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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.

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

INFORMATION FOR OBSERVERS

Board Meeting: January 2009, London

Project: Pensions

Subject: Cover note (Agenda paper 16)

1. At this meeting, the Board will be asked to make decisions regarding the scope of its future work arising from *preliminary Views on Amendments to IAS 19* and on the presentation of changes in defined benefit obligations and in plan assets. The papers for this meeting include the following:
 - 16A Priorities in developing the proposals in the Discussion Paper
 - 16B Supporting information for agenda paper 16A
 - 16C Presentation of changes in defined benefit obligations and in plan assets
2. The pensions team will also ask the Board to consider an amendment to IFRIC 14 that has arisen from an IFRIC agenda item request. This amendment is discussed in the following paper:
 - 10 IFRIC 14 *IAS 19 The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction—Voluntary prepaid contributions under a minimum funding requirement*
3. Agenda paper 10 is not related to the Board's ongoing project on amendments to IAS 19.