

Name of organisation:	External Reporting Board	For the year ended 30 June 2017		
Mr Warren Allen				
<b>Credit Card expenses Domestic</b>				
<b>Domestic Travel</b>	<b>Amount (NZ\$)</b>	<b>Purpose (eg, attending conference on...)</b>	<b>Nature (eg, hotel costs, travel, etc)</b>	<b>Location/s</b>
Date				
1.09.16	\$ 153.70	Visiting XRB Auckland Staff	Taxi - there and back from office	Auckland
7.09.16	\$ 42.60	External Reporting Advisory Panel meeting	Taxi - to airport from home	Auckland
7.09.16	\$ 68.50	External Reporting Advisory Panel meeting	Taxi - to meeting from airport	Auckland
11.09.16	\$ 45.30	External Reporting Advisory Panel meeting	Taxi - to home from airport	Auckland
17.09.16	\$ 44.70	International Boards Liaison trip	Taxi to airport	Wellington
06.10.16	\$ 170.00	Professor Stephen Zeff visit	Hotel	Dunedin
20.10.16	\$ 78.50	Tony Dale Memorial Lecture	Taxi	Auckland
20.10.16	\$ 71.90	Tony Dale Memorial Lecture	Taxi	Auckland
9.11.16	\$ 314.00	Financial Reporting Council Australia meeting	Hotel - including XRB Chairman	Auckland
22.11.16	\$ 69.40	Auckland Regional Academic Conference	Taxi	Auckland
22.11.16	\$ 64.60	Auckland Regional Academic Conference	Taxi	Auckland
23.11.16	\$ 75.00	Jim Sylph Visit- Technical Director Audit and Assurance International Federation of Accountants	Taxi	Auckland
24.11.16	\$ 75.00	Jim Sylph Visit- Technical Director Audit and Assurance International Federation of Accountants	Taxi	Auckland
24.11.16	\$ 322.77	Jim Sylph Visit- Technical Director Audit and Assurance International Federation of Accountants	Hotel - including XRB Chairman	Auckland
1.12.16	\$ 73.40	Sue Lloyd (Vice Chair International Accounting Standards Board) outreach event	Taxi	Auckland
09.02.17	\$ 77.00	Ian Carruthers(Chair International Public Sector Accounting Standards Board- Seminar	Taxi	Auckland
10.02.17	\$ 278.46	Accommodation & Dinner for Ian Carruthers ( Chair International Public Sector Accounting Standards Board) and Warren Allen	Hotel & Meals	Auckland
10.02.17	\$ 89.00	Ian Carruthers(Chair International Public Sector Accounting Standards Board- Seminar	Taxi	Auckland
21.02.17	\$ 65.40	Meeting with Kimberley Crook- Chair New Zealand Accounting Standards Board	Taxi	Auckland
21.02.17	\$ 66.60	Meeting with Kimberley Crook- Chair New Zealand Accounting Standards Board	Taxi	Auckland
09.05.17	\$ 70.10	Integrated Reporting Focus Goup meeting	Taxi	Auckland
09.05.17	\$ 70.50	Integrated Reporting Focus Goup meeting	Taxi	Auckland
<b>Total</b>	<b>\$ 2,386.43</b>			
<b>non-Credit Card expenses Domestic Travel</b>				
<b>Domestic Travel</b>	<b>Amount (NZ\$)</b>	<b>Purpose (eg, attending conference on...)</b>	<b>Nature (eg, hotel costs, travel, etc)</b>	<b>Location/s</b>
Date				
19.08.16	\$ 270.00	XRB Board Meeting	Flights	Auckland
1.09.16	\$ 309.00	Meeting with XRB Auckland Staff	Flights	Auckland
7.09.16	\$ 164.00	External Reporting Advisory Panel meeting	Flights	Auckland
15.09.16	\$ 250.00	New Zealand Accounting Standards Board meeting	Flights	Auckland
5.10.16	\$ 211.00	Tony Dale Memorial Lecture - Seminar (Professor Stephen Zeff)	Flights	Dunedin
5.10.16	\$ 72.69	Tony Dale Memorial Lecture - Seminar (Professor Stephen Zeff)	Rental Car	Dunedin
20.10.16	\$ 193.00	Tony Dale Memorial Lecture - Seminar (Professor Stephen Zeff)	Flights	Auckland
22.11.16	\$ 172.00	Auckland Regional Academic Conference	Flights	Auckland
23.11.16	\$ 124.00	Jim Sylph Visit- Technical Director Audit and Assurance International Federation of Accountants	Flights	Auckland
01.12.16	\$ 250.00	Sue Lloyd (Vice Chair International Accounting Standards Board) outreach event	Flights	Auckland
09.02.17	\$ 143.00	Ian Carruthers(Chair International Public Sector Accounting Standards Board- Seminar	Flights	Auckland
21.02.17	\$ 360.00	Meeting with Kimberley Crook- Chair New Zealand Accounting Standards Board	Flights	Auckland
13.03.17	\$ 221.10	Mike Bradbury - Board member induction to XRB	Flights	Auckland
09.05.17	\$ 265.00	Auckland Presentation - Focus Group	Flights	Auckland
<b>Total</b>	<b>\$ 3,004.79</b>			
<b>Credit Card expenses International Travel</b>				
<b>International Travel</b>	<b>Amount (NZ\$)</b>	<b>Purpose (eg, visiting district offices ...)</b>	<b>Nature (eg, hotel costs, travel, etc)</b>	<b>Location/s</b>
Date				
21.09.16	\$ 2,248.08	International Auditing and Assurance Standards Board (IAASB) meeting in Hong Kong for two days (19 <sup>th</sup> and 20 <sup>th</sup> September)	Hotel - Warren Allen and XRB Chairman	Hong Kong

