



HM Treasury

Financial Reporting Advisory Board

Meeting 158: 19th March 2026

Commencing: 10:00am

Virtual

In-person

HM Treasury,
1 Horse Guards Road
LG Boardroom

Microsoft Teams meeting

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	Item	Presented by	Time	Paper
1.	Welcome, minutes and matters arising	Chair	10:00	FRAB 158 (01)
2.	FRAB membership update	Sean McCluskey	10:10	FRAB 158 (02)
3.	DHSC GAM update	Marcin Sanocki	10:20	FRAB 158 (03)
4.	CIPFA/LASAAC update	David Lyford-Tilley, Mark Green	10:40	FRAB 158 (04A & 04B)
	Break (15 mins)		11.00	
5.	Efficiency reporting update	Emma Knott	11:15	Verbal
6.	FRC update on audit regulation	Kevin Trenter, Martin Young	11:30	FRAB 158 (05)
7.	Sustainability reporting update	Max Greenwood	12:00	FRAB 158 (06)
	Lunch (40 mins)		12.30	
8.	Financial Reporting and Audit Reset	Louise Armstrong	13:10	FRAB 158 (07)
9.	IFRS 18 update	Sean McCluskey	13:55	FRAB 158 (08)
10.	FRAB performance review discussion	Chair	14:15	FRAB 158 (09)

11.	AOB	Chair	14:45	Verbal
	<i>Papers to note only</i>			
12.	FRAB strategy, action plan and risk register			FRAB 158 (10)
13.	IFRS Interpretations Committee update			FRAB 158 (11)
14.	Relevant Authority Working Group (RAWG) update			FRAB 158 (12)
15.	Combined update: - Devolved Administrations - DHSC - NAO			FRAB 158 (13)
16.	IFRS amendments review			FRAB 158 (14)