

# Sage Financial Statements

User Guide



sage

# Sage (UK) Limited

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# 1: Introducing Sage Financial Statements

## What is Sage Financial Statements?

The Sage Financial Statements module has been introduced into each of our accounts production packages. We've released this module to support the requirement to produce accounts in iXBRL format and file them online.

But Sage Financial Statements is not just about iXBRL. It also incorporates a number of customer-requested usability enhancements that streamline the production of final accounts. For instance, you can now change the wording and format of the financial statements without the need to understand any complex formatting language. Changes can be made directly from the face of the accounts to customise statements, for individual clients, or perhaps to implement a single practice level style.

You will still be using your existing accounts production software but will find the introduction of Sage Financial Statements will change the way you work. See [Workflow on page 14](#) for advice on how the way you work with your accounts production software might change.

This help system contains a lot of information to guide you in using Sage Financial Statements.

## About this guide

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This guide can be viewed as an alternative to the help system that is installed alongside Sage Financial Statements. You won't find any new information in this guide and it's provided for those who might prefer to browse through a guide rather than a series of help topics. If you're searching for something specific, try using the Contents pages, the Index, or if you're using a PDF reader, use the reader's search box.

This guide is a long document. Please be aware of that before printing it out.

## Getting help and support

---

There are a number of ways to get help with your software.

## The Learning Centre

The learning centre is a website where you can find user assistance material for the Sage Financial Statements module.

Visit the learning centre at [www.xbrlwithsage.com/sfs](http://www.xbrlwithsage.com/sfs)

## Help system

Sage Financial Statements has a Help system full of topics to help you when you're not sure about something.

### Explore the Help system that comes with your software

The help system is easy to use and is displayed in the standard Microsoft HTML Help format. This means that if you've used the help systems for other programs, you may already be familiar with how to use the help system that comes with Sage Financial Statements.

You can access the help system in a couple of ways:

- From the Help menu, select Contents.
- Some windows have hyperlink questions that will open a relevant help topic.
- Pressing F1.

These methods open the help system 'Welcome' page or at a relevant topic to the area of the program you're working on.

## ASK Sage knowledge base

If you're having difficulties with the software you can use the ASK Sage knowledge base to find a solution.

### Use our ASK Sage knowledge base

The ASK Sage knowledge base is a collection of articles covering the most frequently asked questions from our customers.

Our Support team regularly add new articles to the knowledge base so you can usually find an answer to an issue you might be experiencing.

1. Go to the Support website at <http://support.sage.co.uk/>

**Tip:** Clicking on this link will open your web browser. Add the Support website as a favourite in your web browser to save you needing to return to this topic each time you want to visit.

2. Enter a search term in the Search box and click Search (or press the Return key on your keyboard).

## Support

### Ask Sage

Search text (this is optional):

3. A list of articles appears that match your search term. Have a look through the list and see if any are related to your problem.
4. Click on an article to read it.

## Sage Software Support

Our Software Support team are here to provide you with assistance should you run into any difficulties using Sage Financial Statements.

### Call our support team

## Making your call more successful

Please have the following information available if you contact Sage Software Support:

- Your Sage Account Number.
- A brief description of the problem including the exact text of any error message received.
- The version number of the program that you are using; this can be obtained by selecting About... from the Help menu e.g. 2010.
- The name of the Windows platform that you are using e.g. Windows Vista, or Windows 7.

Resolving your query will be faster if you can also provide the answers to the following questions:

- Is the application being used on a single machine or is it being shared across a network?
- What are you doing within the program?
- What is the type of information concerned?
- At what stage in the process are you? For example, has the applicable window just been displayed, is a particular figure in the window being changed, or is the window saving the new details and about to close?

## Contacting Sage Software Support

You can contact Sage Software Support in the following ways:

- Telephone: 0845 111 11 11  
Fax: 0845 245 02 85  
Email: [accountants.support@sage.com](mailto:accountants.support@sage.com)  
Web: [www.sage.co.uk/accountants](http://www.sage.co.uk/accountants)  
Post:  
Sage Software Support  
Building 3  
Exchange Quay  
Salford Quays

Manchester

M5 3ED

# Workflow

We have compiled a suggested workflow through the software.

If you're after a quick reference sheet for where to find key features, see either:

- Sage AP customers - [Sage AP - Where do I? on page 159](#)
- Sage APA - [Sage APA - Where do I? on page 164](#)

## Set up and configuration

You'll need to work through each of the steps in this section before you can begin to use Sage Financial Statements. These steps are important in helping your practice establish a house style for your financial statements. Don't worry though, we've made the process simple and it's up to you how much you want to customise the look of your statements.

### Set up security and user access

You may not want all of your users to have full access to all parts of Sage Financial Statements and we've included security options to help you give your users only the access they need in their roles.

### Set up practice styles for Sage Financial Statements

How the financial statements look, forgetting the content for a moment, is all to do with presentation styles. With Sage Financial Statements you can easily change the appearance of your reports by changing the styles - no more editing of the formats.

You can make changes that affect all the clients in your practice, or changes that affect only an individual client.

For more information see [Changing practice styles on page 30](#).

### Set up practice level information

A lot of the information you've entered for existing clients will be immediately available in Sage Financial Statements. For some of that information, such as creating a new director or creating a new client, you'll continue to use Sage APA or Sage AP to make changes to it.

To see what information will be available from Sage AP or Sage APA refer to either of the following:

- Sage AP customers - [Sage AP - Where do I? on page 159](#)
- Sage APA - [Sage APA - Where do I? on page 164](#)

## Starting the program and getting ready to work

### Viewing the list of clients

You'll still use Sage APA or Sage AP to see your list of clients and select them for working with.

### Creating clients

Creating a client hasn't changed with the arrival of Sage Financial Statements. You can either create them in Sage APA or Sage AP as usual or if you're a Sage Practice Solution customer, and

have turned on client integration, you can create them there.

## Opening and editing existing clients

Opening clients hasn't changed with the arrival of Sage Financial Statements. You can still open them from Sage APA or Sage AP as usual or if you're a Sage Practice Solution customer, and have turned on client integration, you can open them from there.

You can of course still make changes to your clients' details within Sage APA or Sage AP . However, with Sage Financial Statements you're now able to make changes to your clients from the face of the financial statements. For example if you're previewing the Directors' Report and notice a mistake in the registered office address, you can make the correction in the Client Info pane in Sage Financial Statements and see the change reflected immediately in the report preview.

For more information see [Editing clients on page 40](#).

When you open a client for the first time in Sage Financial Statements a mapping wizard might appear. This wizard helps you match your existing nominal codes to the Sage Financial Statements nominal codes.

See [The Mapping Wizard on page 41](#) for more information.

ReportPad data (Sage APA) and text fields (Sage AP) cannot be brought into SFS viewer.

- Sage AP customers - [Sage AP - Where do I? on page 159](#)
- Sage APA - [Sage APA - Where do I? on page 164](#)

## Change screen layout

You can change the appearance of Sage Financial Statements to suit the way you work. It's possible to use the module in widescreen or normal view, move or hide panes, pin or unpin panes, or change the icon size.

For more information see [Customising your workspace on page 27](#).

## Balance forward

Balance forward prepares your client for a new year.

You balance forward to a new year from either Sage AP or Sage APA.

Balancing forward into a new year hasn't changed with the introduction of Sage Financial Statementsbut will now include postings made using Sage Financial Statements.

## Setting up client styles for Sage Financial Statements

You can set up styles for a specific client if you want their statements and reports to look different from your practice styles or any client type styles you have in place.

See [Make changes to your client styles on page 139](#) for more information.

## Configure the chart of accounts

To allow the analysis required by HMRC, our existing Accounts Production programs use a numeric code to identify the purpose of an account. With the introduction of iXBRL, some of the requirements by HMRC are presented slightly differently to your current accounts production system. In order to retain the current data, we have created a new chart of accounts that is linked

to the taxonomy and to your current chart of accounts.

This enables you to use your familiar existing account codes for data processing whilst allowing additional codes and further analysis where required.

When you do create codes, you will link them to a code in the Sage Financial Statements chart of accounts which has been based on the latest accounting standards as well as the iXBRL requirements.

## Produce your financial statements

### Getting the trial balance

How you do this will depend largely on what information you have available from your client and what services you provide.

- Enter the trial balance manually  
See Add posting document or journal for more information.
- Import the trial balance/transactions from Sage 50 Accounts

When the figures are present for your client, you can review in one of two trial balance reports:

- [Display trial balance on page 126](#)
- [Display formatted trial balance on page 127](#)

### Analyse figures

When generating iXBRL financial statements, you need to analyse various balances differently to how you may have done it in the past.

### Preview the financial statements

The financial statements in Sage Financial Statements are previewed live: there's no need to 'compile' or 'generate' them like you did in Sage APA or Sage AP..

For more information see [Produce your Financial Statements on page 74](#).

### Change the content of the financial statements

It's simple to add or change the content of the financial statements with Sage Financial Statements and because everything's live in Sage Financial Statements, you can see your changes instantly.

- Amend presentation content  
The Content tab is where you can change presentation options that affect the content of the reports.  
See [Properties on page 21](#) for more information.
- Add a table  
See [Insert table on page 106](#) for more information.
- Add a paragraph  
See [Insert a new paragraph above or below the selected paragraph. on page 20](#) for more information.

For more information see [Content on page 22](#).

## Drill down/edit journals

There will be times when you want to inspect a figure in the financial statements to see what that figure is composed of. This functionality is referred to as 'drilling down'. In Sage Financial Statements you can drill down on a figure from the financial statements.

For more information see [Drill down on page 83](#).

## View and deal with errors and warnings

To help make sure the accounts are robust and suitable for online filing, the software has a validation system. This system checks the pages of the reports and prompts you to make corrections when needed.

For more information see [Errors, Warnings, and information on page 120](#).

## Print the financial statements

You can either print the entire set of financial statements or choose to print individual reports or pages of reports.

For more information see [Print the financial statements on page 76](#).

## Finalise the financial statements

You can produce your financial statements as either draft or final, but you must finalise the financial statements before you can prepare the iXBRL file.

See [Finalise the financial statements on page 147](#) for more information.

# Filing and finishing the job

## File accounts online

Sage Financial Statements will help you prepare an iXBRL file that you can attach to the corporation tax return. You can use corporation tax software to submit the actual file.

- If you use Sage Corporation Tax (powered by ONESOURCE), see [Submit your iXBRL file with your CT600 on page 149](#) for more information.
- If you use other software to prepare your CT600s, refer to that software's documentation for instructions on submitting an iXBRL file with your client's CT600.

# Administration

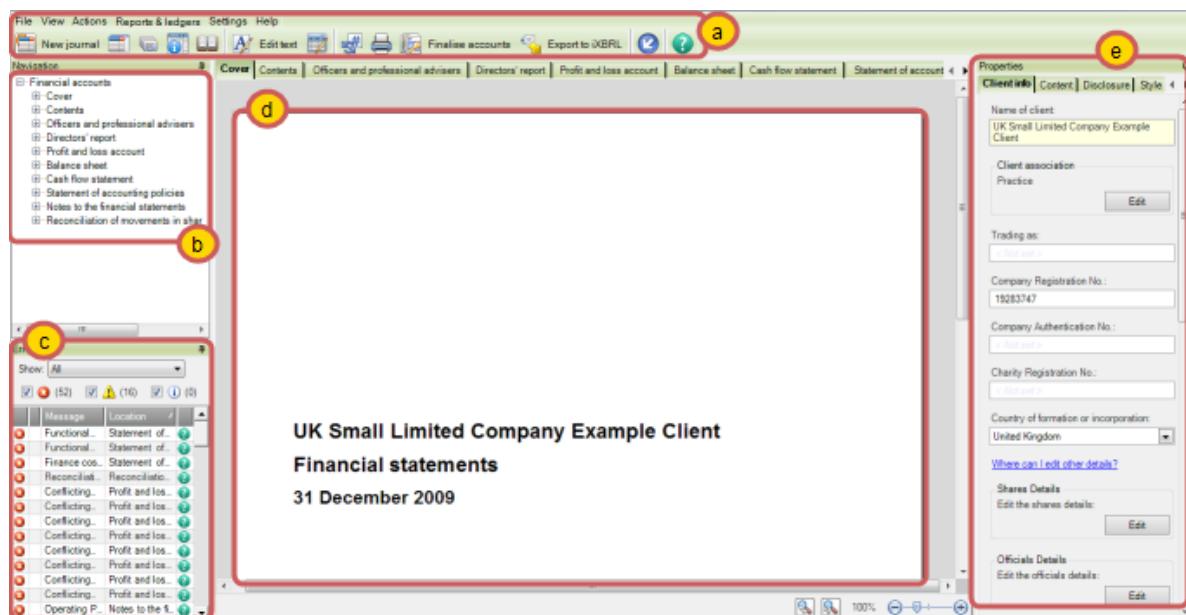
## Backing up and restoring your data

Sage Financial Statements does not automatically back up your data. Instead, you should use either Sage APA or Sage AP as usual, to take your backups.

## 2: Finding your way around

### Finding your way around

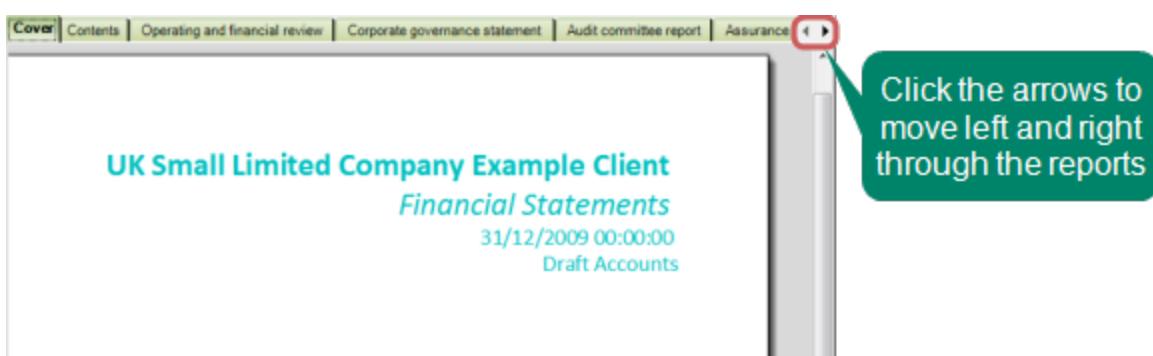
Sage Financial Statements has 5 areas that you'll be using every time you work with a set of financial statements. These are shown in the image below and described in the table underneath.



Ref	Description
a	<p><b>Main menu and toolbar</b></p> <p>From here you can access the key functions in Sage Financial Statements. All the functions can be found in the main menu, but some frequently used functions are also available on the toolbar for easy access.</p> <p>For a list of the menu options see the following topics:</p> <ul style="list-style-type: none"> <li><a href="#">File menu on page 23</a></li> <li><a href="#">View menu on page 24</a></li> <li><a href="#">Actions menu on page 25</a></li> <li><a href="#">Reports and Ledgers menu on page 26</a></li> <li><a href="#">Settings menu on page 26</a></li> <li><a href="#">Help menu on page 27</a></li> </ul>
b	<p><b>Navigation</b></p> <p>The Navigation pane is a core means of moving between the different reports in accounts. With a tree structure familiar to anyone used to Windows software, you can expand and collapse sections to get to the intended section quickly. See <a href="#">Navigation pane</a> for more information.</p>

Ref	Description
c	<p><b>Errors</b></p> <p>A major benefit of using software to prepare accounts is that the software can spot errors in your work. This pane lists all the errors, warnings, and advice that the software has detected and is your central point for resolving them. See <a href="#">Errors, Warnings, and information on page 120</a> for more information.</p>
d	<p><b>Report Viewer</b></p> <p>This is where you preview the pages that make up the financial statements. You can move between pages in the report viewer by clicking the tabs along the top, or by selecting an item from the navigator. See <a href="#">Report viewer on page 19</a> for more information.</p>
e	<p><b>Properties</b></p> <p>The contents of the Properties pane changes depending on what you're looking at in the Report Viewer. Simply put, it's where you come to tailor the accounts for your client. If you're used to Sage APA this is akin to the ReportPads, Report Options, and Headings, and if you're used to Sage AP this is akin to the database. See <a href="#">Properties on page 21</a> for more information.</p>

## Report viewer



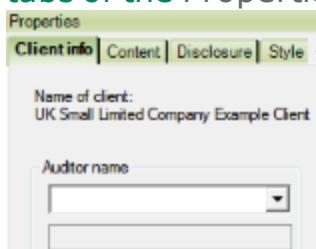
With a set of financial statements loaded in the viewer, there are lots of ways to interact:

**Changing tabs will change the focused item in the Navigation pane.**

There are 2 ways to move between sections of the financial statements:

- Click a report tab to display a report.
- Click an item in the Navigation pane.

