

# ONESOURCE™

## Statutory Reporting

ROI IFRS Template – Web User Guide  
V 1.0

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## User Workflow

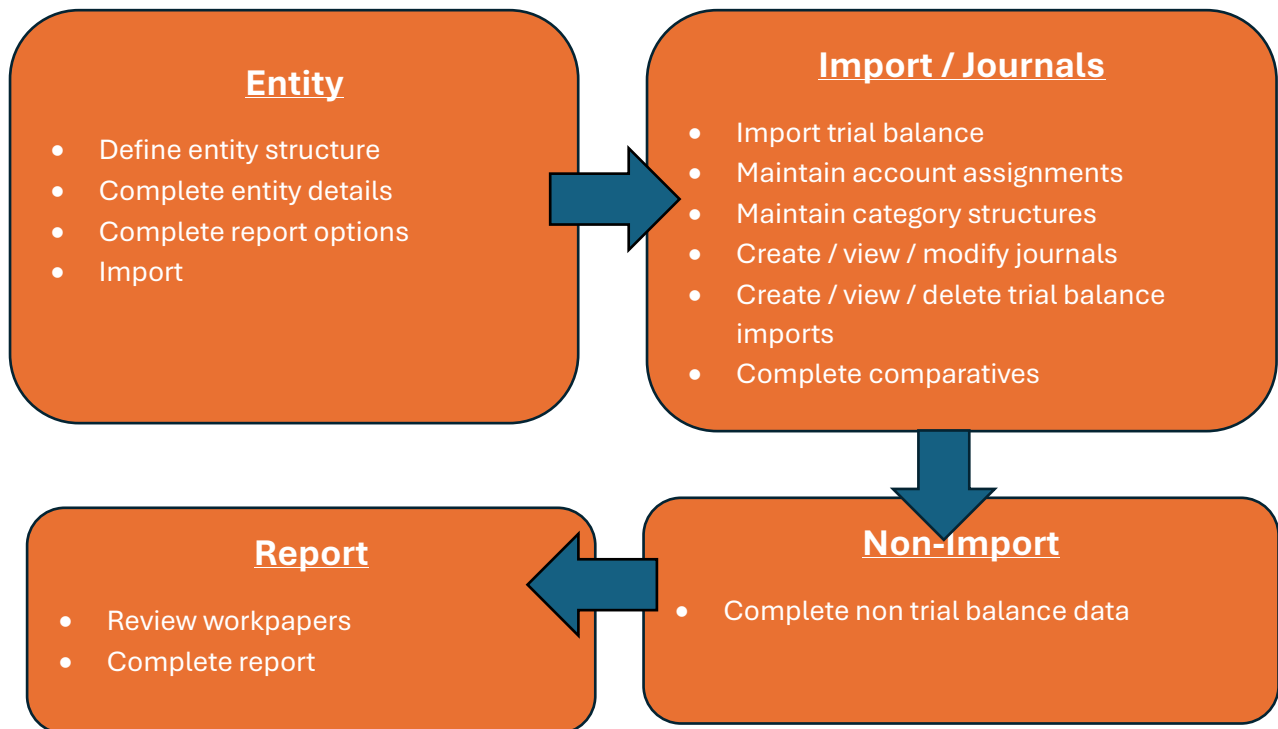
### Workflow tabs

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
<b>Entity</b>	Within this tab users can complete entity details which usually remain the same during the reporting period.
<b>Import / Journals</b>	<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>
<b>Non-Import</b>	Within this tab users can complete all other information not captured in the trial balance e.g. data for statement of cash flows.
<b>Report</b>	Within this tab users can preview / edit / complete reports.

