

## FINANCIAL REPORTING ADVISORY BOARD

MEETING 135: 4<sup>th</sup> April 2019

Venue: NHS Improvement, Wellington House, 133-155 Waterloo Road, London, SE1 8UG Commencing 12:30hrs

### AGENDA

Item	Presented by	Time	Paper
1. Minutes and matters Arising	Chair	12.30	FRAB 135 (01)
2. IFRS16 Leases – implementation plan update	Sam Calvert & Sarah Geisman	12:45	FRAB 135 (02)
3. Government Financial Reporting Review - update	Nicky Maslin	13:15	FRAB 135(03)
4. IASB presentation	Andrea Pryde	13:30	FRAB 135 (04)
5. CIPFA/LASAAC Local Authority Code development and local government update	Gareth Davies	14:00	FRAB 135 (05)
6. Relevant Authorities Working Group	Vikki Lewis	14:40	FRAB 135 (06)
7. FRC update	Anthony Appleton	14:50	FRAB 135 (07) – to follow
8. NAO update	David Aldous	15:15	Verbal update
9. IFRS 17 Insurance Contracts – implementation update	Vikki Lewis	15:25	FRAB 135 (9)
10. IFRIC update	Vikki Lewis on behalf of Andrew Buchanan	15:35	FRAB 135 (10) – to follow
11. IFRS narrow scope amendments and annual improvement cycle - update	Sam Calvert	15:45	FRAB 135 (11)
12. FRAB 2018-19 Annual Report	Nicky Maslin	15:55	FRAB 135(12)

13. FRAB forward work programme	Vikki Lewis	16:15	FRAB 135 (13)
14. AOB	Chair	16:20	

**Dial in details: UK Freefone: 0800 917 1950**

**Chairperson (Wellington House): 84206863 then #**

**Participant: 54815465 then #**

## Members

Independent members: Ian Mackintosh (Chair)  
Anthony Appleton, Financial Reporting Council  
Richard Barker  
Andrea Pryde

Relevant Authorities: Vicky Rock, HM Treasury  
Ian Ratcliffe, NHS Improvement  
Stuart Stevenson, Department of Finance, Northern Ireland Executive  
Aileen Wright, Scottish Government  
Gawain Evans, Welsh Government  
Gareth Davies (on behalf of Sarah Sheen), CIPFA

Preparers/Users: Iain King, Department for Education  
Pam Beadman, Department for the Environment and Rural Affairs as  
NDPB representative  
Ian Webber, Intellectual Property Office  
Bob Richards, Office for National Statistics  
Gareth Caller, Ministry of Housing, Communities and Local Government  
Joseph McLachlan, CIPFA nominated local preparer

Auditor members: David Aldous, National Audit Office  
Fiona Kordiak, Audit Scotland  
Karl Havers, Independent Auditor

Observers: Craig McKinlay MP, Parliamentary Observer  
Larry Honeysett, Parliamentary Scrutiny Unit

Secretariat: Vikki Lewis, HM Treasury

Apologies: Andrew Buchanan  
Chris Young, Department of Health and Social Care