FINANCIAL STATEMENTS TEMPLATE

Key functionality update

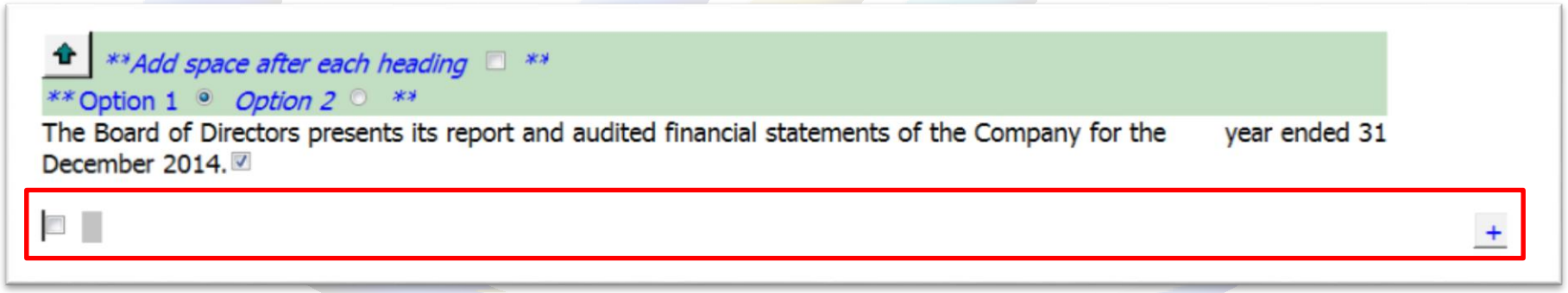
DATES

Dates automatically calculated based on the dates in the engagement properties

Select **FS YEAR**		*2014*	
BALANCE SHEET DATE	in short (0000)	**2014** **COMPARATIVE** date **2013**	
This the **FIRST YEAR** / comparatives are NOT required		☐	
INCOME STATEMENT HEADER	current period	ended 31 December 2014	
Income statement **COLUMNS**		*current period* **2014** *comparative period* **2013**	
Date of **SIGNATURE** ☐	select here	OR enter here 2016	
Define **DATES** thoughout FS ☑			
1st day of the **CURRENT PERIOD**		1 January 2014	as a short date 01/01/2014
Last day - current period		31 December 2014	31/12/2014
In CAPITALS		31 DECEMBER	
Last day - **COMPARATIVE** period		31 December 2013	31/12/2013
1st day of the comparative period		1 January 2013	01/01/2013
Long date format with a **COMMA**		☐	