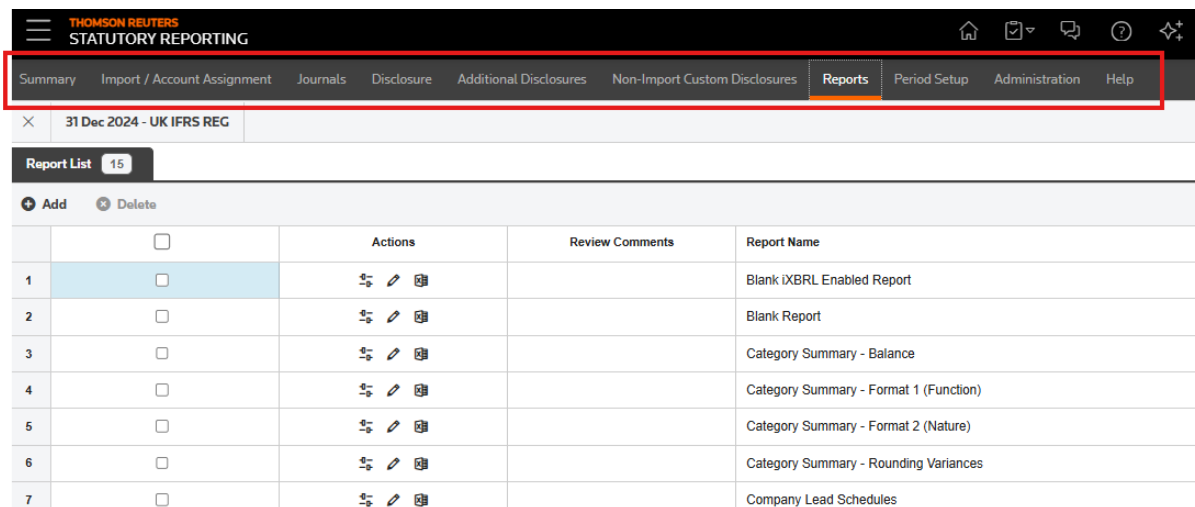
## User Workflow Diagram



## General Template Information

- The template is based on ROI IFRS / FRS 101
- 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

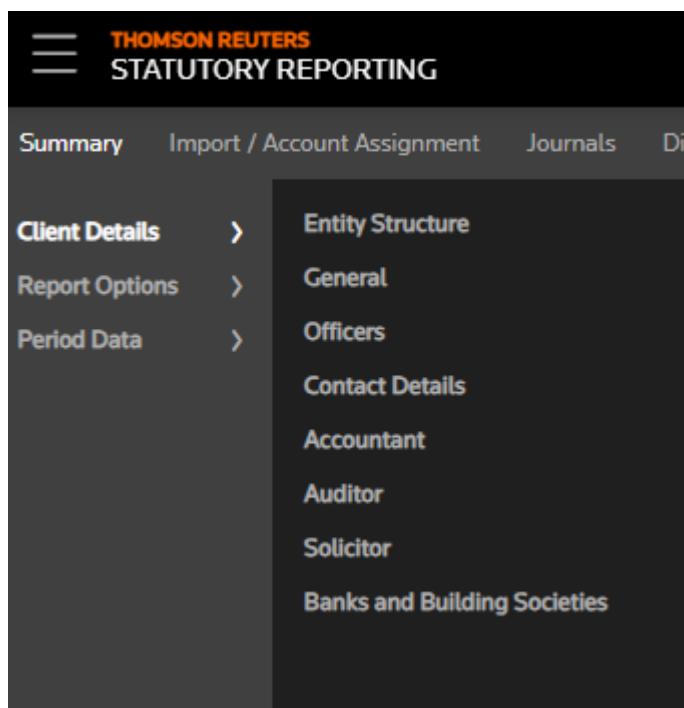


As per the above screenshot main menu has following options

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.

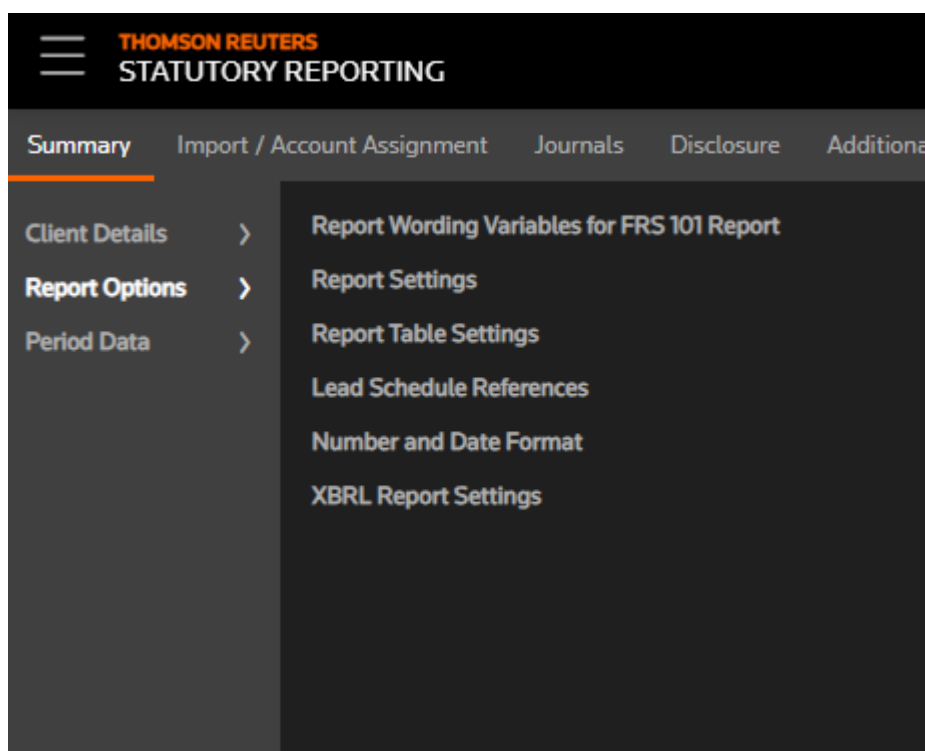
This has 3 options

- 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 for FRS 101 Report: 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

