UKEB
UK Endorsement Board

UKEB Work Plan—Endorsement Projects

22 October 2026

IASB Standard-Setting Projects									
Project	**Issued**	**Effective Date**	**Last UKEB milestone**	**Oct 2026**	**Nov 2026**	**Dec 2026**	**Jan 2027**	**Feb 2027**	**Mar 2027**
IFRS 20 Regulatory Assets and Regulatory Liabilities	27/05/26	01/01/29	–				**Board:** DECA Discussion: Scope	**Board:** Questionnaire results; DECA discussions: Statutory and Main Requirements in IFRS 20; TAC Overall Assessment	

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UKEB Work Plan—Endorsement Projects

IASB Maintenance Projects									
Project	**Issued**	**Effective Date**	**Last UKEB milestone**	**Oct 2026**	**Nov 2026**	**Dec 2026**	**Jan 2027**	**Feb 2027**	**Mar 2027**
Translation to a Hyperinflationary Presentation Currency (IAS 21)	13/11/25	01/01/27	Adoption statement published on 30 Sept 2026	**Board:** DPCS (noting)					
Amendments to the Fair Value Option (IAS 28)	26/06/26	01/01/27	DECA published on 12 August 2026		**Board:** ECA, Adoption Statement, FBS and *draft* DPCS	**Board:** DPCS (noting)			

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UKEB Work Plan—Influencing Projects

IASB Standard-Setting Projects									
Project	**Issued**	**Last UKEB milestone**	**Status**	**Oct 2026**	**Nov 2026**	**Dec 2026**	**Jan 2027**	**Feb 2027**	**Mar 2027**
Risk Mitigation Accounting (Proposed amendments to IFRS 9 and IFRS 7)	03/12/25	DCL published 28/04/26	IASB comment period ends 30/11/26	**Board**: Technical Paper	**Board:** FCL, FBS and *draft* DPCS	**Board:** DPCS (noting)			
IFRS Foundation Governance Projects									
Proposed Targeted Amendments to the IFRS Foundation Constitution	18/08/26	DCL published 22/09/26	Exposure Draft	**Board:** FCL, FBS and *draft* DPCS	**Board:** DPCS (noting)				
IASB Research Projects									
Post-implementation Review of IFRS 9—Hedge Accounting	28/09/26	PIP published 24/09/2026	RfI		**Board:** DCL		**Board:** FCL, FBS and *draft* DPCS	**Board:** DPCS (noting)	**Board:** Final Research Report

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UKEB Work Plan—Monitoring of IASB/ISSB Projects

IASB Standard-Setting Projects				
Project	**Issued (IFRS Status)**	**Next Milestone (IFRS Status)**	**Expected Date (IFRS Status)**	**Last Milestone (UKEB Status)**
Amortised Cost Measurement (IFRS 9)	–	Exposure Draft	H2 2027	–
Business Combinations—Disclosures, Goodwill and Impairment	ED 14/03/24	Decide Project Direction	Q1 2027	FCL: 07/2024
Equity Method	ED 19/09/24	Final Amendments	Q1 2027	FCL: 12/2024
Financial Instruments with Characteristics of Equity	ED 29/11/23	Final amendments	H2 2027	FCL: 04/2024
Statement of Cash Flows and Related Matters	–	Exposure Draft	H2 2027	6th Research paper 07/2026

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IASB Maintenance Projects				
Project	**Issued (IFRS Status)**	**Next Milestone (IFRS Status)**	**Expected Date (IFRS Status)**	**Last Milestone (UKEB Status)**
Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 Income Taxes (IFRS 18)	–	Exposure Draft	December 2026	–
Provisions—Targeted Improvements	ED 12/11/24	Final Amendments	H1 2027	FCL: 03/2025

IASB Research Projects				
Project	**Issued (IFRS Status)**	**Next Milestone (IFRS Status)**	**Expected Date (IFRS Status)**	**Last Milestone (UKEB Status)**
Intangible Assets	–	Decide Project Direction	November 2026	Research PIP 11/2025
Post-implementation Review of IFRS 16 Leases	–	Project Summary and Feedback Statement	November 2026	FCL 10/2025

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UKEB Work Plan—Proactive Research Projects

Project	Start date	Last milestone achieved	Target Completion	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027
Intangible Assets	10/25	PIP approved 20/11/25	Q3 2026	**Board:** Workshop				**Board Discussion**	

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UKEB Work Plan—UKEB Specific Projects

Project	Adoption Date	Last milestone achieved	Completion Due Date	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027
UKEB Post-implementation Review of IFRS 17 *Insurance Contracts*	16/05/22	RFI published 01/10/26	01/01/28					**Board:** Update on feedback received	
UKEB Due Process Handbook	08/12/22	UKEB DPH published Dec 2022	–				**Board:** Feedback Stakeholder Consultation	**Board:** Revised DPH, FBS & [Draft] DPCS	
UKEB Research Strategy	–		–					**Board:** Draft Report: Digital Assets and Liabilities	

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Glossary

Term	Description
DECA	Draft Endorsement Criteria Assessment
DCL	Draft Comment Letter
DP	Discussion Paper
DPCS	Due Process Compliance Statement
ECA	Endorsement Criteria Assessment
ED	Exposure Draft
FBS	Feedback Statement
FCL	Final Comment Letter
IASB	International Accounting Standards Board
PIP	Project Initiation Plan
RFI	Request for Information
TAD	Tentative Agenda Decision