



Meeting of the QCA Financial Reporting Expert Group

To be held on: Tuesday 21 November 2017, 4.30pm – 6.00pm

Venue: RSM, 25 Farringdon Street, London, EC4A 4AB

AGENDA

1. Apologies

2. Minutes of the last meeting (18 September 2017)

3. Issues for discussion

- a) FRED 69 – FRS 101 Reduced Disclosure Framework: 2017/18 cycle (RD: 2 February 2018)
- b) Prospective engagement with the FRC – following its Annual Open Meeting – regarding:
 - i. Equivalence with the EU with respect to audit regulations post-Brexit
 - ii. Bolstering the UK Ethical Standard post-Brexit
- c) QCA Financial Reporting Expert Group engagement with QCA corporate members in 2018
- d) Brexit

4. Communications / future meetings

- a) FRC announcement of 2018/19 thematic review into targeted aspects of smaller listed and AIM quoted company reports and accounts
- a) FRC issues advice for preparing 2017/18 annual reports
- b) FRC publishes annual review of corporate reporting for 2016/17
- c) Policy Update (October 2017)
- d) Guests for 2018 meetings

5. Any Other Business

Information for noting – Consultation responses

- IASB consultation: Disclosure Initiative – Principles of Disclosure (R: 2 October 2017)
- FRC consultation: Draft amendments to Guidance on the Strategic Report – Non-financial reporting (R: 24 October 2017)

Next Meeting: Tuesday 30 January 2018, 4.30pm – 6.00pm (Venue: Smith & Williamson, 25 Moorgate, London, EC2R 6AY)