

# Financial Reporting Advisory Board Paper

## Secretariat paper

### FRAB Forward Work Programme

<b>Issue:</b>	FRAB Forward Work Programme
<b>Impact on guidance:</b>	None
<b>UK GAAP adaptation?</b>	N/A
<b>IAS/IFRS compliant?</b>	N/A
<b>IPSAS compliant?</b>	N/A
<b>Impact on budgetary regime?</b>	No
<b>Recommendation:</b>	Agree/comment on tentative agendas for 2005-06
<b>Timing:</b>	FRAB 2005-06 agendas

## DETAIL

### Background

1. Attached are tentative agendas for FRAB meetings until the end of this reporting year.

### Summary and recommendation

2. Board members are invited to comment on these agendas.

Sarah Solomon  
FRAB Secretariat  
17 August 2005

## Financial Reporting Advisory Board

### MEETING 76: 28 November 2005

#### AGENDA

##### ITEM

- 1 Minutes and matters arising
  - 2 Financial instruments: FRS 25, FRS 26 and associated standards and exposure drafts
  - 3 Non-financial liabilities: FRED 39 *Amendments to FRS 12*
  - 4 Business combinations: FRED 36 (IFRS 3) and amendments to FRS 2 *Accounting for subsidiary undertakings*
  - 5 Related party disclosures: IAS 24
  - 6 EC Greenhouse Gas emissions
  - 7 *Interpretation of the Statement of Principles for Financial Reporting for public benefit entities – response to ASB's Exposure Draft*
  - 8 Departmental boundary: update on responses to consultation
  - 9 Forward Work Programme
- Date of next Meeting

## Financial Reporting Advisory Board

### MEETING 76: xx February/March 2006

#### AGENDA

##### ITEM

- 1 Minutes and matters arising
  - 2 Central Government Accounts
  - 3 IAS 12 *Income Taxes*
  - 4 IAS 14 *Segmental reporting*
  - 5 Grants and grant-in-aid
  - 6 Accounting for PFI projects
  - 7 Salary and pension disclosures
  - 8 FRS 21, 23, 24, 25 and 26 – implementation
  - 9 Resource accounts: reconciliation of Estimates, budgets and accounts
  - 10 Departmental boundary
  - 11 Measurement of assets and liabilities
  - 12 IPSAS ED: Non-exchange revenues
  - 13 FRAB Report 2005-06
  - 14 Valuation Issues
  - 15 Heritage Assets
  - 16 Forward Work Programme
- Date of next Meeting