**Changing tabs will change the options and information displayed on the tabs of the Properties pane.**



What you see on the tabs of the Properties pane changes as you switch reports.

Sage Financial Statements will always show options that are relevant to the report you're looking at and hide the rest.

If there are no relevant options for the section you're looking at, no options will be displayed.

### Clicking text will highlight text blocks.

A report page is made up of a number of blocks called text objects. When you click on the words in the report, you'll see that it's these blocks that get highlighted. These blocks might represent words, sentences, or one or more paragraphs.

These blocks are designed to be shown or hidden based on options you choose.

For example, if you choose to include the Bannerman paragraph in the Independent auditors' report, Sage Financial Statements will show the Bannerman text object. This text object contains the words of the Bannerman paragraph and would appear in the correct place in the report.

Each report page will have many text objects.

### Right-clicking a paragraph will give you options that affect that paragraph.

- You can edit a paragraph. See [Changing the report text on page 86](#) for more information.
- Insert a new paragraph above or below the selected paragraph.

To add a paragraph:

1. Select a paragraph in the report you're editing, and right-click.
  2. From the pop-up menu, choose either **Insert Above** or **Insert Below**. The **Add new text** window appears.
  3. Enter your text using this window. You can add variable text and nominal accounts using this window.
- See [Changing the report text on page 86](#) for more information.
4. Click **OK** to save your paragraph for this client.

---

**Note:** Certain balances and text require tagging for HMRC. If in doubt whether the item needs a tag, click **Change Tag** which will open the taxonomy tree. If the item (usually a nominal balance but sometimes text) needs to be tagged it will appear on the listing. Select the item and click **OK**. The XBRL tag will be displayed at the top left of the window.

---

- Remove a paragraph from the report.

To remove a paragraph:

1. Right-click the paragraph to remove.
2. From the pop-up menu, choose **Remove**.

If the paragraph has an iXBRL tag associated with it, trying to remove it will cause a message to appear. This message is to alert you that the paragraph is tagged, and removing it may cause the financial statements to be non-compliant. If you're still sure you want to remove the paragraph, click **Yes**.

- Move up or down a paragraph in the report.

**Note:** Although you can move individual paragraphs using this method, we recommend moving paragraphs using the navigation pane. Using the navigation pane will make sure that all the paragraphs belonging to a section will stay together.

To move a paragraph's position within a report:

1. Right-click the paragraph to move.
2. From the pop-up menu, choose Move-up or Move down.

- Add or remove a page break.

To add a page break:

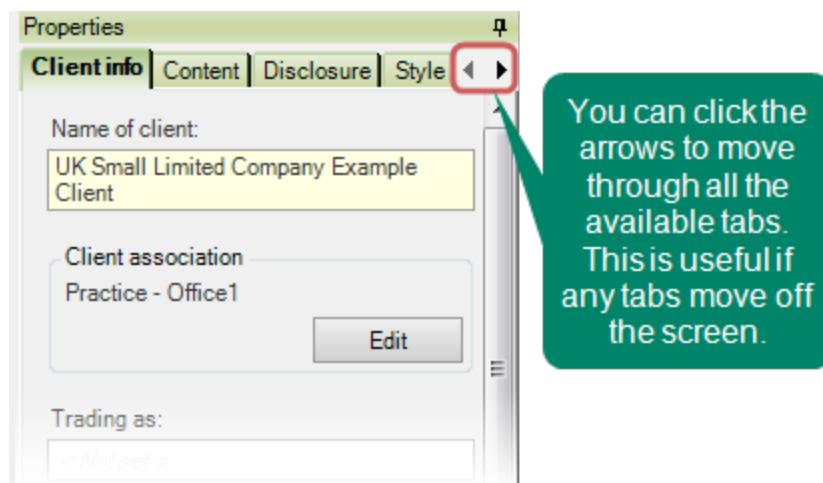
1. Right-click on the text block you want to move on to the next page. The text block will become highlighted.
2. Choose Add page break. The text block will move to the start of the next page.

To remove a page break:

1. Right-click on the text block that immediately follows the page break you want to remove. The text block will become highlighted.
2. Choose Remove page break. The text block will move to the end of the previous text block on the previous page.

## Properties

The Properties pane holds a number of tabs and is your way to change the content and appearance of your reports. Some of the tabs on the Properties pane are context sensitive - this means the options available on them will change to reflect the report you're viewing.



- Client info - data pertaining to the permanent client record and usually applicable for all years
- Content - to select what should be included or excluded - this is for selecting what should appear in the accounts
- Disclosure - entering the data and balances which are to appear

## Client info

What is the Client Info tab for? - It's for changing the data associated with the client record - usually things that will be the same across years.

The Client info tab changes depending on which report you're previewing.

For example:

- If you're viewing the Cover, you'll see the option to enter your client's company registration number.
- If you're viewing the Independent auditors' report, you'll see the option to enter the auditor's name.

## Content

The Content tab is to select what should be included or excluded - this is for selecting what should appear in the financial statements.

Content management panels contain a variety of options that are available for the current client. Some of these options may be tailored to the company type and size and therefore may be "greyed out" (an example would be Provisions for liabilities breakdown which is greyed out for a small company unless the cover client info option Apply relevant provisions is ticked then the checkbox becomes active).

If you cannot find an option check the cover page Client info options or think about which other parts of the financial statements could also be affected as the option may be against that tab.

The kinds of things you might want to use the Content tab for:

- Display the appointed or resignation date
- Which address to include in the Directors' Report?
- Whether to include the full audit report in abbreviated accounts
- Whether to show page numbers or page titles within the report

The options available on the Content tab are not fixed. They change when you preview different reports so that only relevant options are shown. If you're trying to find a specific option your first approach should be to preview the report you want to make a change to.

## Disclosure

This disclosure tab is for adding in disclosure data to content in the accounts. So, it's not for adding or removing or choosing content, but for populating data into that content.

The options available on the Disclosure tab are not fixed. They change when you preview different reports so that only relevant options are shown. If you're trying to find a specific option your first approach should be to preview the report you want to make a change to.

Some of the things you would use the Disclosure tab for include:

- Entering the date of signing the report or statement
- Launching the cash flow workbook
- Analysing and allocating balances so they fit with the HMRC taxonomy

## Style

The Style tab is within the Properties pane. You can change the way your reports look from here.

**Note:** The changes you make here will apply to the currently selected report only, and only for the current client. To make changes to all reports, or for all clients, use the styles editor. [Finding your way around on page 136](#).

So, if you don't want the figures for this year to be in bold, you could click on the Current year col figures item, and clear the bold setting.

For more information, see [Changing the appearance of your client's financial statements on page 130](#).

## File menu

Option	Description
Save as	Save the financial statements in any of the following formats. <ul style="list-style-type: none"> <li>■ PDF - See <a href="#">Saving reports on page 104</a>.</li> <li>■ Word document - See <a href="#">Save a report as a Word document on page 105</a>.</li> <li>■ iXBRL - See <a href="#">Generate an iXBRL document on page 148</a>.</li> </ul>
Preview iXBRL	iXBRL is generated and displayed in a preview window. See <a href="#">Preview iXBRL on page 147</a>
Print	You can choose which parts of the financial statements to print, whether to mark them as draft, and whether to include a watermark.  See <a href="#">Print the financial statements on page 76</a> for more information.
Print Preview	You can see how the financial statements will look if you print them out.
Page setup	Set up the size of your paper here.
Configure print options	Change your printer's settings.
Properties	Information about the document you're looking at will be displayed.
Exit	Closes the Sage Financial Statements viewer.

## View menu

Option	Description
Hide all panels	This removes the secondary panes from your screen, letting you focus on the report viewer. Choose the option a second time to bring the secondary panels back.  Press F11 on your keyboard to toggle between these views.
Document navigator	Selecting this option will toggle whether the Navigation pane is visible.
Errors and warnings panel	Selecting this option will toggle whether the Errors pane is visible.  See <a href="#">Errors, Warnings, and information on page 120</a> .
Properties panel	Selecting this option will toggle whether the Properties pane is visible.  See <a href="#">Properties on page 21</a> .
Normal layout	You can switch between Widescreen and Normal layout. This will change the position of some of the panes in the program. Depending on the size of the monitor you're using, you might prefer one option to the other.
Widescreen layout	
Zoom	<p>Change how large or small you want the reports to appear on screen.</p> <ul style="list-style-type: none"> <li>■ Zoom in</li> <li>■ Zoom out</li> <li>■ Fit page</li> <li>■ Fit width</li> </ul> <hr/> <p><b>Note:</b> This setting only affects their onscreen appearance. It will not affect how they appear when printed.</p>
Configure toolbar	<p>Change the size of the buttons on the toolbar by switching between these options.</p> <ul style="list-style-type: none"> <li>■ Small icons</li> <li>■ Large icons</li> </ul>

## Actions menu

Option	Description
New nominal code	<p>Add codes to the chart of accounts.</p> <p>See <a href="#">Create a nominal code on page 44</a>.</p>
Edit nominal code	<p>Edit codes that already exist in the chart of accounts.</p> <p>See <a href="#">Edit a nominal code on page 46</a>.</p>
Modify rounding	<p>You can set the rounding levels and the rounding accounts the primary statements.</p> <p>See <a href="#">Rounding accounts on page 35</a>.</p> <p>You can also change the scaling applied.</p> <p>See <a href="#">Set client rounding on page 37</a>.</p> <p>If you want to reset the rounding accounts choose Reset rounding accounts.</p>
New posting doc/journal	<p>You can add a new posting document or journal.</p> <p>See <a href="#">Add posting document or journal on page 80</a>.</p>
Edit posting doc/journal	<p>If you need to make changes to an existing posting document or journal, choose this option.</p> <p>See <a href="#">Edit posting document or journal on page 81</a>.</p>
Delete posting doc/journal	<p>If you need to delete a posting document or journal, choose this option.</p> <p>See <a href="#">Delete posting document or journal on page 82</a>.</p>
Text	<p>You can add a paragraph above or below the current selection.</p> <p>See <a href="#">Changing the report text on page 86</a>.</p>
Tables	<p>You can add a table to a report, either above or below the current selection.</p> <p>See <a href="#">Insert table on page 106</a>.</p>
Page break	<p>Insert or remove page breaks above your current paragraph.</p> <p>See <a href="#">Add or remove a page break. on page 21</a>.</p>
Drill down	<p>You can inspect a figure in the financial statements to see what that figure is composed of.</p> <p>See <a href="#">Drill down on page 83</a>.</p>
Find in document	<p>Search for a specific word or phrase in the financial statements.</p> <p>See <a href="#">Find in document on page 102</a>.</p>

Option	Description
Resolve error/warning/advice	If you're seeing errors, warnings, or advice alerts in your financial statements, choose this option to start to resolve them.  See <a href="#">Resolve errors, warnings, and information alerts on page 121</a> .
Ignore warning/advice	If you're seeing errors, warnings, or advice alerts in your financial statements, choose this option to start to ignore them.  See <a href="#">Ignore warnings and advice on page 125</a> .
Load entire document	The financial statements are checked and page numbers are worked out for the Contents page and page footers.
Finalise accounts	Begins the process of finalising the accounts.  See <a href="#">Finalise the financial statements on page 147</a> .

## Reports and Ledgers menu

Option	Description
Display trial balance	To preview the trial balance choose this option.  See <a href="#">Reports &amp; Ledgers on page 126</a> for more information.
Display formatted trial balance	Choose this option to preview the formatted trial balance.  See <a href="#">Display formatted trial balance on page 127</a> for more information.
Display journal listing	To see a listing of your posting documents and journals, choose this option.  See <a href="#">Journals on page 78</a> for more information.
Display chart of accounts	To review the chart of accounts, choose this option.  See <a href="#">Display chart of accounts on page 44</a> for more information.

## Settings menu

Option	Description
Client Styles	Change the appearance of your client's financial statements.  <a href="#">Make changes to your client styles on page 139</a>

## Help menu

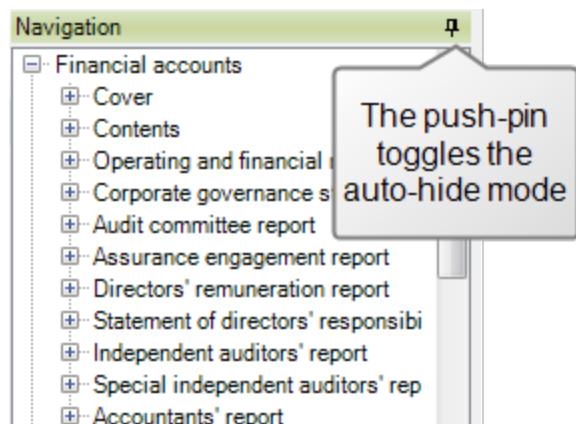
Option	Description
Search	Search for a topic in the help system.
Contents	Review the help system's table of contents.
Index	Use the help system's index to find help topics.
How to (tutorials)	View help tutorials and demonstration videos at the Learning Centre.
About	See the program and database version you're using.

## Customising your workspace

There are a few ways to customise the layout of Sage Financial Statements. You may find it useful depending on how large a monitor you're using.

### Auto-hiding window panes

If you're limited for space you can get the panes to hide against the edge of the program until you move your mouse back over them. To turn auto-hide on for a pane, click the pushpin in the upper right-hand corner of the pane. When auto-hide is enabled, moving your mouse away from the pane will cause it to hide against the edge of the program window. Moving your cursor over the tabs left on the edge of the program window will make the panes appear again.



### Resizing user interface elements

You can resize panes in the workspace by moving your mouse over the dividing border of a pane, and when the cursor changes to a resize cursor, drag the border's edge to resize it.

# Accessibility

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## Shortcut keys and tabbed movement

You can navigate through the windows and pages of the software by using the keyboard instead of the mouse.

### General

Key combination	Description
F1	Open the help system
CTRL + P	Print all or part of the financial statements
CTRL + + (CTRL + the plus key)	Zoom in to make the report larger and text easier to read. This might mean you will need to use the scroll bars
CTRL + - (CTRL + the minus key)	Zoom out to make the report smaller.
CTRL + N	New posting document / journal
CTRL + F	Find in document

### Posting documents/journals

Key combination	Description
- (minus key)	Pressing the minus key when in the debit or credit columns of a posting document will toggle the value from a debit to a credit and vice versa.
TAB	Will move along the cells in a row.

### Table builder

See [Working with Tables on page 106](#) for information on how to use the table builder.

Key combination	Description
Arrow keys	Navigate table cells
SHIFT + arrow keys	Select cell range
F2	Change cell value type
Alt	Move focus to/from toolbar

Key combination	Description
CTRL + TAB (when toolbar has focus)	Move focus to next toolbar
TAB, arrow keys (when toolbar has focus)	Move through toolbar items
F12	Save table as template...
F4	Global settings
CTRL + C	Copy
CTRL + V	Paste
ALT + Left	Insert column before
ALT + Right	Insert column after
CTRL + SHIFT + C	Delete column
ALT + Up	Insert row before
ALT + Down	Insert row after
CTRL + SHIFT + R	Delete row
Del	Clear cell contents from selection
CTRL + B	Bold
CTRL + I	Italic
CTRL + U	Underline
CTRL + L	Left-align text
CTRL + E	Centre text
CTRL + R	Right-align text
CTRL + J	Justify text

## Accelerator keys

To move quickly to an item on a window, use its accelerator key. Accelerator keys are key combinations that are formed from pressing the ALT key and another key. This other key is the underlined character in the label for the box or item you want to navigate to.

When there is more than one box on a window with the same underline character, press ALT + (underlined character) repeatedly until the box you want has focus.

## Large icons on toolbar

From the View menu, choose Configure toolbar > Large icons.