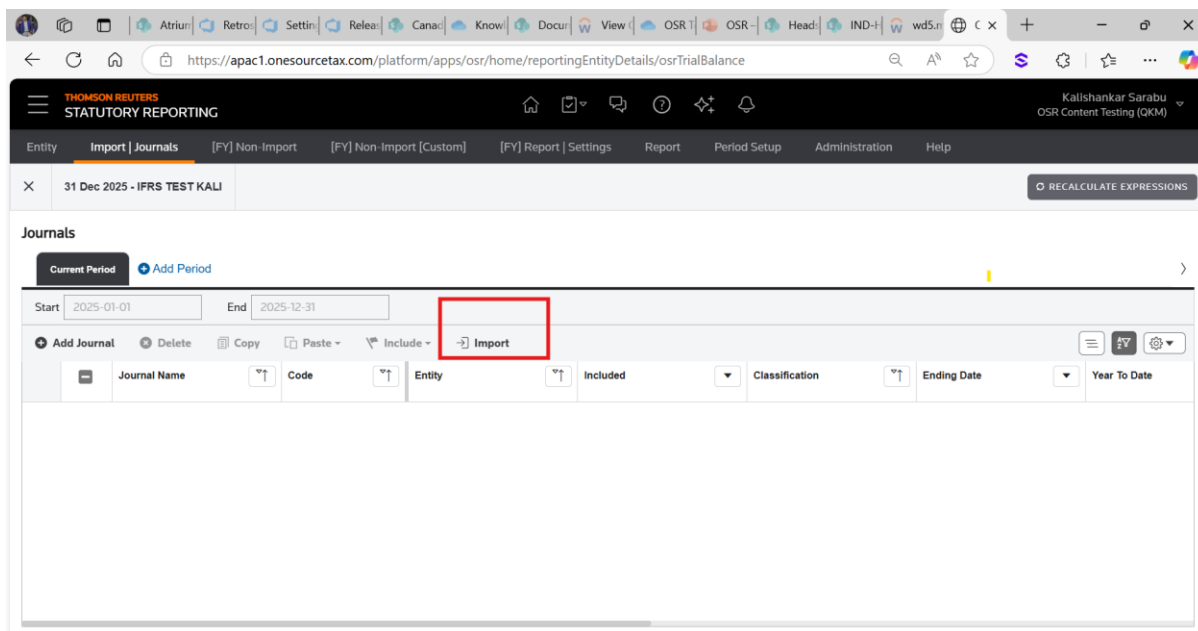
iii. Period Notes: Users can enter text related to the period (text will not roll forward to subsequent periods).

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

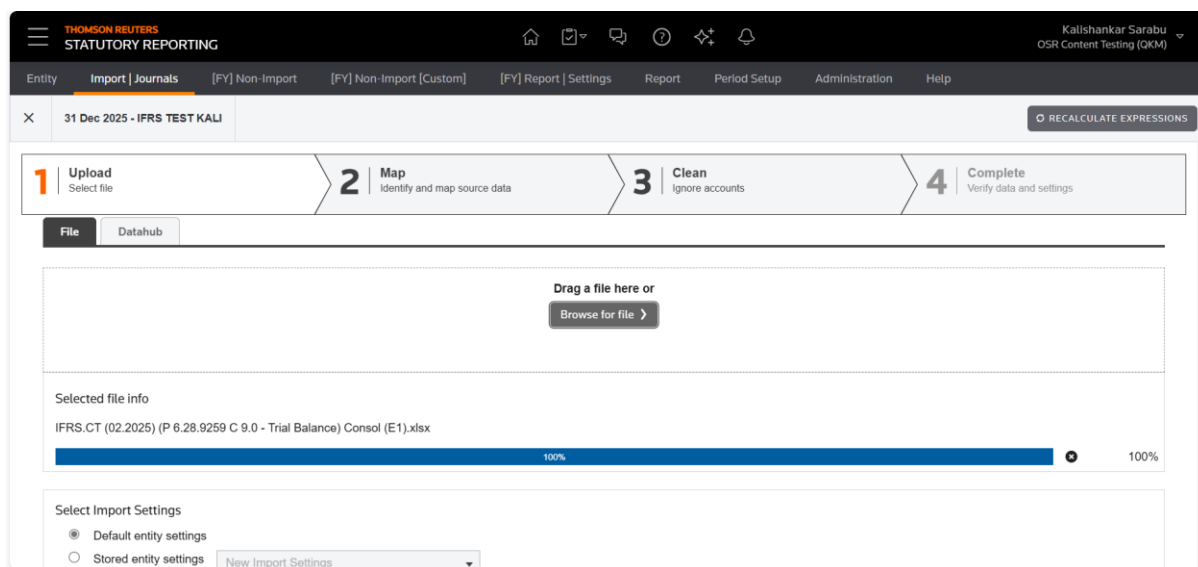
2. **Import/Account Assignment and Journals:** The Import/Account Assignment sections is used to import the trial balance and assign account codes to categories. It follows a step-by-step process to load the trial balance into the system detailed below. The Journals section can also be used to import 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 a table with columns 'Header' and 'Acc No'. The table has two rows: Row 1 with 'Acc No' and Row 2 with '1001'. The 'Acc No' column has a dropdown menu with 'Account Code' selected.