21.09.16	\$	65.23	International Public Sector Accounting Standards Board (IPSASB) meeting in Toronto for one day – 22 September;	Taxis -Warren Allen and XRB Chairman	Canada
22.09.16	\$	69.72	International Public Sector Accounting Standards Board (IPSASB) meeting in Toronto for one day – 22 September;	Meals - Warren Allen and XRB Chairman	Canada
22.09.16	\$	53.97	International Public Sector Accounting Standards Board (IPSASB) meeting in Toronto for one day – 22 September;	Meals - Warren Allen and XRB Chairman	Canada
23.09.16	\$	64.14	International Public Sector Accounting Standards Board (IPSASB) meeting in Toronto for one day – 22 September;	Meals - Warren Allen and XRB Chairman	Canada
23.09.16	\$	161.51	International Public Sector Accounting Standards Board (IPSASB) meeting in Toronto for one day – 22 September;	Meals - Warren Allen and XRB Chairman	Canada
26.09.16	\$	908.77	International Public Sector Accounting Standards Board (IPSASB) meeting in Toronto for one day – 22 September;	Hotel - Warren Allen and XRB Chairman	Canada
26.09.16	\$	3,317.40	International Ethics Standards Board for Accountants (IESBA) meeting in New York for one day – 26 September;	Hotel - Warren Allen and XRB Chairman	New York
27.09.16	\$	119.96	World Standard-Setters Forum (WSS) in London for part of a day - 27 <sup>th</sup> September;	Subway tickets - Warren Allen and XRB Chairman	London
27.09.16	\$	141.02	World Standard-Setters Forum (WSS) in London for part of a day - 27 <sup>th</sup> September;	Meals - Warren Allen and XRB Chairman	London
27.09.16	\$	132.14	World Standard-Setters Forum (WSS) in London for part of a day - 27 <sup>th</sup> September;	Heathrow express - Warren Allen and XRB Chairman	London
30.09.16	\$	96.36	International Forum of Accounting Standard-Setters (IFASS) in London for one and half days - 27 <sup>th</sup> and 28 <sup>th</sup> September;	Meals - Warren Allen and XRB Chairman	London
1.10.16	\$	2,564.90	International Forum of Accounting Standard-Setters (IFASS) in London for one and half days - 27 <sup>th</sup> and 28 <sup>th</sup> September;	Hotel - Warren Allen and XRB Chairman	London
2.10.16	\$	393.81	International Liaison meeting - returning home	Hotel - Warren Allen and XRB Chairman	Sydney
14.10.16	\$	17.58	Round Table - Australian Audit and Assurance Board meeting	Meals	Sydney
14.10.16	\$	14.75	Round Table - Australian Audit and Assurance Board meeting	Taxi	Sydney
7.11.16	\$	69.52	Financial Reporting Council Australia meeting	Taxi	Melbourne
8.11.16	\$	66.38	Financial Reporting Council Australia meeting	Taxi	Melbourne
28.03.17	\$	9.36	Financial Reporting Council Australia meeting	Meals	Melbourne
28.03.17	\$	80.38	Financial Reporting Council Australia meeting	Taxi	Melbourne
29.03.17	\$	70.03	Financial Reporting Council Australia meeting	Taxi	Melbourne
29.03.17	\$	45.60	Financial Reporting Council Australia meeting-flight cancelled	Taxi	Christchurch (subject to insurance claim)
30.03.17	\$	40.10	Financial Reporting Council Australia meeting-flight cancelled	Taxi	Christchurch (subject to insurance claim)
30.03.17	\$	439.00	Financial Reporting Council Australia meeting-flight cancelled	Hotel - Warren Allen and XRB Chairman	Christchurch (subject to insurance claim)
04.05.17	\$	73.63	Panel Discussion G100 - KPMG Melbourne	Taxi	Melbourne
05.05.17	\$	64.97	Panel Discussion G100 - KPMG Melbourne	Taxi	Melbourne
29.05.17	\$	71.88	Australian Accounting Standards Board Strategy Meeting	Taxi - Warren Allen and Chair NZAuASB	Melbourne
30.05.17	\$	65.49	Australian Accounting Standards Board Strategy Meeting	Taxi - Warren Allen and Anthony Heffernan (XRB staff)	Melbourne
<b>Total</b>	<b>\$</b>	<b>11,465.68</b>			
<b>non-Credit Card expenses</b>					
<b>International Travel</b>					
<b>Date</b>		<b>Amount (NZ\$)</b>			
17/09/2016	\$	16,453.40	International Liaison Meetings- refer above for details of itinerary	Flights	Hong Kong, Toronto, NY, London
13/10/2016	\$	609.32	Extended External Reporting Roundtable with Australia	Flights	Sydney
7/11/2016	\$	825.24	Financial Reporting Council Australia meeting	Flights	Melbourne
8/11/2016	\$	237.83	Financial Reporting Council Australia meeting	Hotel	Melbourne
28/03/2017	\$	514.15	Financial Reporting Council Australia meeting	Flights	Melbourne
29/03/2017	\$	236.82	Financial Reporting Council Australia meeting	Hotel	Melbourne
4/05/2017	\$	686.29	Panel Discussion G100 - KPMG Melbourne	Flights	Melbourne
5/05/2017	\$	200.90	Panel Discussion G100 - KPMG Melbourne	Hotel	Melbourne
29/05/2017	\$	575.39	Australian Accounting Standards Board Strategy Day	Flights	Melbourne
<b>Total</b>	<b>\$</b>	<b>20,339.34</b>			
<b>Total travel expenses for the year to 30 June 2017</b>					
	<b>\$</b>	<b>37,196.24</b>			

