

**From:** [Mike Zuzga](#)  
**To:** [UKERS](#)  
**Subject:** FRED 50 Draft FRC Abstract 1 and Consequential Amendments to the FRSSE (August 2013)  
**Date:** 30 August 2013 15:27:14

---

It is noticeable that no examples are included within the FRED, only case studies. How does the FRED envisage the financial statements treat and describe the difference between service charges receivable and expenses ('profit' or 'loss')? In it's simplest form, this would be the period end cash balance.

**Mike Zuzga**

[www.parkassociates.co.uk](http://www.parkassociates.co.uk)

t +44 (0)1283 540444

f +44 (0)1283 540666

m +44 (0)7720 149969

[mike@parkassociates.co.uk](mailto:mike@parkassociates.co.uk)

*Park Associates is a trading name of Apaz Limited (Company number 4783310) Gretton House, Waterside Court, Third Avenue, Centrum 100, Burton-upon-Trent, Staffordshire DE14 2WQ. This communication and the information it contains is intended for the person or organisation to whom it is addressed. Its contents are confidential and may be protected in law. Unauthorised use, copying or disclosure of any of it may be unlawful. If you are not the intended recipient, please contact us immediately by replying to this email. The contents of any attachments in this e-mail may contain software viruses, which could damage your own computer system. While Apaz Limited has taken every reasonable precaution to minimise this risk, we cannot accept liability for any damage which you sustain as a result of software viruses. You should carry out your own virus checking procedure before opening any attachment.*

Click [here](#) to report this email as spam.