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**Date** 11 & 12 June 2019
 

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**Location** IASB Offices  
Columbus Building  
7 Westferry Circus  
Canary Wharf  
London E14 4HD
 

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# AGENDA

Final 29/05/2019

## Tuesday 11 June

Time	Agenda Item	Agenda ref.
09.30-09.30	Administrative matters	1
	<b>New matters</b>	
09.30-10.10	IFRS 16 – <i>Leases</i>	2
	<ul style="list-style-type: none"> <li>Incremental borrowing rate</li> </ul>	
10.10-11.30	IFRS 16 – <i>Leases</i>	3
	<ul style="list-style-type: none"> <li>Lease term on cancellable leases</li> </ul>	
11.30-11.45	Break	
	<b>New matters (cont)</b>	
11.45-12.35	IFRS 9 – <i>Financial Instruments</i>	4
	<ul style="list-style-type: none"> <li>Fair value hedge of foreign currency risk on non-financial assets</li> </ul>	
12.35-13.20	IAS 7 – <i>Statement of Cash Flows</i>	5
	<ul style="list-style-type: none"> <li>Changes in liabilities arising from financing activities</li> </ul>	
13.20-14.20	Lunch	
	<b>New matters (cont)</b>	
14.20-15.05	IFRS 10 – <i>Consolidated Financial Statements</i>	6
	<ul style="list-style-type: none"> <li>Sale of a single asset entity containing real estate</li> </ul>	

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Time	Agenda Item	Agenda ref.
<b>New matters (cont)</b>		
15.05-15.45	IAS 1 – <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> <li>• Presentation of liabilities or assets related to uncertain tax treatments</li> </ul>	7
15.45-16.00	Break	
<b>New matters (cont)</b>		
16.00-16.40	IFRS 15 – <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none"> <li>• Compensation for delays or cancellations</li> </ul>	8
16.40-17.25	IAS 41 – <i>Agriculture</i> <ul style="list-style-type: none"> <li>• Subsequent expenditure</li> </ul>	9
17.25-17.50	<b>Administration session</b> <ul style="list-style-type: none"> <li>• Issues reported to the Board</li> <li>• Work in progress</li> </ul>	15 16

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# AGENDA

Final 29/05/2019

## Wednesday 12 June

Time	Agenda Item	Agenda ref.
09.00-10.30	<b>Agenda decisions to finalise</b>	
	IFRS 15 – <i>Revenue from Contracts with Customers</i>	10
	<ul style="list-style-type: none"> <li>• Cost to fulfill a contract</li> </ul>	
	IFRS 16 – <i>Leases</i>	11
	<ul style="list-style-type: none"> <li>• Subsurface rights</li> </ul>	
	Cryptocurrencies	
	<ul style="list-style-type: none"> <li>• Holdings of cryptocurrencies</li> </ul>	12
	IAS 19 – <i>Employee Benefits</i>	
	<ul style="list-style-type: none"> <li>• Effects of a potential discount on plan classification</li> </ul>	13
	<b>Items for continuing consideration</b>	
10.30-12.00	IAS 21 – <i>The Effects of Changes in Foreign Exchange Rates</i>	14
	<ul style="list-style-type: none"> <li>• Lack of exchangeability</li> </ul>	14A 14B 14C