

Appendix A: UKEB Work Plan—Endorsement Projects

14 December 2023									
Project	Issued	Last milestone achieved	Status / Effective Date	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024	May 2024
Supplier Finance Arrangements	25/05/23	DECA Published 20/07/23	01/01/24	Board: DPCS (noting)					
Lack of Exchangeability	15/08/23	FCL published 02/09/21	01/01/25		Board: DECA	DECA Public consultation	DECA Public consultation	DECA Public consultation	Board: Update

UKEB Work Plan—Influencing Projects

14 December 2023									
Project	Issued	Last milestone achieved	Status / Effective Date	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024	May 2024
IASB standard-setting projects									
Financial Instruments with Characteristics of Equity	ED 29/11/2023	PIP 19/10/23	Comments on ED due 29 March 2024	Board: Technical paper	Board: DCL	DCL Public consultation	Board: FCL, FBS, <i>draft</i> DPCS	Board: DPCS (noting)	
Narrow-scope amendments									
Annual Improvements – Volume 11	12/09/23	DCL published 19/10/23	Comments on ED due 11/12/23 ED feedback Q1 2024	Board: FCL, FBS, <i>draft</i> DPCS	Board: DPCS (noting)				

UKEB Work Plan—Monitoring of IASB/ISSB projects

14 December 2023					
	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
IASB Standard-setting projects					
Business Combinations—Disclosures, Goodwill and Impairment	DP 19/03/20	ED	Q1 2024	FCL: 01/21	
Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures	ED 26/07/21	IFRS Standard	Q2 2024	FCL: 02/22	
Dynamic Risk Management	DP 17/04/14	ED	2025	–	
Primary Financial Statements	ED 17/12/19	IFRS Standard	Q2 2024	FCL: 09/20	

14 December 2023

14 December 2023					
	IFRS Status			UKEB Status	
Project	Issued	Next Milestone	Expected Date	Last Milestone	Notes
Rate-regulated Activities	ED 28/01/21	IFRS Standard	2025	FCL: 07/21	
IASB Maintenance					
Climate-related and Other Uncertainties in the Financial Statements		Decide Project Direction	Q1 2024		
Provisions – Targeted Improvements		Decide Project Direction	December 2023		
Amendments to the Classification and Measurement of Financial Instruments		Final Amendment	Q2 2024		
Power Purchase Agreements		Discussion Feedback	December 2023		

14 December 2023					
Project	IFRS Status			UKEB Status	
	Issued	Next Milestone	Expected Date	Last Milestone	Notes
Updating the Subsidiaries without Public Accountability: Disclosures Standard		ED	H1 2024		After the <i>Subsidiaries without Public Accountability: Disclosures</i> Standard is issued in Q2 2024, the IASB will publish an ED of proposed amendments to that Standard for new or amended disclosure requirements added or amended in other IFRS Accounting Standards after 28 February 2021.
IASB Research and PIRs					
Equity Method	–	ED	H2 2024	–	

UKEB Work Plan—Proactive Research Projects

14 December 2023									
Project	Start date	Last milestone achieved	Target Completion	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024	May 2024
Quantitative Intangibles Report	10/22	Research Underway	Q1 2024			Board: Draft Report	Board: Final Report		
User Survey Report	10/22	Research Underway	Q1 2024		Board: Draft Report		Board: Final Report		

Glossary

Term	Description
DECA	Draft Endorsement Criteria Assessment
DCL	Draft Comment Letter
DP	Discussion Paper
DPCS	Due Process Compliance Statement
ECA	Endorsement Criteria Assessment
ED	Exposure Draft
FBS	Feedback Statement
FCL	Final Comment Letter
IASB	International Accounting Standards Board
PIP	Project Initiation Plan
RFI	Request for Information