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## ep4.06.02

Release date: February 2022 –  
Applicable to the following templates:

- AccountsAdvanced
- AccountsAdvanced IFRS



## SUMMARY OF MAIN CHANGES

(since ep4.06.01)

**Note: this ePack contains all of the updates from the previous ePack (ep4.06.01) so if you have not already installed that ePack, simply install this one instead.**

### Key changes in this ePack:

- IFRS – New notes for:
  - Capital management
  - Approval of Financial Statements
- IFRS – Additional disclosures for subsidiaries not included within the consolidation
- Various presentational updates and improvements

Before accepting any updates to your Accounts document, please read the notes below carefully:

Primary Statements and Reports (AccountsAdvanced)	
<ul style="list-style-type: none"> <li>• SIRE rounding difference (PY adjustment)</li> </ul>	Fixed an issue whereby posting a prior year adjustment (H03.49* mapping codes) would result in an error message showing within the current year column.
<ul style="list-style-type: none"> <li>• Company only profit – rounding issue (Balance sheet and SOCIE)</li> </ul>	Resolved an issue where financial statements were rounded to thousands or millions. This previously could have resulted in the company only profit figure being incorrect.
<ul style="list-style-type: none"> <li>• Balance sheet printing issue</li> </ul>	An additional row of spacing at the foot of the balance sheet has been removed. Previously this was causing an unnecessary 2 <sup>nd</sup> page to print.
<ul style="list-style-type: none"> <li>• Balance sheet – s479A exemption statement</li> </ul>	Where a small or micro subsidiary company which is a member of an ineligible group takes advantage of the s479A audit exemption, the relevant balance sheet statement will now show.
<ul style="list-style-type: none"> <li>• Dormant P&amp;L account</li> </ul>	We have updated the rules for underlines to print or skip as necessary to improve presentation of Dormant P&Ls.

Primary Statements and Reports (AccountsAdvanced IFRS)	
<ul style="list-style-type: none"> <li>• Directors report signatories (Irish only)</li> </ul>	Ensured that the relevant Director's context is used when reselecting a different Director to sign the report.
<ul style="list-style-type: none"> <li>• Statement of Cash Flows</li> </ul>	The note reference column will now print by default. We have also added an "Other unallocated" row to the bottom section of the statement to highlight any differences between the total of cash and cash equivalents and the amounts analysed.

### Primary Statements and Reports (AccountsAdvanced IFRS)

<ul style="list-style-type: none"> <li>Income statement / SOCI continuation headers</li> </ul>	If these statements continue onto a 2 <sup>nd</sup> page, the continuation headers will now include the year and currency sign within the column headers.
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### Notes and Accounting Policies (AccountsAdvanced IFRS)

<ul style="list-style-type: none"> <li>Cash and cash equivalents accounting policy (NEW)</li> </ul>	In response to client feedback we have added this new policy.
<ul style="list-style-type: none"> <li>Related party transactions note</li> </ul>	Removed the duplicated 'Key management personnel compensation' section, added smart text and additional wording for single-entity reporting.
<ul style="list-style-type: none"> <li>Taxation note</li> </ul>	If the tax rate differs from one year to the next, the relevant rate will now roll forward correctly to the prior year, resulting in the PY tax figure being correct.
<ul style="list-style-type: none"> <li>Directors' remuneration note</li> </ul>	Smart text has been added to replace the previously hard-coded "Company" wording with "Group" where relevant.
<ul style="list-style-type: none"> <li>Employee benefits note</li> </ul>	The parent company disclosures are not required for Irish entities and therefore have been hidden for this jurisdiction. The Key Management Personnel figures can also be overtyped now in case the KMP differs from the directors.
<ul style="list-style-type: none"> <li>Capital management note (NEW)</li> </ul>	A new note has been added to comply with the requirements of IAS 1 to disclose information that enables users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital.
<ul style="list-style-type: none"> <li>Revenue note (Irish only)</li> </ul>	The first row of the 'Analysis of revenue by country' table will now refer to "Republic of Ireland" for Irish entities.
<ul style="list-style-type: none"> <li>Inventories note</li> </ul>	Four additional optional text paragraphs have been added at the foot of this note.
<ul style="list-style-type: none"> <li>Other non-current investments note (FRS 101 parent only)</li> </ul>	FRS 101 requires a reconciliation of movements in the value of investments in subsidiaries. This has now been added for IFRS groups with an FRS 101-reporting parent.
<ul style="list-style-type: none"> <li>Subsidiaries note</li> </ul>	<p>A new table has been added to allow the disclosure of financial information relating to subsidiary undertakings not included in a consolidation as per company law.</p> <p>The tables within the 'Composition of the Group' section can now also be hidden independently.</p>