# 3: Set up and configuration

## Changing practice styles

When you first start using Sage Financial Statements, default settings need to be made. These are important as they will form the basis for the look of all new clients' financial statements. Changing them is easy but as the practice styles are so important and will affect the default appearance of all your financial statements, it's recommended that changes are only made at this level by someone with authority in your practice for the look of your house style. Once you've set up your practice styles, it's not likely that you'll need to make any large scale changes to them.

We recommend that you establish your practice styles:

- Shortly after installing Sage Financial Statements.
- Whenever your house style changes.

To make changes to Practice styles from the Styles Editor:

**Practice styles editor** is opened from your accounts production software:

If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.
1. From the Style pane, select an item from the navigation tree to choose all similar elements of a report, then use the formatting pane below it to select and apply changes.

### ★ Example

If you wanted all *Heading type 1* to use a different font colour and size, you would highlight *Heading type 1* in the navigation tree, and then choose the font size and colour from the formatting pane. The format of all items specified as *Heading type 1* will be updated accordingly.

**Note:** For more information about the various options and how they affect the appearance of your financial statements see [Finding your way around on page 136](#).

2. When you've finished making changes click Save. Your changes will be saved for the Practice.
3. Click Close to return to Sage AP or Sage APA.
4. All clients will now use the new style.

## Officials

The Officials form is launched from the Client info properties panel for Officers and professional advisers or from the Client info properties panel for the Auditors and Accountants report.

Sage APA users will need to continue to add new officials, or delete existing officials in Sage APA. However, it is possible to assign a different professional adviser to the client within Sage Financial Statements.

Sage AP users are able to add, edit and delete officials within either Sage AP or Sage Financial Statements. The Officials form is launched and can be added to and edited as required. Because the actual data is still stored within Sage AP and may be shared with Sage Practice Solution, there are limits on the number of Auditors/Accountants/Solicitors and Banks that can be established. For example, if a second auditor's practice is created in Sage Financial Statements for a specific client, then these auditor's details will overwrite the original auditor's details in Sage AP.

You enter the accountant qualification and senior statutory auditor's details on the Accountants tab and Auditors tab respectively.

Sage APA customers will need to enter the qualification and name of the senior statutory auditor. Sage AP customers will need to enter the senior statutory auditor's details.

## Setting up practice defaults

Sage Financial Statements enables you to specify the content, style, and default settings used for final accounts to be set for the practice and for individual clients.

The Practice Details window lets you attach a partner to an office, or a client to a partner and can be useful should you want different partners to produce different looking financial statements.

Assigning clients to named offices and partners is optional. If you choose not to set up named offices and partners, your clients will all use the standard practice styles (apart from areas where you might have overridden them with client type or client styles).

It is an especially useful option where the presentation of financial statements differs between partners or offices.

For example, if the Bradford office wants their financial statements to look different from their Manchester office, entering the two offices here will allow styles to be stored separately for each office.

When a client is then associated with either of the offices, they will inherit the look of that office's statements.

## Add an office to your practice

Setting up different offices for your practice is useful should you want different styles in place for each office. For example, if your Bradford branch needs to have a different appearance to your

Manchester branch, you can set each branch up as offices using this screen. You can then specify which clients are associated with which office.

---

You get to the Practice Details window through your accounts production software.

If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Client associations. The Practice Details window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
  2. Choose Client associations. The Practice Details window appears.
- 

With the Practice Details window open:

1. Click the Offices and Partners tab.
2. Under the Offices list, click Add. The Add Office window appears.
3. Enter the name of the office, and click OK.
4. Click OK to close the Practice Details window.
5. Click Close to close the Settings window.

## Add a partner to your office

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The Practice Details window lets you attach a partner to an office, or a client to a partner and can be useful should you want different partners to produce different looking financial statements.

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You get to the Practice Details window through your accounts production software.

If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Client associations. The Practice Details window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
  2. Choose Client associations. The Practice Details window appears.
- 

With the Practice Details window open:

1. Click the Offices and partners tab.
2. Under the Partners list, click Add. The Add Partner window appears.
3. Enter the Forename, and Surname.
4. From the Office drop-down list, choose the office this partner is associated with.
5. Click OK.

6. Click OK to close the Practice Details window.
7. Click Close to close the Settings window.

## Associate clients with an office or partner

The Practice Details window lets you attach a partner to an office, or a client to a partner and can be useful should you want different partners to produce different looking financial statements.

It's also possible to create partners without assigning them to a specific office - useful for partners who deal with clients from many different offices. Or, you may just want to assign partners to clients without establishing offices.

You get to the Practice Details window through your accounts production software.

If you're a Sage AP customer:

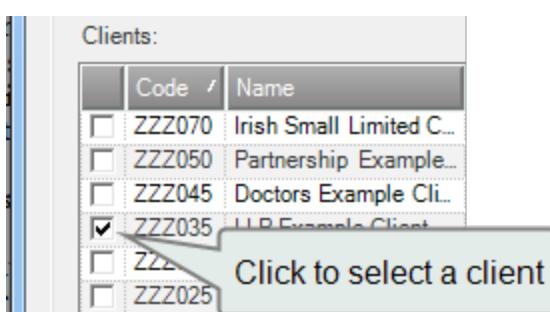
1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Client associations. The Practice Details window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Client associations. The Practice Details window appears.

With the Practice Details window open:

1. Click the Clients tab.
2. Find the client in the list.
3. Click the checkbox to the left of the client's name.



**Tip:** You can select multiple clients and edit them in one batch. Tick all the clients that you want to set to a specific office or partner before moving on to the next step.

4. Click Edit Selected. The Edit Client Associations window appears.
5. Choose an Office and Partner from the drop-down lists.
- Tip:** A client can be set to <Practice> or <no Partner>.
6. Click OK.

7. Click OK to close the Practice Details window.
8. Click Close to close the Settings window.

## Rounding in Sage Financial Statements

### Why do any rounding at all?

When reporting financial information, it's often desirable to round the numeric values to save space on the page and make the information easier to read.

### Does rounding lead to any difficulties?

When postings are made in pounds and pence, but reports are presenting the same items in whole figures, rounding needs to take place. The amounts are posted to nominal account codes and these amounts make up a balance in an XBRL tag. When these account codes are added together for reporting purposes, the rounding of the pounds and pence to a whole number can result in there being a difference between the actual amount and reported amount.

### What rounding options are available?

HMRC have dictated that the following options are acceptable rounding standards:

- whole numbers
- whole thousands
- thousands + 1 decimal
- whole millions
- millions + 1 decimal

These options are all available in Sage Financial Statements.

### Example of how rounding affects figures

Nominal tag	Posted amount	Rounded for reporting	Difference
Debtors			
Trade debtors	4.47	4	0.47
Other debtors	1.49	1	0.49
Prepayments	1.49	1	0.49
<b>Total</b>	<b>7.45</b>	<b>6</b>	<b>1 (rounded down)</b>

In the example above if we were outputting the XBRL tags on the face of the accounts with the rounding set to 'whole numbers' we would round trade debtors, other debtors and prepayments to £4, £1 and £1 respectively. When these are totalled we would get 6, when the actual value is

£7.45. So we would have a remainder of £1.45, rounded down to £1, that needs allocating somewhere. The same issue arises when applying the other rounding levels provided in Sage Financial Statements.

Similar rounding issues occur when disclosure data is used to analyse in full a nominal balance, for example exceptional cost of sales in the profit and loss account is further analysed in the note via disclosure data – the sum of the disclosure data must equal the balance in the profit and loss account.

## How to change rounding in Sage Financial Statements

Please read the following topics for information about changing rounding in Sage Financial Statements:

- If you want to show your figures to a different rounding setting, for example, your figures are currently being reported in whole numbers, but you want them to appear in thousands, see [Set client rounding on page 37](#) for more information.
- If you need to change the nominal account code that's holding the rounding residuals, perhaps because the account code is getting its balance ONLY from the rounding residual, see [Rounding accounts on page 35](#) for more information.
- If you're seeing errors about rounding errors and want to resolve them, see [Resolve rounding errors on page 38](#) for more information.

## Rounding accounts

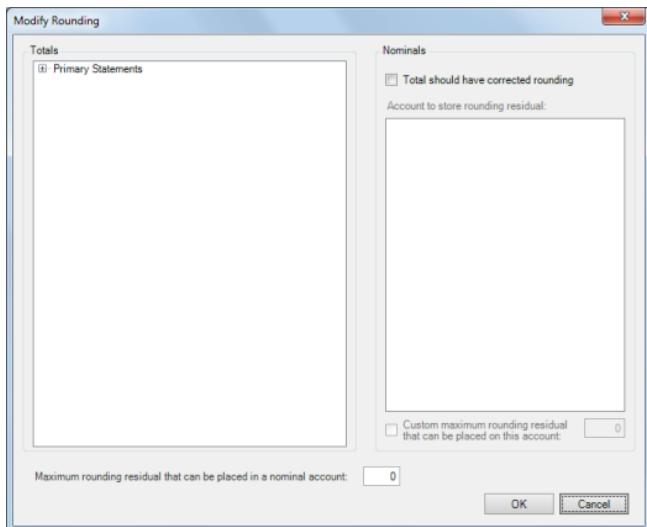
In the process of rounding, a nominal account code will be used to store the residual amount from the rounded accounts in a rounding area or level. These account codes are defaulted from when you start to use Sage Financial Statements but you are able to change which account codes to use to store the residuals. You may want to do this, for instance, if the default code is not one that usually has a balance for your client. It may not be appropriate to have the balance of an account to consist solely of a residual rounding amount.

You can also make changes to the rounding level. This all happens during the same process. It allows you to decide at which levels in the nominal ledger, the roundings occur.

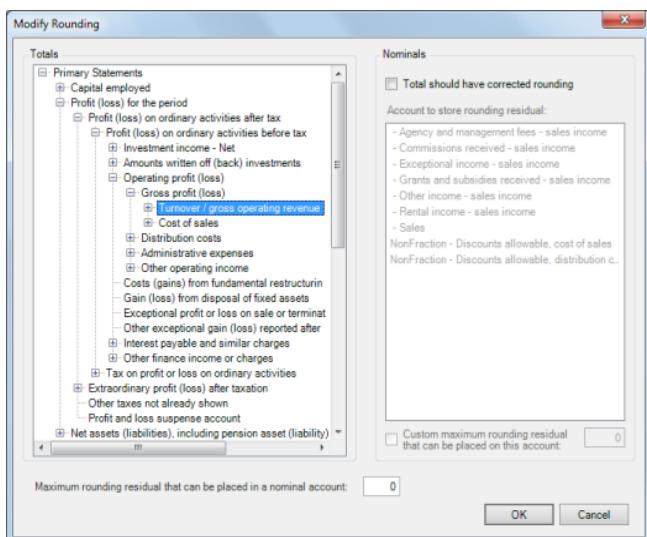
To make changes to rounding accounts:

Default nominal account codes for rounding residuals have already been set, but if you want to change which account receives any rounding residual, you can follow this procedure.

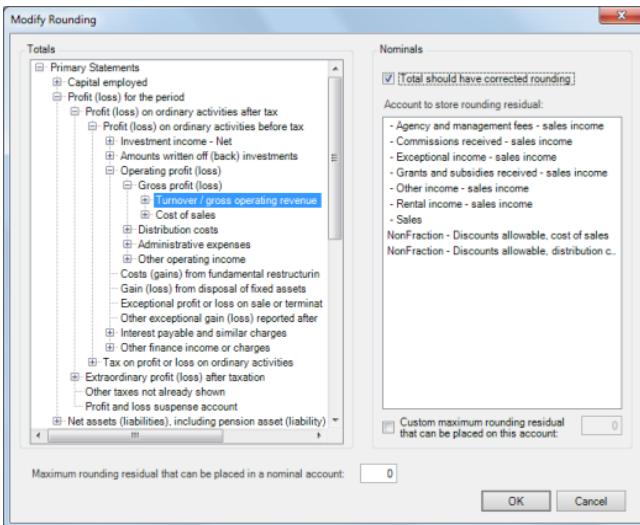
1. From the Actions menu, choose Modify rounding then Rounding accounts. The Modify rounding window appears.



2. Using the explorer on the left-hand side, under Totals, find the area of the statements you want to adjust rounding for. Select the item on the left-hand side. If the area is made up of other nominal account codes, they'll appear greyed out on the right-hand side.

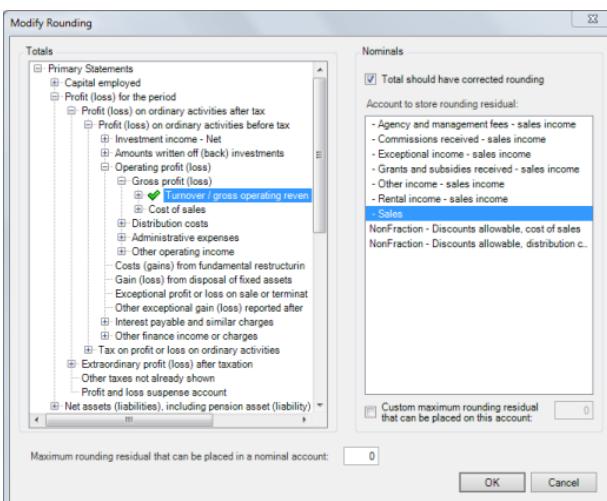


- Select Total should have corrected rounding. The nominal account code list will become enabled.



- From the list of nominal account codes, choose the one you want to set as the rounding account.

Whichever account code you choose, will receive any residual rounding amount for the area you've selected on the left-hand side.



The green tick next to the account code on the left-hand side signifies that this is a rounding level.

- Optional: If you want to change the amount of rounding residual that can be placed in the newly nominated account code, select Custom maximum rounding residual that can be placed on this account, and enter a number in the box.
- Click OK to save the changes.

## Set client rounding

To set client rounding, from the Actions menu, choose Modify rounding, then Rounding and scaling.

The rounding option will affect all the pages in the financial statements.

Choose from one of the available rounding options to apply that rounding to the figures in the financial statements. The actual figures are preserved and you can switch between different rounding options at will.

You can set the rounding option in your document to any of:

Options	Description
Exact	As entered. No rounding or scaling will be performed.
Nearest whole number	The values will be rounded to the nearest whole number but will not be scaled.
Thousands	The values will be rounded to the nearest thousand and presented in thousands.
1/10 Thousand	The values will be rounded to the nearest thousand and presented in thousands shown to one decimal place.
Millions	The values will be rounded to the nearest million and presented in millions.
1/10 Millions	Rounded to the nearest million and scaled to present in millions shown to one decimal place.
No round-ing/scaling	As entered. No rounding or scaling will be performed.

When you change rounding option, Sage Financial Statements refreshes the financial statements to show you new rounding.

## Resolve rounding errors

When rounding takes place, there may be situations where an error occurs e.g. a residual amount exceeds the tolerance for the nominated nominal rounding account. If this happens, an error appears in the Errors pane.

To resolve the error:

1. Double-click the error in the Errors pane. The Resolve error window appears.
2. Click Resolve. The Modify rounding window appears.
3. Either increase the tolerance for the residuals, or change the account that receives the residual, or by rounding at a lower level.
4. Click OK to save your changes. The error should be resolved.

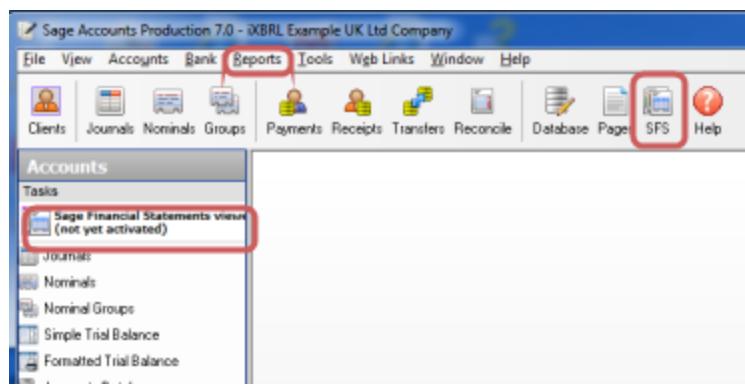
# 4: Working with clients

## Start using Sage Financial Statements for a client

### In Sage AP

There are 3 ways to launch the Sage Financial Statements module

- The Sage Financial Statements icon on the tool bar.
- From the Reports menu, then choosing Sage Financial Statements Viewer.
- The Sage Financial Statements link in the taskbar on the left-hand side of the screen.

