

Meeting Agenda – Public Session

Date: 20 July 2021

Time: 1:30 pm

Location: Microsoft Teams

Agenda

Item No.	Item	Timing	Duration
1	Welcome and apologies	1:30 pm	2 mins
2	Declaration of Interests	1:32 pm	3 mins
	UKEB Set-up		
3	[Draft] Due Process Handbook – Processes for thought leadership, research programme, and post-implementation reviews 3.1 [Draft] Thought leadership and research programme 3.2 [Draft] Post-implementation reviews 3.3 Relevant extracts from the [Draft] Due Process Handbook (these extracts are for information only and were discussed by the Board at its meeting on 18 May 2020)	1:35 pm	30 mins
	Endorsement and Adoption		
4	IFRS 17 – Technical paper 4.1 Discount Rates 4.1.1 Assessment of IFRS 17's requirements in respect of discount rates 4.1.2 Overview of planned Board engagement with the assessment against the technical accounting criteria 4.2 Contractual Service Margin allocation for annuities 4.2.1 IFRS 17 technical references 4.2.2 Illustrative example comparing CSM allocation under View A and View B	2:05 pm	60 mins
	BREAK	3:05 pm	10 mins
	Influencing		
5	IFRS 17 Insurance Contracts – Narrow-scope amendment 5.1 Tentative High-level Position for the UKEB Draft Comment Letter	3:15 pm	20 mins
6	Business Combinations Under Common Control: final letter to IASB and Feedback Statement 6.1 Final Comment Letter 6.2 Feedback Statement	3:35 pm	30 mins
7	Disclosure Requirements in IFRS Standards – A Pilot Approach: Draft Project Initiation Plan and Draft Comment Letter	4:05 pm	30 mins

	7.1 Draft PIP: Disclosure Requirements in IFRS Standards – A Pilot Approach 7.2 Draft Comment Letter: Disclosure Requirements in IFRS Standards – A Pilot Approach		
8	Lack of Exchangeability: draft Project initiation plan and draft comment letter 8.1 Lack of Exchangeability PIP 8.2 Draft Comment Letter – Lack of Exchangeability 8.3 Proposed Invitation to Comment Questions	4:35 pm	30 mins
9	IFRS Foundation proposals sustainability standards board: Comment letter 9.1 Draft Comment Letter: Exposure Draft Proposed Targeted Amendments to the IFRS Foundation Constitution to Accommodate an International Sustainability Standards Board to Set IFRS Sustainability Standards	5:05 pm	30 mins
10	Any other business	5:35 pm	5 mins

Next Meeting: 17 Sep 2021