

To be held on Tuesday 9 December 2014 at 11am
at The Vintry, Abchurch Yard, London EC4N 5AX

AGENDA

1. Apologies

2. Minutes of last meeting (21 October 2014)

- Follow up on action points from the last meeting

3. Key Discussion Items:

- IASB Exposure Draft Recognition of Deferred Tax Assets for Unrealised Losses (Proposed amendments to IAS 12) (<http://www.ifrs.org/Current-Projects/IASB-Projects/Recognition-of-Deferred-Tax-Assets-for-Unrealised-Losses/ED-August-2014/Pages/Exposure-Draft-comment-letters.aspx>) RD: 18 December 2014
- FRC Exposure Draft, FRED 56 'Draft FRS 104 Interim Financial Reporting' (<https://frc.org.uk/News-and-Events/FRC-Press/Press/2014/November/FRC-consults-on-new-UK-and-Irish-interim-reporting.aspx>) RD: 12 January 2014
- IASB Exposure Draft detailing proposed amendments to IFRS 2 Share-based Payment (<http://www.ifrs.org/Current-Projects/IASB-Projects/IFRS-2-Clarifications-Classification-and-Measurement/ED-November-2014/Pages/Exposure-Draft-and-Comment-letters.aspx>) RD: 25 March 2015
- Quoted Companies Alliance Corporate Reporting Charter

4. Communications/Future Meetings:

- ESMA Public Statement on European Common Enforcement Priorities for 2014 – For information
- FRC eNewsletter 'Setting the Standard' – For information
- FRC statement on transparency of Audit Quality Review findings – For information
- Policy Update Briefing (October 2014) – For information
- Guests for future meetings
- Dates for 2015

5. Any Other Business

6. Information for noting - Consultations responded to:

Effects of using International Financial Reporting Standards (IFRS) in the EU: public consultation R: 3 November 2014

FRED 55 Draft Amendments to FRS 102 – Pension obligations R: 17 November 2014

Next meeting:

Tuesday, 27 January 2015, 16:30 – 18:00 (Venue: TBC)