



## AGENDA

### Standing items

1. To approve the minutes of the Board meeting held on 16 February (2012:02) and their publication on the ASB website, and to note action points arising from that meeting.  
**Presenter:** DAVID LOWETH
2. To receive an update from the Technical Director on financial reporting developments and reports on (a) the status of ASB projects and (b) recent and upcoming ASB activities; and to approve the publication of the status report on the ASB website.  
**Presenter:** DAVID LOWETH
3. To receive an update from the Director of Research on research activities and developments, including (a) a note of the ASB's research work and (b) the agenda for the March meeting of the International Forum of Accounting Standard-Setters (IFASS).  
**Presenter:** ANDREW LENNARD
4. To note reports of the February meetings of EFRAG and the IASB.  
**Presenter:** DAVID LOWETH

### IFRS/EU issues

5. To approve the Board's response to EFRAG's Invitations to Comment on its assessment on the endorsement of the IASB's 'Off balance sheet and joint arrangements' package (IFRS 10 to 12, Amendments to IAS 27, and Amendments to IAS 28).  
**Presenter:** DAVID LOWETH
6. To approve the Board's responses to ESMA and EFRAG on ESMA's Consultation Paper 'Considerations of materiality in financial reporting'.  
**Presenter:** DEEPA RAVAL
7. To consider and approve final recommendations following up the responses to the ASB-EFRAG pro-active project Discussion Paper (DP) 'Considering the effects of accounting standards'.  
**Presenter:** GRANT CHATTERTON
8. To consider a progress report on the ANC-ASB-EFRAG pro-active project on the disclosure framework and an initial draft of a DP.  
**Presenter:** DEEPA RAVAL
9. To consider a draft Information Sheet from the Urgent Issues Task Force (UITF) on accounting by residential service management companies.  
**Presenter:** JENNIFER GUEST

### Other Issues

10. To note the proposed agenda for the ASB meeting on 12 April 2012 (ASB 2012-04).  
**Presenter:** DAVID LOWETH