



7 April 2021

Subject: Agenda for the 180th meeting of the AASB
Venue: Videoconference
Time(s): Tuesday 20 April 2021, 10.00 am – 4.40 pm
 Wednesday 21 April 2020, 9.55 am – 5.00 pm

The public is invited to attend the meeting. * Items 1, 5, 12 and 14 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 20 April 2021 to confirm whether the anticipated running order remains as indicated here.

Those wishing to attend the public sessions of the meeting **must register their interest by email** to standard@asb.gov.au, by 16 April 2021. Only attendees that have pre-registered will be provided with registration details to join the Zoom videoconference.

DAY 1

Day 1	Item	Duration	Subject	Objectives
10.00am	1*	50 mins	Agenda	
		5 min	Break	
10.55am	2	5 mins	Apologies, Declarations of Interest, Minutes and Out-of-Session Approvals	Note apologies and declarations. Consider minutes for approval
11.00am	3	90 mins	Not-for-Profit Financial Reporting Framework	Consider SAC 1 for NFP entities and principles for Tier 3 requirements
12.30pm		30 mins	Lunch	
1.00pm	4	60 mins	NFP Entity Definition	Consider project direction, specific comments on ED 291 and decide next steps
2.00pm	*5	60 mins	ASIC Presentation	Presentation from Doug Niven
3.00pm		10 mins	Break	
3.10pm	10	90 mins	Insurance Activities in the Public Sector	Consider indicators of an 'insurance-like' arrangement and discuss risk adjustments
4.40pm			Close Day 1	

DAY 2

Day 2	Item	Duration	Subject	Objectives
9.55am	1(a)*	5 mins	Welcome	
10.00am	7	50 mins	AASB 1059 <i>Service Concession Arrangements: Grantors</i>	Consider implementation transition issue re GORTO liability and decide next steps
10.50am	8	45 mins	AASB Agenda Consultation	Consider scope of consultation and key issues for agenda consultation
11.35am		5 mins	<i>Break</i>	
11.40am	9	60 mins	Post-Implementation Review of AASB 10, 11 and 12	Consider stakeholder feedback and decide on issues for submission to IASB
12.40pm		30 mins	<i>Lunch</i>	
1.10pm	6	90 mins	Intangibles Research (including Baljit Sidhu Research presentation)	Consider draft intangibles research report
2.40pm		5 mins	<i>Break</i>	
2.45pm	11	45 mins	Going Concern	Consider feedback received from outreach activities and decide on next steps
3.30pm	*12	30 mins	Research Update	Briefing on research program
4.00pm	13	45 mins	Other business /open for comment	Consider response to international documents open for comment. Discuss IASB update, IPSASB report and other business
4.45pm	*14	15 mins	Review	
5.00pm			<i>Close</i>	