

## EDUCATION MATERIAL FOR PREPARERS – 2026/27

|                                      | Topic                                                                                                                                                                  | Resource | Medium  | June 2026 | September 2026 | December 2026 | March 2027 |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|-----------|----------------|---------------|------------|
| THEME Q1: ON THE AGENDA FOR 2026/27  |                                                                                                                                                                        |          |         | Quarter 1 |                |               |            |
| 1                                    | The Reporting Framework for 2026/27 and onwards                                                                                                                        | AB       | YouTube |           |                |               |            |
| 2                                    | An explanation of resources available on the website on Adoption of GRAP 104 <i>Financial Instruments</i> and reference to the Knowledge Hub [update on 2025/26 video] | NIS      | YouTube |           |                |               |            |
| 3                                    | What is on the ASB's work programme for 2026/27? [Planned projects and how they can get involved]                                                                      | EvdW     | YouTube |           |                |               |            |
| 4                                    | The amendments to GRAP 1 <i>Presentation of Financial Statements</i> (going concern) and the related Fact Sheets explained                                             | AB       | YouTube |           |                |               |            |
| 5                                    | The amendments to GRAP 103 <i>Heritage Assets</i> explained                                                                                                            | SN       | YouTube |           |                |               |            |
| 6                                    | The amendments to GRAP 105, GRAP 106 and GRAP 107 explained                                                                                                            | SN       | YouTube |           |                |               |            |
| THEME Q2: Q&As on GRAP 104 (revised) |                                                                                                                                                                        |          |         |           | Quarter 2      |               |            |
| 1                                    | Scope                                                                                                                                                                  | AB       | YouTube |           |                |               |            |
| 2                                    | Classification                                                                                                                                                         | SN       | YouTube |           |                |               |            |
| 3                                    | Measurement                                                                                                                                                            | NIS      | YouTube |           |                |               |            |
| 4                                    | Transitional provisions                                                                                                                                                | EvdW     | YouTube |           |                |               |            |
| THEME Q3: RECURRING QUESTIONS        |                                                                                                                                                                        |          |         |           |                | Quarter 3     |            |

**Commented [Ev1]:** We will do another video showing how to navigate our website & the Knowledge Hub once both those have been reworked

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|---------------------------------------------------|---------------------------------------------------------------------------|----------|---------|-----------|----------------|---------------|------------|
| 1                                                 | When and how should prior period errors be corrected                      |          | YouTube |           |                |               |            |
| 2                                                 | Distinguishing operating and finance leases                               |          | YouTube |           |                |               |            |
| 3                                                 | In what circumstances is it appropriate to use consultants [ASB placemat] |          | YouTube |           |                |               |            |
| 4                                                 |                                                                           |          |         |           |                |               |            |
| 5                                                 |                                                                           |          |         |           |                |               |            |
| 6                                                 |                                                                           |          |         |           |                |               |            |
| THEME Q4: LESSONS LEARNED FROM THE ASB'S PROJECTS |                                                                           |          |         |           |                |               | Quarter 4  |
| 1                                                 |                                                                           |          |         |           |                |               |            |
| 2                                                 |                                                                           |          |         |           |                |               |            |
| 3                                                 |                                                                           |          |         |           |                |               |            |
| 4                                                 |                                                                           |          |         |           |                |               |            |
| 5                                                 |                                                                           |          |         |           |                |               |            |