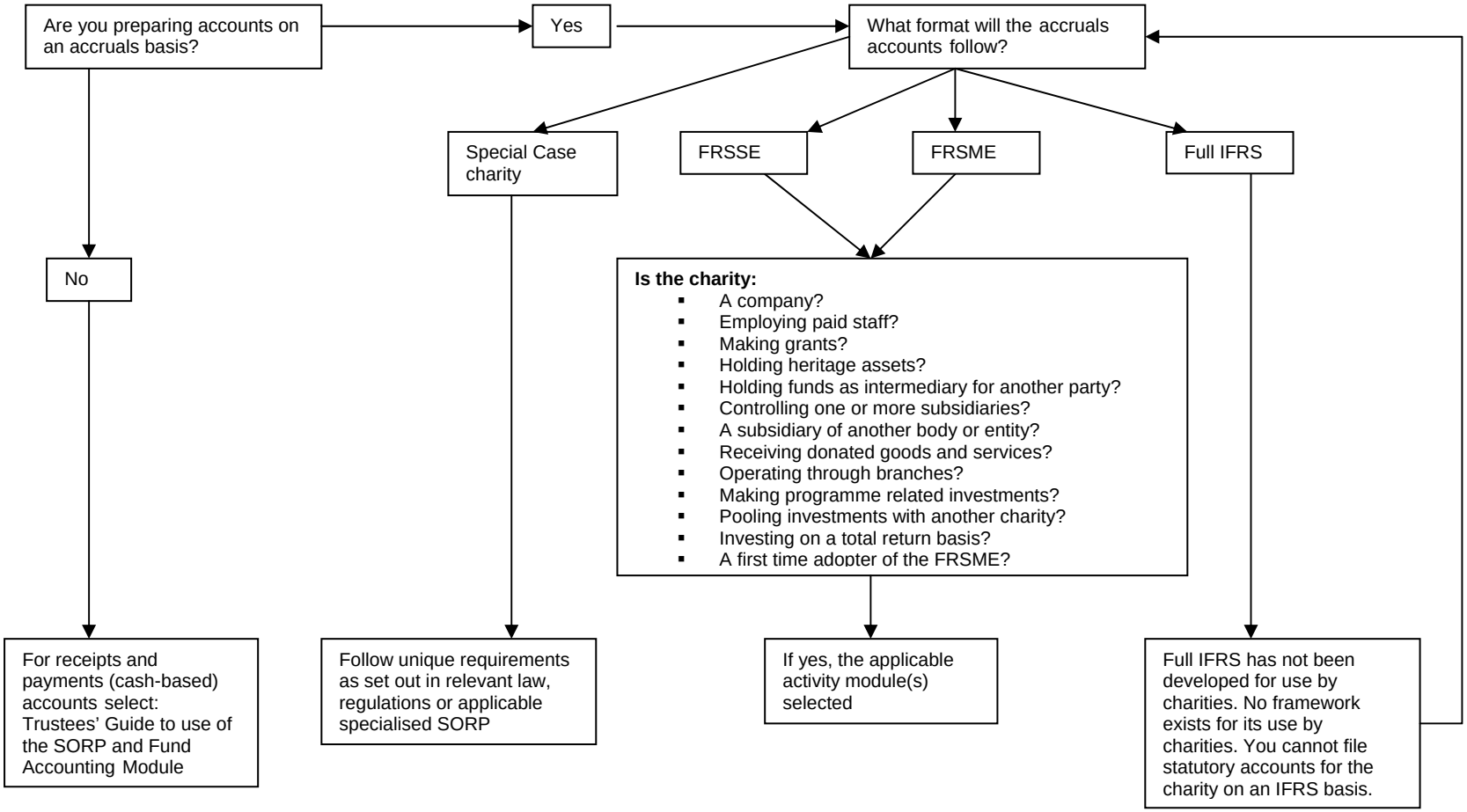
Are you preparing accounts on an accruals basis?
Yes
What format will the accruals accounts follow?
Special Case charity
FRSSE
FRSME
Full IFRS
No
Is the charity:
A company?
Employing paid staff?
Making grants?
Holding heritage assets?
Holding funds as intermediary for another party?
Controlling one or more subsidiaries?
A subsidiary of another body or entity?
Receiving donated goods and services?
Operating through branches?
Making programme related investments?
Pooling investments with another charity?
Investing on a total return basis?
A first time adopter of the FRSME?
For receipts and payments (cash-based) accounts select: Trustees' Guide to use of the SORP and Fund Accounting Module
Follow unique requirements as set out in relevant law, regulations or applicable specialised SORP
If yes, the applicable activity module(s) selected
Full IFRS has not been developed for use by charities. No framework exists for its use by charities. You cannot file statutory accounts for the charity on an IFRS basis.