

UKEB Work Plan – Endorsement Projects

16 November 2023									
Project	Issued	Last milestone achieved	Status / Effective Date	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024
Supplier Finance Arrangements	25/05/23	DECA Published 20/07/23	01/01/24	Board: ECA Adoption package	Board: DPCS (noting)				
Lack of Exchangeability	15/08/23	FCL published 02/09/21	01/01/25	Board: PIP	Preliminary outreach for DECA	Board: DECA	DECA Public consultation	DECA Public consultation	DECA Public consultation

UKEB Work Plan—Influencing Projects

16 November 2023									
Project	Issued	Last milestone achieved	Status / Effective Date	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024
IASB standard-setting projects									
Financial Instruments with Characteristics of Equity			ED expected November 2023		Board: Technical paper	Board: DCL	DCL Public consultation	Board: FCL, FBS, <i>draft</i> DPCS	
Narrow-scope amendments									
Annual Improvements—Volume 11	12/09/23	DCL published 19/10/23	Comments on ED due 11/12/23 ED feedback Jan 2024	DCL Public consultation	FCL, FBS, <i>draft</i> DPCS	Board: DPCS (noting)			
PIR									
Post-implementation Review of IFRS 15 Revenue from Contracts with Customers	RFI issued 29/06/23	FCL published 26/10/23	Complete [RFI feedback Jan 2024]	Board: DPCS (noting)					

Dates are indicative only and subject to change. Any queries please contact us at UKEndorsementBoard@endorsement-board.uk

UKEB Work Plan—Monitoring of IASB/ISSB projects

16 November 2023					
Project	IFRS Status			UKEB Status	
	Issued	Next Milestone	Expected Date	Last Milestone	Notes
IASB Standard-setting projects					
Business Combinations—Disclosures, Goodwill and Impairment	DP 19/03/20	ED	Q1 2024	FCL: 01/21	
Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures	ED 26/07/21	IFRS Standard	Q2 2024	FCL: 02/22	
Dynamic Risk Management	DP 17/04/14	ED	2025	–	
Primary Financial Statements	ED 17/12/19	IFRS Standard	Q2 2024	FCL: 09/20	

16 November 2023					
	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
Rate-regulated Activities	ED 28/01/21	IFRS Standard	2025	FCL: 07/21	
IASB Maintenance					
Climate-related and Other Uncertainties in the Financial Statements		Decide Project Direction	Q1 2024		
Provisions – Targeted Improvements		Decide Project Direction	December 2023		
Amendments to the Classification and Measurement of Financial Instruments		Final Amendment	H1 2024		
Power Purchase Agreements		Discussion Feedback	December 2023		

16 November 2023

16 November 2023					
Project	IFRS Status			UKEB Status	
	Issued	Next Milestone	Expected Date	Last Milestone	Notes
Updating the Subsidiaries without Public Accountability: Disclosures Standard		ED	H1 2024		After the <i>Subsidiaries without Public Accountability: Disclosures</i> Standard is issued in the Q2 of 2024, the IASB will publish an ED of proposed amendments to that Standard for new or amended disclosure requirements added or amended in other IFRS Accounting Standards after 28 February 2021.
IASB Research and PIRs					
Business Combinations under Common Control	DP	Decide Project Direction	November 2023	FCL: 08/21	
Equity Method	–	ED	H2 2024	–	

UKEB Work Plan—Proactive Research Projects

16 November 2023									
Project	Start date	Last milestone achieved	Target Completion	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024
Quantitative Intangibles Report	10/22	Research Underway	Q3 2023	Board: Update			Board: Draft Report	Board: Final Report	
User Survey Report	10/22	Research Underway	Q1 2024	Board: Update		Board: Draft Report		Board: Final Report	

Glossary

Term	Description
DECA	Draft Endorsement Criteria Assessment
DCL	Draft Comment Letter
DP	Discussion Paper
DPCS	Due Process Compliance Statement
ECA	Endorsement Criteria Assessment
ED	Exposure Draft
FBS	Feedback Statement
FCL	Final Comment Letter
IASB	International Accounting Standards Board
PIP	Project Initiation Plan
RFI	Request for Information