

# Financial Reporting Advisory Board

## Secretariat Paper

### Forward Work Programme

<b>Issue:</b>	FRAB Forward Work Programme.
<b>Impact on guidance:</b>	N/A.
<b>IAS/IFRS adaptation?</b>	N/A.
<b>IPSAS compliant?</b>	N/A.
<b>Interpretation for the public sector context?</b>	N/A.
<b>Impact on budgetary regime?</b>	N/A.
<b>Alignment with National Accounts</b>	N/A.
<b>Impact on Estimates?</b>	N/A.
<b>Recommendation:</b>	The Board is invited to note the provisional work programme for the following 2 meetings and inform the Secretary of any additions or amendments to the existing items.
<b>Timing:</b>	FRAB 2013 agendas.

### DETAIL

#### Background

1. Attached is the provisional work programme for the next 2 FRAB meetings. As is usual, there may be additional items added to the agendas, and some agenda items may be deferred or deleted.
2. The Board was informed at its last meeting that action has been taken to examine whether the work programme being carried out by HM Treasury and CIPFA can be brought into better alignment. Work continues to achieve this. As a result there may be proposal to make further changes to the timings in the provisional work programme attached, and the Board may wish to review the structure of its future work programme.

**Summary and recommendation**

3. The Board is invited to note the provisional work programme for the following 2 meetings and inform the Secretary of any additions or amendments to the existing items.

**FRAB Secretary**

**4 April 2013**

FRAB 117 30 May 2013	FRAB 118 November 2013
Financial Reporting proposals and issues from the Relevant Authorities - advice from the Board prior to Relevant Authority consultation on 2014-15 Accounting Manuals	Update on WGA
Consolidation Standards update (IFRS 10/11/12)/Accounting for Schools	Improving relevance and clarity in central government financial reporting
IFRS 9 Hedge Accounting (IFRS) IFRS 9 Classification and Measurement review (ED) IFRS 9 Impairment (ED)	FReM and illustrative statements 2014-15
ED re-exposure Leases	Code of Practice on Local Authority Accounting 2014-15
Impact of revised Companies Act requirements – remuneration and narrative reporting	Foundation Trust Annual Reporting Manual 2014-14
Annual Improvements 2011-13 (ED)	NHS Manuals for Accounts 2014-15
NHS Manuals for Accounts 2013-14	
Forward work programme	