

ONESOURCE™

Statutory Reporting

ROI FRS 102 Template – Web User
Guide V 1.0

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User Workflow

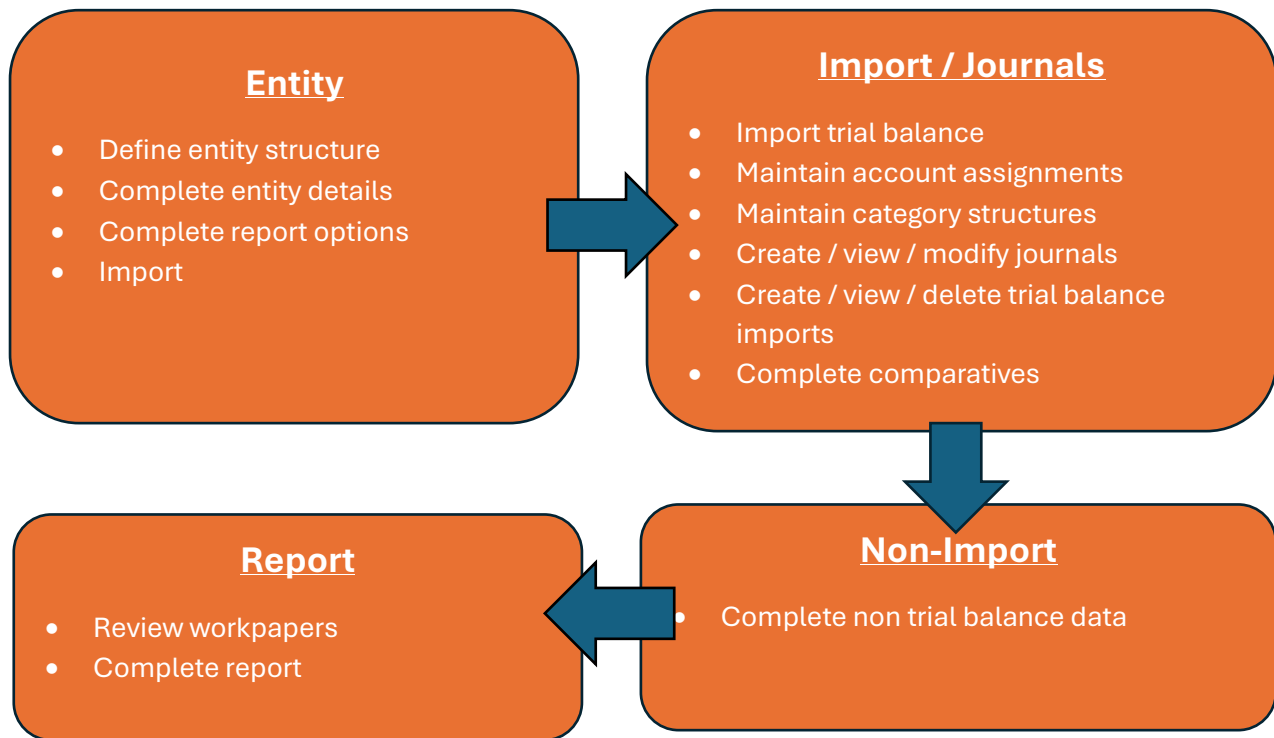
Workflow tabs

The workflow tabs are set out in a logical flow for users to complete their reports.

The workflow tabs available are further detailed in the table below.

	DESCRIPTION
Entity	Within this tab users can complete entity details which usually remain the same during the reporting period.
Import / Journals	<p>Within this tab users can import data from trial balances, maintain account codes, maintain categories and complete account assignment.</p> <p>Within this tab users can create / view / modify journals and trial balance imports.</p>
Non-Import	Within this tab users can complete all other information not captured in the trial balance e.g. data for statement of cash flows.
Report	Within this tab users can preview / edit / complete reports.

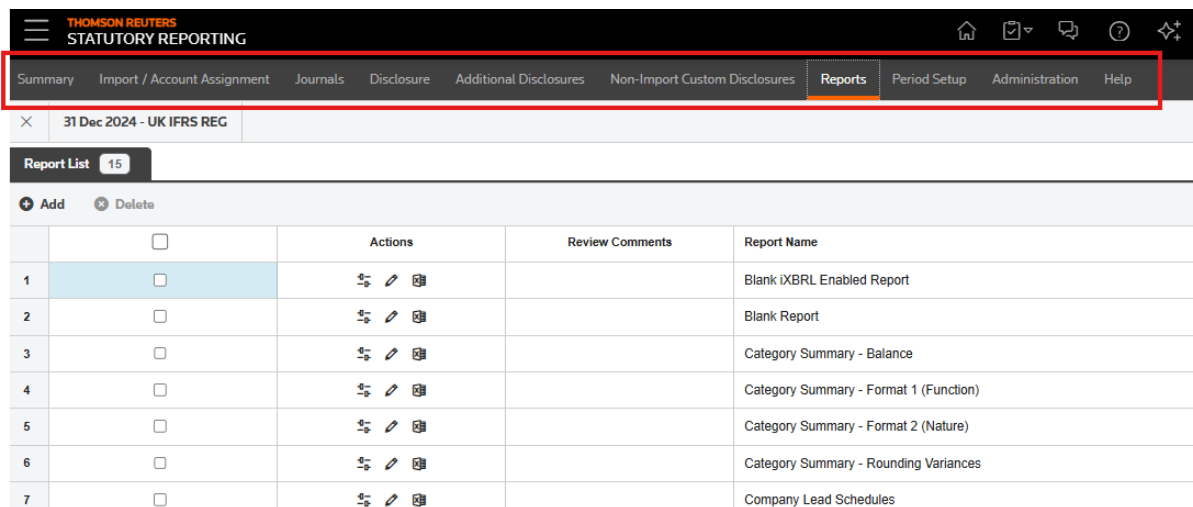
User Workflow Diagram



General Template Information

- The template is based on FRS 102 / Irish GAAP
- The template is tagged with iXBRL
- The export format for e-filing is XHTML with embedded iXBRL
- The template contains full financial statements
- The template can be used for consolidated financial statements
- Entity 1 is group and entity 2 is company
- The template can be used for entity size small, medium and large
- The language of the template is English

Main Menu Options

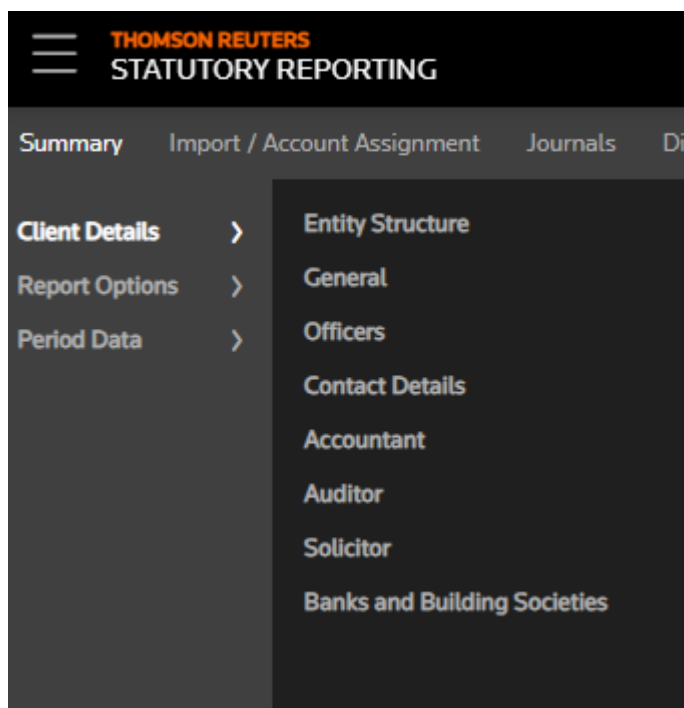


As per the above screenshot main menu has following options

1. **Summary:** This section is used to enter entity-related details along with management and address details, edit the settings for presenting data in the reports and period data.

