

## Financial Reporting Manual (FReM) – Amendment Record Sheet 2009-10

Paragraph	FRAB (Paper)	Title	Reason for Change	Applicable Date	Standard
6.2.5 (NEW)	(98)04	Re-measurement of in use non-specialised property under IAS 16, <i>Property, Plant and Equipment</i>	To clarify that under IAS 16 non-specialised property assets continue to be accounted for on an existing use basis.	2009-10	IAS 16
5.4.25, 5.4.27c	(100)05	IFRS 8 <i>Operating Segments</i>	To align the Manual with revised IFRS 8 requirements which amended the disclosure for reportable segments of ‘total assets’ from a mandatory requirement to only being required where total assets for segments are regularly reported to the chief operating decision maker.	2009-10	IFRS 8

### Minor Changes and Corrections

<b>Paragraph</b>	<b>Reason for Change</b>	<b>Applicable Date</b>	<b>Date Changed</b>
10.2.2	Removal of erroneous reference		April 2009
5.4.43	Amended to correct inconsistency with Chapter 7		May 2009
4.2.4	Amendment of reference		May 2009
5.4.41	Amendment of reference arising from addition of 6.2.5		Oct 2009
11.2.18	Amendment of reference arising from addition of 6.2.5		Oct 2009
6.2.2, 6.2.19, 6.2.27h, 6.2.27hIII, 6.2.29, 6.2.38, 6.2.41a&b	Amendment of references arising from addition of 6.2.5		Oct 2009
5.4.46	Reference to Government Banking Service		March 2010