
Date **19-21 April 2016**

Location **IASB**
 Boardroom, First Floor
 30 Cannon Street
 London EC4M 6XH

AGENDA [20/04/16]

Tuesday 19 April

Time UK	Agenda item	Agenda ref.
10.15-10.20	IFRIC Update	12
10.20-12.00	Agenda Consultation:	
	• Cover note	24A
	• Effect of comments received on setting the work plan	24B
	• Overview of Investor Feedback	24C/24D
	• Primary Financial Statements	21
	• Research Overview	8
12.00-13.00	Lunch	
	Agenda Consultation	
13.00-14.30	• Pollutant pricing mechanisms	20
	• Rate-regulated Activities	9
14.30-14.45	Break	
14.45-16.45	Insurance and IFRS 9	14

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AGENDA [20/04/16]

Wednesday 20 April

Time UK	Agenda item	Agenda ref.
09.00-10.00	Disclosure Initiative <ul style="list-style-type: none"> Feedback Summary on Exposure Draft: <i>IFRS Practice Statement Application of Materiality to Financial Statements</i> Disclosures about restrictions on cash and about liquidity 	11
10.00-10.15	Break	
10.15-12.45	Conceptual Framework	10
12.45-13.45	Lunch	
13.45-14.15	Agenda Consultation <ul style="list-style-type: none"> Provisions, Contingent Liabilities and Contingent Assets 	22
14.15-14.30	<ul style="list-style-type: none"> Comments received on IFRS 5 	24E
14.30-15.30	<ul style="list-style-type: none"> New Topics 	24F
15.30-15.45	Break	
15.45-16.15	Agenda Consultation <ul style="list-style-type: none"> Discount rates 	17
16.15-17.45	Financial Instruments with Characteristics of Equity	5

- Pollutant pricing mechanisms and Rate-regulated Activities were discussed on Tuesday afternoon
- Financial Instruments with Characteristics of Equity will be discussed Wednesday PM instead of Thursday

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Thursday 21 April

Time UK	Agenda item	Agenda ref.
09.15-10.00	Business Combinations under common control	23
10.00-11.00	Goodwill and Impairment	18
11.00-11.15	Break	
11.15-13.15	Disclosure Initiative: Distinction between changes in accounting policies and changes in accounting estimates	25A
	Disclosure Initiative: Changes in accounting estimates: disclosures	25B
13.15-14.15	Lunch	
14.15-14.45	Agenda Consultation	-
	<ul style="list-style-type: none"> • Wrap up 	