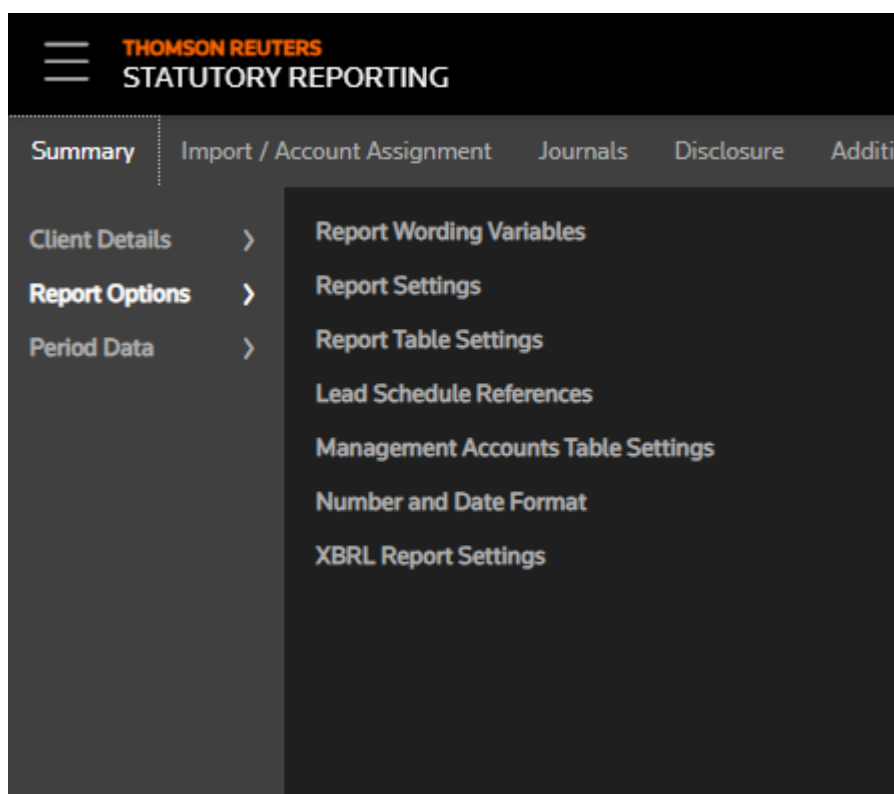
This has 3 options

- a. Client Details:



- i. General: This section is used to enter entity details such as the entity name, country of incorporation, registration numbers, addresses (registered office / principal place of business) and other information related to the entity.
- ii. Officers: Details of the officers can be entered by users
- iii. Contact Details: This section is used to enter the entity contact details
- iv. Accountant: Details of the accountants to the reporting entity can be entered here
- v. Auditor: Details of the auditors to the reporting entity can be entered here
- vi. Solicitors: Details of the solicitors to the reporting entity can be entered here
- vii. Banks and Building Societies: This section is used to enter details of accounts connected to the reporting entity

b. Report Options



- i. Report Wording Variables: Please see below in the variables section for further details
- ii. Report Settings: This section is used to adjust the settings for the information presented in the reports

Report Options > Report Settings > **Presentation** [Export](#)

Rounding
1

Scaling
1

Income statement format
Format 1 (Function)

Present Statement of Changes in Equity
Yes

Number of signatures across page (Strategic Report and Directors Report)
1

Number of signatures across page (Balance Sheet)
1

Show "continued" on page headings
No

Show "continued" on note headings
No

The Footers tab allows users to enable or disable footers within the report. Users can define custom footers by selecting the "Other" option and entering the desired text in the corresponding column. Additionally, users can adjust the placement and alignment of headers and footers, as illustrated in the image below.

Report Options > Report Settings > **Page Footer** [Export](#)

Page Footer Settings

[Copy Column](#) [Rename Column](#)

<input type="checkbox"/> Footer Text	Value	Other (if selected)	Enable
<input type="checkbox"/> Left Aligned Text	Entity Name		<input type="checkbox"/>
<input type="checkbox"/> Centre Aligned Text	Page Number Only		<input checked="" type="checkbox"/>
<input type="checkbox"/> Right Aligned Text	Date and Time		<input type="checkbox"/>

Primary Statements Additional Footer Text

[Copy Column](#) [Rename Column](#)

<input type="checkbox"/> Footer Text	Alignment
<input type="checkbox"/> The notes on pages X to X form an integral part of these financial statements.	Centre

Non-Statutory Additional Footer Text

[Copy Column](#) [Rename Column](#)

<input type="checkbox"/> Footer Text	Alignment
<input type="checkbox"/> This page does not form part of the statutory financial statements.	Centre

iii. Report Table Settings: Users can select the headers to include in the report and the display settings of table columns.

Report Options > Report Table Settings > Table Header [Export](#)

Alignment
Right

Consolidated Financial Statements Entity Header

[Copy Column](#) [Rename Column](#)

<input type="checkbox"/>	Description	Entity 1	Entity 2	Enable
<input type="checkbox"/>	Entity	Group	Company	<input checked="" type="checkbox"/>

Primary Statements and Profit and Loss Note Column Headers

[Copy Column](#) [Rename Column](#)

<input type="checkbox"/>	Description	Entity 1 (Period 1)	Entity 1 (Period 2)	Entity 1 (Period 3)	Entity 2 (Period 1)	Entity 2 (Period 2)	Entity 2 (Period 3)	Enable
<input type="checkbox"/>	Opening line	As at	52 weeks to		As at	52 weeks to		<input type="checkbox"/>
<input type="checkbox"/>	Date	31 December	31 December	01 January	31 December	31 December	01 January	<input type="checkbox"/>
<input type="checkbox"/>	Year	2024	2023	0001	2024	2023	0001	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Scaling	£	£	£	£	£	£	<input checked="" type="checkbox"/>

iv. Lead Schedule References: Users can enter references to be displayed in the Lead Schedule reports

v. Number and Date Format: Users can set the regional settings for presenting data such as the language, currency symbol and date format.

vi. XBRL Report Settings: Users can select the XBRL Currency if different to the default “GBP – Pound Sterling”.

c. Period Data

i. Current Period: Not available edit.

ii. Accounting Periods: Not available edit

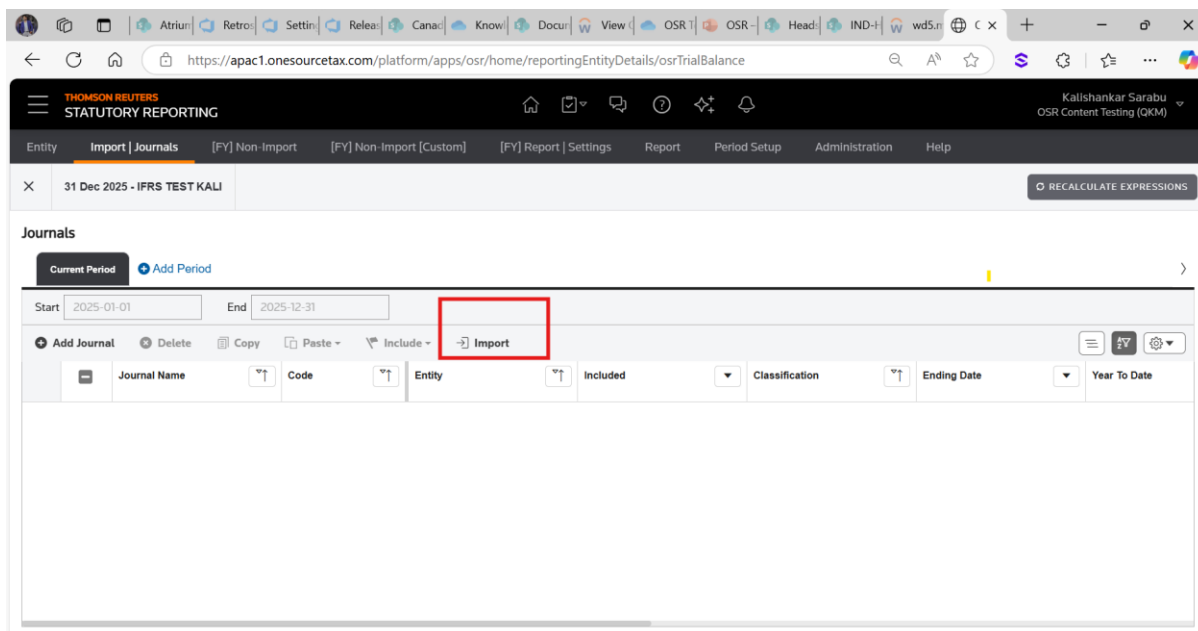
iii. Period Notes: Users can enter text related to the period (text will not roll forward to subsequent periods).

iv. Other Notes: Users can enter text related to the period (text will still be included in later periods).

