

To be held on Tuesday, 22 September 2015, 16:30 – 18:00
Venue: Grant Thornton UK LLP, 30 Finsbury Square,
London EC2A 1AG (Host: Gary Jones)

AGENDA

1. Apologies

2. Minutes of last meeting (9 June 2015)

3. Key Discussion Item:

- IASB Exposure Draft – Conceptual Framework for financial reporting (http://www.ifrs.org/Current-Projects/IASB-Projects/Conceptual-Framework/Documents/May%202015/ED_CF_MAY%202015.pdf) – RD: 26 October 2015

4. Other items for discussion:

- Exposure draft on the Effective Date of Amendments to IFRS 10 and IAS 28 (ED/2015/7) <http://www.ifrs.org/Current-Projects/IASB-Projects/IFRS-10-IAS-28/Documents/ED-Effective-Date-of-Amendments-to-IFRS-10%20and-IAS-28.pdf> (RD: 9 October 2015)
- Exposure Draft, Proposed Amendments to the IAASB's International Standards—Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations <https://www.ifac.org/publications-resources/responding-non-compliance-or-suspected-non-compliance-laws-and-regulations> (RD: 21 October 2015)
- EFRAG's draft comment letter on the IASB's Exposure Draft ED/2015/6 Clarifications to IFRS 15 http://www.efrag.org/files/EFRAG%20public%20letters/Clarifications%20to%20IFRS%2015/Clarifications_to_IFRS_15_-_Draft_Comment_Letter.pdf (RD: 22 October 2015)
- EFRAG document for public consultation on the IASB ED Conceptual Framework for Financial Reporting http://www.efrag.org/files/EFRAG%20public%20letters/Conceptual%20Framework/ED%202015/EFRAG_consultation_document.pdf (RD: 26 October 2015)
- IASB proposes clarifications to revenue Standard <http://www.ifrs.org/Current-Projects/IASB-Projects/Clarifications-IFRS-15-Issues-from-TRG-discussions/Pages/Clarifications-to-IFRS-15-Exposure-Draft-and-Comment-Letters.aspx> (RD: 28 October 2015)
- IASB Agenda Consultation 2015 http://www.ifrs.org/Current-Projects/IASB-Projects/IASB-agenda-consultation/2015-agenda-consultation/Documents/Request%20for%20Views_Agenda%20Consultation_AUG%202015.pdf (RD: 31 December 2015)
- Corporate Reporting Charter

5. Communications/Future Meetings:

- FRC changes to accounting standards – For information only
- ICGN Integrated Business Reporting Guidance – For information only
- FRC Annual Report 2014/15 – For information only

- Update on the implementation of the EU Audit Directive and Regulation – For information only
- Policy Update Briefing (August 2015) – For information only
- Guests for future meetings

6. Any Other Business

7. Information for noting - Consultations responded to:

IASB consultation on IFRS 15 – proposal to defer effective date of revenue standard – RD: 3 July 2015

FRC Smaller Listed and AIM Company Reporting Project: findings and proposals (with Corporate Governance Expert Group) – RD: 31 July 2015

Next meeting:

Tuesday, 24 November 2015, 16:30 – 18:00 (Venue: Baker Tilly, 25 Farringdon Street, London EC4A 4AB)