



Accounting Council

Thursday, 6 September 2012 at 9.00am
Aldwych House, 71-91 Aldwych, London WC2B 4HN

AGENDA

Item
<p>Minutes of the last meeting of the Accounting Standards Board</p> <ul style="list-style-type: none">• Minutes for publication• Notes of the Council meeting• Status of action points
<p>Directors' Reports</p> <ul style="list-style-type: none">• Director of Accounting• Director of Research
<p>Research</p> <ul style="list-style-type: none">• Disclosures• Prudence
<p>UK Accounting Standards The Future of Financial Reporting in the UK & Republic of Ireland</p> <ul style="list-style-type: none">○ Draft FRS 100 & FRS 101○ Decision summary, departures from IFRS for SMEs etc○ Project Status Update○ Outreach, support etc○ ED on amending pensions○ Cash flow statements○ Consolidation, changes in stake etc○ Financial Institutions: Definition○ Public Benefit Entities (three papers)○ Extractive activities○ Service concession arrangements○ Sweep issues
<p>Influencing</p> <ul style="list-style-type: none">• Impairment• Put Options Written on Non-controlling Interest• Due Process Oversight Response

Administrative matters

Any other business