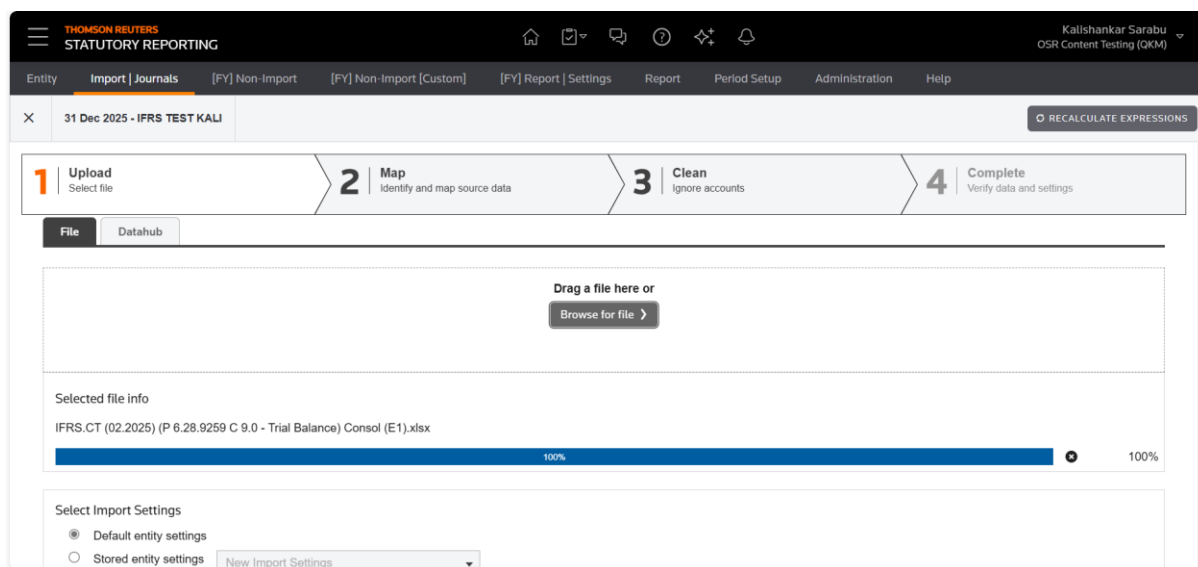
2. **Import/Account Assignment and Journals:** The Import/Account Assignment sections is used to import the trial balance and assign account codes to categories. It follows a step-by-step process to load the trial balance into the system detailed below. The Journals section can also be used to import the trial balance and to view the Journal Entries either imported or manually entered. After importing the trial balance, mapping files must be loaded, or it could be done manually. These mapping files are used to link the ledger accounts from the trial balance to their respective categories.

Once the accounts are mapped to the appropriate categories, the corresponding amounts will automatically flow into the category tables of the financial statements.

Click on the import button and import the trial balance and its codes. Click on “Add Period” for adding “**prior period**” and “prior to prior period” to the financial statements and creates comparatives.



As mentioned, below browse the trial balance file or drag and drop it.



Once the trial balance is imported select the heading row and change the column settings as required, as shown in the example below.

The screenshot shows the 'Import / Account Assignment' screen with the 'Column Settings' dialog box open. The dialog box has the following fields and options:

- Code ***: IMP 001
- Name ***: CP
- Classification ***: Original Trial Balance
- EntityCode ***: NZ TEST
- Ending Date ***: 2025-12-31
- Year To Date**: ☒
- Currency Conversion**: ☐
- Journal Replacement**: ☐
- Round Amounts**: ☐

The background shows the 'Upload' step with a table of accounts:

Header	Acc No
1	Acc No
2	1001

As shown below, select the accounts from the trial balance, which needs to be ignored so that the unselected accounts and their amounts can flow correctly into the financial statements.

The screenshot shows the 'Import / Journals' screen with a list of accounts to be ignored. The list includes:

- 1306 Licences with indefinite useful life -
- 1307 Goodwill
- 1308 Goodwill - Accumulated amortization
- 1401 Plant and machinery
- 1402 Accumulated amortization - Plant and machinery
- 1403 Motor vehicles
- 1404 Accumulated amortization - Motor vehicles

The screen also shows a 'Page 1 of 10' indicator and a 'Go' button.

Once all the setup steps are completed, click **Update/Save As**, and then click **Continue** to proceed to the final step. Please refer to the example below.

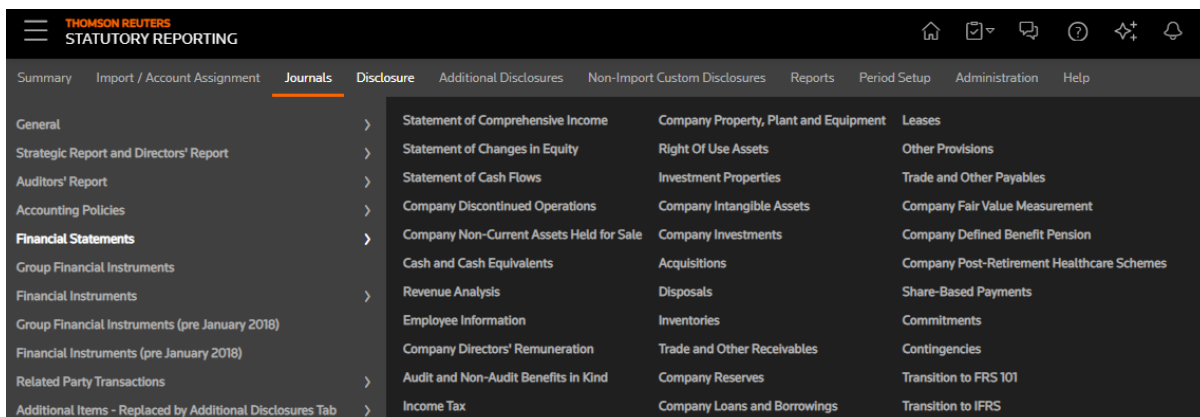
The screenshot shows the 'Settings' dialog box with the following options:

- ☐ Update
- ☐ Save As
- ☒ Don't Save

There is a 'New Settings' button next to the 'Save As' option. The dialog box also has 'Previous', 'Cancel', and 'Continue' buttons at the bottom.

Note: The trial balance accounts and amounts will only flow into the financial statements after they have been assigned to the appropriate categories. This assignment can be done manually or by importing a mapping file.

- Disclosure:** This section allows users to manually enter amounts not linked to the trial balance and other applicable information in accordance with legislative requirements.



4. **Additional Disclosures:** This section has been replaced by the Non-Import Custom section, see below.
5. **Non-Import Custom:** This section provides empty non-category tables, where users can customize the table based on their requirements. Please refer to the image below.



Features provided to edit the table:

- >> +Add: Used to add more rows
- >> Delete: Used to delete any row
- >> +Copy Colum: Used to add Column
- >> Rename Column

Note 1 > Note 1 - Section 1 > Standard Table

Note Description

Copy Column Rename Column

Description	Value
Title	Note 1 - Section 1

Standard Table

Add Delete Copy Column Rename Column

Entity 1

Description	Section	Row Ref.	Current Period	Prior Period	Prior Period 2 (End)
Section: (1 items)					
NowRow					
Σ					

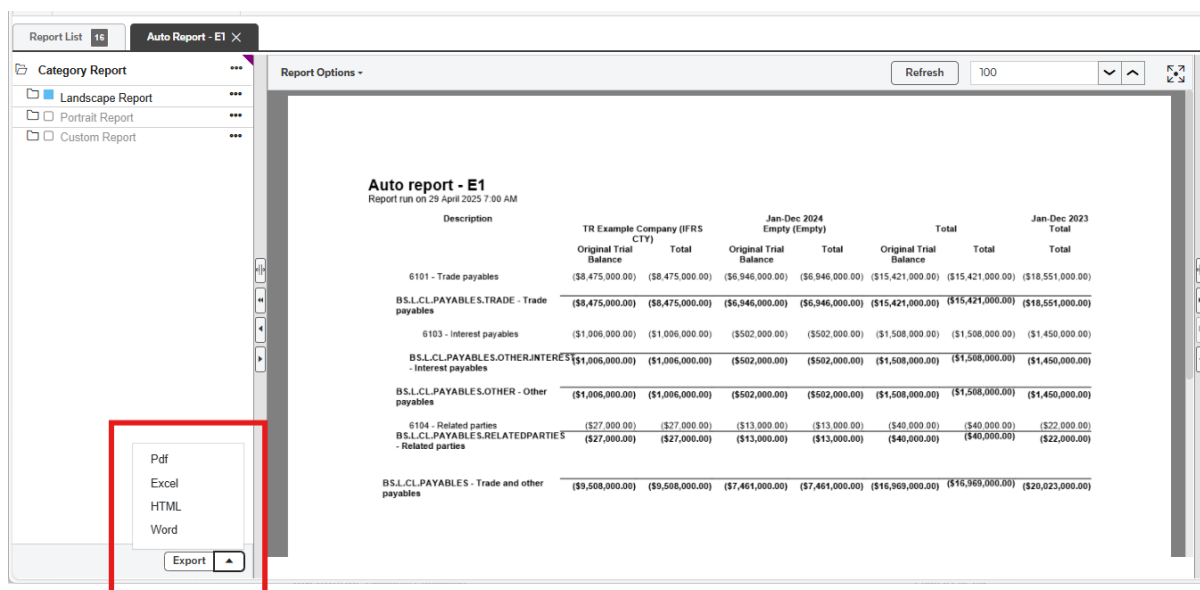
6. **Report:** This section contains all the primary content related to financial statements and other relevant information. Please refer to the content below for further details.

Under the **Actions** menu, users can view, edit, or export the template.

The **Annual Report** serves as the financial reporting framework, prepared in accordance with all applicable legal, legislative, and reporting requirements. As shown below, users can add or delete content based on their specific needs.