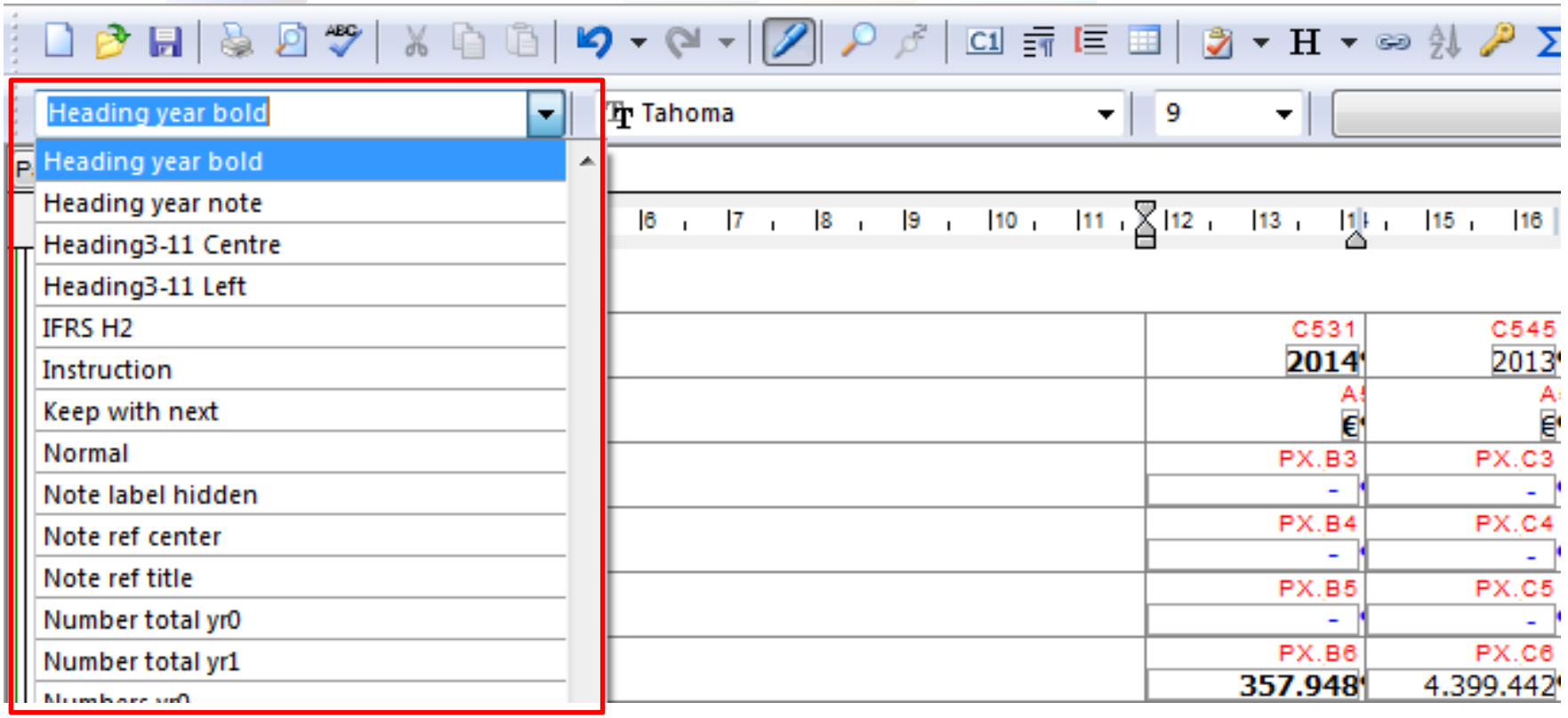
TEXT PARAGRAPHS

New lines may be added by pressing the **+** button



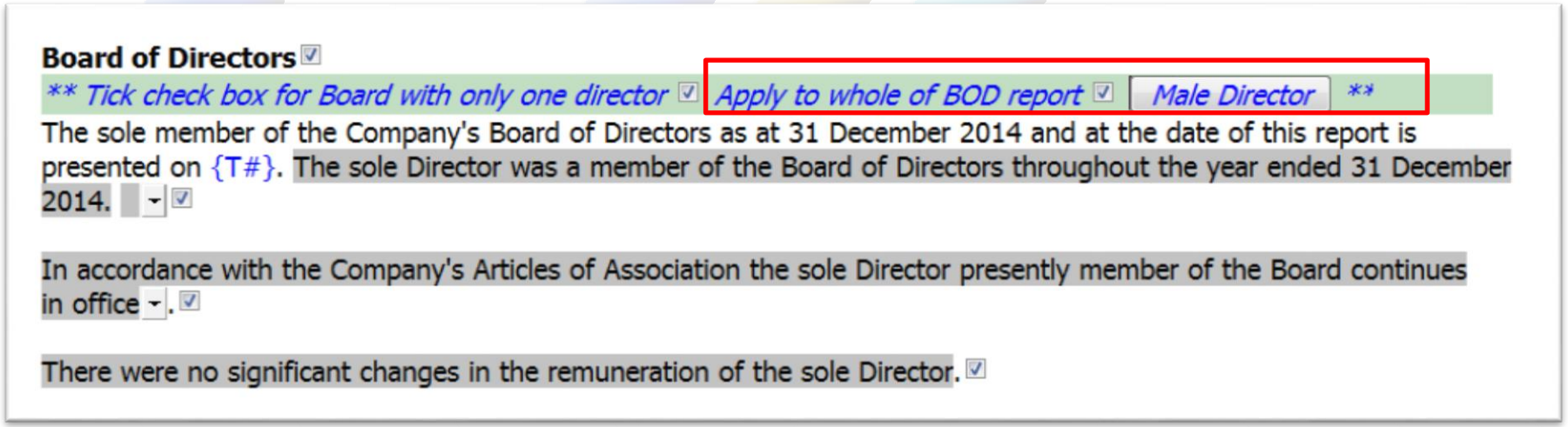
FORMATING STYLES

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



SINGLE DIRECTOR

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



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 ☑

