



Thursday 6 May 2010

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
10.00 – 10.15	Administrative Session <ul style="list-style-type: none"> Introduction Opening remarks Administrative matters Minutes of March 2010 meeting 		1	Bob Garnett (Chair)
	Active Committee Projects			
10:15 – 11:45	<i>IAS 16 Property, Plant and Equipment</i> <ul style="list-style-type: none"> Accounting for production phase stripping costs in the mining industry 	IAS 16-4	2A,2B	Luci Wright
11:45 – 13:00	<i>IFRS 2 Share-based Payment</i> <ul style="list-style-type: none"> Vesting and non-vesting conditions 	IFRS 2-11	3A,3B, 3C,3D	Jae-Ho Kim Michael Kraehnke
13.00 – 14.00	Lunch			
14.00 – 15.00	Active Committee Projects (Continued)			
	<i>IFRS 2 Share-based Payment</i> <ul style="list-style-type: none"> Vesting and non-vesting conditions 	IFRS 2-11	3A,3B, 3C,3D	Jae-Ho Kim Michael Kraehnke
15.00-15.15	Review of Tentative Agenda Decisions published in March IFRIC Update			
	<i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Accounting for costs included in self-constructed assets on transition 	IFRS 1-2	4A	David Humphreys
	<i>IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none"> Reversal of disposal group impairment losses relating to goodwill 	IFRS 5-4	4B	David Humphreys
	<i>IAS 26 Accounting and Reporting by Retirement Benefit Plans</i> <ul style="list-style-type: none"> Valuation of plan assets 	IAS 26-1	4C	David Humphreys

Thursday 6 May 2010 (continued)

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
15.15 – 16:00	Items for Continuing Consideration			
	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Fixed date in derecognition exception Initial measurement exception for financial instruments 	IFRS 1-3 IFRS 1 -6	5 5A	Luci Wright Luci Wright
	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> Comparative information 	IAS 1-6	6	Michael Kraehnke
16:00 – 16:15	Coffee/ tea break			
16:15 – 18:15 (continued on Friday morning as needed)	New Items for Initial Consideration			
	IAS 40 <i>Investment Property</i> <ul style="list-style-type: none"> Change from fair value model to cost model (reconsideration) 	IAS 40-1	17	April Pitman
	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Repeat application Clarification of borrowing costs exemption 	IFRS 1-4 IFRS 1-5	8 9	Toshikazu Masuyama David Humphreys Fabienne Colignon
	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Puts on non-controlling interests 	IFRS 3R-6	11	David Humphreys

Dinner at 18.30: Northbank Restaurant, Millennium Bridge, One Pauls's Walk, London, EC4V 3QH

Friday 7 May 2010

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
9:00 – 9:30	Active Committee Projects (continued)			
	<i>IFRS 2 Share-based Payment</i> <ul style="list-style-type: none"> Vesting and non-vesting conditions 	IFRS 2-11	3A,3B, 3C,3D	Jae-Ho Kim Michael Kraehnke
9:30 – 12:15 (including 15 minute coffee/ tea break)	New Items for Initial Consideration (continued)			
	<i>IAS 29 Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> Reporting in accordance with IFRS after a period of chronic hyperinflation 	IAS 29-3	12	Toshikazu Masuyama David Humphreys
	<i>IAS 39 Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Impairment of financial assets reclassified from AFS to loans and receivables 	IAS 39-27	13 13A	David Humphreys
	<i>IAS 16 Property, Plant and Equipment</i> <ul style="list-style-type: none"> Amendment to clarify accounting for servicing equipment 	IAS 16-5	16	Fabienne Colignon
	<i>IAS 1 Presentation of Financial Statements</i> <ul style="list-style-type: none"> Going concern disclosures – specifying consequence of concern 	IAS 1-5	18	Jon Baldurs
	<i>IAS 32 Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Clarification of the puttable instruments criteria for income trust units 	IAS 32-11	14 14A	David Humphreys
	<i>IAS 12 Income Taxes</i> <ul style="list-style-type: none"> Recognising deferred tax assets for unrealised losses on AFS debt securities 	IAS 12-8	15	Mitsuhiro Takemura David Humphreys
12.15 – 12.30	Administrative Session <ul style="list-style-type: none"> Committee work in progress 		19	Michael Stewart
12.30 – 13.00 CLOSED SESSION	Administrative Session Cont'd <ul style="list-style-type: none"> IOSCO Update EU Update National and other developments IFRIC Update 			Michael Stewart

* The Agenda for the May 2010 Committee meeting was updated on 27 April 2010 to remove Agenda Paper 7, replace Agenda Paper 10, with Agenda Paper 5A and re-schedule Agenda Paper 17.