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 is as follows:

Account Number	Account Description
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.

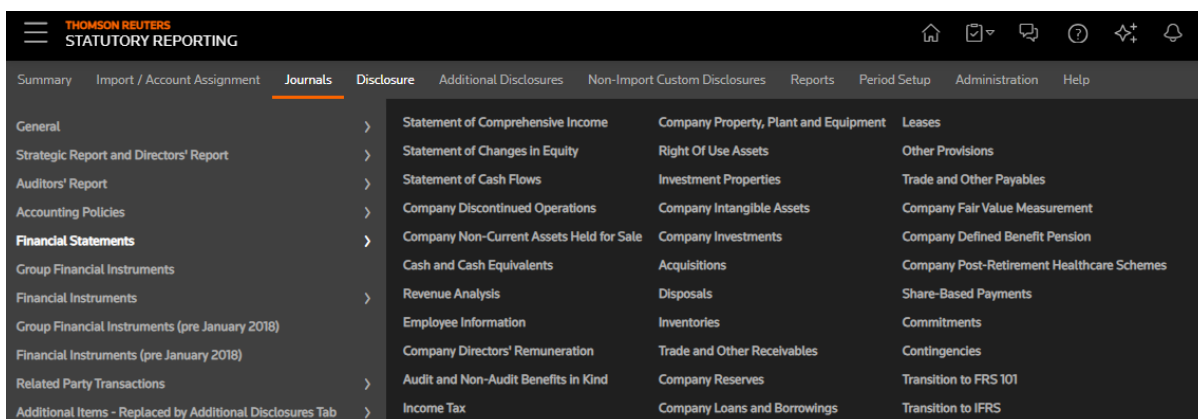
The screenshot shows the 'Settings' dialog box with the following options:

- ☐ 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.

3. **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					

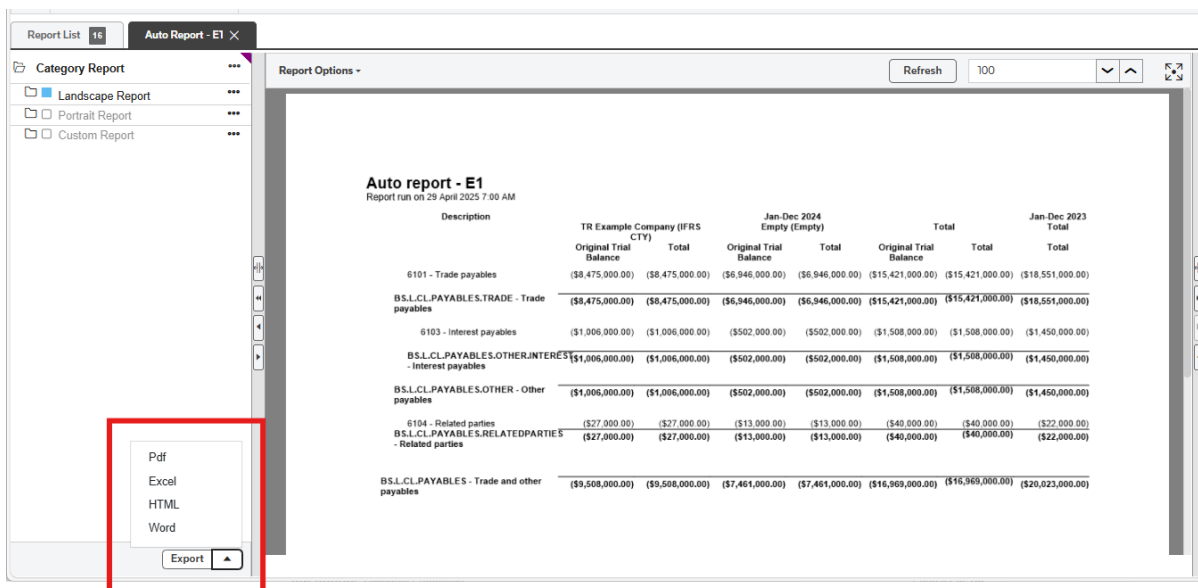
6. **Report:** This section contains all the primary content related to financial statements and other relevant information. Please refer to the content below for further details.

