

# 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 next two meetings. |
| <b>Timing:</b>                     | FRAB 2007 agendas.                                        |

#### DETAIL

##### Background

1. Attached are agendas for the following two following meetings in 2007. There may be other matters arising which need to be added to the agendas and some items may be deferred.

##### Summary and recommendation

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

**Sarah Solomon**  
**FRAB Secretariat**  
19 March 2007

## Financial Reporting Advisory Board

### MEETING 86: date 24 April 2007

#### AGENDA

- |    | ITEM                                                                                                                               |
|----|------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Minutes and matters arising                                                                                                        |
| 2  | IAS 16 Property, Plant and Equipment                                                                                               |
| 3  | IAS 27/28/31: Subsidiaries, Associates, Joint Ventures and related Interpretations: Consolidated and separate Financial Statements |
| 4  | Companies Act 2006 requirements                                                                                                    |
| 5  | IFRIC 1 Changes in decommissioning, restoration and similar liabilities                                                            |
| 6  | Taxation Accounting Policies                                                                                                       |
| 7  | IAS 1 Presentation of Financial Instruments                                                                                        |
| 8  | IAS 7 Cash Flow Statements                                                                                                         |
| 9  | IFRS 8 Operating Segments                                                                                                          |
| 10 | The FReM – A complete source of accounting guidance                                                                                |
| 11 | Draft FRAB Report                                                                                                                  |
| 12 | Forward work programme                                                                                                             |
|    | Any Other Business                                                                                                                 |
|    | Date of next Meeting                                                                                                               |

## Financial Reporting Advisory Board

### MEETING 87: date 6 June 2007

#### AGENDA

##### ITEM

- 1 Minutes and matters arising
  - 2 Complete version of the draft 2008-09 IFRS based FReM
  - 3 Revised format of Resource Accounts
  - 4 Revised format of Non-Departmental Accounts
  - 5 Revised format of Trading Fund Accounts
  - 6 Impact on NHS Trust Manuals
  - 7 Impact on NHS FT FReM
  - 8 Final draft of the FRAB Report
  - 9 Forward work programme
- Any Other Business  
Date of next Meeting