

Meeting of the QCA Accounting, Auditing and Financial Reporting Expert Group



To be held on: Tuesday, 25 February, 4.00pm – 5.30pm.
Videoconference call

AGENDA

- 1. Welcome to Stefano Alderighi, Seema Jamil – O'Neill, and Denise Durant, from the UK Endorsement Board who will be discussing the IFRS 18 Standard and feedback received from smaller entities.**
- 2. Issues for discussion:**
 - a) QCA to discuss the FRC's Market Study on SME audit.**
 - b) Future meetings and speaker priorities.**
- 3. Apologies**
- 4. Communications (for information only)**
 - a) The QCA launches its new Environmental and Social Guide**

Our new QCA Environmental and Social (E&S) Guide, launched in December 2024, is designed to help smaller companies navigate their social and environmental reporting. The new guide breaks down the key elements of good practice and investor expectations in small and mid-caps into five principles-based pillars:

1. Establish a set of values
2. Ensure appropriate oversight and management
3. Conduct a materiality assessment
4. Measure the company's key E&S risks
5. Decide on the key actions

The new Environment and Social guide can be found [here](#).

5. Any Other Business

Next meeting: Tuesday 6 May 2025, 4.00pm – 5.30pm. Videoconference call.