Charity Finance Group's response to the consultation on the next version of the charities accounting and reporting framework

https://www.charitysorp.org/

Do you support the move to three tiers? (Yes) Please provide any reasons for your answer here, if you wish to do so

CFG's members overwhelming support the move to tiers, with 86.3% of those surveyed supporting the move and only 3.9% opposing (out of 154 charities that completed the survey). We agree that providing different levels of reporting depending on the size (and therefore complexity) of the charity is a sensible proportionate approach.

Do you consider that the proposed thresholds have been set at an appropriate monetary level in order to support a proportionate approach to reporting? (No)

We do not think the proposed thresholds have been set at the right level. The requirements of Tier 1 are too onerous for smaller charities, and so we believe that there should be a separate SORP for micro-tier charities below £100,000[1] consisting of 'musts' only, to simplify the administrative requirements for these charities.

There is also a lack of consistency between different reporting requirements, with different financial thresholds for audit or independent examination[2], the threshold for charities to be able to undertake receipt and payment accounting, and the requirements for small companies. To ensure consistency between these different forms of reporting CFG believes an appropriate level for Tier 2 would be to increase the threshold at which it applies to match the audit threshold. This amount will depend on the outcome of the DCMS financial thresholds consultation currently in progress.

Our members have also raised concerns about the breadth of Tier 2. There is a significant difference between a £500,000 charity and one with £15m of income, in terms of the complexity of their governance, their business model and operations, and their financial

[1] The exact amount could be determined based on consultation with relevant stakeholders including the SORP making body and SORP committee.

[2] Currently under review as part of the DCMS consultation on financial thresholds in charity law.

arrangements. Smaller charity members in Tier 2 stated that they would find it hard to navigate the requirements in the SORP and would find it potentially costly.

Question 3: Do you agree that the Exposure Draft SORP clearly sets out the proposed reporting requirements for each tier? (Yes)

By and large CFG's members thought that the requirements for each tier were explained well, with 75% of those surveyed stating that they were clearly explained.

However, many members thought it would be preferable to have separate SORP publications for each tier. This would make it clearer to understand the requirements that apply and would drastically reduce the length of the overall SORP for each charity, helping to reduce their administrative burden.

Question 4: Do you agree that charities within the largest income threshold should be referred to as 'tier 3' charities, or should they be referred to as 'tier 1' charities? (Disagree- Should be referred as tier 1)

To ensure consistency between other reporting requirements we would support the largest charities being referred to as Tier 1. For instance within the International Financial Reporting for Non-profits Organisations International Non-Profit Accounting Standard (INPAS - IFR4NPO) the largest charities are referred to as Tier 1, so ensuring consistency with this and other similar approaches would be preferable.

Question 5: Do you have any additional comments in relation to the proposed tiered reporting structure in the Exposure Draft SORP?

In company law the two-year audit exemption rule means that for companies to qualify for audit, two out of three qualifying criteria must apply for two consecutive years. CFG believes that the same approach should be taken with charities as it applies to the new proposed tiers. For example, if a charity receives a large legacy or donation for one year only, they could stay in their existing tier for the first year when they exceed the given tier threshold. This would help to provide greater certainty for charities so that they do not switch between reporting tiers due to a short-term change in their financial position. This would protect charities from significant administrative burden, financial and time costs in preparing accounts due to one-off or rare income events.

Question 6: Do you agree that including prompt questions will help trustees to develop their Trustees' Annual Report? (YES)

CFG members agreed that including prompt questions into the Trustees' Annual Report was helpful (93% supported the move). They thought these could prove useful as initial prompts for those who are new to the sector or new to being involved in writing the Trustees' Annual Report.

They believed that prompt questions guide trustees on what to include would help ensure the Trustee's Annual Report covers everything that's important. Helping trustees focus on key areas like governance, finances, and the charity's impact would make the process simpler and ensures the report is thorough and consistent.

They also commented that the prompts would help improve the consistency and comparability of Trustees' Annual Reports, which in turn could improve the reports' users' (regulators, donors, and stakeholders) ability to assess them.

They did express concerns that if flexibility (where appropriate) isn't allowed, this could lead to boilerplate responses from charities merely addressing the questions provided. This could affect the readability/value of the report.

