

Charity SORP Committee COVID-19 guidance

Published by the charity SORP Committee on 23 March 2020. The SORP-making body has published guidance for trustees and preparers of charity accounts looking at the potential impact of the control measures to contain COVID-19 on financial reporting by charities. The guidance considers the implications for the trustees' annual report, going concern and the alternative basis to going concern when preparing accounts under the SORP

<https://www.charitySORP.org/about-the-sorp/covid-19/>