



**Australian Government**  
**Australian Accounting Standards Board**

# Memorandum

<b>To:</b>	<b>AASB members</b>	<b>Date:</b>	15 July 2009
<b>From:</b>	<b>Robert Keys, Christina Ng and Maybelle Chia</b>	<b>Agenda Item:</b>	9.1
<b>Subject:</b>	<b>Project Proposal: Presentation and Disclosures by Private Sector Not-for- Profit Entities</b>	<b>File:</b>	

## Action

Review the attached project proposal for the purpose of deciding:

- (a) whether to add the project to the AASB's Work Program as an 'Active Project'; and, if so
- (b) what the project's scope and approach should be.

## Background

The AASB has been granted access to funds from the Companies and Unclaimed Monies Special Account (CUMA) to develop an exposure draft for disclosures by private not-for-profit entities. The attached agenda paper provides some further background and provides a staff view on what the project's scope and approach should be. A text box at the end of the paper provides a list of specific 'questions for the AASB' to help facilitate and structure the discussion of the project proposal at the forthcoming meeting.

## Attachment

Agenda paper 9.2: AASB Project Proposal: Presentation and Disclosures by Private Sector Not-for-Profit Entities (including Charities)