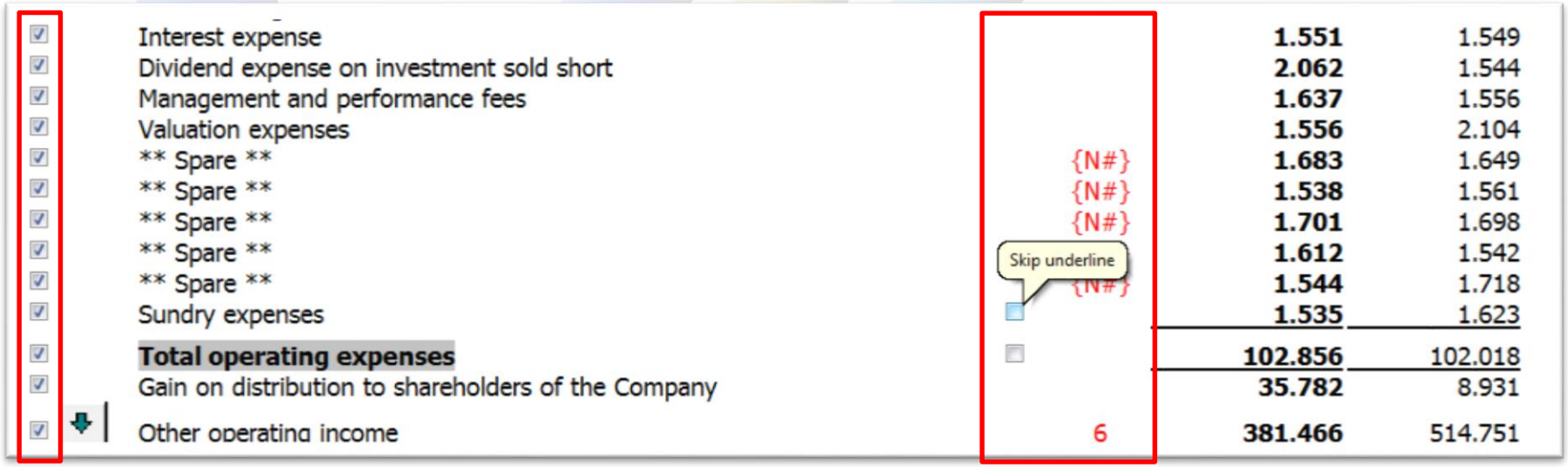
I have audited the financial statements of parent company Client Name (the "Company") {T#-#} which comprise the balance sheet as at 31 December 2014, and the statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant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

