



Supplement to New UK GAAP 2015

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New UK GAAP Supplement 2016 complements our existing publication, EY's New UK GAAP 2015 and provides a comprehensive guide to the changes made to the new UK accounting standards since August 2014, particularly:

1. The amendments to FRSs 100, 101 and 102 published in July 2015, which include the ability to use IFRS-style primary financial statements;
2. The new accounting regime for Small Entities using FRS 102; and
3. FRS 104 – Interim Financial Reporting

New UK GAAP 2015 and the New UK GAAP Supplement 2016 are an essential tool for anyone applying, interpreting, regulating, studying or teaching the new accounting standards.

Written by financial reporting professionals from the Financial Reporting Group of EY, this book provides a clear explanation of the recent changes to the new accounting standards, most of which are mandatory for periods beginning on or after 1 January 2016, as well as the new requirements for Small Entities and those preparing interim financial statements, and will prove invaluable in implementing these new requirements. It also addresses the related UK Companies Act and relevant statutory instrument changes, as well as providing practical worked examples.

Also available is International GAAP® 2016 – a three volume comprehensive guide to interpreting and implementing IFRS, setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting.

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