

AGENDA

[as at 27 February 2015]

Date	4 March 2015
Time	10.15hrs – 16.00hrs
Location	IASB Board Room 30 Cannon Street London EC4M 6XH UK

Wednesday 4 March 2015

Time [UK]	Agenda item	Agenda ref.
10.15-10.50	Overview of papers	AP1
	Overview of feedback received	AP2
	A general discussion based around IASB Agenda Paper 9, February 2015.	
10.50-11.20	User information needs	AP3
	A discussion about the practicality of disclosing information about rate regulation	
11.20-11.40	Tea/Coffee break	
11.40-13.00	What is performance?	AP4
	A discussion about the nature of the entity's obligations to perform different activities and whether they transfer goods or services to customers	
13.00-14.00	Lunch	
14.00-15.15	What types of regulatory deferral account balances are there?	AP5
	A discussion about how regulatory deferral account balances arise and whether they relate to performance	
15.15-15.45	Service concession arrangements	AP6
	An education session	
15.45-16.00	Next steps and closing remarks	
16.00	Close	