

Financial Reporting Manual (FReM) – Amendment Record Sheet

Paragraph	FRAB (Paper)	Title	Author	Reason for Change	Applicable Date	Standard
4.2.1	(73)02 9 May 05	UITF Abstract 40 Revenue Recognition and Service Contracts	Catherine West	UITF Abstract 40 issued	2005-06 but early adoption is encouraged	UITF Abstract 40
4.2.18 to 4.2.21	(73)02 9 May 2005	UITF Abstract 40 Revenue Recognition and Service Contracts	Catherine West	UITF Abstract 40 issued	2005-06 but early adoption is encouraged	UITF Abstract 40
7.4.2 New paragraphs 7.4.12 to 7.4.14. 7.4.12 to 7.4.67 renumbered	(73)06 9 May 05	FRED 35 Corresponding Amounts	David Watkins	FRS 28	2005-06	FRS 28
None but amend FRS table	(73)07 9 May 05	FRS 27 Life Assurance	David Watkins	FRS 27	2005-06	FRS 27
7.2.1 to 7.2.7 - existing paragraphs replaced. 7.2.8 to 7.2.16 renumbered New paragraph 7.2.13	(74)04 24 June 05	Operating and Financial Review	Nick Bailey	RS1	2005-06	RS1

Paragraph	FRAB (Paper)	Title	Author	Reason for Change	Applicable Date	Standard
New paragraph 5.3.2 5.3.2-5.3.9 renumbered. New paragraphs 5.3.11-5.3.14	(76)09 28 November 2005	The EC Greenhouse Gas Emission Allowance Trading Directive	Chris Lusty	-	2005-06	-
Amended 7.2.1 to 7.2.2, 7.2.5, & 7.2.8 – 7.2.13 New paragraphs 7.2.14-7.2.18 replaced 7.2.14-7.2.17. 7.2.19 to 7.2.28 renumbered	(78)05 20 March 2006	Update on requirement for the preparation of a management commentary “an annual review”	Nick Bailey	-	2005-06	-

Minor Changes and Corrections

Paragraph	Reason for Change	Applicable Date	Date Changed
7.4.34	Reference to Companies Act changed	2005-06	March 06
7.5.12	Arrangements in paragraph 7.5.12 deleted as the arrangements were overtaken by paras 7.2.3 and 7.24	2005-06	March 06
7.2.25j second bullet	Correction to the amount (should be £5,000 and not £2500)	2005-06	May 06
4.5.7 and 4.5.9	In the first sentence in both paragraphs 'return' has been amended to 'charge'.	2005-06	May 06