# Group accounts under the new UK GAAP

Tuesday 2 June 2015

09:30 to 12:30

Newcastle Gateshead Marriott Hotel, Metro Centre, NE11 9XF

FRS 102 will make significant changes in relation to the requirements of group accounts, both in relation to annual accounts and changes during the year. In addition, FRS 101 makes changes which will impact on listed groups.

**Content will include:**

* The requirement for group accounts under company law
* Form and content of group accounts
* Treatment of minority interest
* Accounting for business combinations during the year
  + Fair value
  + Identification of separate intangibles
  + Computation and treatment of goodwill
* Other consolidation adjustments
* Related party transactions
* Deferred tax in groups
* Group reconstructions.

**Bill Telford BA FCA**

Having qualified with an international practice, Bill has spent more than 30 years in technical and training roles within the profession. He has recently retired as a partner with Baker Tilly, and is now trading as a freelance lecturer and training consultant.

**Booking:**

**Credit/Debit Card – Tel (0)1908 248159**

**Online Booking -** £84.00 inc VAT, Retired/not employed £42.00 inc VAT at icaew.com/northern events

**Postal Booking by cheque -** £90.00 inc VAT, Retired/not employed £45.00 inc VAT

Further information contact Joanne Lucking on 0191 300 0532 [joanne.lucking@icaew.com](mailto:joanne.lucking@icaew.com)

**\*I/we would like to attend Group accounts under the new UK GAAP on Tuesday 2 June 2015.**

Name: Organisation:

E-mail: Tel:

Address:

Postcode:

Institute Membership No. (if applicable): ⬜⬜⬜⬜⬜⬜⬜

**RETURN TO: Joanne Lucking, ICAEW Northern, PO Box 101, Prudhoe NE42 9AQ**