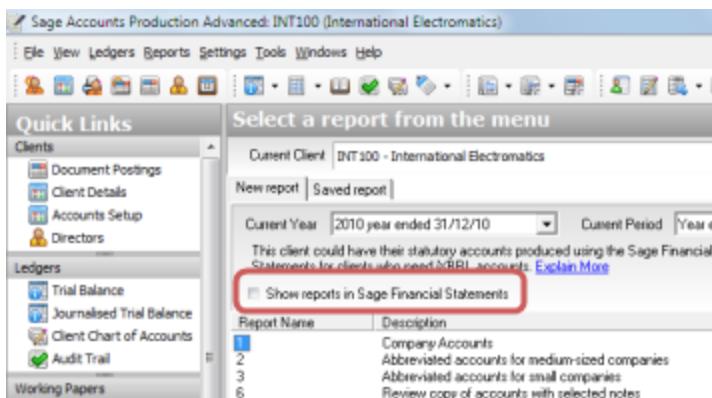


### In Sage APA

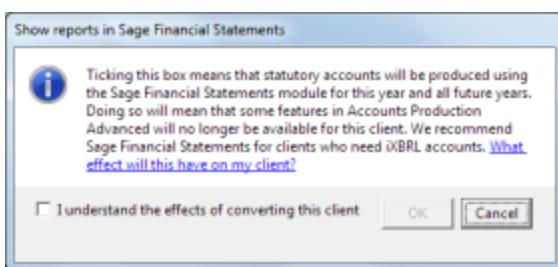
1. From the Reports menu, choose Financial Statements. The Report Selection page appears.

**Tip:** Alternatively, from the Quick Links pane, choose Financial Statements from the Reports section.

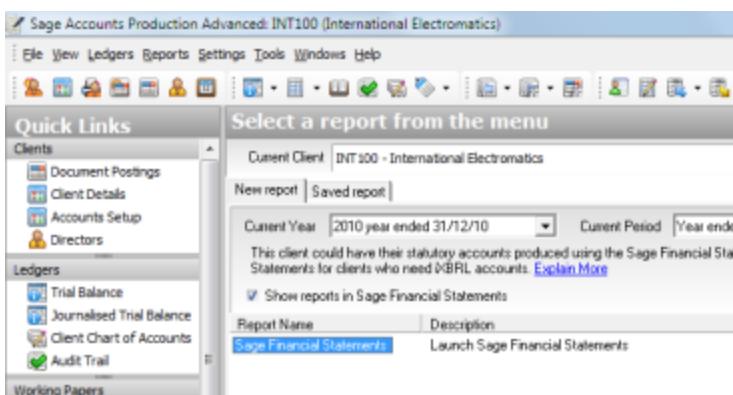
2. Select the Show reports in Sage Financial Statements checkbox. There needs to be a tick in this box.



3. A message appears.



4. If you understand the implications of starting to use Sage Financial Statements, click OK. The report selection menu will change. There will only be one option in the report list now - Sage Financial Statements.



5. Click Run. Sage Financial Statements will start.

## Creating clients

- Sage AP customers - In Sage AP, from the File menu choose Open Client Dataset, then click Add.
- Sage APA - In Sage APA, from the File menu choose New, then Client.

## Editing clients

You can make some changes to the client's main details within Sage Financial Statements.

Changes can be made on the Client Info tab.

The options on the Client Info tab change to reflect the type of client, for example, a limited company will have different options to a club.

## Saving your changes

Your changes are saved as soon as you move your cursor out of an edit box. A simple way to do this is to press the Tab key on your keyboard.

# The Mapping Wizard

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## What is the purpose of the wizard and why must I map my accounts?

HMRC have issued a list of items (UK GAAP taxonomy) which they require reporting on using the iXBRL standard.

The requirements by HMRC are presented slightly differently to your accounts production system, and therefore the wizard helps you map your existing accounts production codes and database fields to a new chart of accounts that will help with reporting in iXBRL. This mapping procedure will limit the amount of manual tagging required when you come to produce the accounts, because our supplied financial statements have all the HMRC required tags embedded, as well as many more items we know from experience that you may need when preparing a more complex or unusual set of accounts.

## What needs to be mapped?

- The trial balance data
- Data which is used for sub-analysing – for example, analysing the split between debtors over and under a year.
- Data which is used to add more information to the notes to the accounts – for example number of employees during the year, highest paid director etc.
- Text to support the financial statements. This may be permanent file details such as addresses, directors and shareholders details, dates of signing the accounts
- Client-specific settings (Report Options or tick boxes) which contribute to the content and presentation of the financial statements.

Wherever possible, data is mapped automatically, resulting in little or no user intervention. However, where the relationship is not transparent, the wizard will request either a manual mapping or will offer a suggested mapping.

## Further information

- Certain information, such as directors details, need to be identified in their relevant groupings for reporting purposes. This grouping allows all the data for director 1 to be organised and held as a group, all the data for director 2 and so on.
- Sage AP users have the ability to create their own database fields and pages. The wizard will identify these fields but is unable to know where they should map to as there is no pre-defined default.

- Attribute (questions) type information. Sage APA users would recognise this as Report Option values for the current client (the client's Report Option values will automatically transfer from Sage APA to SFS viewer where possible); these values influence content, style and presentation.
- Sage AP users have the values taken from a check box or drop-down list in the database. An example would be "Is the entity dormant?" or the size of the company.

## User defined text

Unfortunately, user-defined text (Sage APA ReportPads and Headings, or Sage AP Paragraphs) cannot be mapped over to SFS viewer.

For more information see:

- Sage AP customers - [Sage AP - Where do I? on page 159](#)
- Sage APA - [Sage APA - Where do I? on page 164](#)

# 5: The chart of accounts

## What is the new simplified Sage Financial Statements chart?

With the introduction of iXBRL, some of the requirements by HMRC are presented slightly differently to Sage AP or Sage APA. We've created a new chart with the HMRC XBRL taxonomy very much in mind. If you've got existing clients in Sage AP or Sage APA, your existing chart of accounts is linked into the new one through a 'behind the scenes' mapping process. This means that although it appears that you're using the chart you know, you'll actually be posting to the new chart of accounts. Don't worry, you'll still be using the same chart codes, and might not notice that you're using a new chart at all.

If you're never going to realise you're using a new chart, why tell you this at all? Well, there's a chance that you've made changes to the existing Sage AP or Sage APA chart, and if Sage Financial Statements can't work out where these codes need to map to in the new chart, you'll see a mapping wizard and will need to specify where those codes need to go.

## What does the Sage Financial Statements chart of accounts look like?

If you've previously worked on the client in either Sage AP or Sage APA, the chart will look like the chart you were using in that program.

By default the chart doesn't have code numbers: instead, it adopts the code numbers you're using in either Sage AP or Sage APA.

You can see this when you look at the chart of accounts in Sage Financial Statements.

**Tip:** From the Reports & Ledgers menu, choose Display chart of accounts.

Each row represents a chart code in Sage Financial Statements.

SFS Code	Description	Default Sign	Legacy Code
1.00	Sales - Central	Credit	1.00
137E.00	of sales	Debit	137E.00
15	repay	Debit	
16	repay	Debit	
17	repay	Debit	
171	e	Debit	171.00
18	repay	Debit	
181.00	Advertising	Debit	181.00
186.00	Sales promotions	Debit	186.00
187.00	Gifts and samples	Debit	
188.00	Literature and brochures	Debit	
2.00	Sales - North	Credit	
200.00	Rent	Debit	
2000	Fixed asset investments,	Credit	
206.00	Light and heat	Debit	

You'll notice that the SFS codes and the legacy code will match for most of the descriptions.

## How do I choose which chart to use in Sage Financial Statements?

To make things as straightforward as possible, you don't choose a chart of accounts to use in Sage

Financial Statements. Instead, the chart of your existing clients will be used. So, although a new chart structure is begin used, you can continue to make postings using the chart codes you're already familiar with.

## What is the Mapping Wizard?

When you open a client for the first time in Sage Financial Statements a mapping wizard might appear. This wizard helps you match your existing nominal codes to the Sage Financial Statements nominal codes.

See [The Mapping Wizard on page 41](#) for more information.

## Why do I need to map my existing account codes?

The presentation and the contents of statutory accounts can vary tremendously depending upon criteria such as the size of a company, the group of which it is a member, and the industries in which it operates as well as the personal preference of the client or the accountant when drawing up the accounts.

With the introduction of **iXBRL** it is necessary to be able to classify individual data items and the same tag cannot be used to mark up different items or facts.

This has led to Sage Financial Statements needing a new chart structure. However, to make it easier, we've created mappings from the existing chart codes you've been using in Sage AP or Sage APA, and the new chart structure.

---

# Display chart of accounts

---

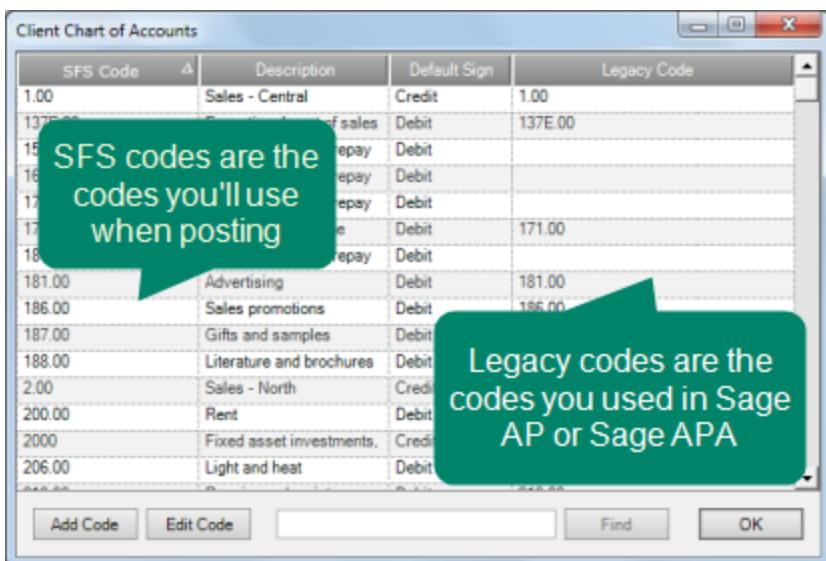
From the Reports & Ledgers menu, select Display chart of accounts. The Client chart of accounts window appears.

## Create a nominal code

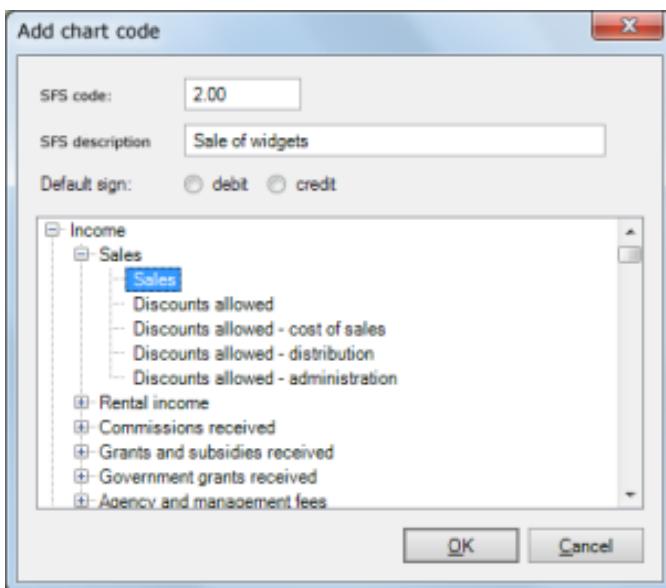
---

Due to the automatic tagging, the procedure to create a new nominal code has changed. Any code which did not contain a balance for the current or comparative year in Sage AP or Sage APA will need to be created.

1. From the Actions menu, select New nominal code. The Client Chart of Accounts window appears.



- Click Add Code. The Add chart code window appears.

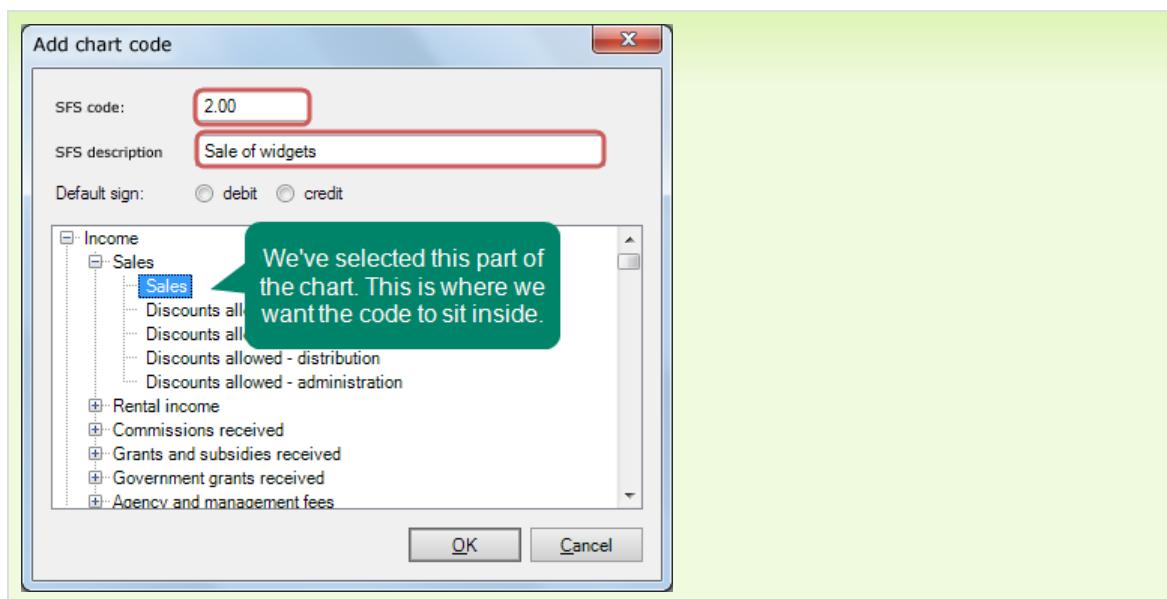


**Note:** Because Sage Financial Statements has been designed to work with a variety of nominal charts, we need to give a "code and description" and to indicate where in the nominal tree we would like the code to appear.

- Enter an SFS Code.
- Enter an SFS Description.
- Select the section of the chart where the code should be inserted.
- Click OK.

### Example

If we were to create a new sales code, code 2.00 and call it Sale of widgets, the window might look like this:

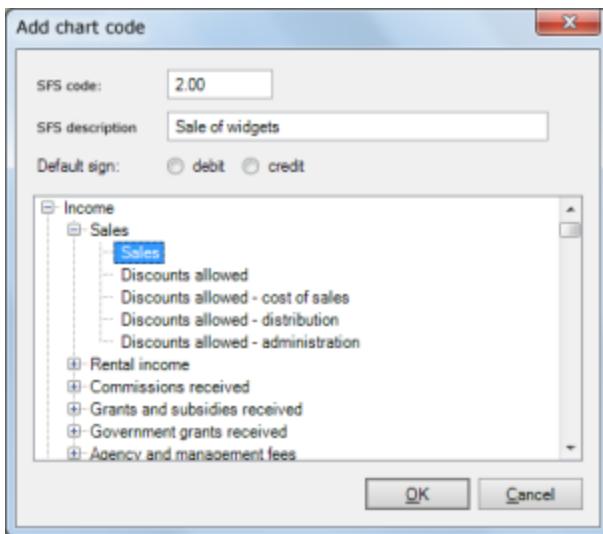


## Edit a nominal code

- From the Actions menu, select Edit nominal code. The Client Chart of Accounts window appears.

Client Chart of Accounts			
SFS Code	Description	Default Sign	Legacy Code
1.00	Sales - Central	Credit	1.00
137E.00	Exceptional cost of sales	Debit	137E.00
15	Pension scheme prepay	Debit	
16	Pension scheme prepay	Debit	
17	Pension scheme prepay	Debit	
171.00	Freight and carriage	Debit	171.00
18	Pension scheme prepay	Debit	
181.00	Advertising	Debit	181.00
186.00	Sales promotions	Debit	186.00
187.00	Gifts and samples	Debit	187.00
188.00	Literature and brochures	Debit	188.00
2.00	Sales - North	Credit	2.00
200.00	Rent	Debit	200.00
2000	Fixed asset investments,	Credit	
206.00	Light and heat	Debit	206.00

2. Select the code you want to change and click Edit Code. The Add chart code window appears.



**Note:** You can change the SFS code, SFS description, and the Default sign. You can't change the section to which the code belongs.