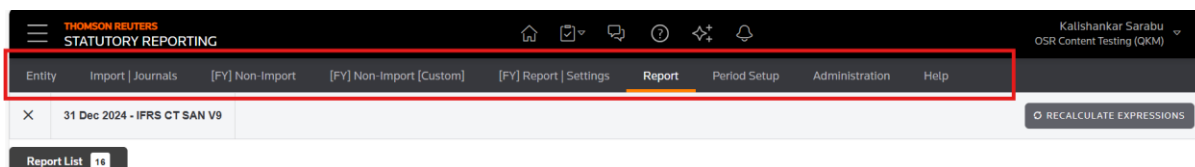
Summary Import / Account Assignment Journals Disclosure Additional Disclosures Non-Import Custom Disclosures Reports Period Setup Administration Help				
X 31 Dec 2024 - UK IFRS REG				
Report List 15				
Add Delete				
		Actions	Review Comments	Report Name
1	<input type="checkbox"/>	📄 ✎ 🗑️		Blank iXBRL Enabled Report
2	<input type="checkbox"/>	📄 ✎ 🗑️		Blank Report
3	<input type="checkbox"/>	📄 ✎ 🗑️		Category Summary - Balance
4	<input type="checkbox"/>	📄 ✎ 🗑️		Category Summary - Format 1 (Function)
5	<input type="checkbox"/>	📄 ✎ 🗑️		Category Summary - Format 2 (Nature)
6	<input type="checkbox"/>	📄 ✎ 🗑️		Category Summary - Rounding Variances
7	<input type="checkbox"/>	📄 ✎ 🗑️		Company Lead Schedules
8	<input type="checkbox"/>	📄 ✎ 🗑️		Consolidated Trial Balance
9	<input type="checkbox"/>	📄 ✎ 🗑️		FRS 101 Accounts
10	<input type="checkbox"/>	📄 ✎ 🗑️		FRS 101 Lead Schedules
11	<input type="checkbox"/>	📄 ✎ 🗑️		Group Lead Schedules
12	<input type="checkbox"/>	📄 ✎ 🗑️		Journal Summary
13	<input type="checkbox"/>	📄 ✎ 🗑️		Trial Balance
14	<input type="checkbox"/>	📄 ✎ 🗑️		UK IFRS Company Accounts
15	<input type="checkbox"/>	📄 ✎ 🗑️		UK IFRS Group Accounts

Every report has the option to export in different format (PDF/Excel/HTML/Word) as shown below.

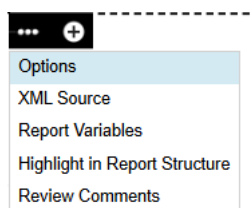


Refresh: This button is used to refresh the specific report after each change, ensuring that all updates are accurately reflected.

The **Recalculate Expressions** option, as shown below, allows users to refresh the entire report after any changes have been made.



Every section of the report has an ellipses button which provides following options.



a. **Options:** This section has further options as shown below

Options

Name

Category Detail (Account x Entity)

☐ Alternative name in contents

Category Detail (Account x Entity)

Display Setting

Always

Display Condition

true

☐ Include in contents
☐ Include in numbering
☐ Page break before
☐ Keep to same page

Save

Cancel

Name: This is name of the element which can be modified.

Alternative name in contents: Name of the element can be differently shown in the content list using this section. The check box should be clicked to avail this option otherwise the main name will be shown in the content list.

Display Setting: This setting includes 3 options Always, Conditional and Never.

Display Condition: You can enable or disable display conditions by setting the option to true or false.

Include in contents: Tick this checkbox if you want a specific element to be included in the content list.

Refer to the section below for more details about the content list.

Include in numbering: This tick box needs to be ticked if user wants the element to be sequentially numbered.

Page break before: A page break will be inserted before the element, allowing it to start on a new page

Keep to same page: The checkbox ensures that the element stays on the same page and does not continue onto the next page.

- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element.
However, it is recommended to use the provided options instead of editing the XML directly.

XML Source

```

1 <!-- Full Year reporting set -->
2 <add-to-body>
3 <!-- use only when using half year data-->
4 <!-- <para condition="report.RenderContext.InDesignMode" toggle-expand-on-click="true" tag-
   value="uiHooks.TagFactory.Commands.LaunchDynamicDataDialog('EntitySummary|ReportOptions|EntityandPeriodSettings|EntityandPeriodOptions')>Click here to modify
   reporting period</para>
5 -->
6 <section>
7   <var name="managementDateRangesName" pre="PeriodSet" />
8   <var name="managementDateRanges" pre="new Digita.AccountsPro.Computation.Supporting.IDateRange [] {
   Digita.AccountsPro.Computation.GenericImplementation.DateRange.Create(CurrentStartDate.ToString(), CurrentEndDate.ToString()),
   Digita.AccountsPro.Computation.GenericImplementation.DateRange.Create(PriorStartDate.ToString(), PriorEndDate.ToString()) }" />
9   <var name="entities" pre="new String [] { 'PARENT' }" />
10  <var name="rootName" pre="Category_Drilldown" />
11  <var name="rounding" pre="0.01m" />
12  <var name="scaling" pre="1m" />
13  <var name="filters" pre="reporting.Filters.ChartItemHasChildren" />
14  <var name="space" pre="Digita.TreeComputation.Space.Create(reporting.Dimensions.GetReportingPeriods(managementDateRanges), reporting.Dimensions.Entities,
   reporting.Dimensions.SheetClasses)" />
15  <var name="computation" pre="reporting.GetCustomComputation(rounding, 1.0m / scaling, space, filters)" />
16  <var name="root" pre="reporting.Queries.Chart.FindNominalCategoryByCode(computation.AllCategoriesRoot, rootName, computation.Space.Entire)" />
17  <var name="tables" pre="reporting.GetTables(computation)" />
18  <var name="columnSets" pre="tables.ColumnSets" />
19  <!-- The following line gets a SPECIFIC entity but the code needs to be defined above in the entities variable -->
20  <!-- <var name="entitySets" pre="columnSets.Posting.GetEntities(entities)" /> -->
21  <!-- The following line gets ALL entities -->
22  <var name="entitySets" pre="columnSets.Posting.Entities" />
23  <var name="standardColumnSet" pre="Digita.TableStructure.NestedColumnSet.CreateInner(columnSets.Dimensions.GetDateRanges(managementDateRanges),
   Digita.TableStructure.NestedColumnSet.CreateInner(entitySets, columnSets.Posting.SheetClass))" />
24  <var name="preVarianceColumnSet" pre="standardColumnSet" />
25  <var name="varianceColumnSet" pre="preVarianceColumnSet" />
26  <var name="finalColumnSet" pre="columnSets.Modifiers.CreateCurrency(varianceColumnSet)" />
27  <var name="includeRoot" pre="Reporting.RootHandling.Included" />
28  <var name="drilldown" pre="Reporting.DrilldownDisplayLevels.Category | Reporting.DrilldownDisplayLevels.Account" />
29  <var name="expansionLevel" pre="Reporting.ChartExpansionLevel.Account" />
30  <var name="narrowPathHandling" pre="Reporting.NarrowPathHandling.None" />
31  <section condition="root = null">
32    <text>
33      <!-- <var name="dateRangeName" pre="PeriodSet" />
34      <var name="dateRange" pre="new Digita.AccountsPro.Computation.Supporting.IDateRange [] {
35       Digita.AccountsPro.Computation.GenericImplementation.DateRange.Create(CurrentStartDate.ToString(), CurrentEndDate.ToString()),
36       Digita.AccountsPro.Computation.GenericImplementation.DateRange.Create(PriorStartDate.ToString(), PriorEndDate.ToString()) }" />
37    </text>
38  </section>
39 </section>
40 </add-to-body>
41 </!-- Full Year reporting set -->

```

Save
Cancel

- c. Report Variables: This allows users to Add/Delete/Edit variables and expressions to the elements.

Report Variables

+ Add
Edit
Delete
Search

	Name	Expression

Users can add manual expressions and validate them before adding them as mentioned below.

Add Variable

Name

Add Manual Expression:

Validate

Save
Cancel

- d. Highlight in Report structure: This allows a user to track the exact location of the element in the report structure seen on the left side of the screen.
- e. Review Comments: Any comments can be provided along with further deletion and edit options. Also, the comment can be filtered as Open/Resolved/Rejected. Please see below options

RECALCULATE EXPRESSIONS

Review Comments - Category Detail (Account x Entity) X

Filter Open

Enter a new comment

All
Open
Resolved
Rejected

Add comment here

Comment

Clear

- 7. **Period Setup:** This section has options as mentioned below.

Period Setup Administration

Accounts

Categories

Account Assignment

Journal Classification

Reporting Period Sets

Entity Structure

Entity Specific Account Assignment

Rounding and Suspense Accounts

Currency Conversions

- a. Accounts: These are the ledger accounts available in the template. Users can add, delete or revert these accounts to template as shown below.

