

# FINANCIAL STATEMENTS TEMPLATE



Key functionality update

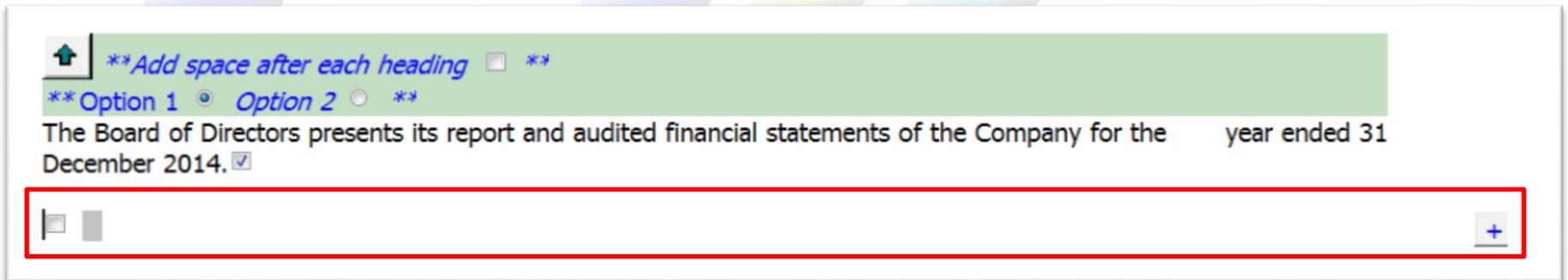
# DATES

Dates automatically calculated based on the dates in the engagement properties

Select <b>FS YEAR</b>	<b>2014</b>
<b>BALANCE SHEET DATE</b> in short (0000)	<b>2014</b> <b>COMPARATIVE date 2013</b>
This the <b>FIRST YEAR</b> / comparatives are NOT required	<input type="checkbox"/>
<b>INCOME STATEMENT HEADER</b> current period	ended 31 December 2014
Income statement <b>COLUMNS</b>	<i>current period 2014 comparative period 2013</i>
Date of <b>SIGNATURE</b> <input type="checkbox"/> select here <input type="text"/>	OR enter here ..... 2016
Define <b>DATES</b> throughout FS <input checked="" type="checkbox"/>	
<b>1st day of the CURRENT PERIOD</b>	1 January 2014 as a short date 01/01/2014
<b>Last day - current period</b>	31 December 2014 31/12/2014
<i>In CAPITALS</i>	31 DECEMBER
<b>Last day - COMPARATIVE period</b>	31 December 2013 31/12/2013
<b>1st day of the comparative period</b>	1 January 2013 01/01/2013
Long date format with a <b>COMMA</b>	<input type="checkbox"/>

# TEXT PARAGRAPHS

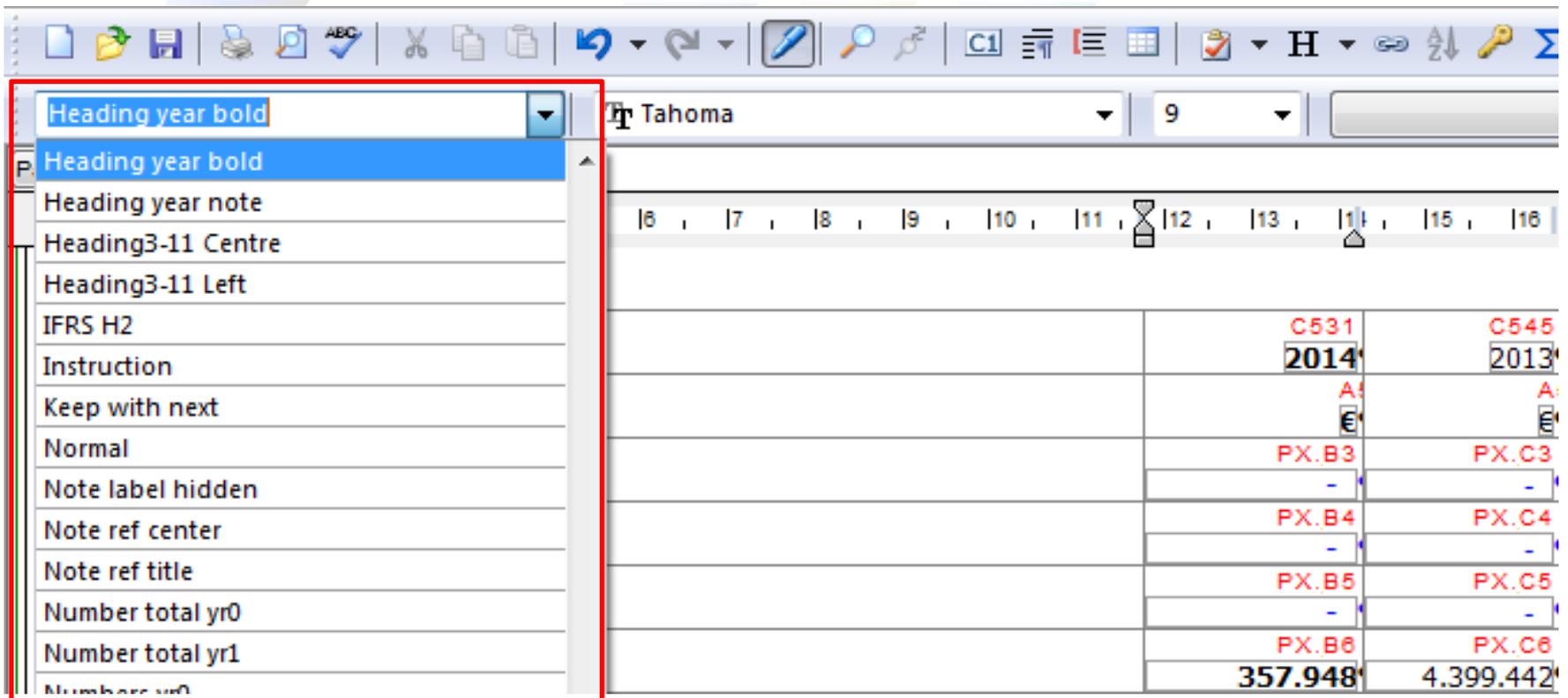
New lines may be added by pressing the + button



