

Module	Stage of SORP Module progress: √ indicates stage completed X indicates current stage						
	Initial Draft	Ctte Review	Post Ctte Action points	Post Ctte e-circulated	Issues outstanding	Settled draft text	Sign off for consultation
Modules reviewed:							
Balance sheet (FRSSE)	√	X					
Statement of Financial Position (FRSME)	√	X					
Fund accounting	√	√	√	√	√	√	X
Trustees' Annual Report	√	√	X				
Heritage assets	√	√	√	√	X		
Related party transactions	√	√	√	√	√	√	X
SoFA (FRSSE)	√	X					
SoFA (FRSME)	√	X					
Activity analysis	√	√	√	X			
Total Return (investments)	√	√	X				
Statement of cash flows (FRSME)	√	√	√	X			
Post Year-end events	√	√	√	X			
Income recognition	√	√	√	X			
Funds as intermediary	√	√	√	X			
Expenditure recognition	√	√	√	X			
Donated goods and services	√	X					
Branches & joint arrangements	√	√	√	X			
Retirement benefits	√	√	√	X			
Grant making disclosures	√	√	X				
Charities as subsidiaries	√	√	√	√	√	√	X

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Modules to be reviewed:							
Accounting for programme related investments	√	X					
Accounting for charities pooling investments	√	X					
Charity groups and combinations (FRSME)	√	X					
Charity groups and combinations (FRSSE) – may not be required	X						
How to use the modular SORP	X						
Do my accounts have to follow SORP?	√	X					
Amortisation, depreciation & impairment	X						
Financial instruments	√	X					
Charity law and the SORP	X						
Charitable companies	√	X					
Accounting policies	√	X					
Glossary	√	X					
First adoption FRSME	X						
Accounts checklist (FRSSE)	X						
Accounts checklist (FRSME)	X						