



ARLINGCLOSE CLIENT WORKSHOPS 2019

Strategy 2020/21 and IFRS 16 Lease Accounting (Scotland)

This year's Strategy and Lease Accounting Workshop will be held on **Thursday 10th October 2019** at the Malmaison Hotel, 278 West George Street, **GLASGOW G2 4LL**

Workshop Details

In the morning session we will examine in detail the factors to be taken into consideration in the production of the Capital Strategy required by the *CIPFA Prudential Code* and the Treasury Management Strategy required by the *CIPFA TM Code* incorporating the Investment Strategy required by the Scottish Government. CIPFA substantially updated both Codes in December 2017, and so the workshop will focus on the changes since the 2018/19 reports.

Then in the afternoon session, we will look forward to the introduction of the new *IFRS 16 Leases* accounting standard. This brings the majority of leases on the lessee's balance sheet and will therefore have consequences when setting Prudential Indicators. We will look at the changes and discuss how Arlingclose can assist with the transition.

Workshop Programme

- 10:30 Welcome and Coffee
- 10:45 **Strategies for 2020/21**
- Capital strategy and prudential indicators
 - Treasury management strategy and indicators
 - Investment options and investment strategy
- 13:00 Lunch
- 13:45 **IFRS 16 Lease accounting**
- Major changes to accounting by lessees
 - Minor changes to accounting by lessors and sale and leaseback
 - Additional disclosure requirements
 - Transitional arrangements for April 2020
- 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.