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.

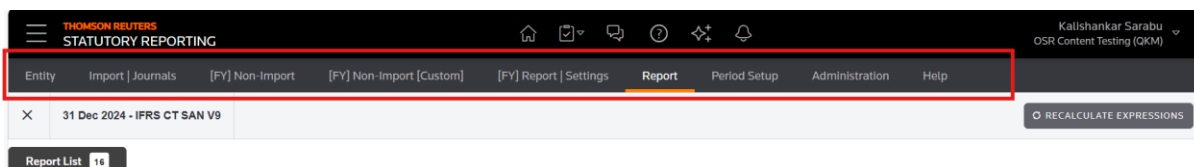
Summary Import / Account Assignment Journals Disclosure Additional Disclosures Non-Import Custom Disclosures <b>Reports</b> Period Setup Administration Help				
X 31 Dec 2024 - UK IFRS REG				
Report List 15				
Add Delete				
		Actions	Review Comments	Report Name
1	<input type="checkbox"/>			Blank iXBRL 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.

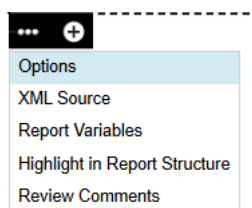


Refresh: This button is used to refresh the specific report after each change, ensuring that all updates are accurately reflected.

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

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.

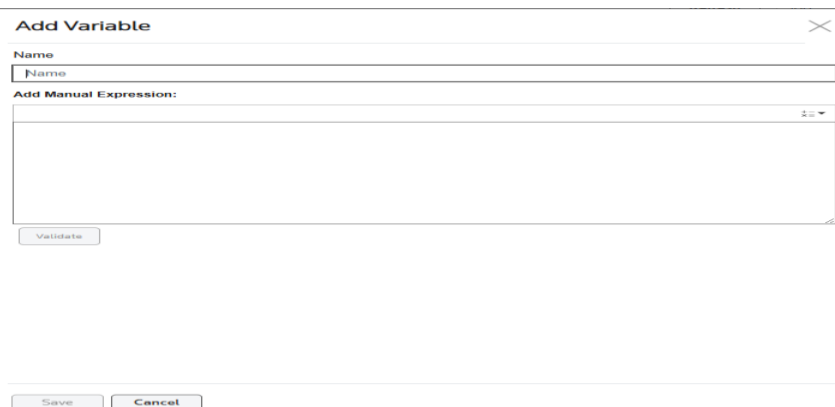
- b. XML Source: This section displays the XML code for the element. Users can modify the XML as needed to make changes to the element.  
*However, it is recommended to use the provided options instead of editing the XML directly.*



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



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





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

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

- 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

Remove

Primary

Name	Code	Category	Current Period	Prior Period
			0.00	0.00
			7,928,000.00	6,220,000.00
			-8,216,000.00	-6,459,000.00
			288,000.00	239,000.00
			-	-
			-	-
			-	-

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

⏪

⏩

⏴

⏵

20

Page 1 of 1

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

X

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	

K

<

>

|

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

	<div></div>	Actions	Currency	Description	Date	Rate
--	-------------	---------	----------	-------------	------	------

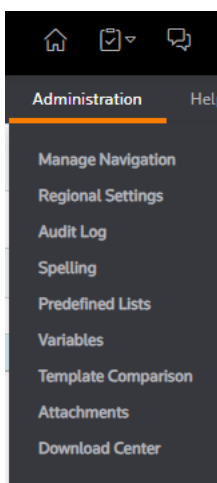
<

>






















20 ▾

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.

<b>Regional Settings</b>	
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)	<a href="#">View</a>	
2025-01-16 05:28:43	Manisankar Das APAC.QKM	Created			<a href="#">View</a>	
2025-01-16 05:28:40	Manisankar Das APAC.QKM	Created			<a href="#">View</a>	
2025-01-16 05:28:38	Manisankar Das APAC.QKM	Created			<a href="#">View</a>	
2025-01-16 05:28:35	Manisankar Das APAC.QKM	Created			<a href="#">View</a>	
2025-01-16 05:28:31	Manisankar Das APAC.QKM	Created			<a href="#">View</a>	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			<a href="#">View</a>	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			<a href="#">View</a>	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Added			<a href="#">View</a>	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Deleted			<a href="#">View</a>	
2025-01-16 05:28:29	Manisankar Das APAC.QKM	Deleted			<a href="#">View</a>	
2025-01-16 05:28:27	Manisankar Das APAC.QKM	Added			<a href="#">View</a>	
2025-01-16 05:28:25	Manisankar Das APAC.QKM	Added			<a href="#">View</a>	
2025-01-16 05:28:09	Manisankar Das APAC.QKM	Created			<a href="#">View</a>	

Log Details

Date/Time: 2025-01-16 05:28:45

User Name: Manisankar Das APAC.QKM

Action: Created

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></div></div> Actions	Key	Label	Type	Expression	Value
1	<div><div><div></div><div></div></div><div><div></div><div></div></div></div>	Rounding	Rounding	Decimal	if(reporting.queries.client.lookupaccountingperioddata="FYR"	1000

K

<

>

X

20

**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

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

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.

