

P

Release notes

IPSAS 2025.11.01
AUGUST 2026

Index

1. Executive summary	3
2. IPSAS 2025.11.01	3
2.1. IPSAS 43 - Leases:.....	3
2.2. IPSAS 44 - Non-current assets held for sale and discontinued operations:	4
2.3. IPSAS 45 - Property plant and equipment:	4
2.4. IPSAS 46 - Measurement:	5
2.5. IPSAS 3 - Accounting policies, changes in accounting estimates and errors:	5
3. Caseware Working Papers 2025.00.091 Release 2	5
3.1. Features	5
3.2. Fixes	7

1. Executive summary

This annual update of the IPSAS Financial Statements adds the **latest effective IPSAS presentation and disclosure requirements** from the **IPSAS Standards** to your IPSAS Caseware. This includes:

- **IPSAS 43 - Leases,**
- **IPSAS 44 - Non-current assets held for sale and discontinued operations,**
- **IPSAS 45 - Property plant and equipment and**
- **IPSAS 46 - Measurement.**

This update also includes more **localisation features** requested by our existing clients.

This update coincides with the full market release of **Caseware Working Papers (Version 2025.00.091 Release 2)** and **Connector (Version 2025.00.003)**.

2. IPSAS 2025.11.01

2.1. IPSAS 43 - Leases:

- The above new standard resulted in the following changes:
 - Accounting policies.
 - Updated "Leases" accounting policy with new version as per IPSAS 43. [ACP_012]
 - Update the "Significant judgements and sources of estimation uncertainty" accounting policy. [ACP_000]
 - Statement of financial position.
 - Added a new line item "Right of use assets".
 - Rename "Finance lease obligation" to "Lease liabilities".
 - Rename "Operating lease asset (accrual) to Operating lease asset".
 - Cashflow statement.
 - Add new line item "Cash additions to right-of-use assets".
 - Remove line item "Finance lease payments".
 - Remove line item "Finance lease receipts".
 - Add new line item "Cash repayments on lease liabilities".
 - Add new line item "Other cash flows on lease liabilities".
 - Add new line item "Cash receipts from finance lease receivables".
 - Add new line item "Other cash flows on finance lease receivables".
 - Statement of comparison of budget and actual amounts.
 - Changes as per Statement of financial position, performance and cashflow statement above.
 - Notes to financial statements
 - Right-of-use assets note: [NOTES_260]
 - Added a new note as required by IPSAS 43.
 - Investment property note: [NOTES_003]
 - Add new line item "Investment property - right of use assets".
 - Rename "Investment property" change to "Investment property - owned".
 - Add new column in the reconciliation table " Remeasurements and lease modifications".
 - Add new section for "Measurement information".
 - Property plant and equipment note:
 - Added subheadings to group asset classes into "Used within the controlling entity" or "Leased out under operating leases"
 - Added new asset classes:
 - Other right-of-use assets
 - [Class 1] subject to operating lease arrangements
 - [Class 2] subject to operating lease arrangements

- Operating lease assets note: [NOTES_025]
 - Add new section "Operating leases (entity as lessor)"
- Finance lease receivables [NOTES_014]
 - Updated note as required by IPSAS 43.
- Leases (entity as lessee) note [NOTES_030]
 - Updated note as required by IPSAS 43.
- General expenses note [NOTES_139]
 - Added line items for:
 - Leases of low-value assets
 - Short-term leases
 - Variable lease payments not included in lease liabilities
- Rental income note [NOTES_261]
 - Added new note
- Commitments note [NOTES_044]
 - Update new section for "Leases".

2.2. IPSAS 44 - Non-current assets held for sale and discontinued operations:

- The above new standard resulted in the following changes:
 - Accounting policies. [ACP_105]
 - Added new accounting policy for "Non-current assets held for sale and discontinued operations" as per IPSAS 44.
 - Statement of financial position.
 - Rename "Non-current assets held for sale and assets of disposal groups" to " Non-current assets held for sale and assets included in disposal groups classified as held for sale".
 - Rename "Liabilities of disposal groups" to " Liabilities included in disposal groups classified as held for sale".
 - Statement of financial performance.
 - Rename "Discontinued operations" to " Surplus/Deficit for the period from discontinued operations".
 - Rename "Gain/Loss on disposal of assets or settlement of liabilities attributable to discontinued operations" to " Gain/Loss on remeasurement of held-for-sale assets and disposal groups not classified as discontinued operations".
 - Statement of cash flows.
 - Rename "Cash flows of held of sale / discontinued operations" to " Cash receipts/payments from discontinued operations".
 - Statement of comparison of budget and actual amounts.
 - Changes as on Statement of financial position, performance and cashflow statement above.
 - Notes to financial statement [NOTES_020]
 - Update whole note as per the requirements of IPSAS 44.

