

IMPORTANT NOTE: there are two tables in this document:

- The first table lists the amendments made to the 2026-27 FReM released in March 2026 from the 2026-27 FReM released in December 2025.
- The second table lists the amendments made to the 2026-27 FReM released in December 2025 from the 2025-26 FReM released in December 2025.

The two tables below therefore show all significant changes made between the 2026-27 FReM and the final 2025-26 FReM.

Amendments to the 2026-27 FReM RELEASED IN MARCH 2026

The table below sets out consequential changes to the 2026-27 FReM published in March 2026 from the 2026-27 FReM published in December 2025. [N.B it does not include minor changes such as correction of typos, changes to cross-referencing etc.].

Paragraph(s)	Change	Reason for change
6.5.31h)	Trade union facility time disclosure requirement removed.	Section 66 of the Employment Rights Act 2025 repealed the requirement for relevant public sector employers to publish trade union facility time. The Cabinet Office collected facility time data for the final time for the 2024/2025 financial year. Data collection for the 2025/2026 financial year and beyond will cease. The reporting requirement in the FReM is therefore removed.
6.7.1f)	In the analysis of fees and charges, entities need to also include information on the amounts charged and the statutory authority for the charge.	To align with HMT Managing Public Money (MPM) requirements.

Amendments to the 2026-27 FReM RELEASED IN DECEMBER 2025

The table below sets out consequential changes to the 2026-27 FReM published in December 2025 from the 2025-26 FReM published in December 2025. [N.B it does not include minor changes such as correction of typos, changes to cross-referencing etc.].

Paragraph(s)	Change	Reason for change
5.3.2, 5.3.3(e), 5.3.3(f), 5.4.4(a), 5.4.4(ai), 5.4.4(aii), 5.4.6(ciii)	Requirement to report on outcomes as agreed at the latest SR process deleted and replaced with requirement to report against outcomes and metrics as agreed at the Autumn Budget 2025.	To reflect what key outcomes and metrics government entities should report against in their 2026-27 ARA (where entities have outcomes and objectives agreed at Autumn Budget 2025).
5.4.4iv)	New requirement added covering efficiencies reporting.	The Public Accounts Committee (PAC) recommended government entities include reporting against the Government Efficiency Framework in their ARAs. This change implements that recommendation. Refer to this document , recommendation 1 b) for further details of the PAC recommendation.
8.2, Table 2	IAS 16 adaptation 5 added.	In 2028-29 the FReM will be updated to no longer allow entities to consider alternative locations when valuing an asset using depreciated replacement cost (DRC). The new adaptation allows entities to early adopt this change.
9.1.14	Gain/ loss on absorption now recorded in reserves rather than through I&E.	This is an output from the MoG change Technical Working Group. It was agreed the gain/ loss on absorption was better reflected in reserves rather than net expenditure as the gain/ loss is non-operating and does not represent income or expenditure.

10.1.16	Optional disclosure requirement added.	An optional disclosure requirement has been added for entities to disclose the difference between MEA land area and the actual land dimensions of the property.
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