



29 October 2020

Subject: Agenda for the 178th meeting of the AASB
Venue: Videoconference
Time(s): Wednesday 11 November 2020, 9.00 am – 3.00 pm
Thursday 12 November 2020, 8.55 am – 3.00 pm

The public is invited to attend the meeting. * Items 1, 12 and 13 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 10 November 2020 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 6 November 2020. Only attendees that have pre-registered will be provided with registration details to join the Zoom videoconference.

Day 1	Item	Duration	Subject	Objectives
9.00 am	1(a)*	25 mins	Agenda	
	1(b)*		Report from Chair	
	1(c)*		Welcome to Staff	
9.25 am	2	5 mins	Apologies, Declarations of Interest, Minutes and Out-of-Session Approvals	Note apologies and declarations. Consider minutes for approval
9.30 am	3	90 mins	Not-for-Profit Private Sector Financial Reporting Framework	Consider feedback from further targeted consultation and decide on next steps
11.00 am		15 mins	<i>Break</i>	
11.15 pm	4	90 mins	Fair Value Measurement for Not-for-Profit Entities	Consider options to progress the project and decide on next steps
12.45 pm		45 mins	<i>Lunch Break</i>	
1.30 pm	5	45 mins	Termination for Convenience Clauses	Consider staff analysis and decide on next steps
2.15pm	14	45 mins	Sustainability Reporting	Decide whether to comment on IFRS Trustees' consultation
3.00 pm			<i>Close Day 1</i>	

Day 2	Item	Duration	Subject	Objectives
8.55 am	1(a)*	5 mins	Welcome	
9.00 am	6	90 mins	Goodwill and Impairment	Consider feedback and decide on issues for submission to IASB
10.30 am	<i>Break</i>	<i>10 mins</i>		
10.40 am	7	90 mins	Minimum Disclosures in SPFS of Certain For-Profit Private Sector Entities	Consider summary of comments on ED 302 and decide how to finalise
12.10 pm	<i>Lunch</i>	<i>45 mins</i>		
12.55 pm	8	10 mins	Documents Open for Comment	Consider response to international documents open for comment
1.05 pm	9	10 mins	Other Business – Public	Consider IASB update, IPSASB report and other
1.15 pm	10	10 mins	Other Administrative Items	Update on AASB administrative matters
1.25 pm	<i>Break</i>	<i>5 mins</i>		
1.30 pm	11	60 mins	Status Update: <ul style="list-style-type: none"> • Going Concern • Parliamentary Enquiry into the Regulation of Auditing 	Consider feedback on going concern from IFASS and decide next steps Verbal update on status of Parliamentary Enquiry
2.30 pm	12*	20 mins	Work Program End-of-Year Wrap-Up	Board and Staff
2.50 pm	13*	10 mins	Review	Board, Chair and Managing Director
3.00 pm			<i>Close meeting</i>	