3. Click OK when you've made your changes.

## Treatment of cash at bank/bank overdraft

Cash at bank/bank overdraft codes are codes which can appear differently in the financial statements depending on whether they hold a debit or a credit balance. For example, if the bank account has a debit balance for the current year it will appear under current assets, whereas if it has a credit balance it will appear under current liabilities.

The other nominal codes are not managed in this way so if you have an account code which defaults to a debit, that has a credit balance, it will still appear in the debtors section and could be bracketed. The iXBRL guidelines indicate that a code designated as an asset should not appear in the liabilities section, and this is especially relevant if the balance is material.

**Note:** If you're a Sage APA customer this is different from how you've been used to as in Sage APA the majority of debtors codes would appear in creditors if they have a credit balance, and vice versa.

### Example

If the code 735 - cash at bank has a credit balance, and the remaining bank codes 736 to 739 all have a debit balance, the following occurs:

- Codes 736 to 739 will all appear under current assets with the title 'Cash at bank'
- The credit balance for code 735 appears under current liabilities as 'Bank loans and overdrafts'.

## Treatment of titles when balances change sign

The following outcomes will be included in financial statements where the balances of an account change the sign from one year to another.

- If a credit this year and a debit last year = Profit/(loss) for the year
- If a debit this year and a credit last year = (Loss)/profit for the year
- If a credit both years = Profit for the year
- If a debit both years = Loss for the year

## Changing how brackets appear

Depending on where a balance appears, you might expect the bracketing of that balance to differ.

### Text based reports

How you may want brackets to appear in text based reports like the Directors' report may differ from how that same balance appears in the rest of the financial statements.

#### **results and dividends**

The loss for the year, after taxation, amounted to £864,467 (2009 £432,234).  
The directors do not recommend the payment of a dividend.

This wording and the bracketing changes depend on the sign of the balance for the current year:

- If a profit for the current year and a profit for last year:  
The profit for the year, after taxation, amounted to £15,000 (2009 £12,000)
- If a loss for the current year and a loss for last year:  
The loss for the year, after taxation, amounted to £15,000 (2009 £12,000)
- If a profit for the current year and a loss for last year:  
The profit for the year, after taxation, amounted to £15,000 (2009 (£12,000))
- If a loss for the current year and a profit for last year:  
The loss for the year, after taxation, amounted to £15,000 (2009 (£12,000))

## Editing in the report viewer

You can set the bracketing for a balance when editing certain notes and tables within the report viewer.

1. Double-click the section containing the balance you want to control bracketing for. The Edit window appears.
2. Select the balance in the section note or table.
3. Click the Edit variables tab.

4. In the Output overrides section, use the Bracketing drop-down list to choose how you want bracketing to appear.
5. This will not affect the underlying sign of the account, which is displayed at the top left of the edit table window.

# 6: The Directors' Report

## Directors' Report

The Directors' Report is a core component of the financial statements and appears towards the front of the financial statements. It's a report from the director or directors of the company and seeks to provide the directors' opinion on the performance of the company.

There are 2 ways to find the directors' report:

Use the Navigation pane:

1. In the Navigation pane, expand the Financial accounts section.
2. Click the Directors' Report section. The Directors' Report tab in the report preview window will come to the front.

To jump to a section in the directors' report, expand the Directors' Report section and click on a heading from the list.

Use the tabs at the top of the report viewer:

Each report is available in the Navigation pane and as a tab along the top of the report viewer.

1. If you can see the tab called Directors' report at the top of the report viewer, click it. This will bring the report to the front of the reports.
2. If you can't see the tab, you can move along the tabs at the top of the report viewer by clicking on the left and right arrows located on the right of the tabs.

## Make changes to the Directors' Report

The directors' report is based on the template set up for your practice. However, you'll need to review the tailoring options to get the directors' report looking as you intend. Tailoring of the report is controlled by the answers you give to the questions laid out on the tabs of the Properties pane.

The Properties pane has the tailoring categorised as:

- Client info - You can change the data associated with the client record - usually things that will be the same across years. For more information see [Client info on page 22](#)
- Content - The Content tab is where you can change presentation options that affect the content of the reports. For more information see [Content on page 22](#)
- Disclosure - This disclosure tab is for adding in disclosure data to content in the accounts. So, it's not for adding or removing or choosing content, but for populating data into that content. For more information see [Disclosure on page 22](#).

- Style - You can change the way the current report looks by making changes on the Style tab. For more information see [Style on page 23](#). To make changes to all reports, or for all clients, use the Styles Editor.

## Common changes to the Directors' report

### Change the signatory for the directors report

1. Click the Directors' Report tab.
2. Click the Client info tab in the Properties pane.
3. Click Edit in the Directors' Details section. The Director window appears.
4. Find the director you want to be a signatory and tick the check box in the Directors' report signatory column.
5. Click OK to save your change.

### Change the signatory for the balance sheet

1. Click the Directors' Report tab.
2. Click the Client info tab in the Properties pane.
3. Click Edit in the Directors' Details section. The Director window appears.
4. Find the director you want to be a signatory and tick the check box in the Balance sheet signatory column.
5. Click OK to save your change.

### Change the order of which the directors should appear in the directors report

1. Click the Directors' Report tab.
2. Click the Client info tab in the Properties pane.
3. Click Edit in the Directors' Details section. The Director window appears.  
The order they appear in this window is the order they will appear in the directors' report and officials page.
4. Click a director you want to change the position of.
5. Click Move up or Move down to change his position.
6. Click OK to save your change.

### Add the company secretary

1. Click the Directors' Report tab.
2. Click the Client info tab in the Properties pane.
3. Enter the name of the company secretary in the Company security name box. When you tab out of this field, the report will refresh.

## Allocating share capital

The basic share capital details from Sage AP and Sage APA for the current and comparative year will appear in Sage Financial Statements when you click Share details, located on the Client info properties panel on the Cover tab. Some manual allocation is required to ensure the data is presented in the correct format for iXBRL tagging.

Shares are classed firstly as Equity or Debt, then by type of Ordinary or Preference. The description can be edited to be more self-explanatory if required. Preference shares are then offered a selection of whether cumulative or non-cumulative and also whether redeemable or non-redeemable.

The screenshot shows the 'Shares Details' dialog box. It contains a grid with the following columns: Classification, Type, Description, Cumulative, Redeem, Par Value, Paid, Authorise, Allocated, Par Value, Paid, Authorised, Allocated, and Option. The grid lists various share types: Equity Ordinary, Equity Ordinary Class 2, Equity Ordinary Class 3, Equity Ordinary Class 4, and Debt Prefer., Redeemable preference. A warning message is displayed: 'More shares have already been allocated for directors. Please decrease the number of allotted shares in the Directors Details'. Buttons at the bottom include Move up, Move down, Delete, Show dimensions (internal use only), How can I add a share?, OK, and Cancel.

Classification	Type	Description	Cumulative	Redeem	Current Year			Comparative Year			Option	
					Par Value	Paid	Authorise	Allocated	Par Value	Paid		Authorised
Equity	Ordinary	Ordinary	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	1 <span style="color:red;">*</span>	0.00	0.00	250,000	10,000	<input type="checkbox"/>
Equity	Ordinary	Ordinary Class 2	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,000					<input type="checkbox"/>
Equity	Ordinary	Ordinary Class 3	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,00					<input type="checkbox"/>
Equity	Ordinary	Ordinary Class 4	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,00					<input type="checkbox"/>
Debt	Prefer.	Redeemable preference	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,000	0.00	0.00	100,000	5,000	<input checked="" type="checkbox"/>
Debt	Prefer.	Preference Class 2	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,000					<input type="checkbox"/>
Debt	Prefer.	Preference Class 3	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,000					<input type="checkbox"/>
Debt	Prefer.	Preference Class 4	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,000					<input type="checkbox"/>
Debt	Prefer.	Preference Class 5	<input type="checkbox"/>	<input type="checkbox"/>	1.00	1.00	2,000					<input type="checkbox"/>

Checks and warnings are included to ensure, for example, that already allocated shares cannot be reduced without reducing the number allocated to a director first. Likewise a share can only be deleted if it has not been assigned to directors. Shares will appear in the notes in the order they are displayed in the grid. It is possible to re-order the shares by using the Move up and Move down buttons.

Once the share capital has been allocated, the directors can be assigned their shareholdings via the Director window. See [To modify directors' share information on page 53](#) for details.

## Shares allocated during the year

The details of any share category on which shares have been allocated should be noted in the share details grid in rows one through five.

See [Allocating share capital on page 52](#) for details on how to enter share categories.

## Share options

The details of any share category on which share options have been granted should be noted in the share details grid in rows one through five.

See [Allocating share capital on page 52](#) for details on how to enter share categories.

# Modify directors and share related information

To modify directors' information

1. Make sure the Directors' report is selected in the viewer.
2. From the Client info tab of the Properties pane, click Edit. The Director window appears.
3. Information currently held in Sage Accounts Production or Sage Accounts Production Advanced for the directors will appear in the Director window.
4. To make a change to a director's details, click on the relevant line in the table. The row is highlighted.
5. Scroll to the right to see all of the details for the director. To make a change or add detail simply click in the relevant cell of the table and type in your changes.
6. You can change the order of the directors by highlighting the director you want to move and clicking either Move up or Move down.
7. When you have finished making changes, click OK. The Directors window closes.

To modify directors' share information

1. Make sure the Directors' report is selected in the viewer.
2. From the Client info tab of the Properties pane, click Edit. The Director window appears.
3. Highlight a director in the top pane of the window. The details of shares owned by that director appear in the lower pane of the window.
4. To make a change to a director's share details, click on the relevant line in the table. The row is highlighted.
5. Scroll to the right to see all of the share details for the director. To make a change or add detail simply click in the relevant cell of the table and type in your changes.
6. When you have finished making changes, click OK. The Directors window closes.

---

**Note:** All existing shares are available to be assigned and warnings are given if the share has already been fully allocated or if the same share has already been used for a director. Share capital must be available before it can be assigned to a director. The share details such as the description, type, par value and paid are non-editable in this screen. Only director and any family held shares are assigned at this point for the current and previous years.

---

## How do I select a director

To modify directors' information

1. Make sure the Directors' report is selected in the viewer.
2. From the Client info tab of the Properties pane, click Edit. The Director window appears.
3. Information currently held in Sage Accounts Production or Sage Accounts Production Advanced for the directors will appear in the Director window.

4. To make a change to a director's details, click on the relevant line in the table. The row is highlighted.
5. Scroll to the right to see all of the details for the director. To make a change or add detail simply click in the relevant cell of the table and type in your changes.
6. You can change the order of the directors by highlighting the director you want to move and clicking either Move up or Move down.
7. When you have finished making changes, click OK. The Directors window closes.

## Add or remove directors for a business

Directors should be added or removed from a business in either Sage Accounts Production or Sage Accounts Production Advanced. This will make sure that your continuity with any other Sage products you use is maintained.

You can however make changes to Directors' details within Sage Financial Statements. These changes be saved in Sage Accounts Production and Sage Accounts Production Advanced, and therefore will also be updated in any other connected Sage products you might be using.

See [Modify directors and share related information on page 53](#) for more details.

# 7: The Accountants' Report

## Accountants' Report

The accountants' report is a core component of the financial statements and appears towards the front of the financial statements.

To find the accountants' report:

1. In the Navigation pane, expand the Financial accounts section (this may already be expanded).
2. Click the Accountants' report section. The Accountants' report tab in the report preview window will come to the front.

**Tip:** To jump to a section in the accountants' report, expand the Accountants' report section and click on a heading from the list.

or

Click the Accountants' report tab on the report preview. If you can't see the tab, try clicking the left and right arrows to the right of the tabs - the report may just have been pushed off screen by other reports.

If the report still isn't there:

1. Click the Cover tab.
2. Click the Client Info tab on the Properties pane.
3. Scroll down through the options until you see the Accountants' report check box. This option needs to be ticked for the accountants' report to be included.

## Enter details of the accountants

If you're a Sage APA customer you can add new accountants, or delete existing accountants in Sage APA but not in Sage Financial Statements.

See [Adding, editing, or deleting officials on page 56](#) for details on how to do this in Sage APA.

If you're a Sage AP customer you can add, edit and delete accountants in either Sage AP or Sage Financial Statements.

See [Add an accountant in Sage AP on page 56](#) for details on how to do this in Sage AP.

However, all customers can change the assigned accountant to a client within Sage Financial Statements.

To change the assigned accountant in Sage Financial Statements:

1. Click the Officers and professional advisers tab in the report viewer.
2. Click the Client Info tab of the Properties pane.
3. Click Edit in the Officials Details section on the Client Info tab. The Officials window appears.
4. In the Name column, choose the Accountant from the drop-down list.
5. Click OK to save your changes.

## Add an accountant in Sage AP

1. From the Accounts menu, choose Accounts Database. The Accounts Database window appears.
2. Choose Client Information from the menu on the left-hand side of the window.
3. Click the Auditors/Accountants tab.
4. Enter your details on this page.
5. Click Close to save your changes.

## Adding, editing, or deleting officials

It's easy to make changes to the officials available in Sage APA. It's all done through the Officials Database page.

In Database Tools, choose Officials Database. The Officials Database page appears.

To add an official:

1. Select the type of official to add by clicking the relevant tab. For example to add a bank, click the Banks tab.
2. Click New.
3. Enter the details of the official in the boxes on the right pane.
4. Click Save.

To edit an official:

1. Select the type of official to edit by clicking the relevant tab. For example to edit a solicitor, click the Solicitors tab.
2. From the list of existing officials select the official you want to edit. The official's details appears in the boxes on the right pane.
3. Change the details by clicking in a box and replacing the text with new text.
4. Click Save.

To delete an official:

1. Select the type of official to delete by clicking the relevant tab. For example to delete a VAT Office, click the VAT Offices tab.
2. From the list of existing officials select the official you want to delete.

3. Click Delete.
4. Click Yes to confirm.

**Note:** Deleting an official removes its links with clients that were associated with it.

## Make changes to the Accountants' Report

The accountants' report is based on the template set up for your practice. It will be tailored to a degree based on information you've entered for your client in Sage APA or Sage AP. However, you'll need to review the tailoring options to get the accountants' report looking as you intend. Tailoring of the report is controlled by the answers you give to the questions laid out on the tabs of the Properties pane.

The Properties pane has the tailoring categorised as:

- Client info - You can change the data associated with the client record - usually things that will be the same across years. For more information see [Client info on page 22](#)
- Content - The Content tab is where you can change presentation options that affect the content of the reports. For more information see [Content on page 22](#)
- Disclosure - This disclosure tab is for adding in disclosure data to content in the accounts. So, it's not for adding or removing or choosing content, but for populating data into that content. For more information see [Disclosure on page 22](#).
- Style - You can change the way the current report looks by making changes on the Style tab. For more information see [Style on page 23](#). To make changes to all reports, or for all clients, use the Styles Editor.

# 8: The Independent Auditors' Report

## Independent auditors' report

The independent auditors' report is a core component of the financial statements and appears towards the front of the financial statements.

There are 2 ways to find the independent auditors' report:

Use the Navigation pane:

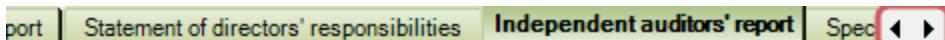
1. In the Navigation pane, expand the Financial accounts section.
2. Click the Independent auditors' report section. The Independent auditors' report tab in the report preview window will come to the front.

To jump to a section in the independent auditors' report, expand the Independent auditors' report item in the Navigation pane and click on a heading from the list.

Use the tabs at the top of the report viewer:

Each report is available in the Navigation pane and as a tab along the top of the report viewer.

1. If you can see the tab called Independent auditors' report at the top of the report viewer, click it. This will bring the report to the front of the reports.
2. If you can't see the tab, you can move along the tabs at the top of the report viewer by clicking on the left and right arrows located on the right of the tabs.



