

STAFF PAPER

September 2014

IASB Meeting

Project	Disclosure Initiative		
Paper topic	Amendments to IAS 7: Cover Paper		
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This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

1. As part of its September 2014 discussions on the Disclosure Initiative the IASB will be asked to consider two papers relating to amendments to IAS 7 *Statement of Cash Flows*:

- (a) **Agenda Paper 11B(a) Amendments to IAS 7—Disclosure about restrictions on cash and cash equivalents**

The objective of this paper is for the IASB to conclude its discussions on whether the proposed amendments to IAS 7 should include amendments to disclosures about cash and cash equivalents.

- (b) **Agenda Paper 11B(b) Amendments to IAS 7— Summary of Due Process**

The objective of this paper is to set out the due process steps that the IASB has taken before the publication of the Exposure Draft (Disclosure Initiative: Amendments to IAS 7 *Statement of Cash Flows*) and to ask the IASB to confirm it is satisfied that it has complied with the due process requirements to date.