The screenshot shows a text editor interface. At the top, there is a green header bar with the text **\*\*Add space after each heading** and a checkbox. Below this, there are two radio button options: **\*\*Option 1** and **Option 2**. The main text area contains the sentence: "The Board of Directors presents its report and audited financial statements of the Company for the year ended 31 December 2014." Below the text area, there is a red-bordered input field with a plus sign button on the right side, indicating where a new line can be added.

# FORMATING STYLES

All styles defined in FS are automatically updated except for the NORMAL style



The screenshot shows the Microsoft Word interface. On the left, a style list is open, with 'Heading year bold' selected. The list includes styles such as 'Heading year note', 'Heading3-11 Centre', 'Heading3-11 Left', 'IFRS H2', 'Instruction', 'Keep with next', 'Normal', 'Note label hidden', 'Note ref center', 'Note ref title', 'Number total yr0', 'Number total yr1', and 'Number yr0'. The background shows a table with columns labeled 'C531' and 'C545', and rows containing data for the years 2014 and 2013. The table data is as follows:

	C531	C545
	2014	2013
	€	€
	PX.B3	PX.C3
	-	-
	PX.B4	PX.C4
	-	-
	PX.B5	PX.C5
	-	-
	PX.B6	PX.C6
	357.948	4.399.442

# SINGLE DIRECTOR

Option to apply single director wording to the whole of the BOD report

## Board of Directors

**\*\* Tick check box for Board with only one director**

**Apply to whole of BOD report**

**Male Director  \*\***

The sole member of the Company's Board of Directors as at 31 December 2014 and at the date of this report is presented on {T#}. The sole Director was a member of the Board of Directors throughout the year ended 31 December 2014.

In accordance with the Company's Articles of Association the sole Director presently member of the Board continues in office

There were no significant changes in the remuneration of the sole Director.

# SOLE TRADER AUDITORS

Independent auditor's report updated to accommodate sole trader auditors

## Independent auditor's report

### To the Members of Client Name

*Report addressed to the management*  *OR to the members*

### Report on the financial statements

I have audited the financial statements of parent company Client Name (the "Company") {T#-#} which comprise the balance sheet as at 31 December 2014, and the statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

# PRIMARY STATEMENTS

Skip row checkbox in all lines

Skip underline checkbox next to all underlines

User modifiable note references

<input checked="" type="checkbox"/>	Interest expense		1.551	1.549
<input checked="" type="checkbox"/>	Dividend expense on investment sold short		2.062	1.544
<input checked="" type="checkbox"/>	Management and performance fees		1.637	1.556
<input checked="" type="checkbox"/>	Valuation expenses		1.556	2.104
<input checked="" type="checkbox"/>	** Spare **		1.683	1.649
<input checked="" type="checkbox"/>	** Spare **		1.538	1.561
<input checked="" type="checkbox"/>	** Spare **		1.701	1.698
<input checked="" type="checkbox"/>	** Spare **		1.612	1.542
<input checked="" type="checkbox"/>	** Spare **		1.544	1.718
<input checked="" type="checkbox"/>	Sundry expenses		1.535	1.623
<input checked="" type="checkbox"/>	<b>Total operating expenses</b>		<b>102.856</b>	<b>102.018</b>
<input checked="" type="checkbox"/>	Gain on distribution to shareholders of the Company		35.782	8.931
<input checked="" type="checkbox"/>	Other operating income		381.466	514.751