## Add the senior statutory auditor

1. Click the Officials and professional advisors tab.
2. Click the Client info tab.
3. Click Edit in the Officials Details group. The Officials window appears.
4. Click the Auditors tab.
5. Enter the name of the senior statutory auditors' details.
6. Click OK.

## Make changes to the Independent auditors' report

The independent auditors' report is based on the template set up for your practice. It will be tailored to a degree based on information you've entered for your client in Sage APA Sage AP Sage IAP.

However, you'll need to review the tailoring options to get the independent auditors' report looking as you intend. Tailoring of the report is controlled by the answers you give to the questions laid out on the tabs of the Properties pane.

The Properties pane has the tailoring categorised as:

- Client info - You can change the data associated with the client record - usually things that will be the same across years. For more information see [Client info on page 22](#)
- Content - The Content tab is where you can change presentation options that affect the content of the reports. For more information see [Content on page 22](#)
- Disclosure - This disclosure tab is for adding in disclosure data to content in the accounts. So, it's not for adding or removing or choosing content, but for populating data into that content. For more information see [Disclosure on page 22](#).
- Style - You can change the way the current report looks by making changes on the Style tab. For more information see [Style on page 23](#). To make changes to all reports, or for all clients, use the Styles Editor.

## Enter details of the auditors

### Sage APA customers

In Sage APA the information relating to officials such as Auditors, Accountants, Solicitors, Banks, VAT and tax offices, is stored in the officials database; the benefit being, each firm of auditors, accountants, solicitors, banks, vat and tax offices needs to be set up only once and can then be assigned to as many clients as required.

If you're adding a new auditor that isn't in the officials' database, you will need to add them by using Sage APA.

In Sage Financial Statements it will be necessary to add new officials, or delete existing officials in Sage APA.

### Sage AP customers

In Sage AP all officials are individually entered against each client in each client's database. There is no central database holding these officials details. This means that Sage AP users can add, edit or delete any of the officials attached to a client via Sage AP or Sage Financial Statements.

1. In Sage AP, log into the client.
2. Click Database in the task bar.
3. The Accounts Database window opens. Select Client Information on the left.
4. Use the Auditors/Accountants tab in the window's main workspace to specify the relevant details.
5. Click Close when you are done.

## Specifying an auditor for a client

1. In Sage Financial Statements, choose the independent auditors' report by either selecting Independent auditors' report from the Navigation pane or by selecting the Independent

- auditors' report tab from the report preview.
2. From the Properties pane, click the Client info tab.
  3. From the drop-down list, choose the auditor to assign to this client.
  4. Enter the Senior statutory auditor and the Auditor qualification in the available boxes.

## Change the opinion of the Independent auditors' report

---

You can change the type of independent auditors' report to include within Sage Financial Statements. The options provided are:

- Unqualified
- Qualified - Disagreement
- Qualified - Limitation of scope
- Adverse
- Disclaimer

---

To change the opinion:

1. Click the Independent auditors' report tab of the report preview pane.
2. Click the Content tab of the Properties pane.
3. Scroll down through the options until you find the option Opinion:.
4. From the drop-down list choose the type of paragraph you want to include. The paragraph will be inserted automatically.

## How do you add an explanatory opinion paragraph to the audit report?

---

When a Qualified, Adverse, or Disclaimer opinion report is issued an explanatory paragraph may be required to explain the reasons for the qualification.



### Before you begin

Set the option Opinion on the Content tab to Qualified - Disagreement, Qualified - Limitation of scope, Adverse or Disclaimer.

To enter text in the explanatory paragraph:

1. When you choose either Qualified - Disagreement, Qualified - Limitation of scope, Adverse, or Disclaimer as the Opinion paragraph a placeholder explanatory paragraph is available in the report preview.

2. From the Navigation pane, expand the Independent auditors' report branch, and click the Opinion item. The opinion paragraph will be displayed at the top of the report preview. Placeholder paragraphs have been inserted here for you to edit as necessary.
3. Right-click the paragraph you want to edit and choose Edit. The Edit text window appears. See [Changing the report text on page 86](#) for information on how to use this window.
4. Make your changes to the paragraph then click OK to save your changes. The report preview will update automatically.

## Change the appearance of the Independent auditors' report

This topic has advice for tailoring the appearance of the independent auditors' report using some common scenarios.

### Change the look of text within a paragraph

The appearance of text in the reports is controlled by applying **styles** to parts of text. A discrete set of styles is available with Sage Financial Statements that cover the kinds of text you find in financial statements.

- You can change the properties for these styles. For example, if you want your headings to appear with a larger font, you would change the Heading style. This would then affect **all** text that has been given the Heading style. See [Style on page 23](#) for information on how to change the properties of styles, like the font size or colour.
- If you have some plain body text in your report that you want to turn into a heading, you would apply the Heading style to that piece of text. See [Changing the report text on page 86](#) for more information on how to do this.
- If you want to make some wider changes that will affect styles in use across your entire practice, you can use the Styles Editor. See [Making changes to styles on page 129](#) for more information.

### Insert spaces between the section heading and the following body text

If you want to change the spacing between paragraphs in the report, you can change the properties of **styles**.

This example shows how to increase the spacing between a heading paragraph and any following paragraph.

- The area we want to change has no spacing between a heading and the next paragraph.

**INDEPENDENT AUDITORS COMPANY LIMITED**  
 We have audited the financial statements of [REDACTED] Limited for the year ended 31 December 2009. The financial statements have been prepared in accordance with the applicable law (effective April 2008) (United Kingdom Small Entities). This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

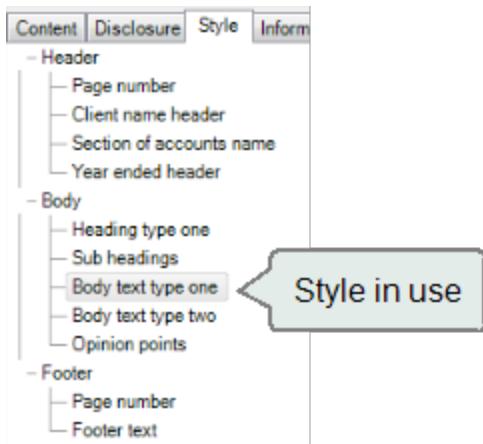
**AUDITORS OF UK SMALL**  
 Company Limited for the 31 December 2009 financial statements has been applied in their preparation in accordance with the Standard for Smaller Entities Accounting Practice applicable to Smaller Entities.

We want to increase the spacing here

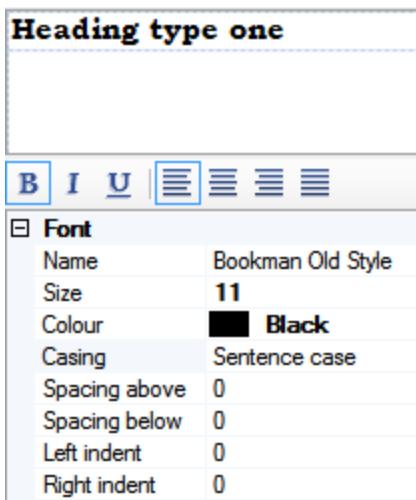
- There are two styles affecting the spacing here.

- Heading type one
- Body text type one

**Tip:** You can identify which style is being used for a piece of text by clicking the text you want to identify, then clicking the Style tab on the Properties pane. The style in use is highlighted in the styles tree.



3. We're going to approach this in a 'top-down' manner and change Heading type one. From the Style tab, click Heading type one. The properties for that style are shown in the panel beneath.



4. Click Spacing below and then the drop-down arrow. Use the slider that appears to change the value to 20pts.

**Tip:** Alternatively you can click in the box and type a new value directly, without using the slider.

5. Press Return on your keyboard.  
 6. The report preview will show the effect of making that change. Because we've made the change to the style, the spacing is inserted after **every** occurrence of that style in the report.

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF UK SMALL COMPANY LIMITED**

We have audited the financial statements for the year ended 31 December 2009. The financial statements have been prepared in accordance with applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

As explained more fully in the Directors' Report [Directors responsibilities statement page reference], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the circumstances and whether they have been applied consistently.

Increased spacing  
and again

out on page

and again

## Move the entire audit report down the page if it gets printed on letterhead paper

If your practice prints its audit reports on letterhead paper, you might need to shift the contents of the report down to accommodate it.

1. Right-click the first paragraph and choose Insert above. The Add new text window appears.
  2. Click in the editing pane and insert a number of empty paragraphs by pressing Return on your keyboard.
- Note:** The number of empty paragraphs is going to be dependent on the size of the letter head. This is likely to require a bit of trial and error.
3. Click OK to save the change. The report preview will update to display the newly inserted blank lines

## Make changes to the paragraphs in the independent auditors' report

---

You can make changes to the content of a report in several ways. Changes made in this fashion will affect only the current client for the current year.

There are several ways you can change the wording that appears in a report:

- You can add or remove whole paragraphs.

To add a paragraph:

1. Select a paragraph in the report you're editing, and right-click.
2. From the pop-up menu, choose either Insert Above or Insert Below. The Add new text window appears.
3. Enter your text using this window. You can add variable text and nominal accounts using this window.

See [Changing the report text on page 86](#) for more information.

4. Click OK to save your paragraph for this client.

**Note:** Certain balances and text require tagging for HMRC. If in doubt whether the item needs a tag, click Change Tag which will open the taxonomy tree. If the item (usually a nominal balance but sometimes text) needs to be tagged it will appear on the listing. Select the item and click OK. The XBRL tag will be displayed at the top left of the window.

To remove a paragraph:

1. Right-click the paragraph to remove.
2. From the pop-up menu, choose Remove.

If the paragraph has an iXBRL tag associated with it, trying to remove it will cause a message to appear. This message is to alert you that the paragraph is tagged, and removing it may

cause the financial statements to be non-compliant. If you're still sure you want to remove the paragraph, click Yes.

- You can move a paragraph's position within a report.

---

**Note:** Although you can move individual paragraphs using this method, we recommend moving paragraphs using the navigation pane. Using the navigation pane will make sure that all the paragraphs belonging to a section will stay together.

---

To move a paragraph's position within a report:

1. Right-click the paragraph to move.
  2. From the pop-up menu, choose Move-up or Move down.
- For some paragraphs it's possible to change the wording provided.

To change the wording of a paragraph:

1. Double-click the paragraph to edit.

---

**Note:** Changing wording of paragraphs is controlled by permissions. If you don't have the necessary permission to edit a paragraph, you'll see a message advising you don't have permission.

---

2. If the paragraph can be edited and you have the necessary permission, the Edit text window appears.

For information on using the Edit Text window see [Changing the report text on page 86](#)

3. Make your changes to the text and click OK to save the change.
- Change a variable so that a term used in several places can be updated.

Some parts of the reports are variables that are described once and reused many times. This can be used to help make changes to your report.

See [Change a variable name on page 96](#) for more information.

## The Independent auditors' report in abbreviated accounts

---

You have some control over the text from the independent auditors' report that appears in the abbreviated accounts.

---

To make a change:

1. Run your client's financial statements to Sage Financial Statements.
2. Click the independent auditors' report tab of the report preview pane.
3. Click the Content tab of the Properties pane.

4. Scroll down through the options until you find the option Other information in abbreviated accounts.
5. Select an option from the drop-down list:
  - Full audit report: Separate Page
  - Full audit report: Within report
  - User-defined paragraph
6. The change is reflected in the report preview.

## Change the presentation of the signing section

---

You can choose between different layouts for the sign-off section to the Independent independent auditors' report.

1. Select the Independent auditors' report.  
Either click the Independent auditors' report tab, or choose Independent auditors' report from the Navigation pane.
2. Click the Content tab.
3. Choose a layout from the Sign off section drop-down list. The layout will change as soon as you choose to a new layout option.

## Date the independent auditors' report

---

To date the independent auditors' report:

1. Select the independent auditors' report by either clicking Independent independent auditors' report in the Navigation pane, or clicking the Independent auditors's report tab in the report preview.
2. Click the Disclosure tab in the Properties pane.
3. Enter a date in the Audit Report Signing Date box.
4. Press the Tab key on your keyboard or click on the report preview to see your change implemented.

## Include an optional audit report

---

The demo client does not include an audit report, but you can optionally include sections.

You can use the following procedure to include many reports including the audit report.

1. Click the Cover page tab.
2. Click the Content tab of the Properties pane.

3. Scroll down the list of options and click Change under the Sections to include heading. The Sections to include window appears.

The defaults are for Automatic so Sage Financial Statements determines which pages to include. This window gives you the flexibility to include or exclude reports.

4. Click Manual.
5. In the list, find the option for Auditors' report and change the setting to Include.
6. Click OK to save your changes. The report preview refreshes. When it's finished, you'll see a new tab appearing after the Directors' report tab.
7. On the Content pane you will find options to control areas such as the Bannerman paragraph, the opinion and the sign-off.

# 9: The Cash Flow Statement

## Cash Flow statement

The cash flow statement is a “primary statement” in a set of accounts, which is required only for medium and large companies. You can still however choose to include a cashflow in the accounts of companies even if it is not required.

More detailed analysis of the items that appear in the cash flow can either be included directly within the cash flow statement or by producing notes to the cash flow. In a given set of accounts (e.g. 2010-2011) you must include the cash flow both for the current period (2010-2011) and the prior period (2009-2010).

There are two additional notes that form part of the notes to the cash flow – analysis of net debt and reconciliation of net debt. This reports how your debt has changed over the period.

The cash flow is a categorised description of the movement of cash in the given period of time. It needs to show the gross movement (that is, all the movements) rather than the net movement (that is, the difference in balances resulting from all the cumulative movements).

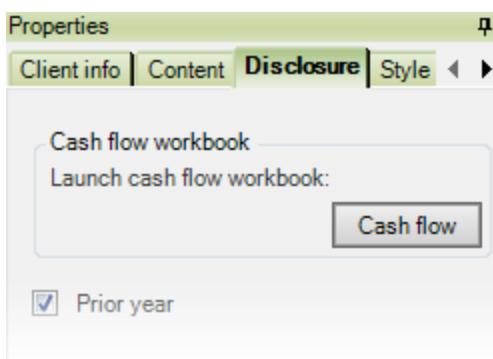
Use the [Cash Flow Workbook on page 68](#) to make changes to your Cash Flow statement.

## Cash Flow Workbook

The cash flow workbook allows you to make changes to the cash flow statement. The object of the cash flow workbook is to fully allocate all unallocated amounts. It's easy to reallocate balances using the cash flow workbook.

To open the Cash Flow workbook:

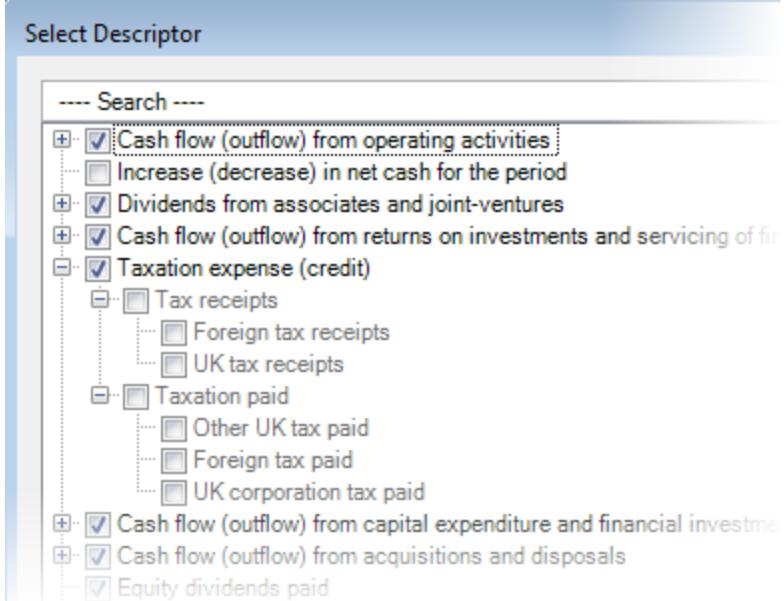
1. Open the Cash Flow statement in the Viewer.
2. In the Properties pane, choose Disclosure.
3. To include figures for the prior year, tick Prior year, then click Cash Flow.



