



22 February 2024

Subject: Agenda for the 201st meeting of the AASB
Venue: Melbourne and via Videoconference
Time(s): Thursday 7 March 2024, 10.00 am – 4.45 pm
 Friday 8 March 2024, 10.00 am – 4.10 pm

The public is invited to attend the meeting. * Items 1 and 15 will be held in private.

NOTE: The running order and time allocated to agenda items is subject to change prior to and during the meeting. It is advisable to visit the website prior to 6 March 2024 to confirm whether the anticipated running order remains as indicated here.

Public gallery attendance will be via videoconference only. Public attendees **must register their interest by email** at standard@asb.gov.au, by 5 March 2024. Videoconference details will be provided prior to the meeting to those who have registered.

DAY 1

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	60 min	Closed Session	
11.00 am		15 min	Morning Tea Break	
11.15 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
11.20 am	3	60 mins	Service Performance Reporting	Consider project plan
12.20 pm		40 mins	Lunch Break	
1.00 pm	4	90 mins	NFP Private Framework (Tier 3)	Decide on ED proposals on certain topics and consider WIP draft Tier 3 ED
2.30 pm		15 mins	Afternoon tea break	
2.45 pm	4	90 mins	Continuation of NFP Private Framework (Tier 3)	Decide on ED proposals on certain topics and consider WIP draft Tier 3 ED
4.15 pm	5	30 mins	Supplier Finance Arrangements	Consider ED 328 feedback and discuss next steps
4.45 pm		Close		

DAY 2

Day 2	Item	Duration	Subject	Objectives
10.00 am	6	60 mins	Conceptual Framework: NFP Amendments (incl. SAC 1 amendments)	Consider update on the NFP CF project and SAC 1 amendments and decide on next steps
11.00am		15 mins	Morning Tea break	
11.15 am	7	45 mins	PIR AASB 1056 Superannuation Entities	Consider PIR Feedback and decide next steps
12.00 pm	8	60 mins	PIR Income of NFP Entities (AASB 1058/AASB 15)	Consider feedback, staff analysis and preliminary views on next steps
1.00 pm		30 mins	Lunch break	

Day 2	Item	Duration	Subject	Objectives
1.30 pm	9	90 mins	FICE ED	Consider feedback and suggestions for submission letter
<i>3.00 pm</i>		<i>15 mins</i>	<i>Afternoon tea break</i>	
3.15 pm	10	5 mins	Research and Post-Implementation Review Projects Update	Update on recent research activities and post-implementation review projects
3.20 pm	11	10 mins	Open for Comment	Consider response to international documents
3.30 pm	12	10 mins	Other Business (Financial Reporting)	Consider IASB, ISSB and IFRIC updates and public sector work program
3.40 pm	13	15 mins	Sustainability Reporting	Verbal update on Outreach Events
3.55 pm	14	5 mins	Sustainability Reporting	Update on international and jurisdictional perspectives / update on GRI and public sector perspectives
4.00 pm	15*	10 mins	Review	
<i>4.10 pm</i>		<i>Close</i>		