PRIMARY STATEMENTS

Skip row checkbox in all lines

Skip underline checkbox next to all underlines

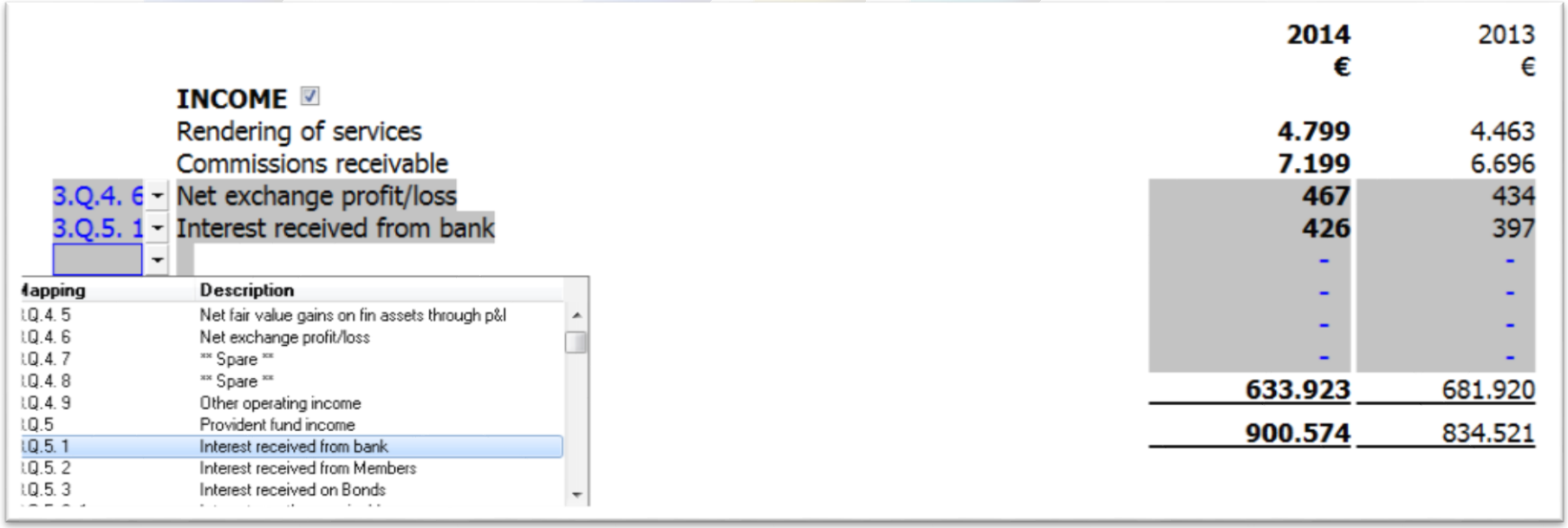
User modifiable note references



Interest expense		**1.551**	1.549
Dividend expense on investment sold short		**2.062**	1.544
Management and performance fees		**1.637**	1.556
Valuation expenses		**1.556**	2.104
** Spare **	{N#}	**1.683**	1.649
** Spare **	{N#}	**1.538**	1.561
** Spare **	{N#}	**1.701**	1.698
** Spare **		**1.612**	1.542
** Spare **	{N#}	**1.544**	1.718
Sundry expenses		**1.535**	1.623
Total operating expenses		**102.856**	102.018
Gain on distribution to shareholders of the Company		**35.782**	8.931
Other operating income	6	**381.466**	514.751

NON-PROFIT ORGANISATIONS

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



PRIMARY STATEMENTS

Useful for special reports such as consolidated and interim financial statements

IAS 1 Presentation options	New titles OR as old ones per para10 of IAS1
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
Change description -**Primary statements** **The other primary statements will be updated from the descriptions entered here **	Consolidated statement of profit or loss and other comprehensive income

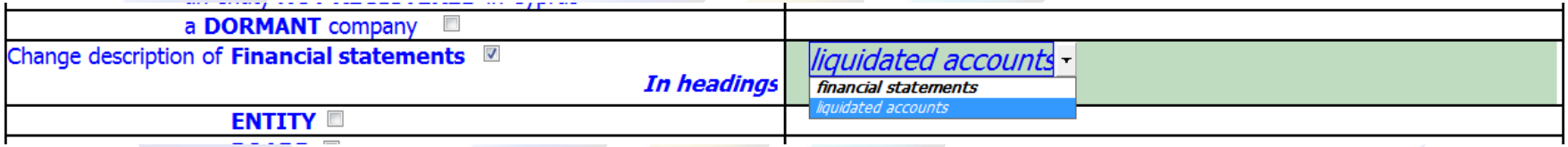
RETAINED EARNINGS

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 ◉ OR hide headings ○
- Loans to associated undertakings	On the face of B/S ○ OR as part of loans notes ◉
- Loans from associated undertakings	On the face of B/S ○ OR as part of loans notes ◉
- Overdraft and short term loans	On the face of B/S ○ OR as part of the borrowings note ◉
- Finance liabilities	On the face of the B/S ◉ OR as part of borrowings note ○
- Reserves	On the face of the B/S ◉ OR as part of other reserves note ○ Each one separately on the face of the B/S ☐
- Retained earnings	Applicable ◉ or not applicable for the entity ○

