evidence includes published articles and blogs, research, presentations at charity events, participation in forums, panels, workshops or committees.

Criteria for selecting an organisation as a member involves a focus on the relationship the organisation has with the sector and its willingness to support the process by committing staff time, facilitates and resources to support the SORP development process. Having made a reasonable allowance for an organisation’s size, resources and character, credit will be given for:

- Engagement with the sector - its nature, consistency, depth and duration. Evidence will be provided by the organisation’s purposes, an explanation of its engagement including any policies or agreements involving the charity sector that are in the public domain, and collaborative working or involvement in the sector with respect to financial governance, good reporting, accountability and transparency.
- A track record of supporting or engaging with the SORP to promote good financial reporting by charities including constructive criticism of the SORP and contributions to previous SORP consultations
- Willingness to commit resources - whether through polling its members, articles, webinars, events, focus groups, polling its committees or charity panels, contacting its networks or use of social media to draw in views.

Skills and attributes asked of both individual and organisational members

- Ability to think and act strategically using creative, analytical and problem-solving skills.
- Ability to translate ideas into practical solutions.
- Familiarity with and either a good understanding of accounting standards and the latest SORP or an awareness of the latest SORP and what it is trying to achieve, and a recognition of what good financial reporting is trying to achieve.
- Commitment to valuing diversity and respecting others.
OVERVIEW OF THE SELECTION PROCESS

Applications are invited by open advertisement. All applications will be reviewed against the selection criteria and will receive equal treatment in respect of gender, ethnic origin or personal disability.

The SORP-making body will convene an appointment panel that will hold interviews in Belfast, Dublin, Edinburgh and London. The appointment panel will comprise the joint-chairs of the SORP Committee and the observer member from the Charities Regulator. Shortlisted applicants will be invited to attend for interview by the SORP-making body and the successful applicants will be notified following completion of all interviews. A reserve list will also be maintained of up to six members to fill any vacancies should these arise. Those placed on the reserve list will be notified and their consent requested for inclusion on the reserve list. The reserve list would be kept for a period of three years.

To apply you need to provide the following information by 22 November 2019:

- **If applying as an individual:**
  - your CV setting out your career history, with responsibilities and achievements and/or history of engagement with the sector.

- **If applying as an organisational member:**
  - a short statement setting out how the work of your organisation relates to the charity sector including details of your organisation’s website and social media presence and details of your proposed nominee, for example whether the person nominated is a member of staff or a volunteer member.

- **In all cases:**
  - a brief supporting statement (this should be from the nominee of an organisational applicant), explaining the main representative role you will bring to the Committee (small charity, funder or donor, sector commentator or preparer) and examples in support of the skills and experience held to meet the criteria and fulfil the commitments required of a Committee member. The statement should not be more than 2 sides of A4.
  - confirmation you have read the SORP-specific privacy statement found on www.charitysorp.org and are happy to participate on this basis.
  - confirmation that if appointed you are content that your email address will be shared with other members of the SORP Committee and be known by the SORP-making body.
  - daytime and evening mobile telephone numbers, which will be used with discretion.
  - an e-mail address, which will be used with discretion.
  - a statement of any conflicts of interest. If you, your partner, dependants, business partner or associate have any business interest or other activities which are or could be perceived as creating a conflict of interest with the activities of the SORP Committee or the SORP-making body, you should declare that in your application. If you have no conflicts of interest to declare, a simple statement in a covering letter to this effect will be sufficient. Please read the attached note for guidance in Annex C on this matter.

In addition, **all applicants** are requested to complete:

- **Ethnic minority and disability questionnaires** which enable us to comply with the recommendations of the Equality and Human Rights Commission, to monitor selection decisions. This information will be treated as confidential and used for statistical purposes only; the forms will not be treated as part of your application.
Completed applications should be sent by email to the contact person nominated for your jurisdiction, quoting reference SORP CTTE, to:

<table>
<thead>
<tr>
<th>For England and Wales:</th>
<th>Nigel Davies</th>
<th><a href="mailto:Nigel.Davies@charitycommission.gov.uk">Nigel.Davies@charitycommission.gov.uk</a></th>
</tr>
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<tr>
<td>For Northern Ireland:</td>
<td>Myles McKeown</td>
<td><a href="mailto:Myles.McKeown@charitycommissionni.org.uk">Myles.McKeown@charitycommissionni.org.uk</a></td>
</tr>
<tr>
<td>For the Republic of Ireland:</td>
<td>Jelena Griscenko</td>
<td><a href="mailto:JXGriscenko@charitiesregulator.ie">JXGriscenko@charitiesregulator.ie</a></td>
</tr>
<tr>
<td>For Scotland:</td>
<td>Laura Anderson</td>
<td><a href="mailto:laura.anderson@oscr.org.uk">laura.anderson@oscr.org.uk</a></td>
</tr>
</tbody>
</table>

