



HM Treasury

Financial Reporting Advisory Board

Meeting 155: 20th March 2025

Commencing: 10:00am

In-person

HM Treasury,
1 Horse Guards Road
LG Boardroom

Microsoft Teams meeting

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	Item	Presented by	Time	Paper
1.	Welcome & introductions, minutes and matters arising	Chair	10:00	FRAB 155 (01)
2.	Performance reporting in New Zealand	Anthony Heffernan (Audit New Zealand)	10:15	FRAB 155 (02)
3.	Local Government audit – MHCLG update	Rosie Seymour, Ben Robertson (MHCLG)	10:35	FRAB 155 (03)
4.	CIPFA/LASAAC update	Ben Matthews (CIPFA)	11:05	FRAB 155 (04) & annex
5.	ISA 600 – FRC update	James Ferris (FRC)	11:25	FRAB 155 (05)
	Break (10 mins)		11:50	
6.	DHSC GAM update	Vanessa Singleton	12:00	FRAB 155 (06A & 06B)
7.	Sustainability Reporting update	Max Greenwood	12:20	FRAB 155 (07) & appendix
	Lunch (50 mins)		12:40	
8.	Non-investment assets workstream update	Sudesh Chander	13:30	FRAB 155 (08)
9.	IFRS 16 post-implementation review update	Sarah Logsdail	13:50	FRAB 155 (09)
	Break (10 mins)		14:20	
10.	IFRS 17 & RCL's	Sudesh Chander	14:30	FRAB 155 (10)
11.	IFRS 18 workstream update	Sean McCluskey	15.00	FRAB 155 (11)

12.	Machinery of government workstream update	Sudesh Chander	15:10	FRAB 155 (12)
13.	Whole of Government Accounts (WGA) update	Shikha Sharma	15:20	FRAB 155 (13)
14.	AOB	Chair	15:40	Verbal
	Papers to note only			
15.	FRAB strategy, action plan and risk register			FRAB 155 (14)
16.	IFRS Interpretations Committee update			FRAB 155 (15)
17.	Relevant Authority Working Group (RAWG) update			FRAB 155 (16)
18.	User Preparer Advisory Group (UPAG) update			FRAB 155 (17)
19.	MyCSP explainer on pension figures in remuneration reports			FRAB 155 (18)
20.	Other Updates: - Devolved Administrations - Local Government - DHSC - NAO			FRAB 155 (19)