{N#}  
 {N#}  
 {N#}  
 Skip underline  
 {N#}

6

# NON-PROFIT ORGANISATIONS

Any income or expense item may be separately disclosed on the face of the income statement

	2014	2013
	€	€
<b>INCOME</b> <input checked="" type="checkbox"/>		
Rendering of services	4.799	4.463
Commissions receivable	7.199	6.696
3.Q.4. 6 - Net exchange profit/loss	467	434
3.Q.5. 1 - Interest received from bank	426	397
	-	-
	-	-
	-	-
	-	-
	<b>633.923</b>	<b>681.920</b>
	<b>900.574</b>	<b>834.521</b>

Mapping	Description
IQ.4.5	Net fair value gains on fin assets through p&l
IQ.4.6	Net exchange profit/loss
IQ.4.7	*** Spare ***
IQ.4.8	*** Spare ***
IQ.4.9	Other operating income
IQ.5	Provident fund income
IQ.5.1	Interest received from bank
IQ.5.2	Interest received from Members
IQ.5.3	Interest received on Bonds

# PRIMARY STATEMENTS

Useful for special reports such as consolidated and interim financial statements

<b>IAS 1 Presentation options</b> <input checked="" type="checkbox"/>	<input type="radio"/> New titles <input checked="" type="radio"/> OR as old ones per para10 of IAS1 <input type="radio"/>
Profit and loss	Statement of profit or loss and other comprehensive income ▾
Statement of recognised income and expense	Statement of comprehensive income ▾
Balance sheet	Statement of financial position ▾
Statement of changes in Equity	Statement of changes in equity ▾
Cash flow	Cash flow statement ▾
<b>Change description - Primary statements</b> <input checked="" type="checkbox"/> **The other primary statements will be updated from the descriptions entered here **	Consolidated statement of profit or loss and other comprehensive income

# RETAINED EARNINGS

For entities, such as partnerships, joint ventures, sole traders, branches, provident funds, and liability investment funds.

Balance sheet presentation 	
- Show or hide Non current headings on the face of B/S	Show non current headings <input checked="" type="radio"/> OR hide headings <input type="radio"/>
- Loans to associated undertakings	On the face of B/S <input type="radio"/> OR as part of loans notes <input checked="" type="radio"/>
- Loans from associated undertakings	On the face of B/S <input type="radio"/> OR as part of loans notes <input checked="" type="radio"/>
- Overdraft and short term loans	On the face of B/S <input type="radio"/> OR as part of the borrowings note <input checked="" type="radio"/>
- Finance liabilities	On the face of the B/S <input checked="" type="radio"/> OR as part of borrowings note <input type="radio"/>
- Reserves	On the face of the B/S <input checked="" type="radio"/> OR as part of other reserves note <input type="radio"/>
	Each one separately on the face of the B/S <input type="checkbox"/>
- Retained earnings	Applicable <input checked="" type="radio"/> or not applicable for the entity <input type="radio"/>