**Equal opportunities**

The SORP-making body is committed to a policy of equal opportunity for all staff and these principles will apply equally to appointments made to the SORP engagement panels and the Charities SORP Committee. We will not discriminate on grounds of gender, ethnic origin, disability, sexual orientation, faith or any other factor irrelevant to a person’s work.

**Pre application queries**

If after reading this information pack you have further questions about any aspect of this appointment, you can email or call the nominated contact person for your jurisdiction.
ANNEX A: PAYMENT OF EXPENSES

Members in the full time employment of or working in a voluntary capacity for a UK or Ireland based charity will be eligible to request expenses but approval in each case will be granted at the absolute discretion of the SORP-making body.

Any request for expenses should be sought in advance and the rate payable will be capped at the applicable allowances for travel and subsistence available to Charity Commission for England and Wales employees, with any shortfall being made good by the participant at their own expense. Please note any hotel accommodation approved in advance will only be available on a bed and breakfast basis and mileage is not normally paid for a private motor vehicle except where travel by public transport is either unavailable or is demonstrably inappropriate.

In cases of demonstrable hardship, the SORP-making body, at its absolute discretion, may take account of the personal circumstances of the participant when agreeing travel and subsistence expenses.

Reimbursement of expenses, other than travel related, incurred by an organisational member will only be reimbursed by prior arrangement with the SORP-making body. It is anticipated that in supporting the engagement process that organisational members will make available a reasonable level of resources or facilities to support the engagement process without charge in recognition that their participation does bring reputation and other benefits to the organisation and its members.

The payment of expenses is handled by the Charity Commission for England and Wales on behalf of the SORP-making body. Payment is by bank transfer and so in claiming expenses members will be required to have read the CCEW privacy statement and have agreed to their sharing personal data relating to nominated bank accounts with the CCEW to use and retain in order to process payment. Payment is not made unless receipts are provided.
ANNEX B: PROVISIONS REGARDING CHANGING THE SORP COMMITTEE AND ITS WORK

Change in Committee and working group participation

We welcome the involvement of volunteers who share our passion for high quality financial reporting by charities and a desire to see a SORP that meets the needs of those putting the report and accounts together. We do though need to ensure that the way members work together is good and aligned with the way the SORP can be developed.

In terms of working together, we need members to demonstrate a sufficient level of support, input and interest in the work of the SORP-making body and the engagement process including promoting the work of the SORP Committee. We value Committee member commitment and contributions and the support we can offer each other. To facilitate an effective Committee, should the conduct of a member persistently fall below that which could be reasonably expected in the view of the SORP-making body, then the SORP-making body are empowered to contact the member and discuss the situation. If a way forward cannot be agreed, the SORP-making body at their absolute discretion, will formally write to the member advising them that their Committee membership has ceased. Similarly, if the conduct of an organisational member falls short of what is expected and a way forward cannot be agreed then the SORP-making body at their absolute discretion, will formally write to the organisation advising them that their organisational membership has ceased.

The Chairs may also, at their absolute discretion, publicise the cessation of membership and changes to engagement strand participation on the dedicated charity SORPs micro-site: www.charitysorp.org.

Agenda and work-plan

We welcome Committee ideas about the agenda, workload and emerging issues in charity financial reporting, it is ultimately the responsibility of the SORP-making body to settle the agenda and programme of activity for the Committee. We look to Committee members to contribute ideas to inform the participation of the engagement strands and, in discussion with engagement partners, identify solutions and ideas for change.

SORP development work

The SORP considers the form and content of reports and accounts and so the SORP Committee or SORP-making body may bring issues for discussion within the Committee in addition to issues identified by the engagement strands. We look to Committee members to assist in identifying the need for working parties to facilitate progressing the SORP in a timely way. The SORP-making body may need at times to direct the work or activities of the Committee to ensure delivery of the SORP to the agreed timetable and where decisions are to be made about the form and content of the SORP, the SORP-making body will normally take these having taken advice from the SORP Committee.