### Notes and Accounting Policies (AccountsAdvanced IFRS)

<ul style="list-style-type: none"> <li>Approval of Financial Statements Note (NEW) (Irish only)</li> </ul>	In response to client feedback we have added this note for Irish IFRS entities.
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### Other changes (AccountsAdvanced)

<ul style="list-style-type: none"> <li>Principal activity</li> </ul>	This will now be retained upon roll forward.
<ul style="list-style-type: none"> <li>Cover page header issue</li> </ul>	Fixed a rare issue which was resulting in the "For the year ended XX" text appearing at the foot of the cover page upon export to Companies House.
<ul style="list-style-type: none"> <li>Wizard changes – Entity classification wording</li> </ul>	Following a review of the Companies Act 2006 and 2014, we have updated the wording for the entity classifications available within the Wizard.

### Other changes (AccountsAdvanced IFRS)

<ul style="list-style-type: none"> <li>Principal activity</li> </ul>	This will now be retained upon roll forward.
<ul style="list-style-type: none"> <li>IFRS for SME</li> </ul>	This option which was previously greyed out has now been removed completely from the permissible options within the Wizard.

### iXBRL (AccountsAdvanced)

<ul style="list-style-type: none"> <li>Duplicate tags (Consolidated SOCIE)</li> </ul>	Fixed several duplicate tags which were applied to the Other OCI movements section of the SOCIE.
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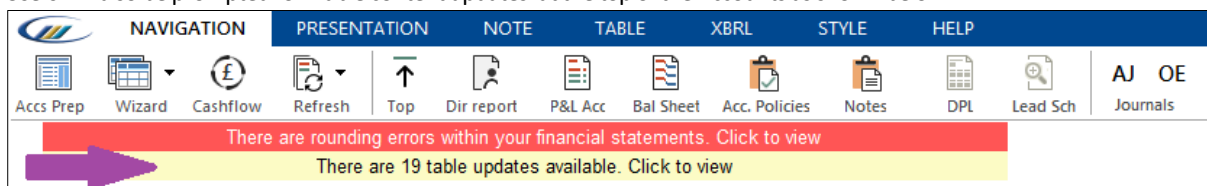
**Note to all users:**

On opening the Accounts document, you will be prompted to update all Knowledge Libraries that have been revised. You can choose to leave the document as is, but if you decide to accept one or more Knowledge Library updates, please ensure that the 'v4Accs' is selected for update, as well as the other Wizard document (if prompted).

**When changing from 'Full' to 'Abridged / Abbreviated' accounts, update prompts are not automatic. Please use the 'Check document for available Knowledge Library updates' on the Help ribbon (see below) to ensure that all updates are taken.**



Users will also be prompted for 'Table content updates' at the top of the Accounts as shown below:



Tables are updated to include enhancements or fixes to the content of the table which are not part of the Knowledge Library itself.

If you click 'Click to view', you will be presented with an update dialogue similar to the Knowledge Library update to show which tables have been updated.

Unlike Knowledge Library updates, where all modified rows in a table are retained, this update will revert the tables back to the configurations defined in the default state.

For further guidance, please see our KnowledgeBase: <https://kb.caseware.co.uk/login.php>