4. The Cash Flow workbook opens.

To make adjustments:

1. If you want to make changes to the categories used, either by adding, removing columns, then click Change columns. The Select descriptor page appears.
2. The category are organised in a tree structure, showing high level categories, which are then broken down into more specific categories organised into subfolders.



3. To record the cash flow at a more detailed level, open the folders (by clicking on the +).
4. You will need to untick the high level category in order to be able to tick the lower level categories. .
5. You can click Restore to default if you want to revert to the original settings at any time. When you have made your selections, click OK.

**Note:** You should keep the levels you select consistent across years so that comparative amounts appear correctly on the Cash Flow statement. Entering values against two low level categories for one year, but then entering an aggregate amount against the parent level for the next year will show on the statement as two separate entries, and not as comparatives.

6. Your new column selections will be present in the grid.
7. When you have the required columns, simply click in the relevant cells and update or add values as required. The total unallocated amount will recalculate each time you enter your figures.

# 10: The Notes to the Financial Statements

## Notes to the financial statements

The notes to the accounts provide the explanatory detail and supplementary information **in support of the face of the financial statements**.

To find the notes to the accounts:

1. In the Navigation pane, expand the Financial accounts section (this may already be expanded).
2. Click the Notes to the financial statements section. The Notes to the financial statements tab in the report preview window will come to the front.

**Tip:** To jump to a section in the Notes to the financial statements, expand the Notes to the financial statements section and click on a heading from the list.

or

Click the Notes to the financial statements tab on the report preview. If you can't see the tab, try clicking the left and right arrows to the right of the tabs - the report may just have been pushed off screen by other reports.

## Make changes to the notes to the accounts

There are several wizards available to help you tailor information in the financial statements.

Category	More information
Reserves	With the Notes to the Financial Statements tab selected, click the Disclosure tab of the Properties pane.
Choose which notes to include	<ol style="list-style-type: none"> <li>1. With the Notes to the Financial Statements tab selected, click the Content tab in the Properties pane.</li> <li>2. Click Change next to Notes to include.</li> <li>3. Change the option to Manual and choose which notes to include.</li> </ol>
Tangible fixed assets	See <a href="#">Managing fixed assets in Sage Financial Statements on page 112</a>
Intangible fixed	See <a href="#">Managing fixed assets in Sage Financial State-</a>

Category	More information
assets	<a href="#">ments on page 112</a>
Provisions	With the Notes to the Financial Statements tab selected, click the Disclosure tab of the Properties pane.
Financial instruments	With the Notes to the Financial Statements tab selected, click the Disclosure tab of the Properties pane.
Share based payments	With the Notes to the Financial Statements tab selected, click the Disclosure tab of the Properties pane.
Earnings per share	With the Notes to the Financial Statements tab selected, click the Disclosure tab of the Properties pane.
Pensions	With the Notes to the Financial Statements tab selected, click the Disclosure tab of the Properties pane.

## Post reserves

The Reserves page allows you to allocate reserves to the relevant nominal accounts, to show what movements have been made during the year.

### To open the Reserves page

- From the SFS viewer, choose the Notes to the financial statements tab.
- From the Properties pane, choose the Disclosure tab.
- In the Reserves data entry section, click Launch. The Reserves page appears.



#### Important

When posting in the Reserves page, please be aware that

- Credits are negatives
- Debits are positives

**Note:** The first time you use the Reserves page, you will need to enter data for the Prior year as well as the current year. Follow the instructions below, but choose the Prior Year tab before you begin.

To post reserves.

- The Reserves page will show the Carried forward amount for each category of reserve; this is taken from the Trial Balance and is shown at the bottom of the grid.

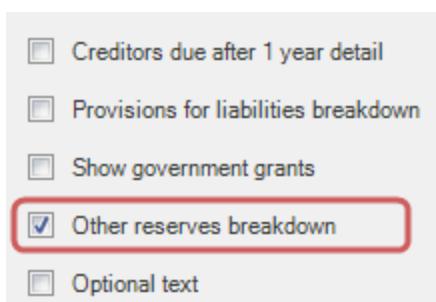
2. The first time you enter data on the Reserves page, you will need to manually enter the Brought forward amount for each category (on both the Prior year and Current year tabs). Subsequently, after you have carried out a Roll Forward for your client in SFS, the Brought forward amount will automatically be completed using your prior year's carried forward figures.
  3. The Unallocated row will show the difference between the brought forward and the carried forwards amounts. It is this amount that you need to allocate to movement types.
  4. In some cases the Unallocated amount will be 0 where movements have cancelled each other out. However, you should still show these allocations to demonstrate that movements have taken place.
  5. Not each movement type is applicable to each category or reserve. Therefore, cells that can be edited are shown in the grid as white or pale grey.
- 
- Note:** The Profit and loss for the year, and the Total dividend payment amounts cannot be edited. These are values calculated elsewhere and cannot be changed here.
- 
6. Simply type the relevant value into the relevant cell. You will see the Total column for the row, and the Unallocated total for the column will be updated accordingly.
  7. Click OK to save your changes.

## Show other reserves breakdown

As a default, the following reserve types are aggregated into 'Other reserves' on the Balance Sheet:

- Capital redemption reserve
- Reserves for own shares
- Merger reserve
- Equity reserve
- Hedging reserve
- Available for sale reserve
- Foreign exchange translation reserve
- Other reserves

If you wish to show these in detail on the Balance Sheet, then from the Balance Sheet tab, choose the Contents tab of the Properties pane. Make sure that Other reserves breakdown is ticked.



Details of the movements for these other reserves are entered individually on the reserves page, but if the option on the Balance Sheet is not selected, then they will be shown as an aggregate value.

# 11: Produce your Financial Statements

## Preview the financial statements

The financial statements in Sage Financial Statements are previewed live: there's no need to 'compile' or 'generate' them like you were used to in Sage AP or Sage APA.

Rather than choose a specific report to run, Sage Financial Statements prepares all the reports in a set of financial statements. You'll be able to view and print out individual elements of the financial statements or the set of reports in its entirety.



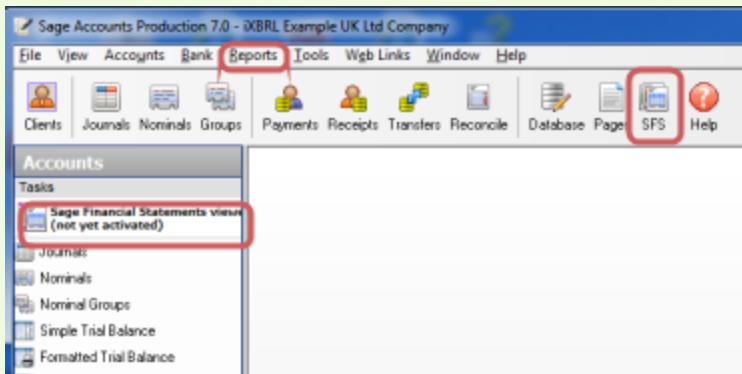
### Before you begin

You need to let Sage AP or Sage APA know that you want to use Sage Financial Statements to preview accounts.

### In Sage AP

There are 3 ways to launch the Sage Financial Statements module

- The Sage Financial Statements icon on the tool bar.
- From the Reports menu, then choosing Sage Financial Statements Viewer.
- The Sage Financial Statements link in the taskbar on the left-hand side of the screen.

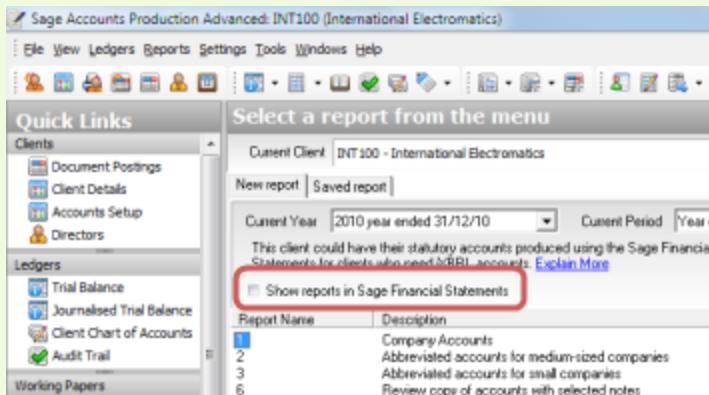


### In Sage APA

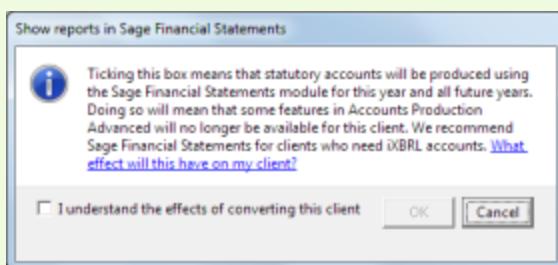
1. From the Reports menu, choose Financial Statements. The Report Selection page appears.

**Tip:** Alternatively, from the Quick Links pane, choose Financial Statements from the Reports section.

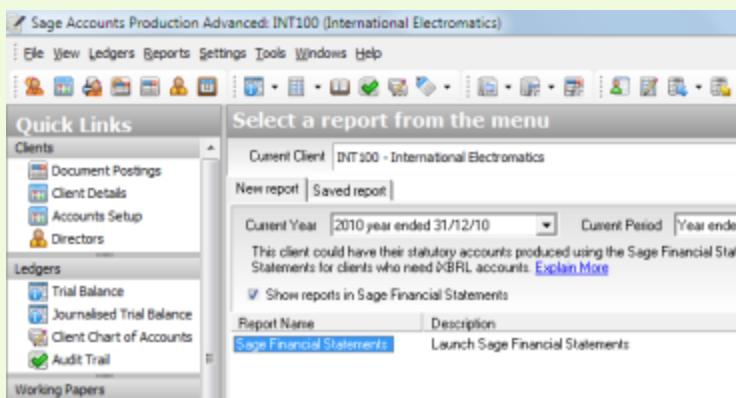
2. Select the Show reports in Sage Financial Statements checkbox. There needs to be a tick in this box.



3. A message appears.



4. If you understand the implications of starting to use Sage Financial Statements, click OK. The report selection menu will change. There will only be one option in the report list now - Sage Financial Statements.



5. Click Run. Sage Financial Statements will start.

Sage AP customers - To view the financial statements:

1. Open the client dataset for the client you want to preview statements for.
2. From the Reports menu, choose Sage Financial Statements viewer.
3. Each report in the Financial Statements appears in a tab across the top of the report preview pane. Click the tab for the report you want to review.

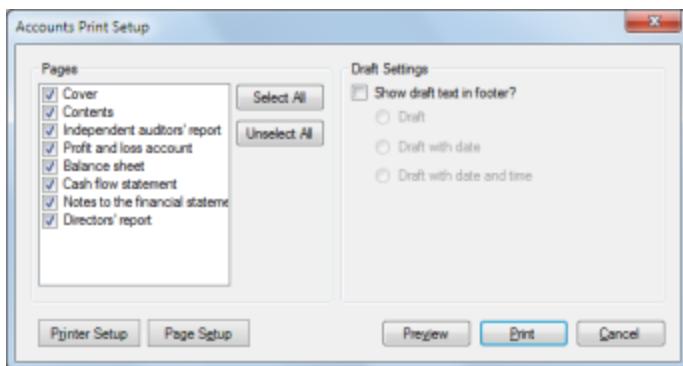
Sage APA customers - To view the financial statements:

1. Change to the client you want to preview statements for.
2. From the Reports menu, choose Financial Statements. The Report Selection page appears.
3. If your client has been enabled for Sage Financial Statements, you'll see a report called Sage Financial Statements. Click this report to start the module.
4. Each report in the Financial Statements appears in a tab across the top of the report preview pane. Click the tab for the report you want to review.

## Print the financial statements

To print a report from the financial statements:

1. From the File menu choose Print. The Accounts Print Setup window appears.



2. The available reports are listed. These will be selected by default. If you only want some of the pages printing, clear the checkboxes next to the pages you don't want to include.
  3. Optional: Print as draft accounts by selecting Show draft text in footer? and then choosing one of the options.
- 
- Note:** The option to include draft text is disabled if you are printing a set of finalised financial statements.
- 
4. Optional: You can preview the report by clicking Preview.
  5. Optional: Change your printer's settings by clicking Printer Setup.
  6. Optional: Change the layout of your reports (such as margin settings, paper orientation, and paper size) by clicking Page Setup.
  7. Click Print and the report will be sent to the printer you've specified in Printer Setup (or your default printer).

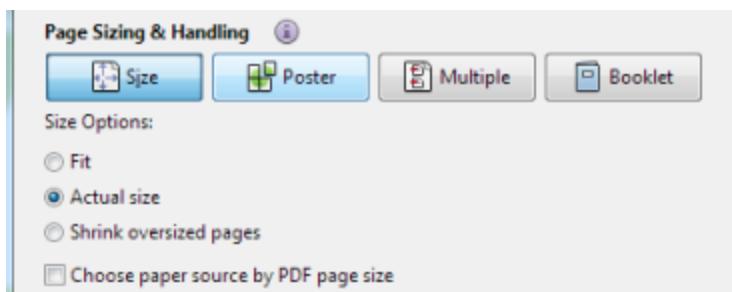
## Troubleshooting printing

If your financial statements don't appear to fit correctly on the page:

### If you're using Adobe Reader x to view PDF files:

1. From the File menu, choose Print. The Print window appears.
2. Under the Page Sizing & Handling section click the Size button.

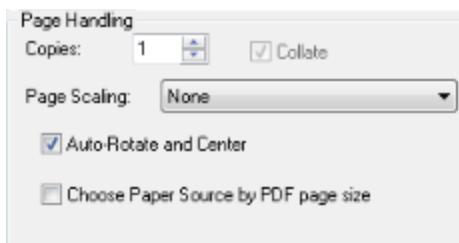
3. Under Size options, choose Actual size.



This setting should be remembered the next time you print out.

### If you're using Adobe Reader 9 or earlier to view PDF files:

1. From the File menu, choose Print. The Print window appears.
2. Choose None from the Page Scaling drop-down list.



This setting should be remembered the next time you print out.

### Non-Adobe PDF readers

You should look for a setting related to page scaling. This is typically found on the Print window (File menu > Print).

It may not be called page scaling but should be called something similar.

# 12: Journals

## Journal listing

### Editing documents and the effect on Sage AP or Sage APA

If you're a Sage AP customer and you've chosen to continue posting journals in Sage AP you'll be using Sage AP to post journals.

If you're a Sage AP customer using Sage Financial Statements to post journals, or you're a Sage APA customer, documents created in your existing software will be available to you in Sage Financial Statements but any changes you make to the documents in Sage Financial Statements won't be carried back to your existing accounts production software.

The Journals listing is a report showing summary details about each posting document. It can also be used to show detailed transactional information for the current client.

You can use it to identify all journal documents associated with the current client.