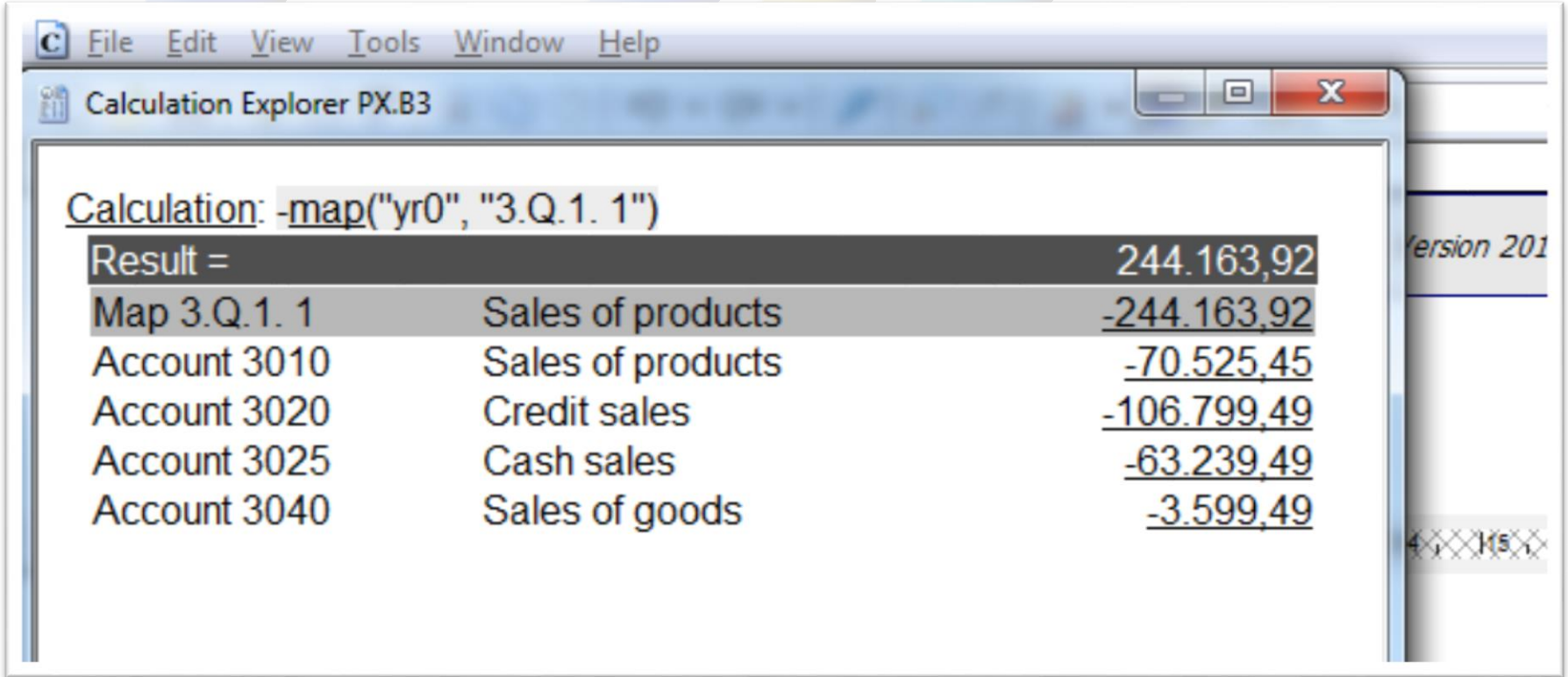
LIQUIDATED ACCOUNTS

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



CALCULATION EXPLORER

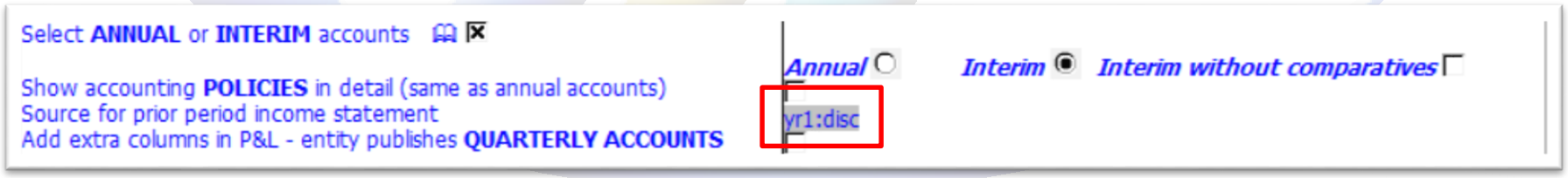
The explorer pops up on double click on the cell and is also printable



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



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 - *1st day of current annual period 01/01/2014*