Confidentiality

Membership of the SORP Committee and involvement with an engagement strand is no bar to an individual or organisation holding a position on a matter, speaking out on a matter or advocating a position on a matter. Participation in the SORP Committee and engagement process is subject to confidentiality being respected with respect to any papers that are circulated, discussions held, or matters being identified for future discussion. Nothing that an engagement partner or SORP Committee member comes across may be referred to publicly unless it has either been put in the public domain or the joint chair(s) of the SORP Committee or the convenor of the engagement strand have given approval.
ANNEX C: GUIDANCE ON CONFLICTS OF INTEREST

SORP Committee members are not employees of the SORP-making body and are therefore not contractually subject to the general rules binding civil servants, in particular those set out in the Civil Service Code and other relevant documents, covering such matters as confidentiality and disclosure of official information, standards and propriety, acceptance of outside appointments and publications. However, it is expected that SORP Committee members will voluntarily undertake to apply certain general principles whilst serving on the SORP committee.

For example, publications made on a personal basis, not committing the SORP-making body or SORP Committee, do not have to represent the policy position of the SORP-making body, however, they should not conflict with or discredit the work of the SORP Committee or SORP development process. Any article or published statement relating to the work of the SORP engagement strands, the SORP Committee, SORP-making body should, as a matter of courtesy, be copied to the SORP-making body in advance of publication.

A current involvement in the charitable sector will not be seen as creating a potential conflict of interest in terms of membership of the SORP Committee. Employment with a charity or trusteeship should however be disclosed as part of your application.

Similarly audit appointments, advisory roles and consultancy work within the sector, provided they are declared, are compatible with appointment to the SORP Committee. A general statement that you are involved in such work will generally be sufficient and a client listing will not be required.

Conflicts of interest may however arise where as part of your employment or other contractual arrangements you are mandated to particular policy position in relation to an accounting issue or standard that conflicts with existing or developing SORP recommendations. Where such a situation may impede SORP deliberations, for example, the arrangement is such that it creates an expectation that you will lobbying for a particular accounting treatment or disclosure requirement, then this position should be disclosed to the SORP-making body prior to any deliberations by the SORP Committee on this issue in question.
ANNEX D: SORP COMMITTEE MEMBER ROLE DESCRIPTION

As a SORP Committee member, you will be engaged with issues prior to the meeting, reviewing and scrutinising papers, submitting matters for the agenda and arriving at each meeting equipped and able to contribute in a significant way to the discussions.

A team player, each Committee member will honour and respect the input of others and contribute to a full and exhaustive debate of the points at issue and constructively engage to determine the consensus view, which may not necessarily concur with their own.

You will have the capacity to form and maintain excellent working relationships with fellow Committee members and the sector at large with personal qualities which command confidence with charities, Government and the media.

Main tasks and activities

You will:
- prepare for, and attend meetings of the SORP Committee- this involves reading the papers before the Committee, and for organisational members also taking views from their organisation.
- attend every meeting with absence only by prior notification to the Chair(s)
- participate actively in the meeting by giving your views, taking part in debate and constructively but critically engaging in any discussion in a manner that is respectful of the differing views of others
- present papers or discussion topics in support of the Committee's work on topics where you have agreed to act as lead, convenor or facilitator
- contribute to projects and activities as appropriate including working groups and events with organisational members undertaking member surveys, offering facilities, undertaking focus groups or polls, and arranging events, seminars, or webinars or social media activities in support of the Committee's work;
- help to champion the work of the SORP Committee including blogs and articles;
- provide support and advice to the SORP Committee Chair(s); and
- act as both an ambassador for the SORP and SORP Committee with its stakeholders and as a representative of the sector, including charities and their users, the Government, and the wider public.

Working with one or more members of the Committee you will advise the SORP-making body on:
- the annual work plan for the Committee’s activities
- the reporting needs of smaller charities
- the reporting needs of larger charities
- technical accounting issues that require a sector specific interpretation or solution
- developments in good practice in financial reporting
- topics, trends or themes that require the attention of engagement partners
- the need to commission research (prior agreement to any costs is required before any research costs are incurred)
- the need to convene a working group
- its triennial review of the composition and skills needed for the Committee’s work

The approach expected from each Committee member would involve being a team player who will honour and respect the input of others and contribute to a full and exhaustive debate of the points at issue and constructively engage to determine the consensus view, which may not necessarily concur with their own.