Discretion should be given so that charities can apply their judgement to telling the story of their impact and how they provide public benefit rather than being prescribed to solely following these prompts.

7. Do you consider the requirements for impact reporting for each tier to be proportionate? (Yes)

On balance we believe that the requirements are proportionate (allowing lesser requirements for charities in Tier 1). It could be more difficult for smaller charities to get some of the data required to fulfil the requirements set out for Tier 2 and 3 charities.

81% of those we surveyed thought the requirements were proportionate. However, as with other requirements within the Trustees' Annual Report, those charities at the lower end of Tier 2 suffer disproportionate requirements. We believe this adds weight to the argument for increasing the threshold at which this tier applies. Some charities we spoke to stated that they were already fulfilling the requirements of the new SORP regarding impact reporting as they considered it a key requirement for reporting on their charitable activities.

There were concerns raised by CFG's members that for service-based charities, measuring impact would prove difficult. This is particularly the case for impact in wider social change that can take a long time to identify, and to evaluate the causal link with the work of specific organisations or interventions. Our members also reported that there was not enough guidance on what information to provide when producing an impact report. It would be helpful if there were additional prompts on the key principles to include in impact reporting i.e. - clarity, accessibility, transparency, accountability, verifiability, and proportionality. While paragraph 1.32 only references numerical data, we believe that qualitative data to evidence impact should also be considered within the guidance.

8. Sustainability Reporting

Do you consider the requirements for sustainability reporting for each tier to be proportionate? (Yes)

Responses on this question from members was mixed with a slight majority supporting the requirements. Some expressed concerns that it was potential overreach to include additional requirements on ESG within the SORP. While encouraging charities to think in these terms is helpful, mandating reporting on these topics could prove to be onerous for those with limited

resources, potentially diverting resources away from their charitable objects. It could require additional work to collect data on ESG.

However, given the importance of this topic, others thought the requirements could have been more ambitious for the larger charities within Tier 2 (again pointing to the concerns with the breadth of Tier 2). Many charities we consulted with within Tier 3 already reported on this area, but not all included all this information within their Trustees' Annual Report.

As with many other reporting requirements, CFG's members felt that clearer guidelines and examples of good practice, specifically on the social and governance reporting requirements, would provide charities with confidence about meeting the requirements. It was also felt paragraph 1.65 would be better removed from this section and included in the "charitable companies" section where it is more relevant.

The use of the work 'encourage' for Tier 1 and 2 charities was considered ambiguous. It would be preferable if the terms 'may' or 'should' or 'must' were used, to provide a clear indication of the requirements.

9. Do you consider the disclosures for volunteers to be proportionate? (No)

While almost 80% of charities surveyed thought the disclosures were proportionate, most charity members did raise concerns about the requirements being overly burdensome for smaller charities in Tier 2. Most charities we spoke to in Tier 2 are not currently collecting the information required to fulfil the new requirements on volunteering, so would require additional work and new processes to collect this.

To reduce the administrative and cost burden of collecting detailed data, a better approach might be for charities to disclose a range of volunteers rather than an exact number of volunteers.

Paragraph 6.6 of the Exposure Draft explains "where for instance, the service provided by a volunteer would be normally provided as part of their trade or profession for a fee, it would be capable of reliable measurement and therefore will be recognised at the time it is received." This approach has created difficulties in the past. For example, a practicing accountant sitting and advising on a charity audit committee could be seen to be providing a service that would normally be provided as part of their trade or profession or a fee but another non accountant volunteer also sitting on and advising in the same way would not be so seen. This has led to challenges in the past with the expectation that the SORP requires the practicing accountant's time to be quantified in the financial statements

Many members questioned the practicality of quantifying volunteer contributions and precisely determining the number of hours volunteers gave. If this requirement is to be included in the final draft of the SORP, additional guidance on how charities should assess the value of volunteers would be helpful.

A smaller Tier 2 (c.£1m) overseas charity expressed concerns around calculating time and costs when volunteers were overseas. Examples for overseas charities of how to fulfil these requirements would be helpful.

Further clarification should be provided between the different narrative disclosures in Tier 1 and Tiers 2 and 3 It is unclear how 'an explanation to help the user to understand the scale and nature of the activities undertaken by volunteers and the input from volunteers.' which is

for Tier 1, differs from ‘an explanation of the activities that volunteers support or help to provide’ for Tier 2 and above.

