

# **SORP COMMITTEE AGENDA**

**9 September 2021**

**Meeting via Microsoft Teams**

The meeting of the SORP committee starts at 10.00 and ends at 13.00

Agenda Items:

1. **Welcome from Laura Anderson, Nigel Davies and Rossa Keown, Joint Chairs of the Charities SORP Committee** 10.00 to 10:05  
**Apologies for absence and declarations of interest**
2. **Chair Update on SORP Development Programme** 10.05 to 10:10
3. **Minutes of the meeting of 4 August 2021 (PAPER 1) - CIPFA** 10.10 to 10.15
4. **Possible approaches treatment of legacies in the SORP (PAPER 2) - CIPFA** 10.15 to 10.50
5. **Accrual Basis of Accounting for grants (PAPER 3)- CIPFA** 10.50 to 11.25
6. **The approach to materiality in the SORP (PAPER 4) CIPFA** 11.25 to 12:00
5. **Any other business including future Committee meetings - Chair:** 12.00 to 12.05
  - **Current meetings – 28 September 2021, 22 October 2021 and 1 December 2021**
  - **Planning for two meetings in January and one in early February 2022**
  - **Research meeting proposed (November)****End of formal Committee business and break** 12:05 to 12.20
6. **Sub-group on donated goods/services (It is recommended the topic be considered for 30 minutes with 10 minutes to summarise actions)** 12.20 to 13:00