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

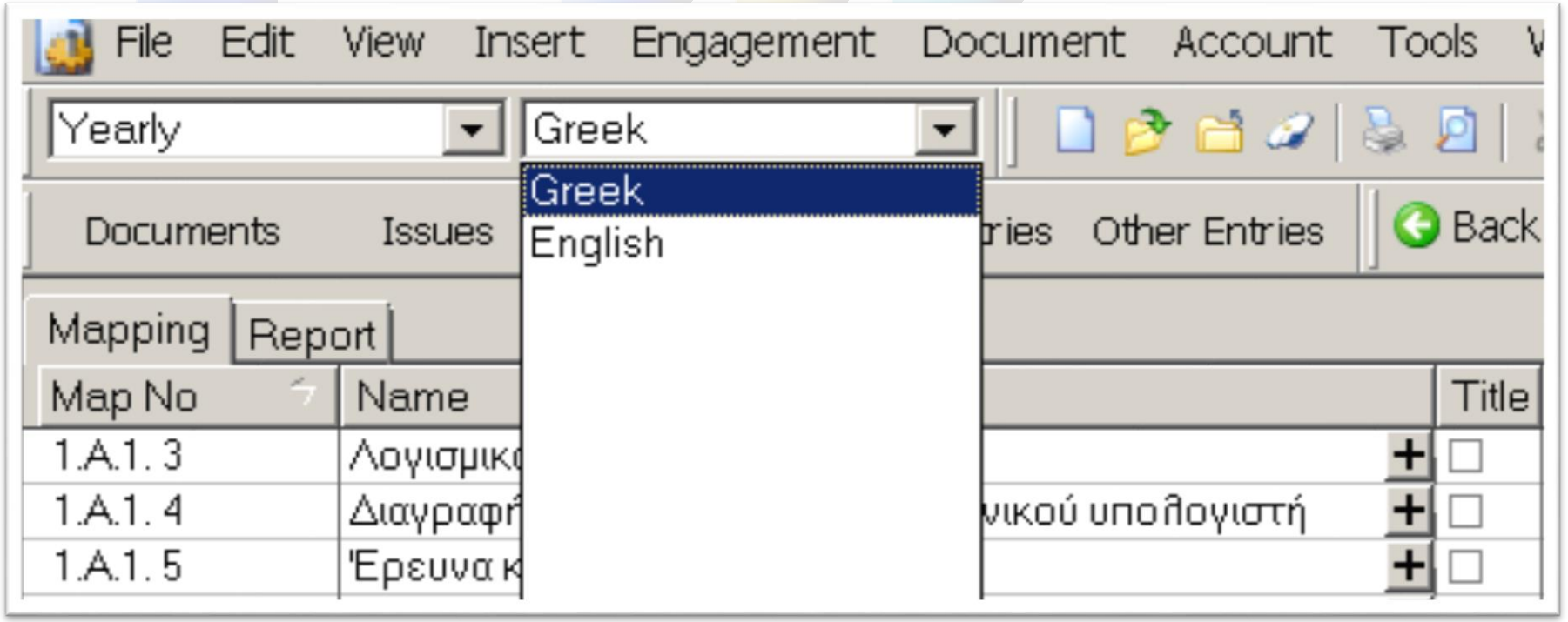
Tax year	2009	2010	2011	2012	2013	2014
	€	€	€	€	€	€
Profits/(losses) for the tax year	1.332.554	1.965.214	(2.366.584)	132.450	(232.458)	(1.424.975)
Gains Offset (€)	1.236.500	12.548	-	132.450	-	-
- Year	2006	2007		2011		
Gains Offset (€)	96.054	-	-	-	-	-
- Year	2007					
Gains Offset (€)	-	-	-	-	-	-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

