

# UKEB Work Plan—Endorsement Projects

26 April 2024									
Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
<b>IASB standards</b>									
<a href="#"><i>IFRS 18 Presentation and Disclosure in Financial Statements</i></a>	09/04/24	PIP published 03/04/24			<b>Board:</b> Education session		<b>Board:</b> Education session		
<b>Narrow Scope Amendments</b>									
<a href="#"><i>Lack of Exchangeability</i></a>	15/08/23	DECA published 05/02/24	01/01/25	DECA Public consultation	<b>Board:</b> ECA Adoption package	<b>Board:</b> DPCS (noting)			

# UKEB Work Plan—Influencing Projects

26 April 2024									
Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
<b>Narrow Scope Amendments</b>									
<a href="#">Business Combinations—Disclosures, Goodwill and Impairment</a>	ED 14/03/24	PIP published on 28/03/24	Comments on ED due 15 July 24	<b>Board:</b> Technical Paper	<b>Board:</b> DCL		<b>Board:</b> FCL, FBS, <i>draft</i> DPCS		<b>Board:</b> DPCS (noting)
<a href="#">Financial Instruments with Characteristics of Equity</a>	ED 29/11/23	FCL published 03/04/24	ED Feedback May 24	<b>Board:</b> DPCS (noting)					
<a href="#">Power Purchase Agreements</a>			ED expected May 2024	<b>Board:</b> PIP	<b>Board:</b> DCL		<b>Board:</b> FCL, FBS, <i>draft</i> DPCS		<b>Board:</b> DPCS (noting)

# UKEB Work Plan—Monitoring of IASB/ISSB projects

26 April 2024					
	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
<b>IASB Standard-setting projects</b>					
<a href="#">Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures</a>	ED 26/07/21	IFRS Standard	May 2024	FCL: 02/22	
<a href="#">Dynamic Risk Management</a>	DP 17/04/14	ED	H1 2025	–	
<a href="#">Equity Method</a>	-	ED	Q3 2024	–	

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Project	IFRS Status			UKEB Status	
	Issued	Next Milestone	Expected Date	Last Milestone	Notes
<a href="#">Rate-regulated Activities</a>	ED 28/01/21	IFRS Standard	2025	FCL: 07/21	
<a href="#">Annual Improvements</a>	ED 12/09/23	IFRS Standard	Q3 2024	FCL: 12/23	
<b>IASB Maintenance</b>					
<a href="#">Climate-related and Other Uncertainties in the Financial Statements</a>		Decide Project Direction	April 2024		
<a href="#">Provisions – Targeted Improvements</a>		ED	H2 2024		
<a href="#">Amendments to the Classification and Measurement of Financial Instruments</a>		Final Amendment	May 2024		

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Project	IFRS Status			UKEB Status	
	Issued	Next Milestone	Expected Date	Last Milestone	Notes
<a href="#">Updating the Subsidiaries without Public Accountability: Disclosures Standard</a>		ED	Q3 2024		After IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i> is issued in May 2024, the IASB will publish a catch-up ED of proposed amendments to IFRS 19 for new or amended disclosure requirements added or amended in other IFRS Accounting Standards after 28 February 2021.

# UKEB Work Plan—Deferred projects

(As explained in the UKEB's (Draft) Regulatory Strategy 2024/25)

26 April 2024					
	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
<b>Deferred IASB Standard-setting projects</b>					
<a href="#">Use of a Hyperinflationary Presentation Currency by a Non-hyperinflationary Entity (IAS 21)</a>		ED	Q3 2024		

# UKEB Work Plan—Proactive Research Projects

26 April 2024									
Project	Start date	Last milestone achieved	Target Completion	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
Intangibles					Board: PIP				

# Glossary

<b>Term</b>	<b>Description</b>
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
TAD	Tentative Agenda Decision