GRAP 104 Reference Group plan and performance

Grey shaded
Green text
Red text

Outputs		
	Q1	Q3 (meeting 1)
VAT - Review proposed actions		
Loan commitments and concessionary loans - Overview of requirements		
Discussion of investments to be covered		
Loan commitments and concessionary loans - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Inter-entity loans - Overview of requirements		
Investments - Overview of requirements		
Disclosure - Overview of requirements		
Loan commitments and concessionary loans - Review proposed actions		
Disclosure - Review of proposed actions		
Inter-entity loans - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Investments - Discussion of issues by preparers + identify proposed actions - No specific deliverable [Postponed]		
Inter-entity loans - Review proposed actions		
Investments - Review proposed actions		
Revolving credit facilities - Overview of requirements *and discuss prevalence – decide next steps*		

Disclosure - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Financial guarantee contracts - overview of requirements	X	
Revolving credit facilities - overview of requirements from perspective of holder	X Agreed at April meeting to add	
Investments - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Investments - Review proposed actions		X (2 fact sheets)
Financial guarantee contracts - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Presentation to recap topics and consider identified issues - *Unallocated deposits, consumer deposits, debtors with interest-free extended payment terms, employee benefits, staff bursaries, unspent conditional grants*		X Agreed at December 2023 meeting
Financial guarantee contracts - Review of proposed actions		
Concessionary loans received - Overview of requirements		
GRAP 104 placemat		
Concessionary loans - Discussion of issues by preparers + identify proposed actions		
Presentation of financial instruments - Discussion of issues by preparers + identify proposed actions		
IASB® Amendments to the Classification and Measurement of Financial Instruments: amendments related to assessing contractual cash flow characteristics of financial assets, including those with ESG-linked features - Overview of requirements		
Concessionary loans payable - Review of guidance		
Liabilities (distinction between liabilities, equity and revenue) - Overview of requirements		
Discuss what potential issues exist (discounting + embedded derivatives), and identify next steps - discussion of potential issues		
Issues identified by members: practical considerations for impairment of contractual and statutory receivables: Discussion of issues		

Liabilities (distinction between liabilities, equity and revenue) - Review of proposed actions	
Recap of changes and communication - Review of guidance issued and identify potential issues	
Education sessions	

CALCULATION FOR PERFORMANCE INFORMATION

#DELIVERED		
#TO BE DELIVERED	2	3
% DELIVERED		

No outputs for performance target
Amendments to workplan agreed by RG
Performance target not met

Plan 2024/25			Actual 2024/25			
Q3 (meeting 2)	Q4	Total	Q1	Q3 (meeting 1)	Q3 (meeting 2)	Q4
			X March meeting held in April			
			X March meeting held in April			

			X			
			X			
				X Review of 2 Fact Sheets		
				X Presentation delivered		
X Fact Sheet					X Fact Sheet	
X					X presentation	
					X Placemat	
	X Presentation					X Presentation

			4	3	3	1
2	1	8	2	3	2	1
			200%	100%	150%	100%

Quarter 3: 6/5 delivered = 120%

Grey shade	No outputs for performance target
Green text	Amendments to workplan agreed by RG
Red text	Performance target not met

	Plan 2025/26					Actu	
Total	Q1	3 (meeting	3 (meeting	Q4	Total	Q1	3 (meeting

	X Fact Sheet					X Fact Sheet	
	X Presentation					X Presentation	

		X					
			X				
			X	X			
11						2	0
8	2	1	2	1	6	2	1
138%						100%	0%
						Quarter 3:	

al 2025/26		
3 (meeting	Q4	Total

0	0	2
2	1	6
0%	0%	**33%**