

SORP COMMITTEE AGENDA

07 March 2019

CIPFA Offices, Edinburgh

The meeting is being held at CIPFA's Edinburgh offices. Refreshments will be available with lunch at 12.30pm. The meeting starts at 1pm and formal business ends at 4pm.

Agenda Items:

1. **Welcome from Nigel Davies, Laura Anderson and Fiona Muldoon, Joint Chairs of the Charities SORP Committee**
Apologies for absence and declarations of interest 1.00 to 1.05
2. **Approval of the minutes of the meeting of 25 October 2018 – CIPFA (PAPER 1)** 1.05 to 1.20
Matters arising:
 - **SORP tender process: *Confirmation of Secretariat***
 - **Charities SORP Annual Review 2018**
 - **Information Sheet 2: *publication***
3. **Verbal update from the FRC – Jenny Carter** 1.20 to 1.30
4. **Update: Governance Review of the SORP process – Chairs** 1.30 to 1.40
5. **Response to SORP working groups' findings – Chairs (PAPER 2)** 1.40 to 2.30
6. **Outline work programme for the future development of the SORP – CIPFA and Chairs** 2.30 to 2.50
7. **SORP-making body response to FRED 71 – CIPFA (PAPER 3)** 2.50 to 3.10
8. **Update: Accounting for gift aid payments made by a subsidiary to its parent charity where a legal obligation exists – CIPFA (PAPER 4)** 3.10 to 3.20
9. **Information Sheet 3: *The 2018 Companies (Miscellaneous Reporting) Regulations* – CIPFA (PAPER 5)** 3.20 to 3.35
10. **Sector press coverage: Charity cost ratios – Committee Member** 3.35 to 3.50
11. **EFRAG's Discussion Paper on Non-exchange Transfers – CIPFA (PAPERS 6 & 7): *Committee to note*** 3.50 to 3.55
12. **Any other business and date for next meeting:** 3.55 to 4.00
 - **12 or 17 September 2019 (London)**