

**Meeting of the Accounting Council on 10 April 2014 at the FRC,
Aldwych House, 71-91 Aldwych, London, WC2B 4HN at 9am**

NOTICE OF MEETING AND AGENDA

		Status	Approx. timings
Minutes of the previous meeting and rolling actions			
1	Minutes of the meeting of the Accounting Council on 13 March 2014 and Rolling actions	<i>(ap)</i>	5 mins
Reports			
2	Director of Accounting Report	<i>(n) (d)</i>	25 mins
3	Director of Research Report	<i>(n)</i>	30 mins
4	Horizon scanning discussion	<i>(d)</i>	10 mins
UK GAAP			
5	Draft SORP: PRAG (Pension Schemes)	<i>(ap)</i>	10 mins
6	SORP: Charity Commission and OSCR (Charities)	<i>(ad)</i>	20 mins
7	SORP: Housing Federations (Social Housing Providers) – Narrow-scope exposure draft on impairments	<i>(ap)</i>	20 mins
Coffee Break			10 mins
8	FRED 51: Hedge Accounting – discussion with BSA representatives	<i>(pp)</i>	30 mins plus 10 mins for Council
Narrative Reporting			
9	Guidance on the Strategic Report: Remaining issues	<i>(ad)</i>	40 mins
10	Alternative Performance Measures – ESMA Consultation	<i>(ap)</i>	20 mins
Any Other Business			

Close: 1pm

Key:

(id) - Initial discussion	first discussion of an executive proposal
(pp) - Preliminary position	discussion of potential advice to the FRC Board or its committees
(ad) - Advice decision	agreement of final advice to the FRC Board or its committees
(ind) - Input decision	agreement on input to the FRC Board or its committees
(ap) - Approval	decision on a matter within the Council's delegated powers
(d) - Discussion	general discussion with no planned output to the FRC Board or its committees
(n) - Noting	an update on progress or for background information only