



# Handout 1: Index of modules FRS 102 and FRSSE SORP

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Donated goods, facilities and services, including volunteers	6.1-6.31
Recognition of expenditure	7.1-7.46
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## HANDOUT 1

### **Selection 1: Special transactions relating to charity operations**

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### **Appendices**

Appendix 1: Glossary of terms

Appendix 2: The Charity Accounting (SORP) Committee

Appendix 3: Thresholds for the UK and the Republic of Ireland

<b>Index of modules (FRSSE SORP)</b>	<b>Paragraph numbers</b>
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### **Selection 1: Special transactions relating to charity operations**

Charities established under company law	15.1-15.18
Presentation and disclosure of grant-making activities	16.1-16.25
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### **Selection 2: Accounting for special types of assets held**

Accounting for heritage assets	18.1-18.33
Accounting for funds received as agent or as custodian trustee	19.1-19.14

### **Selection 3: Accounting for investments**

Total return (investments)	20.1-20.12
Accounting for social investments	21.1-21.41
Accounting for charities pooling funds for investment	22.1-22.12

### **Selection 4: Accounting for branches, charity groups and combinations**

Overview of charity combinations	23.1-23.5
Accounting for groups and the preparation of consolidated accounts	24.1-24.39
Branches, linked or connected charities and joint arrangements	25.1-25.26
Charities as subsidiaries	26.1-26.7
Charity mergers	27.1-27.16
Accounting for associates	28.1-28.19
Accounting for joint ventures	29.1-29.20

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