

Financial Reporting Advisory Board

MEETING 82: date 31 October 2006

AGENDA

ITEM

- 1 Minutes and matters arising
 - 2 Presentation by Ian Mackintosh about the IASB/FASB convergence
 - 3 IASB/FASB Conceptual Framework Project – IASB Discussion Paper:
Preliminary Views on an improved Conceptual Framework for Financial Reporting: The Objective of Financial Reporting and Qualitative Characteristics of Decision-useful Financial Reporting Information
 - 4 ONS – future work on PFI
 - 5 IFRS 1 First time adoption of IFRS
 - 6 IAS 20 Accounting for government grants and disclosure of government assistance/ SIC 10 Government assistance – no specific relation to operating activities
 - 7 IFRS 3 Business combinations
 - 8 IAS 21 The effects of changes in foreign exchange rates/ SIC-7 Introduction of the Euro
 - 9 IAS 29 Financial reporting in hyperinflationary economies
 - 10 NHS Foundation Trusts – accounting for mergers and acquisitions
 - 11 Forward work programme
- Any Other Business
- Date of next Meeting