

Board Meeting Agenda

Wednesday 25 March 2020

by videoconference from Level 7, 50 Manners Street, Wellington

Est Time	Item	Topic	Objective		Page
B: PUBLIC SESSION					
PBE Items for Consideration					
10.00 am	3	IPSASB Revenue and Expenses	(JS/VSF)		
	3.1	Cover memo	Consider	Paper	
	3.2	Memo: ED 70	Consider	Paper	
	3.3	Memo: ED 71	Consider	Paper	
		IPSASB EDs	Note	Link	
		IPSASB ED 70 At a Glance			
		IPSASB ED 70 Revenue with Performance Obligations			
		IPSASB ED 71 At a Glance			
		IPSASB ED 71 Revenue without Performance Obligations			
		IPSASB ED 72 At a Glance			
		IPSASB ED 72 Transfer Expenses			
10.30 am		Morning tea			
10.45 am		IPSASB Revenue and Expenses (contd)			
11.55 pm	4	PBE Policy Approach	(TC)		
	4.1	Cover memo: Annual review of the application of the PBE Policy Approach	Note	Paper	
	4.2	Memo: <i>Improvements to IPSAS, 2019</i>	Consider	Paper	
	4.3	<i>Improvements to IPSAS, 2019</i>	Note	Link	
	4.4	<i>Policy Approach to Developing the Suite of PBE Standards</i>	Note	Link	
12.15 pm		Lunch			
For-profit Items for Consideration					
12.45 pm	5	General Presentation and Disclosures	(LK)		
	5.1	Cover memo	Consider	Paper	
	5.2	MPMs and disaggregation	Consider	Paper	
	5.3	Amendments to other IFRS Standards	Consider	Paper	

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	5.4	IASB ED/2019/7 <i>General Presentation and Disclosures</i>	Note	Link	
	5.5	IASB ED/2019/7 <i>General Presentation and Disclosures – Basis for Conclusions</i>	Note	Link	
	5.6	IASB ED/2019/7 <i>General Presentation and Disclosures – Illustrative Examples</i>	Note	Link	
	5.7	IASB ED/2019/7 <i>General Presentation and Disclosures – Snapshot</i>	Note	Link	
For-profit Item for Approval					
2.45 pm	6	Classification of Liabilities as Current or Non-current	(TC)		
	6.1	Cover memo	Note	Paper	
	6.2	<i>Classification of Liabilities as Current or Non-current</i>	Approve	Paper	
	6.3	Draft signing memorandum	Approve	Paper	
	6.4	PBE Policy Approach	Consider	Paper	
3.00 pm		<i>Afternoon tea</i>			
Standards for Noting					
3.14 pm	7	Standards Approved	(VSF)		
	7.1	Approval 113 <i>PBE Interest Rate Benchmark Reform</i>	Note	Paper	
	7.2	Approval 114 <i>Withdrawal of PBE FRS 46 (Amendments to PBE FRS 47)</i>	Note	Paper	
	7.3	Approval 115 <i>Revocation of PBE FRS 46</i>	Note	Paper	

Next NZASB meetings:

Wednesday 15 April 2020 (half-day videoconference currently scheduled)

Thursday 7 May 2020