

FRS 102 leases – the countdown to change

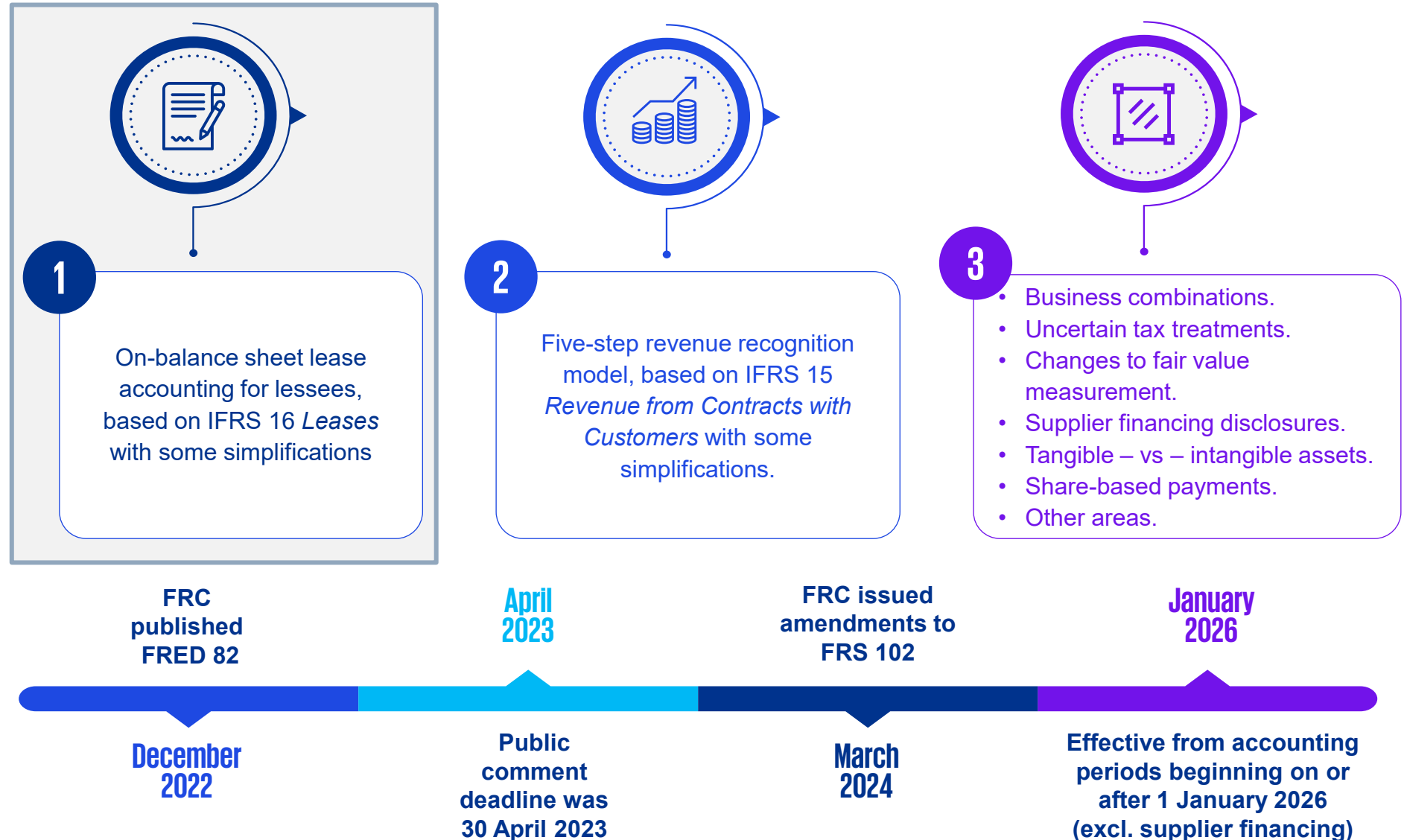
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Overview of amendments to UK GAAP