10. Do you consider the explanation of reserves in the glossary helpful? (Yes)

75% of charities surveyed and consulted by CFG thought the new definition of reserves was helpful, especially those in Tier 3.

Smaller charities thought it provided clearer and straightforward information, making it easier for anyone reading the report to understand what reserves are and why they are important. They deemed this clarity useful for trustees, donors, and other users of accounts who might not be familiar with financial terms.

A Tier 2 grant-making charity questioned whether expendable endowment should be excluded from free reserves. There was concern that greater clarity about the definitions of permanent and expendable endowment is needed to avoid issues with foundations that have significant investments that are not legally endowments, even though the trustees loosely think of them as such.

The glossary does not include the impact of the new requirements for lease accounting included the SORP/FRS 102. Clarification on how these assets/liabilities should be treated when calculating reserves is crucial.

11. Do you consider the disclosures for reserves are proportionate? (yes)

86% of charities surveyed thought the disclosures for reserves were proportionate. Many charities reported that they would have to disclose more information on their reserves. They said they would value worked examples of how to reconcile reserves in the Trustees’ Annual Report with those in the accounts. This was especially true for smaller charities, to help them understand the requirements.

12. Do you consider the requirement for Tier 1 charities to provide a summary of their plans for the future is proportionate?

Our members were somewhat split on this level of detail required, in relation to this question. 78% surveyed thought that, overall, it would be helpful for them to consider plans for the future, but many thought it was disproportionate for some of the smallest charities in Tier 1. For instance, it is unclear how a very small charity that relies on a single grant should respond to the prompt in a way that is helpful to the readers of the accounts.

There is also a lack of detail on what should be contained in this statement for Tier 1 charities. If the requirement is to remain, further guidance on what to include in the statement should be included in the SORP. With many additional requirements for the smallest charities, some commented the SORP was in danger of becoming ‘regulator first’ rather than ‘small charities first’ as the SORP has claimed to be, as it is unclear how this information for a very small charity would help the users of accounts.

13. Do you consider that the additional disclosure will help to explain the treatment of legacies in the accounts?

Most members we consulted did not think the additional disclosures meant much change in practice. Many questioned what the Trustees' Annual Report note is trying to achieve, as the information here should already be in the accounting policy note.

14. Do you have any other comments on module 1 and the proposals for the Trustees' Annual Report? (Free text box)

Most members expressed concerns about the notable increase in length of this section of the SORP, especially for smaller charities (Tier 1 and smaller Tier 2).

Module 4- SoFA

15. Is the example table helpful? (yes)

94% of CFG members consulted did express that the example table was helpful, particularly the Natural Classification example table (table 3). Members also felt that the tables provided would also be useful for smaller charities in Tier 2. Further emphasising that the thresholds for the Tiers are not suitable.

A lot of the requirements in the table will not be relevant to smaller charities that may have a very simplified SOFA.

A model set of accounts would be useful given the limited resources in smaller charities.

16. Do you have any other comments on module 4 (free text box)

N/A

<u>Revenue recognition</u>

17. Does the module explain the relevant requirements of the five-step model in FRS 102 in a clear and understandable way?

There has been repeated confusion from members on what constitutes a grant vs a contract, so additional specific guidance on this would help members navigate this module. A number of charities we consulted asked if there could be more guidance on performance-related grants and whether these qualify as exchange or non-exchange transactions. We would encourage the SORP to include this information and guidance explicitly within this module.

Some members thought that step three in the five-step model would be tricky to apply in many cases, so full examples of the five-step model would be beneficial. Most members thought that further guidance is needed on transition periods, particularly how best to disclose. They also thought the distinction between exchange and non-exchange transactions is clear, and much clearer than it had been previously.

The measurement of legacy income is still open to interpretation on the timing of recognition, in relation to properties and complex legacies, which can lead to variable outcomes.

There were concerns that the requirements are not tailored to charities. One member said, “It reads as though they had used find and replace for ‘charity’ and ‘company’ from FRS 102.”

18. Do you find the module easy to navigate as drafted?

Many members commented that the sequence of the module was confusing. They felt it would be helpful to have the primary statements modules all together, followed by specific guidance on all the other elements.

