

ENHANCING THE APPLICATION OF STANDARDS OF GRAP – 2025/26

	Topic	Resource	Medium	June 2025	September 2025	December 2025	March 2026
THEME: ON THE AGENDA FOR 2025/26				Quarter 1			
1	The Reporting Framework for 2024/25 and onwards		YouTube				
2	An explanation of amendments to Directive 5 <i>Determining the GRAP Reporting Framework</i> [how new versus amended Standards of GRAP that are not yet effective may be used; international pronouncements that may be used]		YouTube				
3	Explanation of resources available on the website on Adoption of GRAP 104 <i>Financial Instruments</i> and reference to the Knowledge Hub		YouTube				
4	What is on the ASB's work programme for 2025/26? [Planned projects and how they can get involved]		YouTube				
CONTENT FOR QUARTERS 2 TO 4 TO BE FINALISED AFTER CONCLUDING THE ASB'S WORK PROGRAMME CONSULTATION							
THEME: THE ASB AND ITS WORK (INDICATIVE)					Quarter 2		
1	Types of projects undertaken by the ASB [explain the different types of projects and when they are undertaken in the standard-setting process]						
2	The due process we follow and how our stakeholders can be involved in the projects [From the ASB Due Process handbook]						
3	An explanation of the different types of pronouncements issued by the Board & Secretariat and how each should be used [Placemat that will be developed from the amendment of Directive 5]						

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4	The role of the ASB in the ecosystem [queries, disputes etc.]						
THEME: FREQUENCY ASKED QUESTIONS (INDICATIVE)						Quarter 3	
1	Applicability of GRAP 18 <i>Segment Reporting</i>						
2	Explanation of IGRAP 18 <i>Recognition and Derecognition of Land</i> and control						
3	Distinguishing changes in accounting policies from errors						
THEME: LESSONS LEARNED FROM THE ASB'S PROJECTS (INDICATIVE)							Quarter 4
1	Impairment indicator assessment (GRAP 21 and GRAP 26) – how the indicators are intended to be applied						
2	Distinguishing cash-generating from non-cash-generating items for impairment						