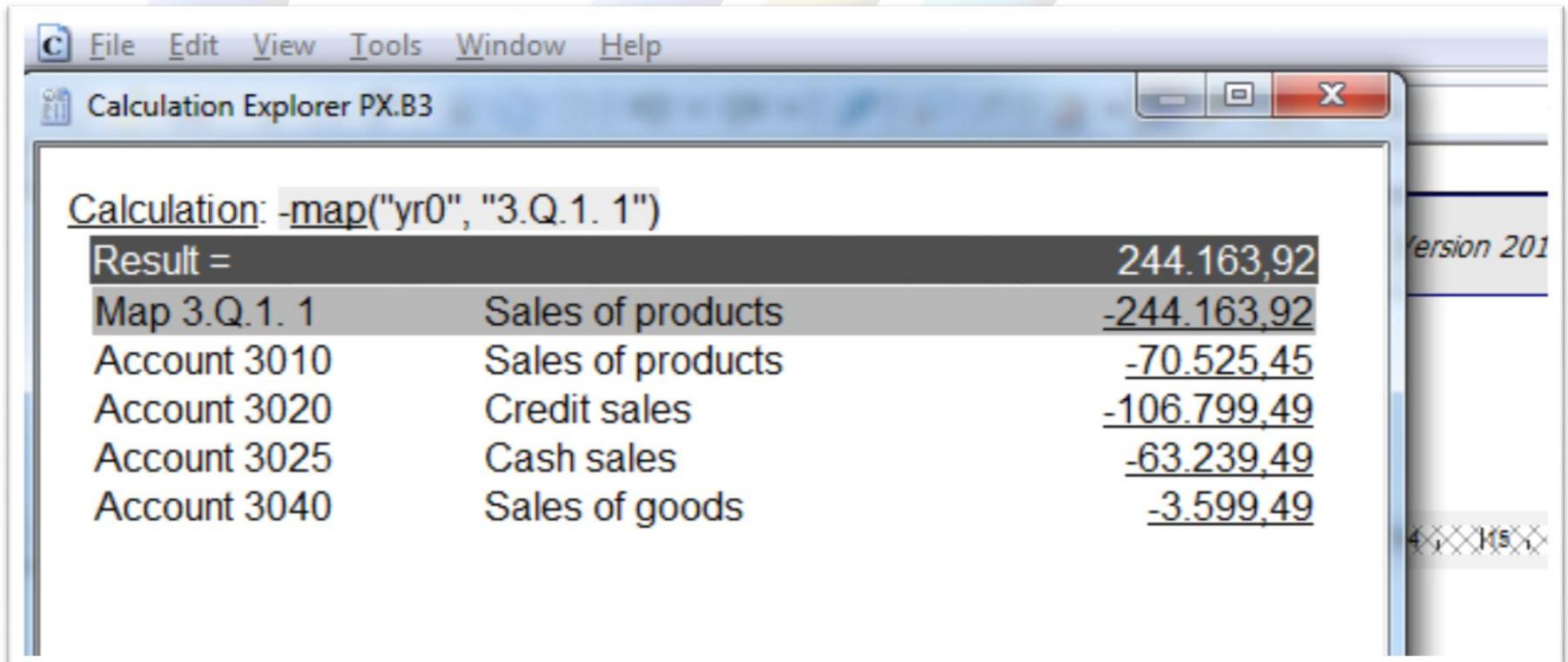
# LIQUIDATED ACCOUNTS

Change the description of financial statements throughout the set to liquidated accounts

a <b>DORMANT</b> company <input type="checkbox"/>	
Change description of <b>Financial statements</b> <input checked="" type="checkbox"/>	<i>In headings</i>
<b>ENTITY</b> <input type="checkbox"/>	<i>liquidated accounts</i> ▼ <i>financial statements</i> <i>liquidated accounts</i>

# CALCULATION EXPLORER

The explorer pops up on double click on the cell and is also printable



The screenshot shows a window titled "Calculation Explorer PX.B3" with a menu bar (File, Edit, View, Tools, Window, Help). The main content area displays the following information:

Calculation: `-map("yr0", "3.Q.1. 1")`

Result = 244.163,92

Map 3.Q.1. 1	Sales of products	-244.163,92
Account 3010	Sales of products	-70.525,45
Account 3020	Credit sales	-106.799,49
Account 3025	Cash sales	-63.239,49
Account 3040	Sales of goods	-3.599,49

On the right side of the window, there is a vertical scroll bar and a label "Version 201". At the bottom right, there is a small icon with the number "15".

# INTERIM FINANCIAL STATEMENTS

## Income statement comparative amounts

- YR1:DISC – Comparative to current active period
- YR1:PERx:DISC – Comparative x period number
- YR1 - Prior year, year to date

Select **ANNUAL** or **INTERIM** accounts 

Show accounting **POLICIES** in detail (same as annual accounts)

Source for prior period income statement

Add extra columns in P&L - entity publishes **QUARTERLY ACCOUNTS**

*Annual*

*Interim*  *Interim without comparatives*

yr1:disc

# ADOPTION OF NEW & REVISED IFRSs

Various presentation options. Effectiveness dependent on 1st day of current annual period  
Choice between IASB & EU adoption dates

## Adoption of new and revised IFRSs

Option 1  Option 2  show subheadings

(εφαρμόζεται για ετήσιες περιόδους που αρχίζουν από ή μετά την

Show effective date in separate column

Effective dates as per IASB (not the EU)

For larger entities

No material impact  Material impact

During the current year the Company adopted all the new and revised International Financial Reporting Standards (IFRS) that are relevant to its operations and are effective for accounting periods beginning on 1 January 2014. This adoption did not have a material effect on the accounting policies of the Company.

