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**International
Accounting Standards
Board**

This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.

Note: These notes are based on the staff paper prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB paper. However, because these notes are less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

Board Meeting: January 2006, London
Project: Performance Reporting – Segment A
(Addendum to Agenda Paper 5)

Addendum to Agenda Paper 5: Performance Reporting – Segment A sweep issues

Issue 4 in Agenda Paper 5: Proposed amendments to titles of Standards

1. [Not included in observer notes].
2. In Agenda Paper 5, the staff recommends that the title of IAS 10 *Events after the Balance Sheet Date* is changed to IAS 10 *Events after the End of the Reporting Period*.
3. The staff is now aware that IFRS 1 defines the term 'reporting date' as '*the end of the latest period covered by financial statements or by an interim financial report*'. Consequently, the staff's view is that all references to 'balance sheet date' should be replaced with 'reporting date', rather than the current proposal 'end of the reporting period'. Therefore, the staff recommendation is updated to propose that the title of IAS 10 is changed to IAS 10 *Events after the Reporting Date*.