31 Dec 2024 - TR Example Gr... RECALCULATE EXPRESSIONS

Accounts Delete all accounts

Add New Account Delete Revert to Template Search

	<input type="checkbox"/>	Code	Name		Round Independently	Actions
1	<input type="checkbox"/>	1101	Freehold land and buildings	Added		Edit
2	<input type="checkbox"/>	1102	Freehold land and buildings - Depreciation and impairment	Added		Edit
3	<input type="checkbox"/>	1103	Office properties	Added		Edit
4	<input type="checkbox"/>	1104	Office properties - Depreciation and impairment	Added		Edit
5	<input type="checkbox"/>	1105	Construction in progress	Added		Edit
6	<input type="checkbox"/>	1107	Plant and machinery	Added		Edit
7	<input type="checkbox"/>	1108	Plant and machinery - Depreciation and impairment	Added		Edit
8	<input type="checkbox"/>	1109	Other equipment	Added		Edit
9	<input type="checkbox"/>	1110	Other equipment - Depreciation and impairment	Added		Edit
10	<input type="checkbox"/>	11101	Government grants	Added		Edit
11	<input type="checkbox"/>	11102	Net gain on financial instruments at fair value through profit or loss	Added		Edit
12	<input type="checkbox"/>	11103	Net gain on disposal of property , plant and equipment	Added		Edit
13	<input type="checkbox"/>	11200	Selling and distribution expenses	Added		Edit

1 Go 100

Page 1 of 3 1 to 100 of 204

- b. Categories: Categories represent all the ledger accounts that are included in the financial statements. To ensure accurate reporting, users must map the entity's trial balance to these categories. This mapping allows the trial balance amounts to flow correctly into the financial statements

THOMSON REUTERS
STATUTORY REPORTING

Kalishankar Sarabu
OSR Content Testing (OKM)

Entity Import Journals [FY] Non-Import [FY] Non-Import [Custom] [FY] Report Settings Report **Period Setup** Administration Help

31 Dec 2024 - IFRS CT SAN V9 RECALCULATE EXPRESSIONS

Categories

Add new category Export Import Search

Code - Name	Round Independently	Actions
<input type="checkbox"/> PRIMARY - Primary	✓	Edit Add Delete
<input checked="" type="checkbox"/> BS - BS.A - Assets	✓	Edit Add Delete
<input type="checkbox"/> BS.A - Assets	✓	Edit Add Delete
<input type="checkbox"/> BS.L - Liabilities	✓	Edit Add Delete
<input type="checkbox"/> BS.EQ - Equity	✓	Edit Add Delete
<input type="checkbox"/> PL - Profit/(loss)	✓	Edit Add Delete
<input type="checkbox"/> PL.NCI - Non-controlling interests	✓	Edit Add Delete
<input type="checkbox"/> NLUC - No longer used categories	✓	Edit Add Delete
<input type="checkbox"/> EXPENSEBYNATURE - Expenses by nature	✓	Edit Add Delete
<input type="checkbox"/> EXPENSEBYFUNCTION - Expenses by function	✓	Edit Add Delete

- c. Account Assignment: This is the section where users are required to assign the accounts into different categories. This is the step which enables the trial

balance accounts and designated amounts to flow correctly into the financial statements.

This process is called mapping. A file can be maintained which is called as a mapping file containing the relational information between accounts and categories. This mapping file can be imported and exported as mentioned below.

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Account Assignment

Display
Balances
Filter

Number of Accounts: 0
Assign

Name	Code	Category	Current Period	Prior Period																								
<div> Remove Primary </div> <table> <thead> <tr> <th>Name</th> <th>Current Period</th> <th>Prior Period</th> </tr> </thead> <tbody> <tr> <td>PRIMARY - Primary</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>+ BS - Balance sheet</td> <td>7,928,000.00</td> <td>6,220,000.00</td> </tr> <tr> <td>+ PL - Profit(loss)</td> <td>-8,216,000.00</td> <td>-6,459,000.00</td> </tr> <tr> <td>+ PL.NCI - Non-controlling interests</td> <td>288,000.00</td> <td>239,000.00</td> </tr> <tr> <td>+ NLUC - No longer used categories</td> <td>-</td> <td>-</td> </tr> <tr> <td>Suspense - Suspense</td> <td>-</td> <td>-</td> </tr> <tr> <td>Rounding - Rounding</td> <td>-</td> <td>-</td> </tr> </tbody> </table>					Name	Current Period	Prior Period	PRIMARY - Primary	0.00	0.00	+ BS - Balance sheet	7,928,000.00	6,220,000.00	+ PL - Profit(loss)	-8,216,000.00	-6,459,000.00	+ PL.NCI - Non-controlling interests	288,000.00	239,000.00	+ NLUC - No longer used categories	-	-	Suspense - Suspense	-	-	Rounding - Rounding	-	-
Name	Current Period	Prior Period																										
PRIMARY - Primary	0.00	0.00																										
+ BS - Balance sheet	7,928,000.00	6,220,000.00																										
+ PL - Profit(loss)	-8,216,000.00	-6,459,000.00																										
+ PL.NCI - Non-controlling interests	288,000.00	239,000.00																										
+ NLUC - No longer used categories	-	-																										
Suspense - Suspense	-	-																										
Rounding - Rounding	-	-																										

Import
Export

- d. Journal Classifications: Different journals can be classified based on the presentation/calculation requirements. Classifications can be further added or deleted based on the client requirement.

Entity
Import | Journals
[FY] Non-Import
[FY] Non-Import [Custom]
[FY] Report | Settings
Report
Period Setup
Administration
Help

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Journal Classification

Add New Journal Classification
Delete

Search

		Name
1	<input type="checkbox"/>	Original Trial Balance
2	<input type="checkbox"/>	Audit Adjustments
3	<input type="checkbox"/>	Tax Adjustments
4	<input type="checkbox"/>	Reclassifications
5	<input type="checkbox"/>	Eliminations
6	<input type="checkbox"/>	Error Corrections

Page 1 of 1

20
1 to 6 of 6

- e. Reporting Period Sets: Periods can be based on the reporting requirements, for example annual, half yearly or quarterly reports can be produced.

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Reporting Period Sets

+

Add New Sets

✖

Delete

		Actions	Name	Code	OffsetType	Reporting Periods
	<input type="checkbox"/>		Full Year	FY	Months	1

- f. Entity Structure: This allows user to add different entities like Parent, Consolidated, Subsidiary or Associates.

Entities	
TR Example Group (E1)	
TR Example Company (E2)	
Empty	

As mentioned above user can edit/add/delete the entity details.

- g. Entity Specific Account Assignment: This section is for account assignment as mentioned above specified to different entities.

Using this feature users can assign accounts differently in different entities.

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Entity Specific Account Assignment

Display

Balances

Filter

EntityIFRS CTY - TR Example

Number of Accounts: 0

Assign

< Remove

< Revert to master

Primary

Name	Current Period	Prior Period
PRIMARY - Primary	0.00	0.00
+ BS - Balance sheet	5,008,000.00	4,412,000.00
+ PL - Profit(loss)	-5,008,000.00	-4,412,000.00
+ PL.NCI - Non-controlling interests	-	-
+ NLUC - No longer used categories	-	-
Suspense - Suspense	-	-
Rounding - Rounding	-	-

- h. Rounding and Suspense Accounts: Rounding accounts are generally used to handle rounding differences in the financial statements. Suspense accounts are

used where few balances in the financial statements are unidentifiable and creates difference in the financial statements.

This section allows users to create or delete rounding and suspense accounts.

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration




Help

×

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Rounding and Suspense Accounts

	Actions	Financial Period	Date Range	Rounding Account	Suspense Account
1		Current - 2024	2024-01-01 - 2024-12-31	Rounding - Rounding	Suspense - Suspense
2		2023	2023-01-01 - 2023-12-31	Rounding - Rounding	
3		2022	2022-01-01 - 2022-12-31	Rounding - Rounding	

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Page 1 of 1

20

1 to 3 of 3

Currency Conversions: This section is used where international transactions or different currency rates are involved in reporting period financial transactions.

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Currency Exchange Rates

Add Currency Exchange Rate

Delete

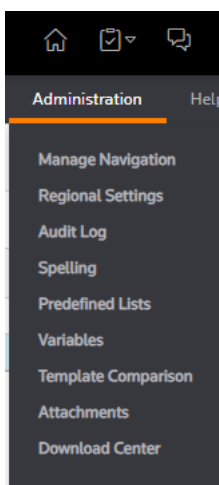
Link Accounts

	Actions	Currency	Description	Date	Rate
--	---------	----------	-------------	------	------






















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A particular currency rate can be allotted to an account based on the reporting requirement.

8. **Administration:** This section has options as mentioned below



Manage Navigation: This section allows users to edit the navigation of the **“Main Menu”** as shown below. This section is also referred as CFPD which allows users to modify the non-import grid table rows and columns.

