

PAPER 5.2

Module	Status of Draft	Core Module	FRSME only	FRSSE only	Selected where applicable
Balance sheet (FRSSE)	Await Std				
Statement of Financial Position (FRSME)	Await Std				
Fund accounting*	Drafted				
Trustees' Annual Report	Drafted				
Heritage assets*	Drafted				
Related party transactions	Drafted				
SoFA (FRSSE)	Await Std				
SoFA (FRSME)	Await Std				
Activity analysis*	Drafted				
Total Return (investments)	Await Std				
Statement of cash flows (FRSME)*	Drafted				
Post Year-end events*	Drafted				
Income recognition*	Drafted				
Funds as intermediary*	Drafted				
Expenditure recognition*	Drafted				
Donated goods and services	Await Std				
Branches & joint arrangements*	Drafted				
Retirement benefits*	Drafted				
Grant making disclosures	Drafted				
Charities as subsidiaries*	Drafted				
Accounting for programme related investments	Drafted				
Accounting for charities pooling investments	Drafted				
Accounting policies	Drafted				
Impairment	Drafted				
Charity groups and combinations	Drafted				
First adoption FRSME	Drafted				
Financial instruments	Drafted				
Charitable companies	Drafted				
Charity law and the SORP	Drafted				
Glossary	Drafted				
ASB Statement of assurance					
Index (paper copy only)					
Guidance (or Module): How to use the modular SORP	Drafted				

***Drafted text that has been 'settled' subject to publication of Financial Reporting Standard**