

UKEB Work Plan—Endorsement Projects

19 October 2023									
Project	Issued	Last milestone achieved	Status / Effective Date	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Supplier Finance Arrangements	25/05/23	DECA Published 20/07/23	01/01/24	DECA Public consultation / Update to Board	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

UKEB Work Plan—Influencing Projects

19 October 2023									
Project	Issued	Last milestone achieved	Status / Effective Date	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Narrow-scope amendments									
Annual Improvements—Volume 11	12/09/23		Comments due 11/12/23	PIP & DCL		FCL, FBS, <i>draft</i> DPCS	Board: DPCS (noting)		
PIR									
Post-implementation Review of IFRS 9—Impairment	30 May 2023	RFI	Comments due 27/09/23	Board: DPCS (noting)					
Post-implementation Review of IFRS 15 Revenue from Contracts with Customers	29 June 2023	RFI	Comments due 27/10/23	Board: FCL, FBS, <i>draft</i> DPCS	Board: DPCS (noting)				

UKEB Work Plan—Monitoring of IASB/ISSB projects

19 October 2023					
	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
IASB Standard-setting projects					
Business Combinations—Disclosures, Goodwill and Impairment	DP 19/03/20	ED	Feb 2024	FCL: 01/21	
Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures	ED 26/07/21	IFRS Standard	H1 2024	FCL: 02/22	
Dynamic Risk Management	DP 17/04/14	ED	2025	–	
Financial Instruments with Characteristics of Equity	DP 28/06/18	ED	Nov 2023	–	
Primary Financial Statements	ED 17/12/19	IFRS Standard	H1 2024	FCL: 09/20	

19 October 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		

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	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
IASB Research and PIRs					
Business Combinations under Common Control	DP	Decide Project Direction	November 2023	FCL: 08/21	
Equity Method	–	ED	H2 2024	–	
ISSB projects					
ISSB EDs S1 and S2	ED 03/22	IFRS Sustainability Disclosure Standards	June 2023 (Final standards issued)	FCL: 07/22	

UKEB Work Plan—Proactive Research Projects

19 October 2023									
Project	Start date	Last milestone achieved	Target Completion	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Quantitative Intangibles Report	10/22	Research Underway	Q3 2023		Board: Draft Report				Board: Final Report
User Survey Report	10/22	Research Underway	Q1 2024	Board: Discuss Project			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