



## ACCOUNTS CLOSEDOWN WORKSHOPS 2019

### Transition to IFRS 9

Arlingclose is pleased to invite you to our annual Accounts Closedown workshop at:

- Wednesday 13<sup>th</sup> February 2019, Arlingclose Offices, 35 Chiswell St, **LONDON EC1Y 4SE**
- Thursday 14<sup>th</sup> February 2019, Novotel Hotel, 1 West Quay Rd, **SOUTHAMPTON SO15 1RA**
- Tuesday 26<sup>th</sup> February 2019, Arlingclose Offices, 35 Chiswell St, **LONDON EC1Y 4SE**
- Wednesday 27<sup>th</sup> February 2019, Jury's Inn, Station St, **NOTTINGHAM NG2 3BJ**
- Thursday 28<sup>th</sup> February 2019, Raddison Blu Hotel, 12 Holloway Circus, **BIRMINGHAM B1 1BT**
- Monday 11<sup>th</sup> March 2019, Double Tree by Hilton, Redcliffe Way, **BRISTOL, BS1 6NJ**
- Thursday 14<sup>th</sup> March 2019, Malmaison, 1-3 Piccadilly, **MANCHESTER M1 3AQ**
- Monday 18<sup>th</sup> March 2019, Arlingclose Offices, 35 Chiswell St, **LONDON EC1Y 4SE**
- Wednesday 20<sup>th</sup> March 2019, The Imperial Hotel, Vaughan St, **LLANDUDNO LL30 1AP**
- Thursday 21<sup>st</sup> March 2019, Cardiff Marriot, Mill Ln, **CARDIFF CF10 1EZ**
- Tuesday 5<sup>th</sup> March 2019, Malmaison, 278 W George St, **GLASGOW G2 4LL**

### Workshop Details

This workshop will cover the accounting and disclosure requirements of the 2018/19 Accounting Code of Practice relating to local authority financial instruments, focusing on the adoption this year of the IFRS 9 *Financial Instruments* standard, including the arrangements for transitioning from IAS 39.

The workshop will focus on the areas where IFRS 9 introduces substantial changes, notably the accounting for investments and receivables and the setting aside of impairment loss provisions.

### Workshop Programme

- 10:30 Welcome and Coffee
- 10:45 **Accounting for Investments**
- The framework for financial instrument accounting
  - Classification and measurement of financial assets under IFRS 9
  - Impairment of financial assets
- 13:00 Lunch
- 13:45 **Accounting for Borrowing, Disclosure Notes and Transition**
- Accounting for local authority borrowing
  - Disclosure note requirements under IFRS 7 (updated for IFRS 9)
  - Accounting entries on transition
- 16:00 Close

The dress code for the day is informal.

### To Book a Place

Please register online at <http://www.arlingclose.com/events> if you wish to attend. Please also let us know if you have any dietary restrictions. If you have any questions please email [workshops@arlingclose.com](mailto:workshops@arlingclose.com).