

UKEB Workplan—Adoption Projects							18 March 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022
<b>Major</b>									
<a href="#">IFRS 17 Insurance Contracts (incorporates 2021 amendment Initial Application of IFRS 17 and IFRS 9—Comparative Information)</a>	05/2017 25/06/20	<a href="#">DECA Published</a> 11/11/21	01/01/23	<b>Board:</b> Draft final ECA and FBS Final technical issues	<b>Board:</b> Adoption decision, ECA & FBS	<b>Board:</b> DPCS for noting			
<b>Narrow-scope amendments</b>									
<a href="#">Annual Improvements to IFRS 2018–2020</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22		<b>Board:</b> DPCS for noting				
<a href="#">Onerous Contracts—Cost of Fulfilling a Contract (Amendments to IAS 37)</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22		<b>Board:</b> DPCS for noting				
<a href="#">Property, Plant and Equipment: Proceeds before Intended Use (Amendments to IAS 16)</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22		<b>Board:</b> DPCS for noting				
<a href="#">Reference to the Conceptual Framework (Amendments to IFRS 3)</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22		<b>Board:</b> DPCS for noting				

UKEB Workplan—Adoption Projects - Continued							18 March 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	Aug 2022
<a href="#">Classification of Liabilities as Current or Non-Current (Amendments to IAS 1)</a>	23/01/20		TBC (see influencing project below)						
<a href="#">Deferral of Effective Date Amendment</a>	15/07/20								
Accounting Policies and Accounting Estimates (Amendments to IAS 8)	12/02/21		01/01/23			<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DECA</i>	<i>Public consultation</i>	<i>Public consultation</i>
Disclosure Initiative—Accounting Policies (Amendments to IAS 1)	12/02/21		01/01/23			<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DECA</i>	<i>Public consultation</i>	<i>Public consultation</i>
Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction (Amendments to IAS 12)	07/05/21		01/01/23			<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DECA</i>	<i>Public consultation</i>	<i>Public consultation</i>

UKEB Workplan—Influencing Projects							18 March 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	Aug 2022
<b>Major</b>									
<a href="#">ED Disclosure Initiative—Subsidiaries without public accountability</a>	26/07/21	<a href="#">FCL published 24/02/21</a> <a href="#">Comment period ended 31/01/22</a>	IASB Comment period ended 31/01/22	<i>Board: DPCS for noting</i>					
Dynamic Risk Management	IASB to decide project direction May 2022								

UKEB Workplan—Influencing Projects							18 March 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	Aug 2022
<b>Narrow-scope amendments</b>									
<a href="#">ED Non-Current Liabilities with Covenants (Amendments to IAS 1)</a>	19/11/21	IASB ED published	IASB comment period ends 21/03/22	<b>Board:</b> Approve FCL & FBS. Submit FCL to IASB & publish	<b>Board:</b> DPCS for noting				
<a href="#">ED Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)</a>	26/11/21	IASB ED published	IASB comment period ends 28/03/22	<b>Board:</b> Approve FCL & FBS. Submit FCL to IASB & publish	<b>Board:</b> DPCS for noting				

UKEB Workplan—Research for Influencing Projects							18 March 2022		
Project	Started	Last milestone achieved	Target Completion	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	Aug 2022
<a href="#">Research on subsequent measurement of goodwill to support IASB redeliberations on DP Business Combinations, Disclosures, Goodwill and Impairment</a>	27/10/21	<a href="#">Initial research published and shared with IASB 17/12/21</a>	June 2022				<b>Board:</b> Approve Research Paper for publication		

UKEB Workplan—Thought Leadership Projects							18 March 2022		
Project	Started	Current Activity	Target Completion	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	Aug 2022
<b>Major Projects</b>									
UKEB Proactive Research: Intangible Assets	27/10/21	Research Underway	H2 2023					<i>Board: Approve Draft Report</i>	

UKEB Workplan—Monitoring Influencing Projects		18 March 2022
Project	Comments from IASB work plan 10/02/22	Last milestone achieved
RfI Post-implementation Review of IFRS 9—Classification and Measurement	RfI feedback March 2022	Submitted comment letter 28/01/22
ED Disclosure Requirements in IFRS Standards—A Pilot Approach (IFRS 13 & IAS 19)	ED feedback expected May 2022	Submitted comment letter 17/12/21
RfI IASB Third Agenda Consultation published on 30/03/21 Comment period ended 27/09/21	Feedback Statement expected Q3 2022	Submitted comment letter 23/09/21
ED Lack of Exchangeability (Amendments to IAS 21) published on 20/04/21 Comment period ended 01/09/21	Decide project direction Q2 2022	Submitted comment letter 31/08/21
DP Business Combinations under Common Control published on 30/11/20 Comment period ended 01/09/21	Decide project direction	Submitted comment letter 26/08/21
ED Rate-regulated Activities published on 28/01/21 Comment period ended 01/07/21	Waiting publication of Standard	Submitted comment letter 30/07/21
RfI Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12 published on 09/12/20 Comment period ended 10/05/21	RfI Feedback Statement expected Q2 2022	Submitted comment letter 21/05/21
ED Lease Liability in a Sale and Leaseback ( <i>Proposed amendment to IFRS 16</i> ) published on 27/11/20 Comment period ended 29/03/21	Waiting publication of Amendment H2 2022	Submitted comment letter 26/03/21
DP Business Combinations: Disclosures, Goodwill and Impairment published on 19/03/20 Comment period ended 31/12/20	Decide project direction H2 2022	Submitted comment letter 29/01/21
ED General Presentation and Disclosures published on 17/12/19 Comment period ended 30/09/20	Waiting publication of Standard	Submitted comment letter 30/09/20

## Glossary:

DECA: Draft Endorsement Criteria Analysis

DCL: Draft Comment Letter

DP: Discussion Paper

DPCS: Due Process Compliance Statement

ECA: Endorsement Criteria Analysis

ED: Exposure Draft

FBS: Feedback Statement

FCL: Final Comment Letter

IASB: International Accounting Standards Board

PIP: Project Initiation Plan

RfI: Request for Information