There is also concern that there are too many places throughout the Exposure Draft that require readers to refer to FRS102. We recognise that the SORP should not repeat everything in FRS102 but simply saying “see the relevant paragraph in FRS102” without some explanation puts additional burden on to the SORP users.

19. Do you consider that the guidance on exchange and non-exchange transactions should be set out in separate modules of the SORP rather than separate sections of the same module?

Our members were split on which approach would be preferable with 50% preferring separate modules and 50% preferring separate sections.

All members we spoke to thought it was preferable to include more worked examples into the section, considering many potentially different circumstances for differently tiered charities. There should also be further guidance and examples on non-exchange transactions for different tiers and types of charity.

Paragraph 5.82 of the Exposure Draft discusses time restrictions. Paragraph 5.21 of the existing SORP is clearer on this and includes “Specification of a time period may amount to a pre-condition for use that limits the charity’s ability to spend a grant or donation until it has performed the activity related to the specified time period.” We recommend that this sentence is reinstated in the 2026 SORP.

19. In the Exposure Draft SORP, all the disclosure requirements are listed at the end of the module. Would it be clearer instead to set out the relevant disclosures at the end of each section within the module?

No strong opinions from members so will not answer

Other specific types of income (Question about grant for capital expenditure- i.e. clarify the existing option available for charities to set up a designated fund for the tangible fixed assets purchased with a grant).

Do you consider this clarification a helpful addition to the SORP?

No opinion from members

22. Does the module set out the accounting requirements for legacy income clearly?

96% of members surveyed thought the module did set out the requirements clearly, and notably that the guidance was an improvement on the previous SORP. However, members

thought that additional guidance and worked examples would help them understand the requirements better.

Paragraphs 5.89 onwards ‘Recognising income from legacies’ focuses on two recognition criteria, probability of receipt and measurability. In addition, recognising a legacy not yet received requires the existence of a debtor as an asset on the balance sheet. The Exposure Draft defines an asset as: “A present economic resource controlled by the entity as a result of past events.” FRS102 explains that “Control links an economic resource to an entity. Assessing whether control exists helps to identify the economic resource for which the entity accounts. An entity controls an economic resource if it has the present ability to direct the use of the economic resource and obtain the economic benefits that may flow from it.” The ability to direct the use of an economic resource means the charity must be able to decide whether to use the resource, when to use it, and in what way to use it.

The use of the term ‘entitlement’ has been dropped in the Exposure Draft because it is now considered to have been subsumed within the concept of ‘control’ as defined by FRS 102. Control is a prerequisite to recognise an asset under FRS 102 and the SORP and it is important that this is clarified in the section on legacy accounting.

We question whether the SORP should refer to a privately-owned for-profit organisation by name. Perhaps it would be better to just refer to “probate search agency”.

23. Accounting for legacies can be a complex area for charities to navigate. Is there a need for further guidance on this topic outside of the SORP?

68% members thought further guidance was needed with many commenting that additional guidance in addition to the SORP was needed to clarity when there is not a grant of probate, and to encourage consistency across the sector.

A supporting document to the SORP could include further details for smaller charities (Tier 1) providing an overview of basic questions. i.e. what probate is, what to do when there isn’t probate.

There is also need for more detailed guidance on disclosures around ex gratia payments, as the draft Charities SORP requires each ex-gratia payment must be listed separately (regardless of size of payment). This could create a long list of small payments for charities which is unnecessary and unhelpful both for the charity and the user of the accounts. There was also a lot of confusion around the definition of ex-gratia payments: “In addition, the trustees must not be able to justify the payment as being in the interests of the charity.” If this definition is to remain, more explanation is required, as there will likely be a wide range of applications in practice.

Lease accounting

25. Do you find the module easy to navigate as drafted?

Overall, 63% of members surveyed thought that the module was as easy to navigate as it could be, given the complexity of the topic. But amongst smaller charities (those under £250,000), 75% thought that it wasn’t easy to navigate, with 60% of those under £500,000 stating it wasn’t easy to navigate.

Smaller charities in Tier 1 commented that they found the introduction “technical and confusing” and overly complex and quite daunting. Many charities we consulted thought paragraphs 10B.6 and 10B.7 were clearer as an introduction to this section. Many charities also commented that the section would be clearer the information was set out via a flowchart, and then the accounting demonstrated via some worked examples.

