HM Treasury

Financial Reporting Advisory Board

FRAB membership update

Issue:	An update following the meeting of the FRAB Nominations Committee on the 6th November 2025.
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 regime and Estimates?	N/A
Alignment with National Accounts	N/A
Recommendation:	The Board is invited to note and comment on the recommendations from the Nominations Committee.
Timing:	Ongoing.

Background

1. The FRAB Nominations Committee met on the 6th November 2025 to discuss upcoming membership renewal decisions for the eight members reaching the end of their first term in the next 12 months. The committee's recommendations are outlined below.

2. There are also three members who are coming to the end of their second term in the next 12 months. The committee briefly discussed the possibility of membership extensions (currently the two-term limit is a rebuttable presumption in the FRAB ToR). The Committee will reconvene in the new year to discuss further and make recommendations to the Board.

Membership renewal recommendations

3. The committee recommended asking Jasmine Matthews (independent member) to remain on the board for another 3 year-term, Jasmine will have completed her first term by April 2026 and her extension will last till April 2029.

4. The committee recommended asking Mike Sunderland (preparer/user member) to remain on the board for another 3 year-term, Mike will have completed his first term as a preparer by March 2026 and his extension will last till March 2029. In this case the committee considered Mike's previous time on the Board as a relevant authority member for HMT. The committee judged that the change in membership group and expertise from Mike's previous role justified a full 3-year renewal.

5. The committee recommended asking Jill Roberts (preparer/user member) to remain on the board for another 3 year-term, Jill will have completed her first term by November 2025 and her extension will last till November 2028.

6. The committee recommended asking Christine Golding (preparer/user member) to remain on the board for another 3 year-term, Christine will have completed her first term by March 2026 and her extension will last till March 2029. This renewal is subject to agreement by CIPFA LASAAC.

7. The committee recommended asking the following relevant authority members to serve a second term on the board: Charlotte Goodrich (HM Treasury), Kim Jenkins (Welsh Government), Vanessa Singleton (DHSC), Iain Murray (CIPFA). They have all received a 3 year extension to their membership.

8. HMT would like to reiterate their appreciation of the contributions made by FRAB members, and their willingness to share their time and expertise to contribute to the Boards efforts to improve the quality of public sector financial reporting in the UK. We are grateful to the members who have agreed to remain on the Board for a second term.

Recommendation

The Board is invited to note and comment on the recommendations of the Nominations Committee as summarised above.

9. The FRAB Secretariat was informed on the 6th November 2025 that Luke Charters MP has resigned as Parliamentary observer to FRAB following his appointment as PPS at DBT. Per the terms of reference 'There will be one parliamentary observer, nominated by the Government Chief Whip'. The Secretariat will engage with the Parliamentary Scrutiny Unit to identify a replacement as soon as possible.

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20th November 2025