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Charity Accounts: A Practitioner's Guide to the Charities SORP (FRS102) is an essential title for charity trustees, treasurers and finance personnel, charity regulators and funding bodies, charity auditors, independent examiners and advising accountants, as well as lawyers with accounting expertise or who need to relate the strict demands of trust law for charity administration to the ... Search the charity register to find details of registered charities in England and Wales including contact information, activities, latest financial reports and current trustees.

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Charity law means charities have to report on any grants they make separately from other charitable expenditure. But on a practical level, grants are simply one way of spending charity money eg providing a grant to scientists to research a medical condition,

so when you look at how much a charity spends on its cause, you should include any grant-making activity too.

The report and accounts are the main statutory reporting mechanisms for charities and therefore an important component of the confidence that the public has in charities. The document comprises the trustees' annual report and the charity accounts. The charity's accounts include:

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The Directory of Social Change has published “A Practical Guide to Charity Accounting: preparing charity SORP accounts”, edited by Kate Sayer. Written by a team of accountants specialising in charities and not-for-profit organisations, it aims to demystify charity accounting, using case studies and sample accounts to guide you through the accounting and reporting procedures re-

quired by the SORP.

Charity Accounts: A Practical Guide to the Charities SORP is the definitive guide to annual financial reporting, for both incorporated and unincorporated UK charities, under the current Statement of Recommended Practice (SORP) Accounting and Reporting by Charities, and the related charities-accounts and reports-regulations.

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Accounting for charities and the not-for-profit sector is a specialist area that requires expertise and an understanding of the industry. On this page you can access a range of articles, books and online resources providing quick links to practical guidance and background knowledge. We also have a separate page on the Charities SORP.

#### Charity reporting and accounts | Resource Centre

Written for charities but equally applicable to all non-profit making organisations, this clear and user-friendly guide explains the principles of good financial management, and gives updated advice on the legal and taxation issues affecting charity finances. Supported by examples throughout, it covers: financial planning, budgeting and cashflow

This Guide sets out the legal requirements for preparing charity accounts and getting those accounts externally scrutinised. The

type of accounts that your charity should prepare and the kind of external scrutiny that is required depends on several factors, which we explain in this Guide. Please read this Guide before you begin to prepare your charity's accounts in order to be clear about what your charity needs to do.

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#### Reading charity accounts - Sayer Vincent

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