Net loss carried forward	(3.891.567)
*** Diff with tax computation *****	-

MAPPING STRUCTURE

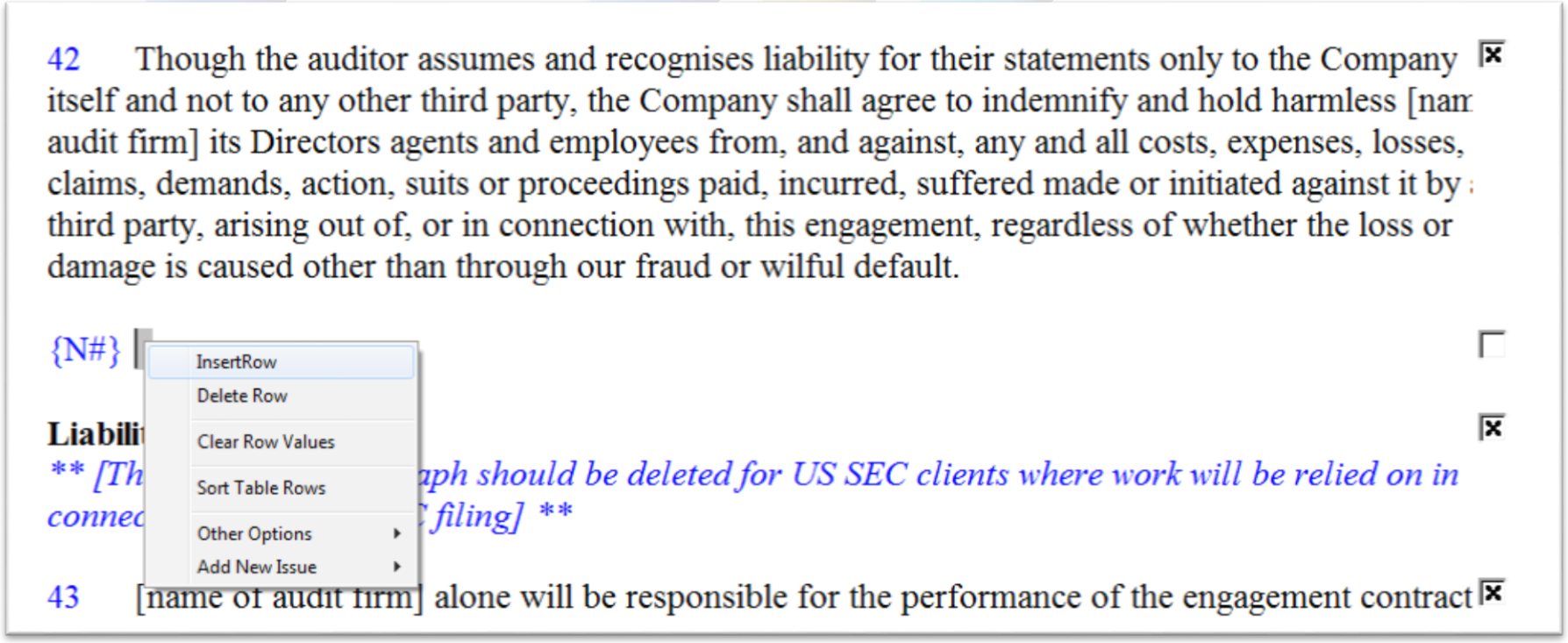
English and Greek mapping structures separated