THOMSON REUTERS

STATUTORY REPORTING

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 100 days from the download date

Refresh

User

File Name

File Extension

Status

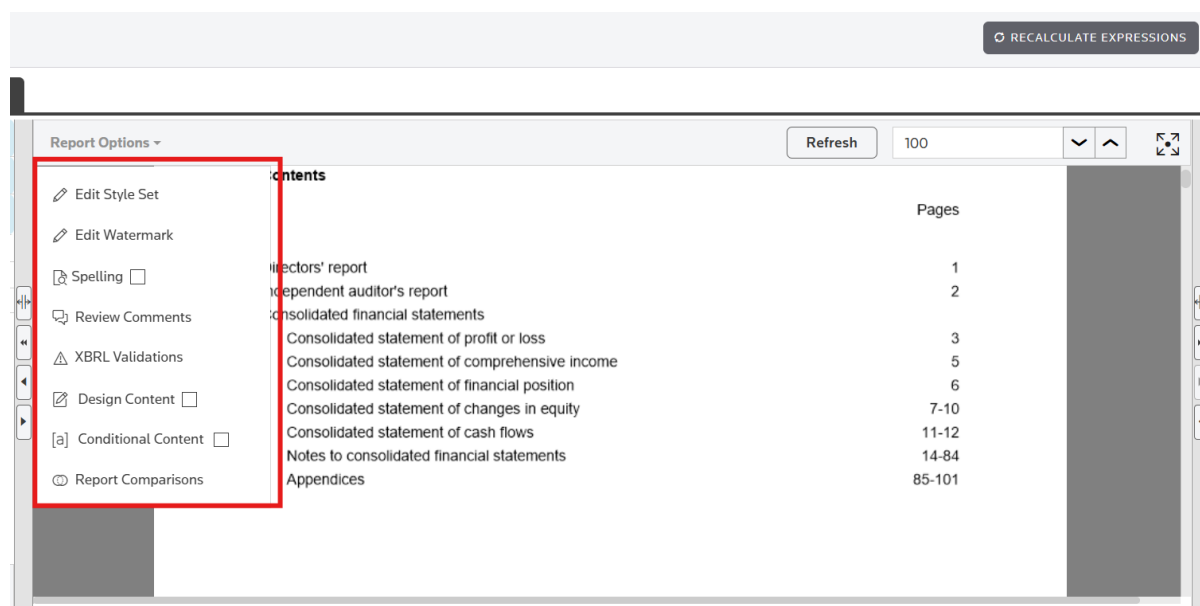
Download Date

10

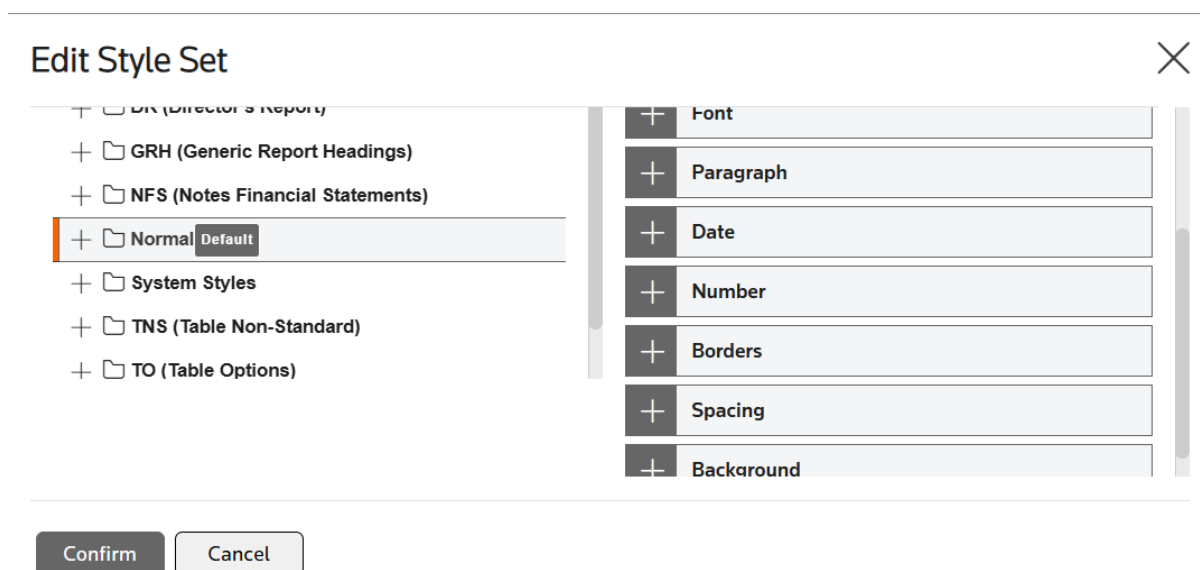
9. **Help:** This section provides option of “online Help” to user.



