

# UKEB Work Plan—Endorsement Projects

17 October 2024									
Project	Issued	Last UKEB milestone	Effective Date	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	March 2025
<b>IASB Standard-Setting Projects</b>									
<a href="#"><i>IFRS 18 Presentation and Disclosure in Financial Statements</i></a>	09/04/24	PIP published 03/04/24	01/01/27						<b>Board:</b> DECA (part)
<a href="#"><i>IFRS 19 Subsidiaries without Public Accountability: Disclosures<sup>1</sup></i></a>	09/05/24		01/01/27				<b>Board:</b> PIP		

<sup>1</sup> The UKEB plans to start the formal endorsement project in early 2025 to assess both IFRS 19 and the final amendments resulting from the catch-up ED as a package for adoption.

17 October 2024									
Project	Issued	Last UKEB milestone	Effective Date	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	March 2025
<b>IASB Maintenance Projects</b>									
<a href="#">Amendments to the Classification and Measurement of Financial Instruments</a>	30/05/24	DECA published 26/09/24	01/01/26					<b>Board:</b> Summary of feedback received on the DECA	<b>Board:</b> ECA, Adoption Statement, FBS and <i>draft</i> DPCS
<a href="#">Annual Improvements</a>	18/07/24	FCL published 14/12/2023	01/01/26	<b>Board:</b> PIP & DECA			<b>Board:</b> ECA, Adoption Statement, FBS, <i>draft</i> DPCS	<b>Board:</b> DPCS (noting)	

# UKEB Work Plan—Influencing Projects

17 October 2024									
Project	Issued	Last UKEB milestone	Status	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025
<b>IASB Standard-Setting Projects</b>									
<a href="#">Equity method</a>	ED 19/09/24	-	IASB comment period ends 20/01/25	<b>Board:</b> PIP, DCL		<b>Board:</b> FCL, FBS, <i>draft</i> DPCS	<b>Board:</b> DPCS (noting)		
<b>IASB Maintenance Projects</b>									
<a href="#">Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures</a>	ED 30/07/24	PIP published 03/07/24	IASB comment period ends 27/11/24		<b>Board:</b> FCL, FBS, <i>draft</i> DPCS	<b>Board:</b> DPCS (noting)			

17 October 2024									
Project	Issued	Last UKEB milestone	Status	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025
<a href="#">Climate-related and Other Uncertainties in the Financial Statements</a>	ED 31/07/24	ED Feedback	IASB comment period ends 28/11/24		<b>Board:</b> FCL, FBS, <i>draft</i> DPCS	<b>Board:</b> DPCS (noting)			
<a href="#">Provisions – Targeted Improvements<sup>2</sup></a>	ED expected 11/24			<b>Board:</b> PIP		<b>Board:</b> DCL		<b>Board:</b> FCL, FBS, <i>draft</i> DPCS	<b>Board:</b> DPCS (noting)
IFRS Foundation Governance Projects									
<a href="#">IFRS Due Process Handbook<sup>3</sup></a>	Revised handbook expected 11/24				<b>Board:</b> PIP				

<sup>2</sup> Timing of this project is subject to publication of due process documents by the IASB according to the expected timetables

<sup>3</sup> Timing of this project is subject to publication of due process documents by the IASB according to the expected timetables

Dates are indicative only and subject to change. Any queries please contact us at [UKEndorsementBoard@endorsement-board.uk](mailto:UKEndorsementBoard@endorsement-board.uk)

# UKEB Work Plan—Monitoring of IASB/ISSB projects

17 October 2024					
	IFRS Status			UKEB Status	
Project	Issued	Next IASB Milestone	Expected Date	Last UKEB Milestone	Notes
<b>IASB Standard-Setting Projects</b>					
<a href="#">Dynamic Risk Management</a>	DP 17/04/14	ED	H1 2025		
<a href="#">Rate-regulated Activities</a>	ED 28/01/21	IFRS Standard	H2 2025	FCL: 07/21	
<a href="#">Financial Instruments with Characteristics of Equity</a>	ED 29/11/23	Final amendments	2026	FCL: 04/24	
<b>IASB Maintenance Projects</b>					
<a href="#">Power Purchase Agreements</a>	ED 08/05/24	Final amendments	Q4 2024	FCL: 08/24	
<b>IASB Research Projects</b>					
<a href="#">Intangible Assets</a>	-	Review Research	October 2024		
<a href="#">Post-implementation Review of IFRS 15 Revenue from Contracts with Customers</a>	RFI 29/06/23	Feedback Statement	September 2024	FCL: 10/23	
<a href="#">Amortised Cost Measurement</a>	-	Review research	Jan 2025		

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17 October 2024					
Project	IFRS Status			UKEB Status	
	Issued	Next IASB Milestone	Expected Date	Last UKEB Milestone	Notes
<b>IASB Research Projects</b>					
<a href="#">Post-implementation Review of IFRS 16 Leases</a>	-	RFI	H1 2025		
<a href="#">Statement of Cash Flows and Related Matters</a>	-	Review research	Jan 2025		

# UKEB Work Plan—Deferred projects

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

17 October 2024					
	IFRS Status			UKEB Status	
Project	Issued	Next IASB Milestone	Expected Date	Last Milestone	Notes
<b>IASB Maintenance Projects</b>					
<a href="#">Use of a Hyperinflationary Presentation Currency by a Non-hyperinflationary Entity (IAS 21)</a>	ED 25/07/24	ED Feedback	H1 2025		

# 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