Manage Navigation	
+ Add	
Action	Navigation Structure
▶ 	Period Setup
▶   	Entity
▶ 	Import Journals
▶   	[FY] Non-Import
▶   	[FY] Non-Import [Custom]
▶   	[FY] XBRL
▶   	[FY] Report Settings
▶ 	Report
▶   	Data variables

+Add: used to add new section to the main menu.

As shown above different icons allow user to expand, edit, delete and add different options in the main menu.

Regional Settings: An option to change regional settings, also called XBRL Report Settings under the Summary section.

Regional Settings	
Language Format	
	English (United States) ▼
Decimal Separator	
	.
Digit Grouping Symbol	
	.
Currency Symbol	
	\$
Negative Format	
	-n ▼
Currency Negative Format	
	(\$n) ▼
Currency Positive Format	
	\$n ▼
Date Format	
	Select Here ▼
Use Native Digits	
	None ▼
Save	

Audit log: This section allows users to investigate different actions performed and provides an audit trail. Please see below:

Audit Log

Export - Starting Date: YYYY-MM-DD Ending Date: YY

Date Time (GMT)	User	Action	Type	Description	Details
2025-01-16 05:28:45	Manisankar Das APAC.QKM	Created	Journal	Created journal Import (import 003)	View
2025-01-16 05:28:43	Manisankar Das APAC.QKM	Created			View
2025-01-16 05:28:40	Manisankar Das APAC.QKM	Created			View
2025-01-16 05:28:38	Manisankar Das APAC.QKM	Created			View
2025-01-16 05:28:35	Manisankar Das APAC.QKM	Created			View
2025-01-16 05:28:31	Manisankar Das APAC.QKM	Created			View
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			View
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			View
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			View
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Deleted			View
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Deleted			View
2025-01-16 05:28:27	Manisankar Das APAC.QKM	Added			View
2025-01-16 05:28:25	Manisankar Das APAC.QKM	Added			View
2025-01-16 05:28:09	Manisankar Das APAC.QKM	Created			View

Log Details

Date/Time: 2025-01-16 05:28:45 Action: Created
User Name: Manisankar Das APAC.QKM Type: Journal

Journal	Value
Classification	Original Trial Balance
Ending Date	2023-12-31T00:00:00
Entity Code	Empty
Code	Import 003
Name	Import
Is Excluded	false
Enable Currency Conversion	false
Currency Conversion Account Override	false

Close

Spelling: Users can select required dictionary from the dropdown menu and also look into the ignored words from the spell check, add/delete words.

Spelling

Dictionary Ignored Words

Select Dictionary

Select Here

Auto Detect (auto)

Danish (da_DK)

German (de_DE)

Switzerland German (de_CH)

Greek (el_GR)

American English (en_US)

British English (en_GB)

Predefined Lists: Please see the section predefined list below.

Variables: This section allows users to add new variables and delete existing variables.

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Variables

+

Add New Variable

-

Delete

	<div><div><div></div></div></div> Actions	Key	Label	Type	Expression	Value	
1	<div><div><div></div></div><div><div></div></div></div>		Rounding	Rounding	Decimal	Reporting query client lookupaccountingperioddata:FYR	1000

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X

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Template Comparison: This section allows users to do comparisons between different templates and template reports as mentioned below. The comparison can be done between Parent entities, different financial periods, different versions of the template.

THOMSON REUTERS

STATUTORY REPORTING

Home

Navigation

Help

Entity

Import | Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

×

31 Dec 2024 - TR Example Group

Template Comparison:

Between Parent Template [IFRS Corporate Template [YE 2024] (v9)] and Financial Period [TR Example Group(2024.12.31)]

Between Financial Period [TR Example Group(2024.12.31)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] (v)]

Between Parent Template [IFRS Corporate Template [YE 2024] (v9)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] (v)]

Compare

Template Comparison - Reports:

Between Parent Template [IFRS Corporate Template [YE 2024] (v9)] and Financial Period [TR Example Group(2024.12.31)]

Between Financial Period [TR Example Group(2024.12.31)] and Latest Version of Parent Template [IFRS Corporate Template [YE 2024] (v)]

Visualise update with financial period data

Select Here

Compare

Attachments: Users can attach different documents as per the requirement.

Download Center: This is a log to maintain the download details.

THINKHANKER EDITORS

STATUTORY REPORTING

Home

Calendar

Help

Settings

Alerts

Kalishankar Sarabu

CSA Content Testing [2024]

Entity

Import

Journals

[FY] Non-Import

[FY] Non-Import [Custom]

[FY] Report | Settings

Report

Period Setup

Administration

Help

X

31 Dec 2024 - TR Example Group

RECALCULATE EXPRESSIONS

Download Center

No files found

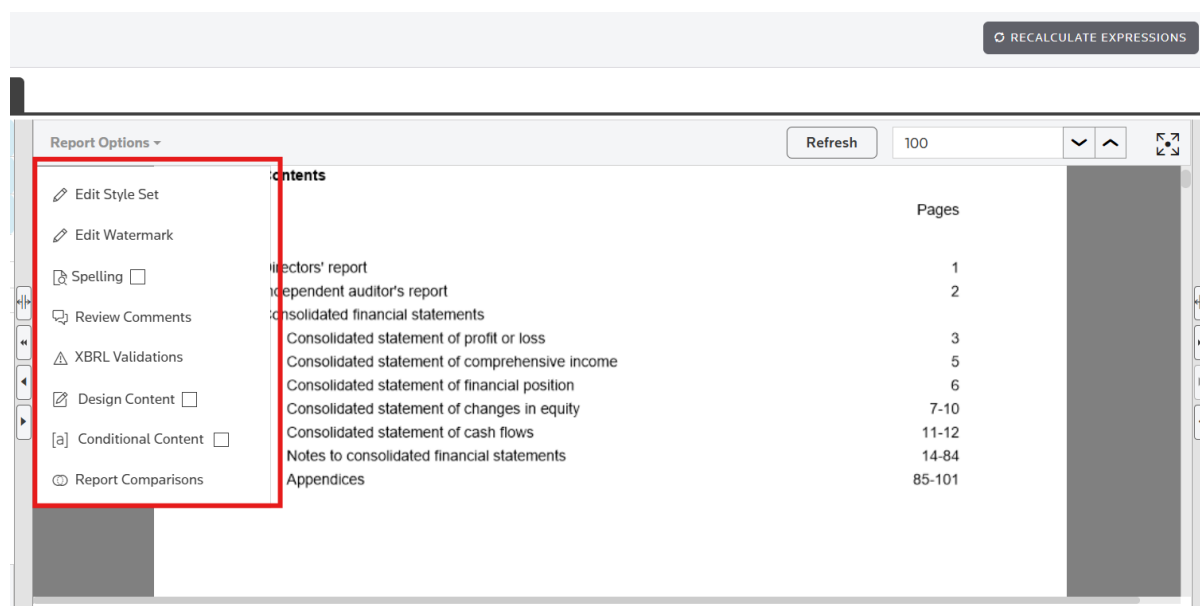
Records are available for 180 days from the download date

Refresh

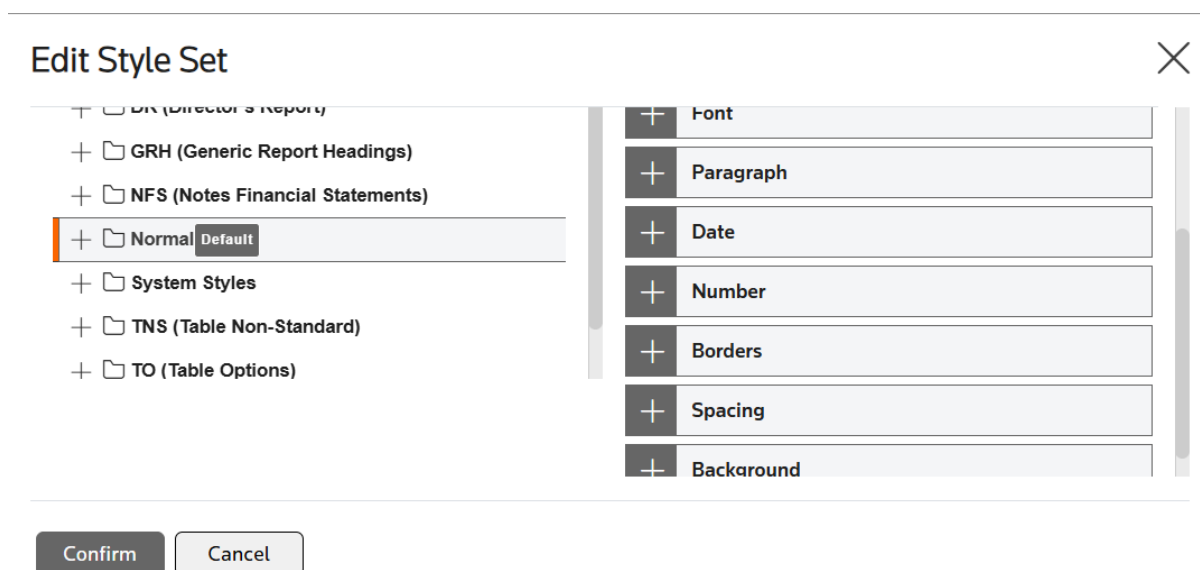
User	File Name	File Extension	Status	Download Date
<div> <div>K</div> <div><</div> <div>></div> <div>X</div> </div> <div>10</div>				

9. **Help:** This section provides option of “online Help” to user.

