

STAFF PAPER

January 2015

IASB Meeting

Project	Disclosure Initiative
Paper topic	Cover paper
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Purpose of this meeting

1. At this meeting we plan to give the IASB an update on the work being undertaken as part of the Disclosure Initiative. This is an education session and you will not be asked to provide any tentative views.
2. The slides that we would like to discuss are included as Agenda Paper 11A– Disclosure Initiative: project update.

Next steps

3. In February 2015 we plan to bring papers as part of the Principles of Disclosure project on non-IFRS information in a complete set of financial statements, the content of the notes and alignment of disclosure requirements in IFRS.
4. We are also planning to bring a paper as part of the Materiality project on the scope of the proposed Practice Statement and proposed changes to the materiality guidance in IFRS.