26. Does the module explain the relevant requirements of FRS 102 in a clear and understandable way?

Answers from charities we consulted with varied, depending on their previous experience with IFRS16. Those who had previously engaged with this found it as clear as it could be, but for those who hadn’t been engaged previously, there was less clarity.

Additional guidance is needed on how the credit side of non-exchange income should be treated. For example, should non-exchange income be spread or recognised on day one?

There should be a clarification on whether there will be an impact of lease accounting on free reserves calculations. It feels counterintuitive to include lease liability but not the asset leased, which could create the appearance of a worse position for charities than the treatment of the same situation under the current SORP. Further clarity on what is considered ‘low value’ in respect of’ assets would be helpful.

All those we consulted with thought that more worked examples with calculations and rationales for judgments were needed, particularly for social donations and peppercorn leases. We also think there should be more guidance on how shared use/joint occupation of lease buildings should be valued.

Some members wanted clarification on the treatment of irrecoverable VAT on lease payments.

Concerns were raised that recognising non-exchange income upfront, rather than over the life of the lease for discounted leases, could potentially distort the results.

27. Does the section on arrangements that are significantly below market value provide clarity on how to account for such arrangements?

Members with arrangements that fall significantly below market value found it difficult to quantify the ‘value to charity’ on discounted leases. Further clarity on this issue is needed to provide certainty. Additional examples/guidance should be provided on discount rates, with additional advice on if or when the same rate should be used for all asset classes/leases and how often the rate should be updated.

28. Are the additional disclosure requirements set out in paragraphs 10B.95 and 10B.129 reasonable for charities with such arrangements?

All those we consulted with thought that more worked examples with calculations and rationales for judgements were needed, particularly for social donation and peppercorn leases.

Module 14- Statement of cashflow

Do you agree with the proposal in the Exposure draft SORP that only tier 1 and 2 charities that do not meet the small entity threshold, and all tier 3 charities are required to prepare a statement of cash flows?

Yes

46% of those we surveyed agreed that only Tier 1 and Tier 2 charities, that do not meet the small entity threshold, and all Tier 3 charities, are required to prepare a statement of cash flows. While 21% of our consultees thought it should be required of all Tier 2 and Tier 3 charities, only 18% thought it should be required of all charities.

Many felt that this primary statement was the least helpful to the readers of accounts, and unlikely to impact grant funders' views of a charity if the statement of cash flows is not provided. Many also deemed it the most difficult of the statements to produce and understand, so expanding the exemption will help to reduce the burden on Tier 2 charities.

Total Return

32. Do you agree that the additional disclosures are helpful?

Yes

Given the expanded power to invest in social investments, the additional disclosure is necessary.

33. Do you agree that the additional disclosures are proportionate?

No opinion

(the majority of members surveyed had no opinion on this question).

Social Investment

35. Do you agree with the new approach to using the generic term 'social investments' instead of referring to 'programme related' and 'mixed motive' investments?

Yes

It is sensible that the SORP is updated to replace 'programme related' and 'mixed motive' investments with 'social investments' to match the update to Charity Commission guidance on investments (CC14). From conversations with charities at the time of the most recent update to CC14 there was consensus that the terms 'programme related' and 'mixed motive' investments were scarcely used in the sector, or amongst investment professionals. The new approach is an improvement.

However, an important clarification is required as the way that the exposure draft is worded does not clearly provide guidance on how to account for investments that were previously classified as 'programme related' (and now classified as social investments under the exposure draft) and may not provide financial return. Without clarification, it is possible that

these investments would need to be written off. To correct this potential misunderstanding, the wording in the exposure draft needs to be clarified to ensure that those investments currently classified as 'programme related investments' can continue to be carried forward as investments on a charity balance sheet when the new Charities SORP is introduced.

36. Do you agree that the simplification of how gains and losses on social investments are reported is beneficial?

Yes

Most members agreed (54% of those surveyed) that this simplification makes the reporting process clearer and easier to follow, especially for charities that might not have extensive financial expertise.

However, it is not clear how a loss on a social investment is to be presented. The section deals with impairment (paragraphs 21.30 - 21.33) and gains (paragraph 21.34) but there is no corresponding clarity in relation to losses on social investment.