## 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
--------------------------	-----------	------	--------

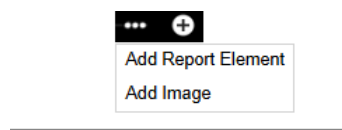
Cancel

## Predefined Lists

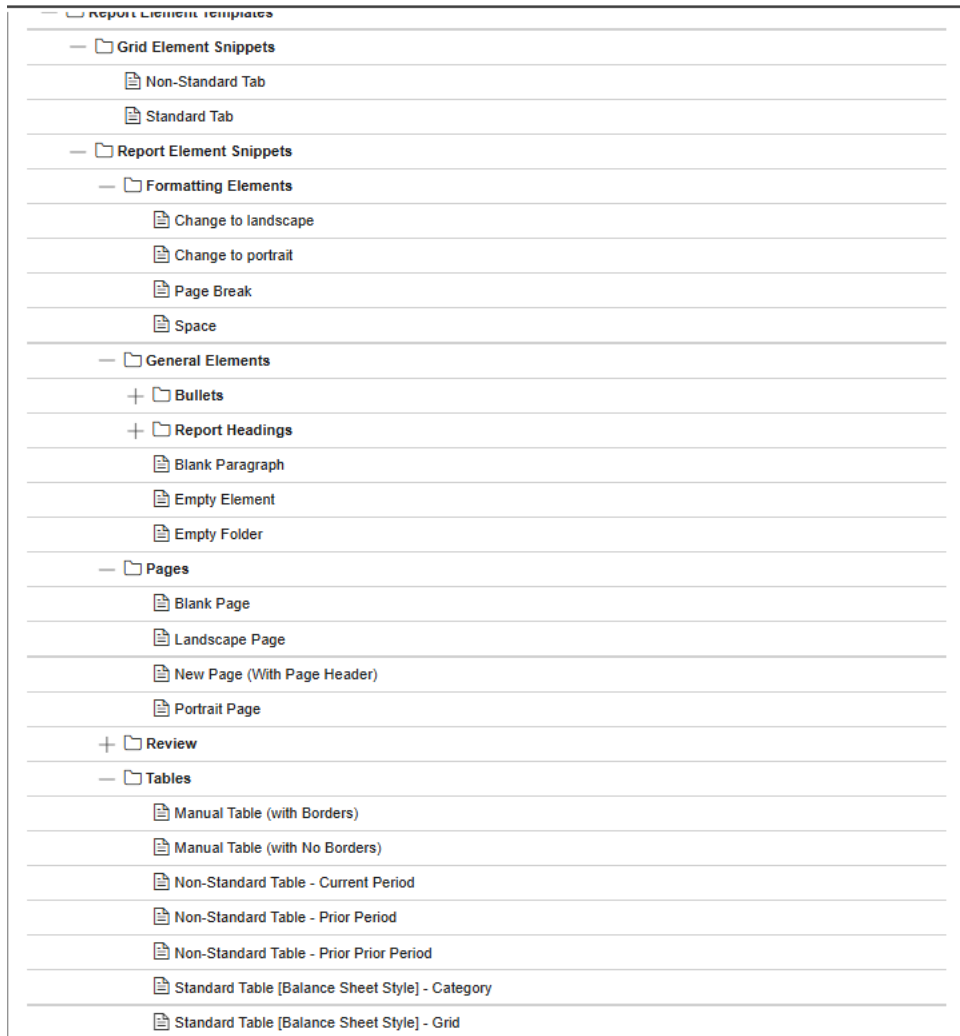
Predefined lists are list values built into the template that can be selected via dropdowns in the disclosure screens. For details of the predefined lists in the template, please see Appendix A (to follow).

## 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

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.

Users can change common words throughout reports used for entities preparing under FRS 101 via this dialog.

