

Meeting of the QCA Financial Reporting Expert Group

To be held on: Monday 18 September 2017, 4.30pm – 6.00pm

Venue: Deloitte LLP, Hill House, 1 Little New Street,
London, EC4A 3TR

AGENDA

- 1. Welcome to Andrew Watchman, CEO of EFRAG and Technical Expert Group Chairman, to discuss IFRS 16 Leases, as well as EFRAG's wider work regarding IFRS and smaller quoted companies**
- 2. Apologies**
- 3. Minutes of the last meeting (6 June 2017)**
- 4. Issues for discussion**
 - a) IASB consultation: Disclosure Initiative – Principles of Disclosure (RD: 2 October 2017)
 - b) FRC consultation: Draft amendments to Guidance on the Strategic Report – Non-financial reporting (RD: 24 October 2017)
 - c) Brexit
- 5. Communications / future meetings**
 - a) QCA position paper – Future of the UK market structure for quoted companies
 - b) FRC defers decision on updating FRS 102 for major changes in IFRS
 - c) Policy Update (August 2017)
 - d) Guests for future meetings
- 6. Any Other Business**

Information for noting – Consultation responses

- FRC consultation: Auditors and preliminary announcements (R: 23 June 2017)
- FRC consultation: FRED 67 – Draft Amendments to FRS 102 (R: 29 June 2017)
- IASB consultation: Improvements to IFRS 8 Operating Segments – Proposed amendments to IFRS 8 and IAS 34 (R: 31 July 2017)

Next Meeting: Tuesday 21 November 2017, 4.30pm – 6.00pm (Venue: RSM, 25 Farringdon Street, London EC4A 4AB (Host: David Hough))