2.3. IPSAS 45 - Property plant and equipment:

- The above new standard resulted in the following changes:
 - Accounting policies. [ACP_001]
 - Updated "Property plant and equipment" accounting policy with changes as per IPSAS 45.
 - Statement of financial performance.
 - Remove line item "Write-down of property, plant and equipment to recoverable amount or recoverable service amount".
 - Statement of comparison of budget and actual amounts.
 - Changes as on Statement of financial performance above.
 - Notes to the financial statements
 - Update Property plant and equipment note
 - New section for "Unrecognised heritage property, plant and equipment". [NOTES_002_18]
 - Simplified Classes of assets by reducing mapping numbers and aligning classes to examples in new standard.

2.4. IPSAS 46 - Measurement:

- The above new standard resulted in the following changes:
 - Accounting policies.
 - Added new accounting policy for "Measurement" as per IPSAS 46. [ACP_102]
 - Notes to the financial statements
 - Property plant and equipment note [NOTES_002_12]
 - New section for "Current value measurement and revaluations".

2.5. IPSAS 3 - Accounting policies, changes in accounting estimates and errors:

- The above new standard resulted in the following changes:
 - Notes to the financial statement.
 - New standard and interpretations note [NOTES_047]

3. Caseware Working Papers 2025.00.091 Release 2

The following describes the features and fixes included in Working Papers 2024 and related products.

3.1. Features

- Chromium Embedded Framework (CEF) has been updated to version 131 to stay in line with the latest updates
- You can now export journal entry transfers to a format that is highly compatible with Xero, allowing for a more efficient import process
- CSS is now supported when printing to the iXBRL file format
- Installation - You will be required to fill in a username and email on installation
- The copy existing section method lets you specify if you want to insert the existing section before or after the relative section. This is only available to users when they have the firm template guide in their file.

Copy Existing Section

Label of the section to copy

Where should the new section be inserted?

Before
After

Submit

The cloud installer lets you self-serve and generate a silent install

The screenshot shows the 'My Software' page on the Caseware website. The page header includes the Caseware and adapt IT logos, and navigation links for Getting Started, Training, Knowledge Base, Product Updates, and a user profile dropdown. The main content area has a breadcrumb 'Home / My Software' and a heading 'My Software'. A paragraph explains that users should upgrade to the latest version and provides instructions on where to find download and authorization codes. A video player icon is shown with the text 'Watch this video, to ensure a successful Caseware installation.' Below this is a sidebar with three expandable sections: 'Prerequisites', 'Installer', and 'Silent Installer'. On the right, there are fields for 'Download Code', 'Authorisation Code', and 'Expiry Date' (30 September 2025). Below these fields is a note: 'Refer to the installer or silent installer sections on the left for guidance.' At the bottom right, there are two buttons: 'Get Installer' and 'Get Silent Installer', with the latter highlighted by a red rectangle.

The cloud installer now lets you add your customised firm template to the distributable for your firm

The screenshot shows the 'CWA Installer App' window. The top navigation bar includes 'Welcome', 'Registration', 'My Software', 'Download', and 'Install/Distribute'. The main content area has the Caseware and adapt IT logos and a message: 'You have the option to Install, Distribute or both. Select the software you would like to install or distribute. Help ?'. Below this is a heading 'Install/Distribute' and a counter '0 of 2 Initiate install below.' There are two software items listed: 'Caseware Working Papers SmartSync (eLic)' with version '2024.00.164.06' and 'SME (English) incl. XBRL' with version '2024_2 [Probe]el'. The 'SME (English) incl. XBRL' item has a dropdown menu showing various templates: 'Probe Compilation', 'Close Corporation', 'Body Corporate', 'Company - IFRS for SME', 'Trust', 'Partnership', 'Sole', 'Probe Audit', 'Probe Premium', 'Probe IFRS-SME', 'Co-Operative', and 'Probe Review'. At the bottom right, there are two buttons: 'Replace Template' (highlighted with a red rectangle) and 'Install'. A dropdown menu for the 'Install' button shows three options: 'Install', 'Distribute', and 'Install and Distribute'.

3.2. Fixes

- Published Working Papers engagements that are pending lockdown do not show the correct lockdown status (P) on Caseware Cloud
- The document modification time does not account for time zone differences, resulting in erroneous sync conflicts
- The multi-year view of the trial balance does not calculate prior year balances correctly
- Caseware AiDA occasionally fails to summarize the active PDF document
- A conversion error prevents Xero trial balance data from being imported into Working Papers
- The CaseView calculation editor does not display ampersands correctly
- Large values do not round correctly in certain graph types
- CaseView documents open slower if the engagement is published to an on-premises SmartSync Server

Contact Us

Main Contact Details

Adapt IT Reception +27 10 494 1000

Help Desk Direct Extension

E-mail CaseWare Support support@casewareafrika.co.za

Other Important Details

Register at success.casewareafrika.com for easy access to frequently asked questions, upgrades, downloads and technical documentation.

Email us at info@casewareafrika.co.za regarding:

Feedback

Ideas on service or products

Product information

Account or license information

Any other queries

Follow us



[CaseWare Africa – South Africa](#)



[CaseWare Africa – South Africa](#)



[CaseWare Africa – South Africa](#)



[CaseWare Africa – South Africa](#)