

Meeting of the Accounting Standards Board (2009:04)  
Thursday 2 April 2009  
Aldwych House, 71-91 Aldwych  
London at 9:00 am



## AGENDA

1. To approve the minutes of the 5 March 2009 Board meeting (2009:03) and their publication on the ASB website.  
**Presenter:** PETER GODSALL
2. To receive a Chairman's update 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.  
**Presenters:** IAN MACKINTOSH/DAVID LOWETH
3. To consider an update of the accounting developments and implications of the global financial crisis and to approve the ASB's responses to (i) the IASB/FASB Financial Crisis Advisory Group (FCAG) and EFRAG on the FCAG's request for input from constituents and (ii) the IASB and EFRAG on the IASB's request for views on proposed amendments by the US Financial Accounting Standards Board (FASB).  
**Presenters:** SEEMA JAMIL-O'NEILL/DAVID LOWETH
4. To approve the publication of a Financial Reporting Standard (FRS) on Heritage Assets.  
**Presenter:** ALAN O'CONNOR
5. To consider the European Commission's consultation on a review of the 4<sup>th</sup> and 7<sup>th</sup> Company Law Directives and how the ASB might respond.  
**Presenters:** PETER GODSALL/ ALAN O'CONNOR
6. To consider issues relating to certain categories of entities (entities covered by SORPs and special cases) as part of the Board's proposed strategy for the future of UK GAAP.  
**Presenter:** PETER GODSALL
7. To consider (i) recognition and presentation issues and (ii) a summary of redeliberations to date in relation to the PAAinE Discussion Paper 'The Financial Reporting of Pensions'.  
**Presenters:** MICHELLE CRISP/JENNIFER GUEST
8. To consider issues relating to nature and incidence of tax as part of the accounting for tax project.  
**Presenter:** MARIO ABELA
9. To consider issues for the 2009 Exposure Draft (ED) of annual improvements to FRS (annual review and maintenance of UK GAAP).  
**Presenter:** MARIO ABELA