**Annex A: Department of Health and Monitor IFRS 15 Survey Questions**

Organisation:

Name:

Position:

1. Do you consider that IFRS 15 may have a significant impact on your recognition of revenue from the NHS standard contract? Please give your views on how the accounting could change and approximate values and any comments on our NHS assessment bullets listed in the letter.
2. Do you have any other contract revenue that is likely to be affected by IFRS 15 and if so can you provide details and indication of the value and how that might affect your financial reporting – these may include complex multi-year contracts or where a contract contains a bundle of services. Please include details of the contract and brief information on what performance obligations you believe might exist in the contract.
3. Do you have any unusual income streams where it is unclear whether IFRS 15 will apply? An example may be if you receive some consideration for no obligations (Annex B HMT paper para 5). Please give an estimated value for each.
4. Do you perceive any issues where the application of IFRS 15 may cause difficulties with agreement of balances and group eliminations with commissioners?
5. Are there any disclosure requirements in the standard (see Annex B HMT paper para 25) that you believe are not relevant or applicable to the NHS? If so can you outline your reasons and basis of arguments for adapting the standard?
6. The working group considered the two options for transition and favoured retrospective application with no restatement (Annex B HMT paper para 30). Do you agree with this approach? And if not please can you set out your reasons.
7. Do you have any other comments on the standard?