

Meeting of International Forum of Accounting Standard Setters (IFASS)**Physical meeting with remote participation****Preliminary Agenda 27-28 September 2022**

#	UK time	Item	Envisioned Presenter/s
Day 1: 27 September 2022 (Tuesday)			
01	14:00-14:15	Welcome and Opening Remarks <ul style="list-style-type: none"> Welcome and introduction of new members 	IFASS Chair
02	14:15-15:20	Financial Instruments PIR Classification and Measurement next steps: ESG linked Financial Instruments and FVOCI recycling & impairment	AASB, FASB, One more presenter-TBD (approx. 45 min. for three presentations and 15 min. for discussion)
	15:20-15:40	Break	

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03	15:40-17:00	<p>Break-out session: How to improve cash flow reporting</p> <p>The consultation on the IASB ED Primary Financial Statements showed several points for improvements on IAS 7 and how to foster consistent classification of items in the operating/financing/investing categories in the Income Statement and the Cash Flow Statement. The consultations on the IASB EDs on Supply Finance Arrangements and IAS 1 classification (liabilities with covenants) further showed several points to be considered to promote more relevant reporting (including disclosure about liquidity risks and management). In the future, the IASB will start a research project on this topic.</p> <p>This session aims to stimulate debate and identify the key objectives and areas that members would expect to see covered in future research by the IASB.</p> <p>Members may consider bringing input based on the feedback from their jurisdictions related to the recent Agenda consultation.</p>	Breakout session leaders- AcSB, ICAI, NASB
04	17:00-18:00	IFRS 15 PIR	IASB and EFRAG staff
	18:00	End of Day 1	

#	UK time	Item	Presenter
Day 2: 28 September 2022 (Wednesday)			
05	09:00-11:00	<p>Jurisdictional perspective on sustainability reporting: climate-related risk</p> <p>(Complements the September 2022 World Standard-setters Conference covering ISSB work)</p>	<p>Jurisdictional and public sector consultations: EU-ESRS; SEC rule on climate-related risk; IPSASB- Advancing Public Sector Sustainability Reporting (60 minutes)</p> <p>Panel discussion moderated by Sue Lloyd – AASB, FRC-UK, ICPAK, ASBJ, KASB (60 min panel, with polling questions)</p>
06	11:00 – 12:00	<p>Looking ahead – What’s next after climate? – Taskforce for Nature-related Financial Disclosures (TNFD)</p>	<p>TNFD Secretariat (approx. 30-40 min. for the presentation and 20-30 min. for Q& A)</p>
	12:00-13:10	Lunch Break	
07	13:10-14:10	<p>Digital assets: Panel discussion</p> <ul style="list-style-type: none"> Discussion of key developments and implications for accounting for digital assets 	<p>AcSB (Moderator); FASB; ASBJ; EFRAG (approx. 45 min. for the panel discussion and 15 min. for audience questions)</p>

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08	14:10-15:10	Second Comprehensive Review of the IFRS for SMEs Standard: Panel discussion <ul style="list-style-type: none"> • Panellists from a range of affected jurisdictions will share their experiences 	Setting the scene (IPSASB- IFR4NPO, IASB staff) 15 minutes Panel discussion- (PAFA, Sri Lanka, FRC-UK, Argentina) 45 minutes
	15:10-15:25	Break	
09	15:25-15:55	IFASS future meetings agenda <ul style="list-style-type: none"> • Participants to provide input (including through polling questions) on financial reporting topics: <ul style="list-style-type: none"> ➤ Implications of IASB decisions for workplan 2022 – 2026 for future IFASS agenda ➤ Possible topics of interest from jurisdictions ➤ Potential joint projects • Timing and agenda of virtual meetings to discuss sustainability reporting <ul style="list-style-type: none"> ➤ The timetable of key sustainability reporting developments ➤ Suitability of half-day virtual meeting in December or January ➤ Suggestions for virtual meeting agenda 	IFASS Chair
10	15:55-16:00	Closing Remarks <ul style="list-style-type: none"> • Farewell to leaving IFASS participants 	IFASS Chair
	16:00	End of Day 2	