Report Options



1. Edit Style Set



This section provides the following options where users can implement changes across the whole report.

- Font: Family, Size, Colour, Effects, Capitalisation
- Paragraph: Alignment, Indentation, Spacing
- Date: Format
- Number: Currency format, Negative value colour
- Borders: Properties, Line Style, Line Colour, Line Width
- Spacing: Unit of Measurement, Outer, Inner, Cell Alignment
- Background: Background colour

Other than above mentioned option user can set numbering style sets as mentioned in below image:

Edit Style Set

Style Sets | **Numbering**

Select level to modify
 1 ▼

Add Level Remove Level

Style for this level
 1, 2, 3, ... ▼

Delimiter Prefix Suffix

Display previous levels
 0 ▼ ▲

Confirm Cancel

2. **Edit Watermark:** Users can apply a watermark that appears across the entire report. The watermark can be either text or an image, depending on the entity's requirements and company branding.

Edit Watermark

Text Watermark | **Image Watermark**

Alignment
 Top-Left ▼

Remove

Drag a file here or

Confirm Cancel

3. **Spelling:** This option ensures a spell check over entire report.
4. **Review Comments:** Users can add comments to different sections of the report based on their requirements. By clicking this option, users can view a list of all comments and review them.

Review Comments - [Annual Report] X

Open Resolved Rejected Filter Open ▼

No Comments for this report

5. XBRL Validations: This option is used for XBRL-based reports, allowing users to view and resolve validation errors before submitting the report to authorities.
6. Design Content: This option switches from view mode to design mode, allowing the user to customize and design the content.
7. Conditional Content: By clicking on this content, users can view all available elements set to Display: Always or Display: Conditional, excluding those marked as Display: Never.
8. Report Comparisons: This feature enables users to compare a report from the previous version to this version. A comparison report can be viewed using this feature.

Report Comparisons

A maximum of 5 snapshots are allowed

Available Snapshots for [Annual Report]

+

 Add

🗑

 Delete

⚖

 Compare

<input type="checkbox"/>	Date/Time	User	Reason
--------------------------	-----------	------	--------

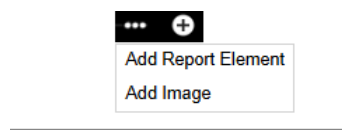
Cancel

Predefined Lists

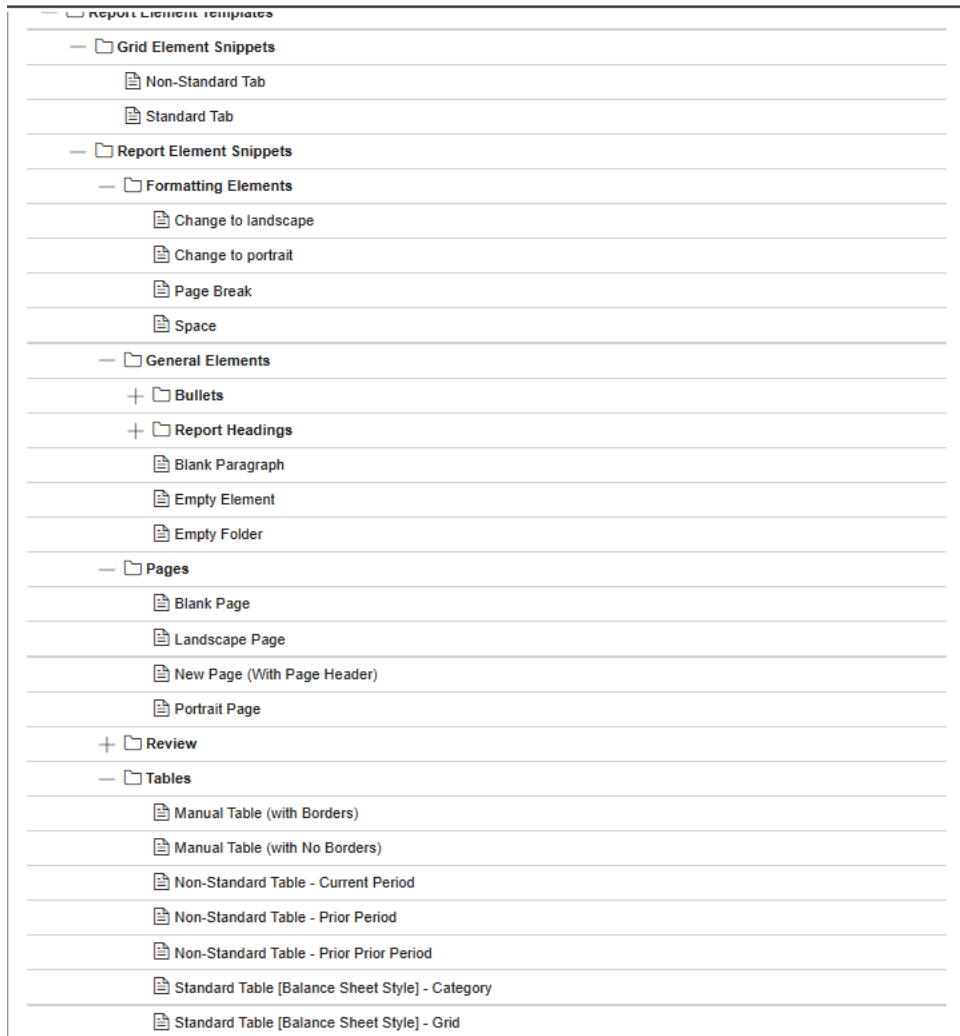
Predefined lists are list values built into the template that can be selected via dropdowns in the disclosure screens. For details of the predefined lists in the template, please see Appendix A (to follow).

Complex Disclosures

Clients can add additional inputs by inserting new elements. To do this, they need to place the cursor at the desired location in the report, where a “+” option will appear, as shown below.



Add Report Element provides users all below mentioned options:



Users can insert above mentioned elements into the report just by clicking on above. They can further modify the report elements based on their requirements.

Configuring the Contents Page

The Contents Page can be modified as by clicking the **“Include in Contents”** option, as shown below.

Generic Company Number XXX XXX XXX

Annual financial reporting - for the year ended

Options [X]

Name

Directors' report

☒ Alternative name in contents

DirectorsReport

Display Setting

Conditional

Display Condition

ShowBoth

☒ Include in contents

☐ Include in numbering

☒ Page break before

☐ Keep to same page

Save Cancel

Variables

Variables are defined within the report for commonly used words, dates and values so the variable can be amended in one place and flow through the whole report. For a list of variables per report, please see Appendix B.

Summary Import / Account Assignment Journals Disclosure Additional Disclosures Non-Import Custom Disclosures Reports Period Set

31 Dec 2024 - UK IFRS REG

Filter

General Terms

Primary Statements and Notes

Other

Report Options > Report Wording Variables fo... > General Terms [Export]

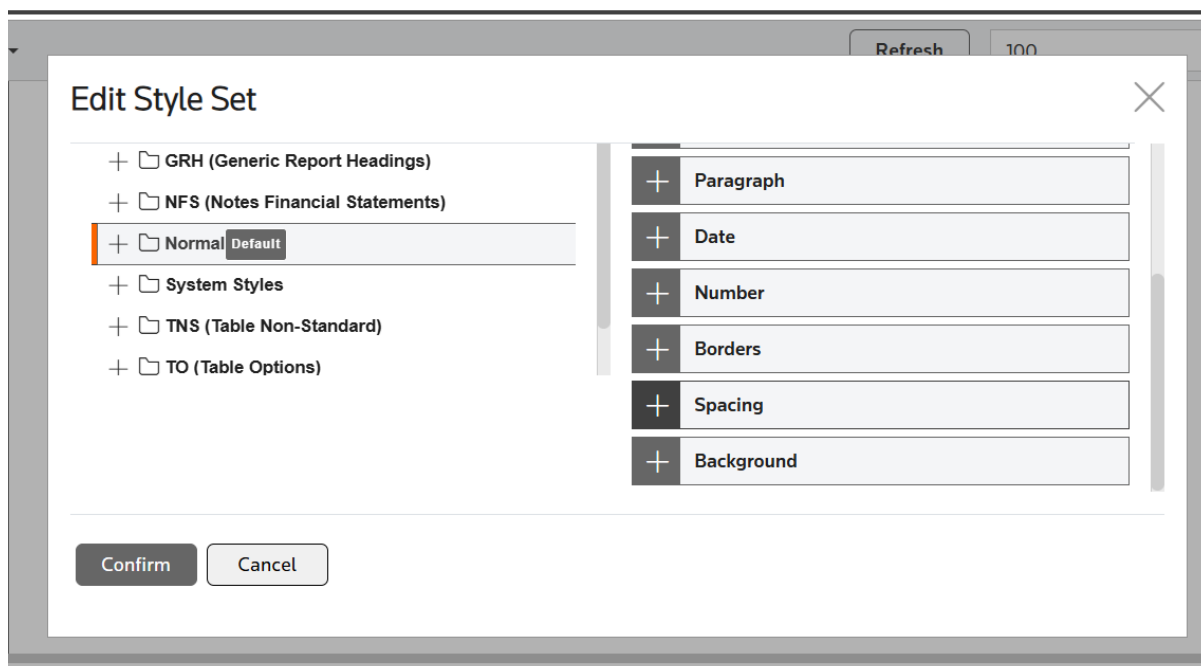
Variables

+ Add ^ v Delete + Copy Column Rename Column

<input type="checkbox"/>	Name	Value to appear in the report
<input type="checkbox"/>	CorporateDescription	company
<input type="checkbox"/>	DirectorDescription	director
<input type="checkbox"/>	GroupDescription	group

