



HM TREASURY

Financial Reporting Advisory Board Paper

EFRAG Update presentation

Issue:	EFRAG update presentation by Andrew Watchman
Impact on guidance:	N/A
IAS/IFRS adaptation?	N/A
Impact on WGA?	N/A
IPSAS compliant?	N/A
Interpretation for the public sector context?	N/A
Impact on budgetary and Estimates regimes?	N/A
Alignment with National Accounts	N/A
Recommendation:	N/A
Timing:	N/A.

Background

1. Attached is a slide pack for the presentation by Andrew Watchman, which provides the Board with an update on the work of the European Financial Reporting Advisory Group.