**Chief executive expenses, gifts and hospitality**

**For the year ended 30 June 2017**

Name of  
organisation

**External Reporting Board**

**Mr Warren Allen**

**Hospitality provided Credit Card expenses**

Date	Amount (NZ\$)	Purpose (eg, hosting delegation from ...)	Nature	Location/s
18.10.16	\$	108.90 Dinner for Professor Stephen Zeff (Rice University ), Graeme Mitchell (Chair XRB)	Dinner - Meals	Wellington
05.10.16	\$	162.50 Dinner with Professor Stephen Zeff (Rice University US), David Lont (Otago University) & Graham Crombie (Independent Director)	Meals	Dunedin
24.11.16	\$	353.50 Dinner with Jim Sylph (Technical Director Audit and Assurance International Federation of Accountants) /7 people all together	Meals	Wellington
08.02.17	\$	315.00 Dinner with Ian Carruthers (Chair International Public Sector Accounting Standards Board) /7 people all together	Meals	Wellington
09.02.17	\$	65.50 Lunch with Ian Carruthers (Chair of International Public Sector Accounting Standards Board)	Meals	Wellington
10.02.17		107.5 Lunch with Ian Carruthers (Chair of the International Public Sector Accounting Standards Board)	Meals	Auckland
05.05.17	\$	63.88 Panel Discussion G100 - KPMG Melbourne- Lunch with Paul Druckman (UK's Financial Reporting Council Board Member)	Lunch	Melbourne

**Total \$ 1,176.78**

**Hospitality provided non-Credit Card expenses**

Date Amount (NZ\$)

**Total 0**

**Total hospitality expenses for the year ended 30 June 2017 \$ 1,176.78**

<b>Name of organisation</b>	<b>External Reporting Board</b>	<b>For the year ended 30 June 2017</b>			
Mr Warren Allen					
<b>Other Credit Card expenses</b>					
<b>Date</b>	<b>Amount (NZ\$)</b>	<b>Purpose (eg, farewell for long-serving staff members)</b>		<b>Location</b>	
Nil					
<b>Total</b>	<b>\$</b>	<b>-</b>			
<b>Other expenses</b>					
<b>Date</b>	<b>Amount (NZ\$)</b>				

Name of Organisation	External Reporting Board	For the year ended 30 June 2017			
Mr Warren Allen					
<b>Gifts &amp; Hospitality accepted (over \$100 in estimated value)</b>					
<b>Gifts</b>					
Date	Description	Offered by	Estimated value (NZ\$)		
<i>No gifts were accepted during the period over \$100 in estimated value.</i>					
<b>Hospitality</b>					
Date	Description	Offered by	Estimated value (NZ\$)		
<i>No hospitality was received during the period over \$100 in estimated value.</i>					