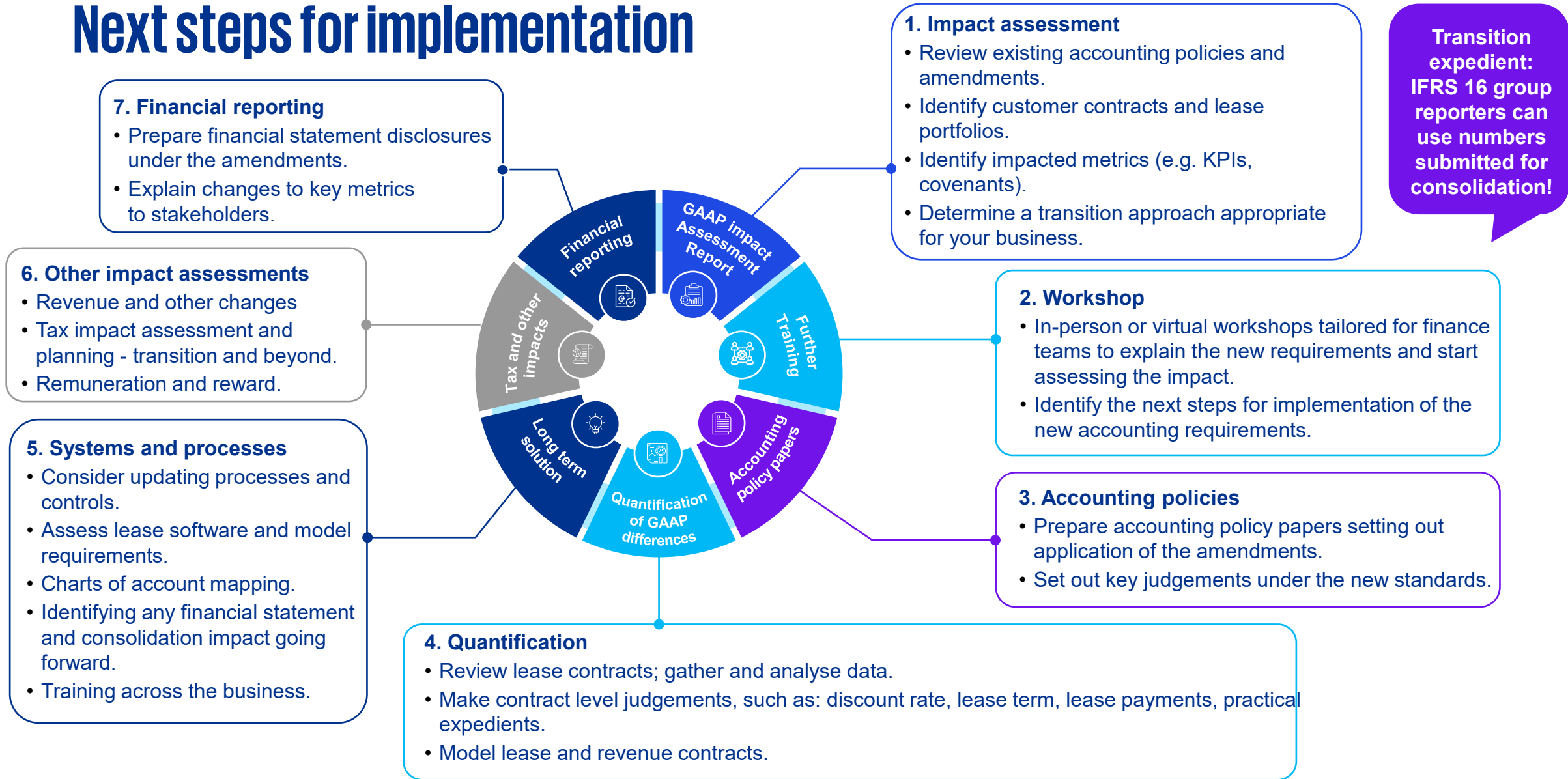


On 27 March 2024, the FRC issued amendments to FRS 102.

The effective date for most amendments is periods beginning on or after **1 January 2026**, with early adoption permitted.



Next steps for implementation



Links for future KPMG events

Accounting and reporting update: Key issues in the current environment

Join KPMG's Accounting Advisory Services (AAS) team for an exclusive live digital event on **Tuesday, March 18th, from 2:30 PM to 3:30 PM**. Broadcasting live from the KPMG studio, our experts will break down **the latest updates on critical accounting and reporting topics**, helping you stay ahead in 2025 and beyond. This webinar qualifies for CPD hours.

- **Geopolitical environment:** A look at the activities and responses of governments, regulators and companies; and what this means for reporting.
- **Accounting updates:** Key changes, new standards, and 2025 reporting essentials.
- **ESG reporting:** Navigating recent evolving regulations, market practice and practical implementation strategies.

[Register here](#)

Accounting, tax and legal ('ATL') updates

We are holding **in-person ATL update events** taking place **across our regional offices**, covering the following. Click the registration link and find the office nearest to you. The sessions qualify for CPD hours.

- **Accounting & Reporting:** An update on the latest IFRS and UK GAAP developments alongside our insights on corporate reporting and ESG.
- **Tax:** An update on the overall UK tax landscape and hot topics for businesses following the election of the UK Labour government.
- **Law:** Insights into topical legal issues affecting businesses and what they mean for you

Registration for May/June 2025 opening soon



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