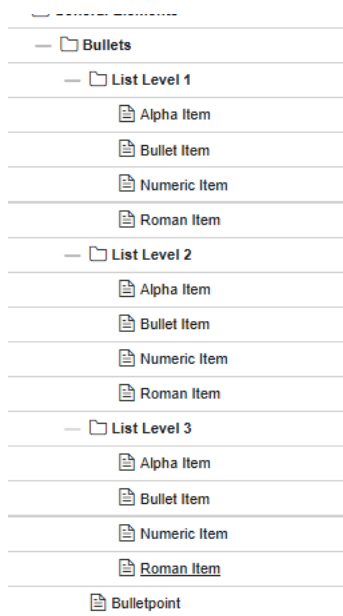
For example, if users wish to change all references to the *income statement* to be *profit and loss statement* instead – they can change it once in the report wording variables dialog and it will update throughout the report.

Style Sets



This section has already been explained above under report options.

There are different style sets for providing bullet points as mentioned below:



The list of levels helps users to handle the indentation. Users can get these options by clicking on “Add Report Element” as mentioned under Complex disclosures.

Settings Specific to the Template

Summary Import / Account Assignment Journals Disclosure Additional Disclosures Non-Import Custom Disclosures Reports Period S

× 5 Apr 2026 - UK FRS 102 Test Filing Entity 1

Filter

Client Details > General > General Export

General

Legal form

Addresses

Control and parent information

Relationship between entity and parents

Trading start date

Trading ceased date

Financial statements required:

Company

Financial statements to be presented to:

Companies House

FRS 102 Section 1A Small Entities

FRS 105

First-time adoption of FRS 102

General description of reason why FRS 102 was not applied to most recent annual financial statements

Under General users can select whether they want to prepare individual company or consolidated financial statements and for company if preparing per FRS 102 Section 1A Small Entities or FRS 105 Micro Entities.

In addition, users select who the financial statements are to be presented to; HMRC, Companies House or Members of the entity.

iXBRL/XML

To export the financial statements, Preview mode must be enabled.

The file must be exported specifically in XHTML with embedded iXBRL format.

Hidden XBRL Tags

On occasion we need to use hidden XBRL tags which cannot be seen in Edit XBRL mode. An example would be when a tag can only have a true or false value and cannot be applied to text.

For a list of hidden XBRL tags in the template, please see Appendix C.

Contents Specific to the Template

The ROI FRS 102 template contains the reports listed below:

1. Blank iXBRL Enabled Report
2. Blank Report
3. Category Summary – Balance
4. Category Summary – Format 1 (Function)
5. Category Summary – Format 2 (Nature)
6. Category Summary – Rounding Variances
7. Consolidated Lead Schedules
8. Consolidated Trial Balance
9. FRS 102 Consolidated Financial Statements
10. FRS 102 Financial Statements
11. FRS 102 Section 1A – Small Entities Abridged Financial Statements
12. FRS 102 Section 1A – Small Entities Financial Statements
13. FRS 105 – Micro Entities Abridged Financial Statements
14. FRS 105 – Micro Entities Financial Statements
15. Journal Summary
16. Lead Schedules
17. Trial Balance

1. Blank iXBRL Enabled Report

Purpose:

This is a blank report from which customers can build their customised report. It contains code linking to the latest taxonomy and therefore values within this report can be iXBRL tagged and the report exported in XHTML with embedded iXBRL values.

2. Blank Report

Guidance:

This report is similar to the above except it doesn't contain a taxonomy and therefore can't be used for iXBRL tagging.

3. Category Summary – Balance

Purpose:

Presents a summary of key financial categories (assets, liabilities, equity, revenue, expenses) for the current and prior periods.

Content:

- Columns: Description, values for Jan-Dec 202X and Jan-Dec 202X-1.
- Includes both account-level and standardized category-level lines.
- Used for overall financial statement review and reconciliation.

4. Category Summary – Format 1 (Function)

Purpose:

Summarizes expenses by their functional classification (e.g., cost of sales, distribution, administrative, other operating expenses).

Content:

- Columns: Description (e.g., FUNCTION), values for Jan-Dec 202X and Jan-Dec 202X-1.
- Shows the breakdown of expenses into functions such as cost of sales, selling, admin, etc.
- Useful for functional analysis of operating expenses.

5. Category Summary – Format 2 (Nature)

This report would summarize expenses by their nature (e.g., wages, depreciation, raw materials), rather than by function. It would typically show total amounts for each nature category for the current and prior periods.

6. Category Summary – Rounding Variances

Purpose:

Shows the impact of rounding on reported amounts at the category level.

Content:

- Columns: Description, Rounding Difference, Unrounded Amount, Rounded Amount (for multiple periods/entities).
- Lists each category and shows if rounding has caused any difference between unrounded and rounded totals.
- Useful for audit trail and reconciliation of reported numbers.

7. Consolidated Lead Schedules

Purpose:

Presents a summarized view of key financial categories for the group entity, showing values for both current and prior periods.

Content:

- Separate pages/schedules for all major categories of assets and liabilities and the income statement.
- Columns: Description, values for Jan-Dec 202X and Jan-Dec 202X-1 except for disclosure of Fixed Asset categories where the columns displayed are the asset type.
- Useful for high-level review and comparison of key financial statement lines over time.

8. Consolidated Trial Balance

Purpose:

Lists all accounts for the group entity, their descriptions, and balances for the current and prior periods.

Content:

- Columns: Code, Description, Period ending balances for 31-12-202X and 31-12-202X-1.
- Provides the raw data for financial statement preparation and reconciliation.
- Used as the basis for mapping to reporting categories.

9. FRS 102 Consolidated Financial Statements

Purpose:

This report contains the year-end financial statements for the group entity. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

10. FRS 102 Financial Statements

Purpose:

This report contains the year-end financial statements for the company entity. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

11. FRS 102 Section 1A – Small Entities Abridged Financial Statements

Purpose:

This report contains the year-end abridged financial statements for the company entity reporting under FRS 102 Section 1A for small entities. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

12. FRS 102 Section 1A – Small Entities Financial Statements

Purpose:

This report contains the year-end financial statements for the company entity reporting under FRS 102 Section 1A for small entities. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

13. FRS 105 – Micro Entities Abridged Financial Statements

Purpose:

This report contains the year-end financial statements for the company entity reporting under FRS 105 for micro entities. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

14. FRS 105 – Micro Entities Financial Statements

Purpose:

This report contains the year-end financial statements for the company entity reporting under FRS 105 for micro entities. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

15. Journal Summary

Purpose:

Summarizes all journal entries posted for the period, including debits and credits by account.

Content:

- Columns: Date, Reference, Entity Code/Name, Journal Name, Reporting Period, Account Code, Account Description, Debit, Credit.
- Lists all transactions posted to the ledger, supporting audit and reconciliation.
- Shows original trial balance entries and any adjustments.

16. Lead Schedules

Purpose:

Presents a summarized view of key financial categories for the company entity, showing values for both current and prior periods.

Content:

- Separate pages/schedules for all major categories of assets and liabilities and the income statement.
- Columns: Description, values for Jan-Dec 202X and Jan-Dec 202X-1 except for disclosure of Fixed Asset categories where the columns displayed are the asset type.
- Useful for high-level review and comparison of key financial statement lines over time.

17. Trial Balance

Purpose:

Lists all accounts for the company entity, their descriptions, and balances for the current and prior periods.

Content:

- Columns: Code, Description, Period ending balances for 31-12-202X and 31-12-202X-1.
- Provides the raw data for financial statement preparation and reconciliation.
- Used as the basis for mapping to reporting categories.