

Portsmouth Business School

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**Participant Information Sheet**

**Study Title:** A qualitative study into why greater transparency is needed of the governance costs disclosures in English and Welsh Charities financial statements, and supporting notes, in meeting the needs of stakeholders.

 **REC Ref No: E400**

*We would like to invite you to take part in our research study. Before you decide we would like you to understand why the research is being done and what it would involve for you.*

*The study is in relation to previous guidance provided by the Charity SORP 2005 and new guidance in the Charities SORP FRS102.*

**What is the purpose of the study?**

The purpose of my study is to understand how and why decisions are made in relation to the completeness of the disclosure of governance costs in relation to Charitable Organisations.

**Why have I been invited?**

You have been randomly selected from the Charity Commissions database.

**Do I have to take part?**

It is up to you to decide to join the study. Additional information is provided in this document and contact details for myself and my supervisor are included should you have any further questions*.*

**What will happen to me if I take part?**

My study is made up of two parts: a questionnaire and an interview. At the start of the questionnaire there is the option to agree to an interview with myself either by Skype or by telephone, which will be recorded. If you only wish to complete the questionnaire and not participate in the interview, this is entirely your choice.

**What will I have to do?**

The questionnaire is a mixture of open (asking for additional information) and closed questions (answers Yes/No). It is anticipated that it should take no longer than 15 minutes to complete.

If you consent to an interview this should take no longer than 15 – 30 minutes to complete and the purpose is to explore further your answers provided in the questionnaire.

**What are the possible disadvantages and risks of taking part?**

The main disadvantage to yourself is the time required to complete the questionnaire and interview.

**What are the possible benefits of taking part?**

The benefit of you taking part to aid the further understanding of how decisions are made in relation to the disclosure of governance costs in Charitable Organisations financial statements. It may lead to a better understanding for yourself of the issues involved and also inform policy makers.

**Will my taking part in the study be kept confidential?**

 If you join the study, it is possible that some of the data collected will be looked at by authorised persons from [such as the Charities Commission]. Data may also be looked at by my academic supervision, the University of Portsmouth’s Ethics Committee and the Examination Board to ensure that it is being carried out correctly. All will have a duty of confidentiality to you as a research participant and we will do our best to meet this duty.

Information collected from yourself from the questionnaire (and interview) will be recoded via a unique random number generated from my sample selection). Confidentiality will be achieved by:

* Secure storage of the data collected on a password protected computer folder and referenced only by the random number generated.
* It will be used for the purpose of this study and possibly for future research purpose.
* Access to the information will only be to those identified above.
* It will be retained for 10 years in line with the University of Portsmouth guidance.

**What will happen if I don’t want to carry on with the study?**

You will be able to withdraw from the questionnaire before you submit & the interview up until the point that the data collected has been analysed.

**What if there is a problem?**

If you have a concern about any aspect of this study, you should contact myself or my supervisor, using the contact details above, who will do our best to answer your questions. If you remain unhappy and wish to complain formally, you can do this by contacting the University’s Complaints team on 02392 843642 or by email at complaintsadvice@port.ac.uk

**What will happen to the results of the research study?**

The results of my study will be used for my MPhil being studied at the University Of Portsmouth. It is my intention to use the results in order to publish an academic paper in this area

**Who is organising and funding the research?**

My research study is being sponsored by the University of Portsmouth (meaning that it will provide proper supervision and insurance

**Who has reviewed the study?**

*Research in the University of Portsmouth is looked at by independent group of people, called a Research Ethics Committee, to protect your interests. This study has been reviewed and given a favourable opinion by The University of Portsmouth Research Ethics Committee reference E400.*

**Concluding statement**

**Thank you for taking time to read this information sheet regardless of whether you participate further in my study.**

If you would like to participate you will be given a copy of the information sheet to keep and your consent will be sought.