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
 

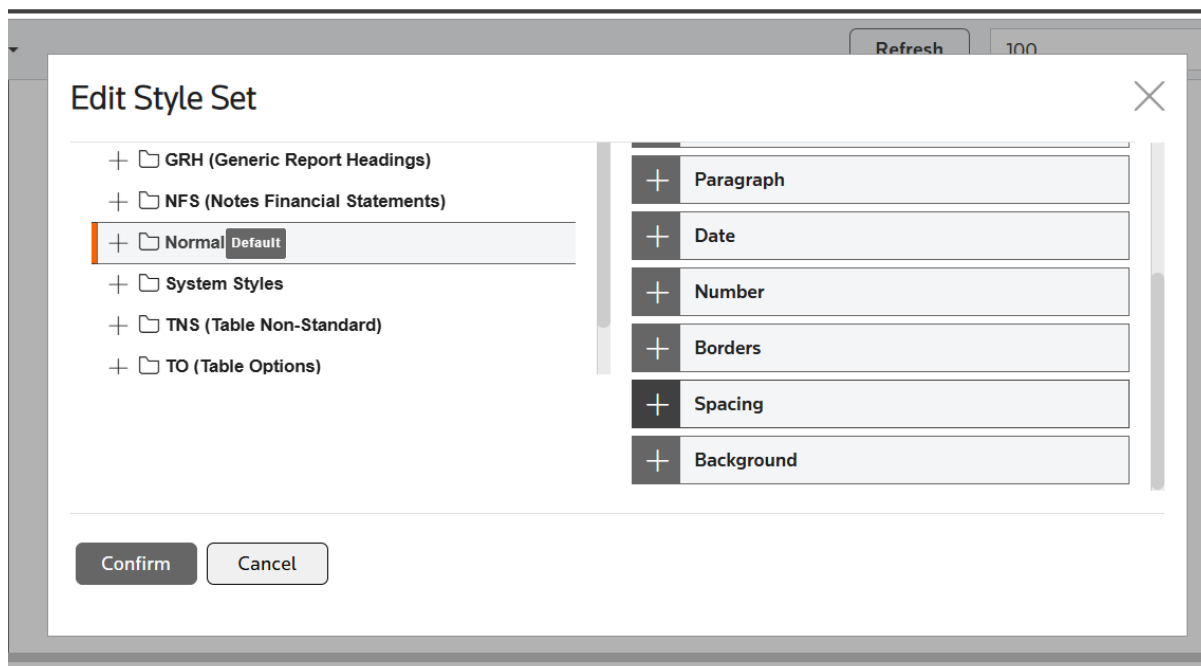
✎

 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

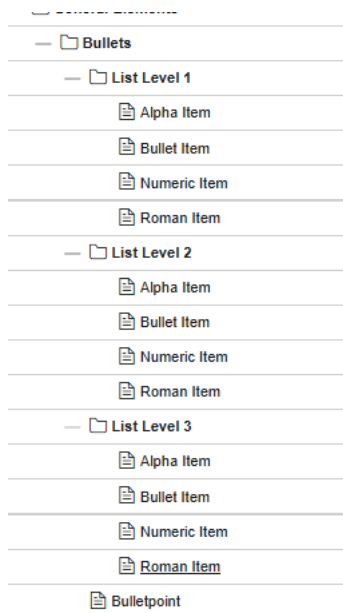
For example, if users wish to change all references to the *income statement* to be *profit and loss statement* instead – they can change it once in the report wording variables dialog and it will update throughout the report.

## 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 Setup Administration

× 31 Dec 2024 - UK IFRS REG

Filter

Client Details > General > General [Export](#)

General

Legal form and listing status

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

Applying FRS 101 ☐

Is this the first period adopting IFRS? ☐

Is this the first period adopting FRS 101? ☐

Tick to use IAS terminology in the FRS 101 report and update the Report Wording Variables as appropriate ☐

Tick to include a third column for restatements on the balance sheet and related notes ☐

Under General users can select whether they want to prepare individual company or consolidated financial statements and for company if preparing per IFRS or FRS 101.

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 IFRS 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. Company Lead Schedules
8. Consolidated Trial Balance
9. FRS 101 Accounts
10. FRS 101 Lead Schedules
11. Group Lead Schedules
12. Journal Summary
13. ROI IFRS Company Accounts
14. ROI IFRS Group Accounts
15. 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. Company 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.

## 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 101 Accounts

Purpose:

This report contains the year-end financial statements for the company entity reporting under FRS 101. This report can be exported in XHTML with embedded iXBRL values.

Content:

Company Information

Directors Report

Corporate Governance

Directors Remuneration

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

## 10. FRS 101 Lead Schedules

### Purpose:

Presents a summarized view of key financial categories for the company entity reporting under FRS 101, 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.

## 11. Group 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.

## 12. 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.

### **13. ROI IFRS Company Accounts**

**Purpose:**

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

**Content:**

Company Information

Directors Report

Corporate Governance

Directors Remuneration

Accountants Report

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

### **14. ROI IFRS Group Accounts**

**Purpose:**

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

**Content:**

Company Information

Directors Report

Corporate Governance

Directors Remuneration

Independent Auditors Report

Primary Statements

Notes to the Financial Statements

Non-statutory pages

### **15. 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.