# 5 YEAR TAX LOSSES CALCULATION

Alternative presentation option

Tax year	2009	2010	2011	2012	2013	2014
	€	€	€	€	€	€
Profits/(losses) for the tax year	1.332.554	1.965.214	(2.366.584)	132.450	(232.458)	(1.424.975)
Gains Offset (€)	1.236.500	12.548	-	132.450	-	-
- Year	2006	2007		2011		
Gains Offset (€)	96.054	-	-	-	-	-
- Year	2007					
Gains Offset (€)	-	-	-	-	-	-
- Year						
Gains Offset (€)	-	-	-	-	-	-
- Year						
Gains Offset (€)	-	-	-	-	-	-
- Year						

Net loss carried forward

(3.891.567)

*\*\* Diff with tax computation \*\**

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# MAPPING STRUCTURE

English and Greek mapping structures separated  
Extended name used only in cases where the  
description is longer than 50 characters

The screenshot shows a software interface with a menu bar (File, Edit, View, Insert, Engagement, Document, Account, Tools) and a toolbar. A dropdown menu is open, showing 'Greek' selected and 'English' below it. The main area is divided into 'Documents' and 'Issues' sections. The 'Issues' section has tabs for 'Mapping' and 'Report'. Below the tabs is a table with columns 'Map No' and 'Name'. The table contains three rows of data:

Map No	Name
1.A.1.3	Λογισμικό
1.A.1.4	Διαγραφές
1.A.1.5	Έρευνα κ

To the right of the table, there is another table with a 'Title' column and a '+' sign in a grey box next to each row:

Title
+ <input type="checkbox"/>
+ <input type="checkbox"/>
+ <input type="checkbox"/>

# ENGAGEMENT LETTER

Right click to insert new line after each section and sorting of rows within the same sections

42 Though the auditor assumes and recognises liability for their statements only to the Company  itself and not to any other third party, the Company shall agree to indemnify and hold harmless [name of audit firm] its Directors agents and employees from, and against, any and all costs, expenses, losses, claims, demands, action, suits or proceedings paid, incurred, suffered made or initiated against it by third party, arising out of, or in connection with, this engagement, regardless of whether the loss or damage is caused other than through our fraud or wilful default.

{N#}

**Liability**

\*\* [The *graph should be deleted for US SEC clients where work will be relied on in connection with filing*] \*\*

43 [name of audit firm] alone will be responsible for the performance of the engagement contract

- InsertRow
- Delete Row
- Clear Row Values
- Sort Table Rows
- Other Options
- Add New Issue

# COMPANY INCOME TAX RETURN

Interest income as Turnover or Interest income  
Interest expense in COS or finance expenses

2.2. ΛΟΓΑΡΙΑΣΜΟΣ ΑΠΟΤΕΛΕΣΜΑΤΩΝ		ΣΗΜ.	± <sup>6</sup>	2014	± <sup>7</sup>	2013
1	Κύκλος Εργασιών (μετά από εκπτώσεις)		+	318.284	+	207.237
2	Προμήθειες		-	1.502	-	1.441
3	Κόστος Πωλήσεων	2.3.9	-	114.792	-	117.775
4	Μικτό Κέρδος ή ζημιά (2.2.1 μείον 2.2.2 μείον 2.2.3)		+	201.990	+	88.021
5	Μερίσματα Εισπρακτέα (Μικτά)		+	17.768	+	17.579
6	Τόκοι Εισπρακτέοι		+	58.261	+	50.674
** Show Interest income (3.Q.4. 2) under Turnover above <input type="checkbox"/> **						

Χρηματοπιστωτικά έξοδα										
30	Τραπεζικά έξοδα						-	111	-	133
** Show Loan and Other Interest expense under Cost of sales above <input type="checkbox"/> **										
31	Τόκοι	<sup>1</sup> Τρεχούμενου	<sup>2</sup> Δανείων	<sup>3</sup> Ενοικιαγοράς	<sup>4</sup> Χρεογράφων	Άλλοι				
	2014	182	2.084	2.776	193	14.936	-	20.171		
	2013	503	367	2.732	197	15.364		-	19.163	

# INFORMATION STORE

Financial statements options have been linked to the information store in order to maintain Firm selected options on update

## **Financial Statements Formatting**

- Cover page** 
- Options for English wording in the financial statements** 
- Options for Greek wording in the financial statements** 
- IAS 1 Presentation options** 
- Alternative PRESENTATION options** 
- Other Entry table options** 
- Contents page** 
- Directors and other officers page** 
- Report of the Board** 
- Accounting policies** 
- Notes to the financial statements** 
- Additional information** 