Extended name used only in cases where the description is longer than 50 characters



ENGAGEMENT LETTER

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



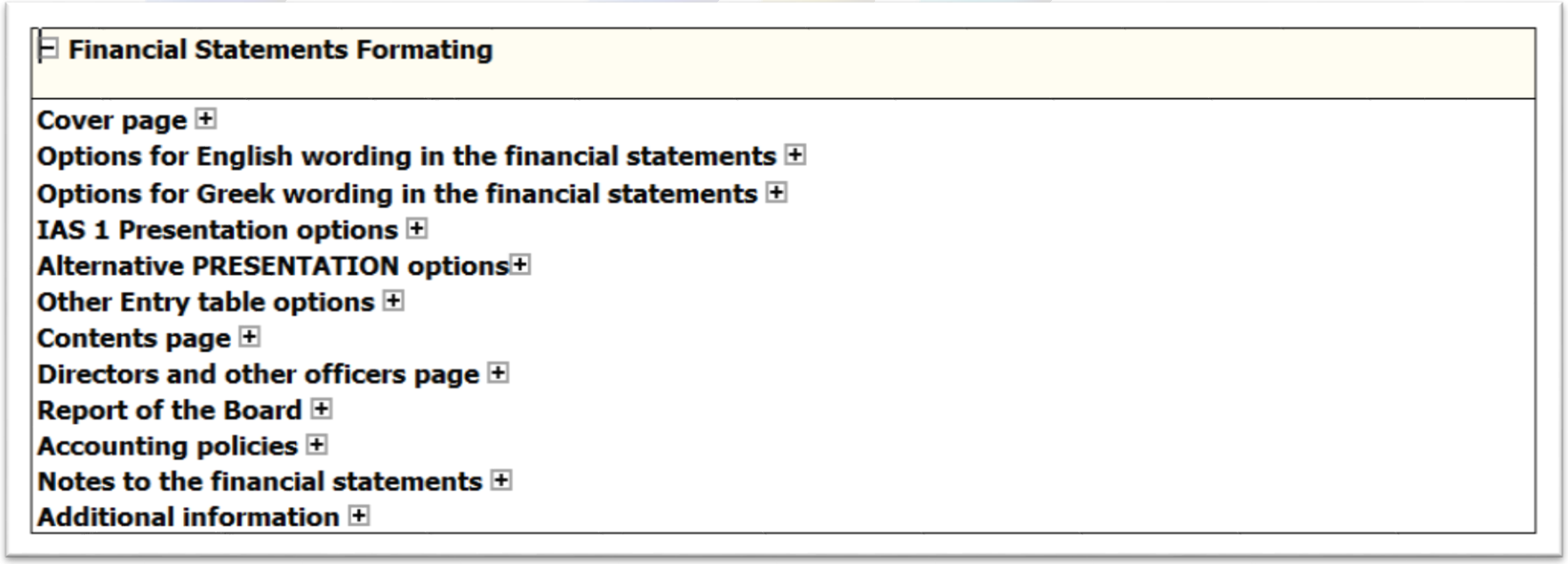
COMPANY INCOME TAX RETURN

Interest income as Turnover or Interest income

Interest expense in COS or finance expenses

2.2. ΛΟΓΑΡΙΑΣΜΟΣ ΑΠΟΤΕΛΕΣΜΑΤΩΝ		ΣΗΜ.	±	6 2014	±	7 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 ☐ **					

	Χρηματοπιστωτικά έξοδα								
30	Τραπεζικά έξοδα						-	111	- 133
	** Show Loan and Other Interest expense under Cost of sales above ☐ **								
31	Τόκοι	1 Τρεχούμενου	2 Δανείων	3 Ενοικιαγοράς	4 Χρεογράφων	5 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