

STAFF PAPER

April 2016
IASB Meeting

Project	Disclosure Initiative		
Paper topic	Cover paper		
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Purpose of this meeting

- At this meeting, we will discuss the following papers:

Agenda Paper	Title	Description
11A	Feedback Summary on Exposure Draft: <i>IFRS Practice Statement Application of Materiality to Financial Statements</i>	This paper summarises the feedback received on the materiality practice statement. It does not include any questions for the Board.
11B	Disclosures about restrictions on cash and about liquidity	This paper provides background information to enable you to make a decision at a future meeting on whether to add a project on cash restrictions or liquidity to the agenda. It does not include any questions for the Board.

Next steps

- In May 2016, we plan to provide a more detailed analysis of the feedback received on the Exposure Draft: *IFRS Practice Statement Application of materiality to financial statements* and seek your views on specific issues raised by respondents.
- At a future meeting, we will ask you to decide whether to add a project on cash restrictions or liquidity to the agenda.