



HM Treasury

Financial Reporting Advisory Board

Meeting 143: 25th March 2021

Commencing: 12:00pm

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

[Learn More](#) | [Meeting options](#)

	Item	Presented by	Time	Paper
1.	Welcome, minutes and matters arising	Chair	12:00	FRAB 143 (01)
2.	Update on the 2020-21 ARAs reporting cycle	Max Greenwood	12:10	FRAB 143 (02)
3.	NAO update on the 2020-21 audit cycle and key issues arising	James Osborne	12:30	FRAB 143 (03)
4.	Department of Health and Social Care Group Accounting Manual 2021-22 post consultation version & health sector update	Jen Nichols	12:50	FRAB 143 (04)
5.	2021-22 CIPFA/LASAAC Code, consultation on housing & local government update	Sarah Sheen & Karen Sanderson	13:15	FRAB 143 (05)
6.	CIPFA/LASAAC Chair's update	Conrad Hall	13:45	Verbal update
7.	Climate change reporting	Richard Barker	14:00	FRAB 143 (07)
	BREAK		14:20	
8.	IFRS 17 implementation update	Sudesh Chander	14:30	FRAB 143 (08)
9.	Grantor accounting	Sudesh Chander	14:50	FRAB 143 (09)
10.	2019-20 Best practice report	Libby Cella	15:10	FRAB 143 (10)
11.	IFRS Narrow scope amendments	Chris Wilcox	15:25	FRAB 143 (11)
12.	FRAB strategy and action plan	Chair	15:35	FRAB 143 (12)
13.	FRAB forward agenda	Vikki Lewis	16:00	FRAB 143 (13)
14.	FRAB Board members' induction pack	Vikki Lewis	16:10	FRAB 143 (14)
15.	AOB	Chair	16: 20	

	<i>Papers to note only:</i>			
16.	IFRS Interpretations Committee – summary of announcements			FRAB 143 (16)
17.	User Preparer Advisory Group – summary of last meeting			FRAB 143 (17)
18.	Relevant Authority Working Group - summary of last meeting			FRAB 143 (18)

FRAB Members

Independent members:	Lynn Pamment (Chair) Jenny Carter, Financial Reporting Council Richard Barker Andrea Pryde Mike Metcalf
Relevant Authorities:	Mike Sunderland, HM Treasury Jen Nichols, Department of Health and Social Care Karen Sanderson, CIPFA Ian Ratcliffe, NHS Improvement Stuart Stevenson, Department of Finance, Northern Ireland Executive Aileen Wright, Scottish Government Gawain Evans, Welsh Government
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:	James Osborne, National Audit Office Fiona Kordiak, Audit Scotland Suzanne Walsh, Northern Ireland Audit Office Karl Havers, Independent Auditor
Observers:	Craig McKinlay MP, Parliamentary Observer Larry Honeysett, Parliamentary Scrutiny Unit Conrad Hall, CIPFA/LASAAC
Secretariat:	Vikki Lewis, HM Treasury
Apologies:	Andy Brittain – Jen Nichols to attend on his behalf