Many charities make social investments, for example making a loan rather than a grant. As many charities see the write off of such an investment as akin to making a grant, it is queried as to why one is treated as charitable expenditure and the other is treated as an investment loss.

The change in treatment where the impairment is taken below the line can be problematic when considering the application of funds for charitable purposes. We would recommend that losses on social investment can continue to be treated as charitable expenditure.

37. Is the exposure Draft SORP clear on the requirements for comparative figures and disclosures?

A slight majority of members consulted (54.5%) did think the requirements for comparative figures and disclosures were clear. But we do query whether there is need for each and every figure to have comparatives – this adds unnecessary clutter to charity accounts. There should be consideration to try to reduce the number of comparatives included, to improve the readability for users of charity accounts.

38. Do you think there is need for further guidance on the treatment of comparative figures and disclosures in this area?

No Opinion from members consulted with.

<u>Smaller Charites</u>

Do you agree that the drafting, structure and proposals in the Exposure Draft SORP support the needs of smaller charities whilst addressing the needs of users of charity reports and accounts?

CFG's members were split in response to this question. Introducing tiers to make reporting requirements more proportional for smaller charities is beneficial. However, the current thresholds are set incorrectly, making the requirements too burdensome for Tier 1 and smaller Tier 2 charities.

A Tier 1 charity with an income of £100,000 annually that we consulted with commented that the new SORP adds more requirements on smaller charities than previous existed, rather than lifting the administrative burden. As previously stated, to help remove unnecessary burden on smaller charities, we would advocate for a shortened version of the SORP solely for micro charities consisting of 'musts' only.

We would also recommend increasing the Tier 2 threshold to the new audit threshold, assuming there is a change following the outcome of the separate DCMS consultation on financial thresholds in charity law.

Do you agree with the SORP-making body's decision to continue to disallow the application of Section 1A? (yes)

81% of members surveyed thought that the SORP Making Body should continue to disallow the application of Section 1A. This rule is meant for smaller charities, and letting larger charities use it could create confusion and make financial reports harder to compare. Keeping the rule as it is helps ensure that all charities follow the same clear and consistent reporting standards.

Things to add to 'Please provide any other comments you have on the exposure draft'.

To assist in our response to this consultation, Charity Finance Group surveyed our members on all the significant proposed changes in the exposure draft of the SORP, collecting 159 responses from charities. In addition, we held four consultation events with over 200 charities participating, covering the key areas of change proposed within the exposure draft. We also convened our technical accounting forum consisting of charity members and charity accounting firms to discuss the exposure draft.

To help charities understand the changes that have occurred since the last SORP, a summary document should be created, providing sufficient detail to understand the impact on financial reporting requirements without the need to read the full document. We would also call for the SORP Making Body to produce illustrative accounts, tailored by tier and charity type, to help charities understand and implement the requirements of the new SORP. These illustrative examples could be accompanied by compliance checklists and decision trees to help clarify disclosure obligations. For smaller charities, there could also be charity accounting templates for Tier 1 charities that fully complies with SORP 2026 requirements.

An additional area of concern both from our charity and corporate members is the level at which the disclosure of renumeration above £60k is set. Since this threshold was introduced at £60k, we have seen high levels of inflation, so more and more charity staff are being captured by this requirement. We would propose that this threshold should increase in line with inflation from when the threshold was initially set. This would help ensure that the requirement achieves the initial intention for which it was created and would provide more useful information for the users of charity accounts.

The SORP is significantly longer than the previous one. We have concerns about the potential challenges this will create for smaller charities, particularly, in identifying the sections they need to understand and apply the new requirements of the SORP. As previously mentioned in the submission we think the solution is to produce a separate SORP for the smallest charities consisting of 'musts' only, to aid understanding and help reduce their administrative burden.

Submitted electronically by Richard Sagar, Head of Policy, June 2025

About CFG

CFG is the charity and membership organisation that supports other charitable organisations to make the biggest difference possible. We do this by helping them to make their money and resources go further, by putting financial leadership at the heart of their decision-making. CFG's vibrant community manages around one third of the UK's entire charity sector income. Together, we lead the way for charity finance.

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Registered charity in Scotland no.: SC052037

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