

Financial Reporting Advisory Board Paper

Secretariat paper

FRAB Forward Work Programme

Issue:	FRAB Forward Work Programme
Impact on guidance:	None
UK GAAP adaptation?	N/A
IAS/IFRS compliant?	N/A
IPSAS compliant?	N/A
Impact on budgetary regime?	No
Recommendation:	Agree/comment on tentative agendas for 2007
Timing:	FRAB 2007 agendas

DETAIL

Background

1. Attached are agendas for the 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
1 February 2007

Financial Reporting Advisory Board

MEETING 85: date 19 March 2007

AGENDA

- ITEM
- 1 Minutes and matters arising
- Leases:**
- 2 IAS 17 Leases
 - 3 IFRIC 4 Determining whether an arrangement contains a lease
 - 4 SIC-15 Operating leases - incentives
 - 5 SIC-27 Evaluating the substance of transactions involving the legal form of a lease
 - 6 SIC-29 Disclosure – service concession arrangements
- Financial Instruments etc:**
- 7 IAS 32 Financial instruments: disclosure and presentation
 - 8 IFRS 7 Financial Instruments: Disclosures
 - 9 IAS 39 Financial Instruments: recognition and measurement
 - 10 IFRIC 2 Members' shares in co-operative entities and similar instruments
 - 11 IAS 37 Provisions, contingent liabilities and contingent assets
 - 12 IFRIC 1 Changes in decommissioning, restoration and similar liabilities
 - 13 IFRIC 5 Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds
- Other:**
- 14 IAS 24 Related Party Disclosures
 - 15 The FReM – A complete source of accounting guidance

16	Taxation Accounting Policies
17	IAS 1 Presentation of Financial Statements
18	IAS 7 Cash Flow Statements
19	IFRS 8 Operating Segments
20	Budgeting Presentation
21	ED on Heritage Assets
22	FRAB Report
23	Any Other Business
	Date of next Meeting

Financial Reporting Advisory Board

MEETING 86: date 24 April 2007

AGENDA

- | | ITEM |
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| 1 | Minutes and matters arising |
| 2 | IAS 16 Property, Plant and Equipment |
| 3 | IAS 27 Consolidated and Separate Financial Statements |
| 4 | IAS 28 Investments in Associates |
| 5 | IAS 31 Interests in Joint Ventures |
| 6 | SIC-12 Consolidation – Special Purpose Vehicles |
| 7 | SIC-13 Jointly Controlled Entities – non monetary contributions by Venturers |
| 8 | RS 1 Management Commentary |
| 9 | FRAB Report |
| 10 | Forward work programme |
| | Any Other Business |
| | Date of next Meeting |