

Financial Reporting Advisory Board

MEETING 123: 26 March 2015

**Venue: HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ
commencing 12:30hrs**

AGENDA

ITEM

1. Matters arising
2. IFRS 9 Financial Instruments
3. IFRS 15 Revenue Recognition
4. Discount rates
5. Leases verbal update
6. IPSAS verbal update
7. NHS Group Manual for Accounts and Foundation Trust Annual Reporting Manual 2015-16
8. Mid-Year Reports 2014-15
9. EPSAS verbal update
10. FRAB Report 2014-15
11. Any other business