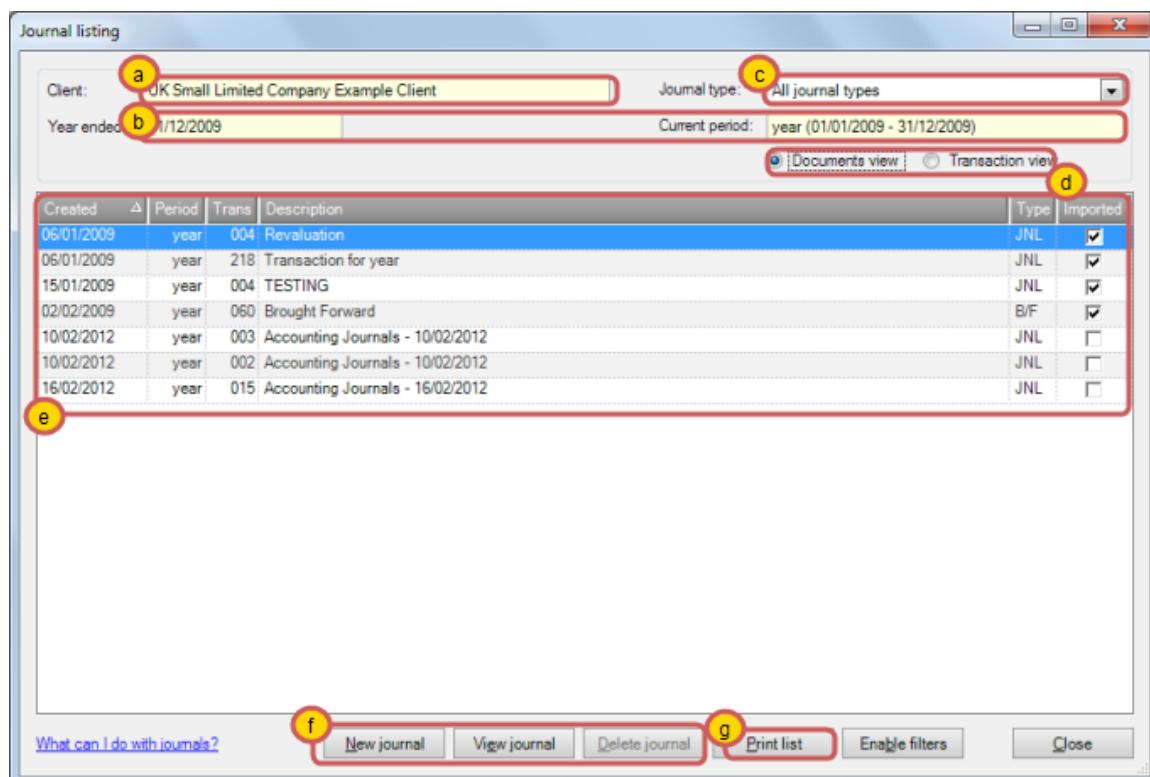
To open the journal listing:

1. From the Reports and Ledgers menu, choose Display journal listing. The Journal listing window appears.
2. Select your recently entered journal.
3. Double-click to see the transactions within the posting document.
4. Multiple documents may also be selected if you would like a listing of the transactions contained within several documents.

**Note:** The first time a new code is posted to it may not be immediately reflected in the accounts. If this is the case, close and re-open Sage Financial Statements.

**Note:** Only documents created within Sage Financial Statements can be deleted at this point.

**Note:** You can view, but not edit journals that existed in the Sage accounts production software before being opened in Sage Financial Statements. However, you can add extra transactions to the end of an existing document.



Ref	Description
a	The current client is displayed. To change to a different client, you need to change client in either Sage AP or Sage APA.
b	The current year and period.
c	You can decide what type of journals to show in the list by choosing from the Journal type drop-down box.
d	The default Documents view displays all the journals. For a more detailed list, choose Transaction view.
e	<p>On opening, the list will show all journal types in the grid. This shows a one-line summary of each posting document, including information on the following:</p> <ul style="list-style-type: none"> <li>■ Date created.</li> <li>■ Number of transactions.</li> <li>■ A brief description and the type of document used.</li> <li>■ Whether the document has been imported from Sage AP or Sage APA.</li> </ul> <p>You can sort the grid by clicking the name of the column. For example, to sort by created date, click <b>Created</b> at the top of the column.</p>
f	<ul style="list-style-type: none"> <li>■ You can create a new journal. See <a href="#">Add posting document or journal on page 80</a> for more information.</li> <li>■ You can edit an existing journal. See <a href="#">Edit posting document or journal on page 81</a> for more information.</li> </ul>

Ref	Description
	<ul style="list-style-type: none"> <li>▪ Delete a document by clicking <b>Delete journal</b>. See <a href="#">Delete posting document or journal on page 82</a> for more information.</li> <li>▪ You can filter the transactions or documents displayed further by clicking <b>Enable filters</b>. This adds a filter symbol to each header on the grid. Clicking on the filter symbol shows a drop-down list of values that appear in that column allowing you to filter the selection further. Click <b>Remove filters</b> to clear this.</li> </ul>
g	Click <b>Print list</b> to print the journal listing. In transaction view this will give a full posting document transactional listing.

## Add posting document or journal

**Note:** If you're a Sage AP customer this topic may not be relevant if you've chosen to continue posting journals in Sage AP. You might have chosen to continue posting in Sage AP to have continued access to the existing reports.

A posting can be created in Sage Financial Statements by creating a new journal.

**Note:** Your permissions will determine if you are able to see or perform this option.

To create a new posting document:

1. From the **Actions** menu, choose **New posting doc/journal**. The **Posting document/journal** window appears.
- Tip:** Alternatively, click the **New Journal** button on the toolbar.
2. Choose from one of the available journal document types.
  3. Enter a description. This will be displayed in the document listing, so it's a good idea to give it a brief but logical name.
  4. Choose an accounting period.
  5. Once you have selected a journal document type from the drop-down list, the first row of the grid will be highlighted. Enter a date, or choose from the calendar by clicking the drop-down arrow. The document batch date must be within the current accounting year and all transactions within the document will inherit the document batch date.
  6. Enter your transactions within the grid completing column details as required.

**Tip:** Press the minus key on your keyboard to switch between the value being a debit or a credit amount.

**Tip:** When in the A/C column (nominal code), press **CTRL + F** to open the Nominal code search window.

7. When you've finished entering transactions (maximum of 200), click OK.

**Note:** The transactions in the batch must balance before you will be able to close the window.

### Tips

- When searching, you can use alpha or numeric characters.
- To post an amount adverse to its expected sign enter a minus sign.
- To enter round thousands, for example, £12,000 enter 12 and , (a comma).
- The data entry options are saved against the user and the document type. If you set your preferences for this posting document, being a Journal, every time you go into a journal document these are the options which will be displayed.
- There is a maximum of 200 transactions per batch.
- Sub-analysis for balances, e.g. breaking down the sales balance into geographical regions, is not done by posting to sub-accounts like you may have done in Sage AP or Sage APA. Instead, find the appropriate note in the notes to the financial statements, and enter your breakdown in the note directly. When you do this, there is no cross checking between balances you enter in the note and balances in the chart of accounts.

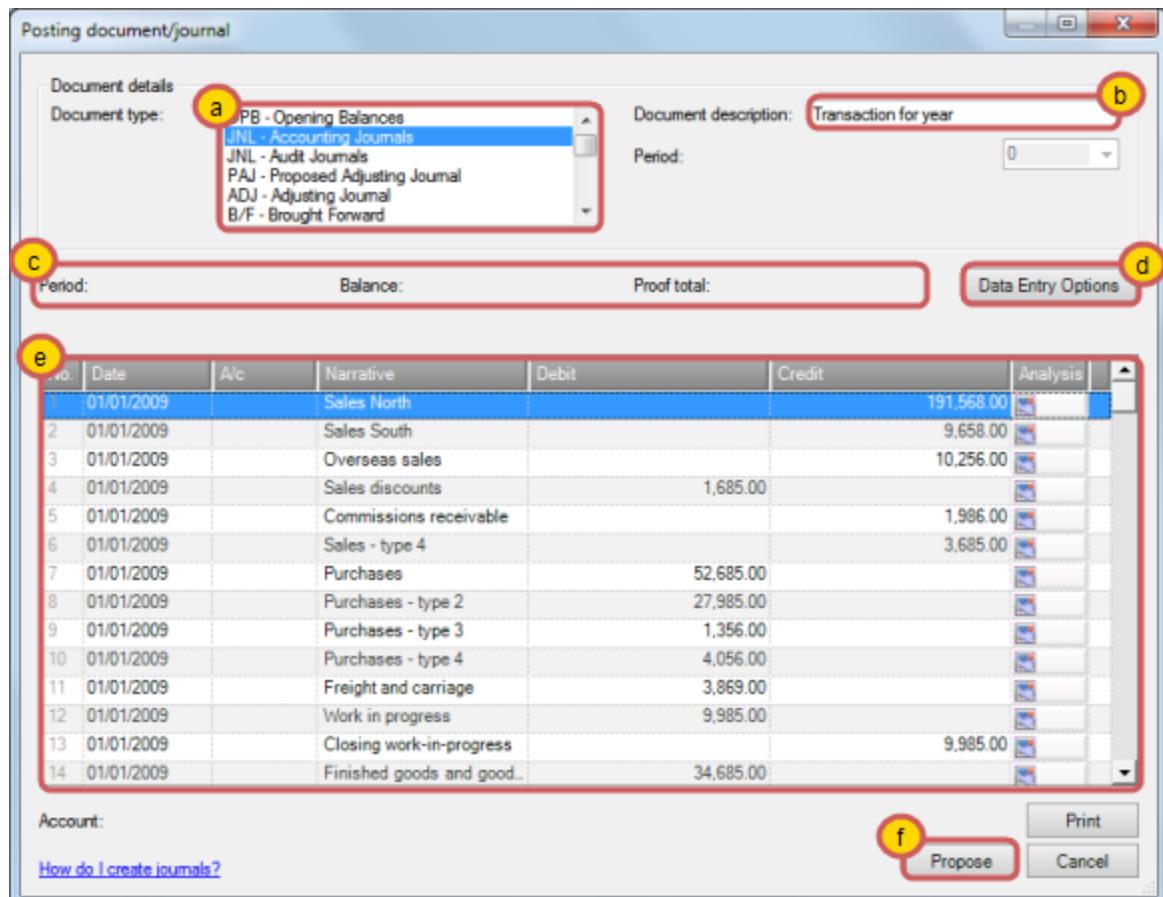
There is a Journal listing report available in which you can change the view from document (summarised) to a transaction view. The transaction view will display all transactions within the selected posting document. A filter is available to sort the document or transactions by date created, period, description or amount. See [Journals on page 78](#) for more information.

## Edit posting document or journal

To edit a posting document or journal:

1. From the Reports & ledgers menu, choose Display journal listing. The Journal listing window appears.
2. Choose the document you want to edit, then click Edit journal. The Posting document/journal window appears with the transaction list for your journal.
3. Make your changes then click OK to save them.

**Note:** The transactions in the batch must balance before you will be able to close the window.



Ref	Description
a	You can change the document type by selecting a new one from this list. See <a href="#">Changing document types on page 84</a> for more information.
b	Enter a document description to help you identify the document in the journal listing.
c	Information about periods, balances, and proof totals is displayed in this area.
d	You can change what information is available in the grid. See <a href="#">Data Entry Options</a> for more information.
e	The grid is where you enter your transactions. To make changes to a transaction, click in the cell and delete the existing contents before replacing with new values. Click in the Analysis column to add dimension detail to the transaction.
f	When you've made your changes to the document, click Propose for those changes to be saved.

## Delete posting document or journal

To delete a posting document:

1. From the Reports & ledgers menu, choose Display journal listing. The Journal listing window appears.
  2. Choose the document from the list.
  3. Click Delete journal.
- Note:** Your permissions will determine if you are able to see or perform this option.
4. Click OK to confirm.

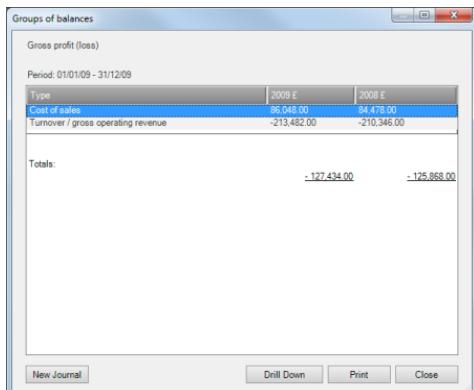
## Drill down

There will be times when you want to inspect a figure on the face of the financial statements to see what that figure is composed of, and trace this figure back to its originating posting document. This functionality is referred to as 'drilling down'. In Sage Financial Statements you can drill down on a figure from the financial statements.

To drill down from the face of the accounts:

1. From the face of the accounts, double-click the figure you want to drill down on.
2. If the value is made up of groups of balances, the Groups of balances window appears. If the value is a sum of nominal account code balances, you won't see this window. Skip to step 3 instead.

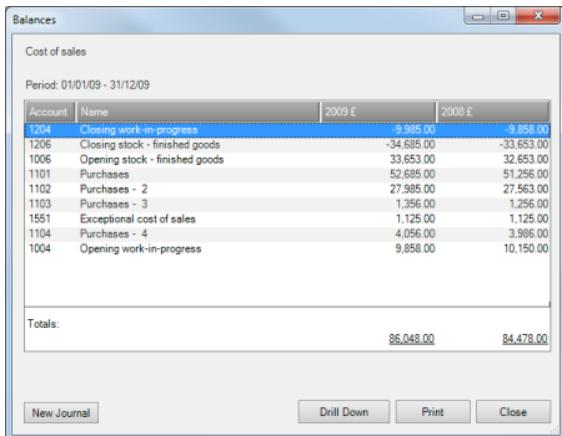
**Note:** Groups of balances can make up an accounting total, e.g. Gross profit.



**Figure 12-1:** Groups of balances showing the make up of the Gross profit figure

3. **Note:** Depending on what figure you drilled down on, you'll either see another Groups of balances window, or the Balances window.

The Balances window appears. This shows the nominal account code balances within that group.



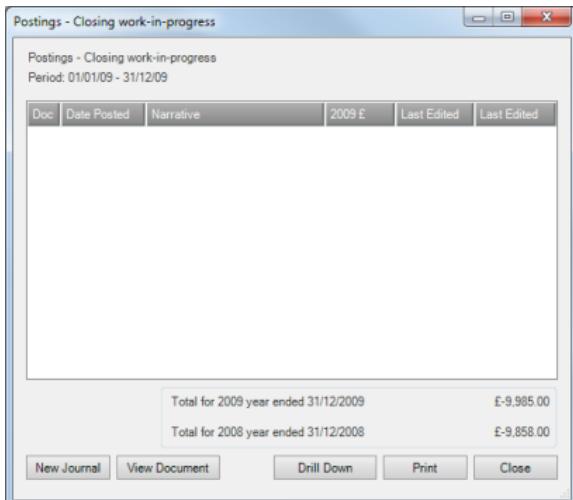
The screenshot shows the 'Balances' window with the title 'Cost of sales'. It displays a table of account codes, their names, and their 2009 and 2008 balances. The table includes a 'Totals' row at the bottom. Buttons for 'New Journal', 'Drill Down', 'Print', and 'Close' are visible at the bottom of the window.

Account	Name	2009 £	2008 £
1204	Closing work-in-progress	-9,985.00	-9,858.00
1206	Closing stock - finished goods	-34,685.00	-33,653.00
1006	Opening stock - finished goods	33,653.00	32,653.00
1101	Purchases	52,685.00	51,256.00
1102	Purchases - 2	27,985.00	27,563.00
1103	Purchases - 3	1,356.00	1,256.00
1551	Exceptional cost of sales	1,125.00	1,125.00
1104	Purchases - 4	4,056.00	3,986.00
1004	Opening work-in-progress	9,858.00	10,150.00
<b>Totals:</b>		<b>86,048.00</b>	<b>84,478.00</b>

**Figure 12-2:** The Balances window after drilling down on Cost of sales

**Note:** The Balances window shows the nominal account balances that contribute to a value on the face of the accounts (or to a group balance).

4. Double-click a row (or select a row and click Drill down). The Postings window appears.



The screenshot shows the 'Postings' window titled 'Postings - Closing work-in-progress'. It displays a table of transactions with columns for Doc, Date Posted, Narrative, 2009 £, Last Edited, and Last Edited. At the bottom, it shows totals for the 2009 and 2008 years. Buttons for 'New Journal', 'View Document', 'Drill Down', 'Print', and 'Close' are visible at the bottom.

Doc	Date Posted	Narrative	2009 £	Last Edited	Last Edited

Total for 2009 year ended 31/12/2009 £-9,985.00  
Total for 2008 year ended 31/12/2008 £-9,858.00

**Figure 12-3:** The Postings window showing all transactions for closing work-in-progress

The Postings window lists all the transactions that are contributing to a nominal account balance, and the documents that those transactions are stored in.

5. Double-click a row (or select a row and click Drill down). The posting document that contains the transaction appears.

## Changing document types

After you've created a document, you can change its type. One reason to do this is if you are working with Proposed Adjusting Journals; a proposed journal appears in your journal listing but it

doesn't contribute to the trial balance.

---

To change a document type:

1. From the Reports & Ledgers menu, choose Display journal listing. The Journal listing window appears.
2. Select a document you want to change.
3. Click Edit journal. The Posting document/journal window appears.
4. In the Document type list, choose the new document type.
5. Click OK.

# 13: Changing the report text

## Edit text

The Edit text window is a powerful yet simple way to make changes to the text in your reports. By working at a paragraph level, you can take control of what is being included in the reports.

You can edit text in existing paragraphs or create new paragraphs.

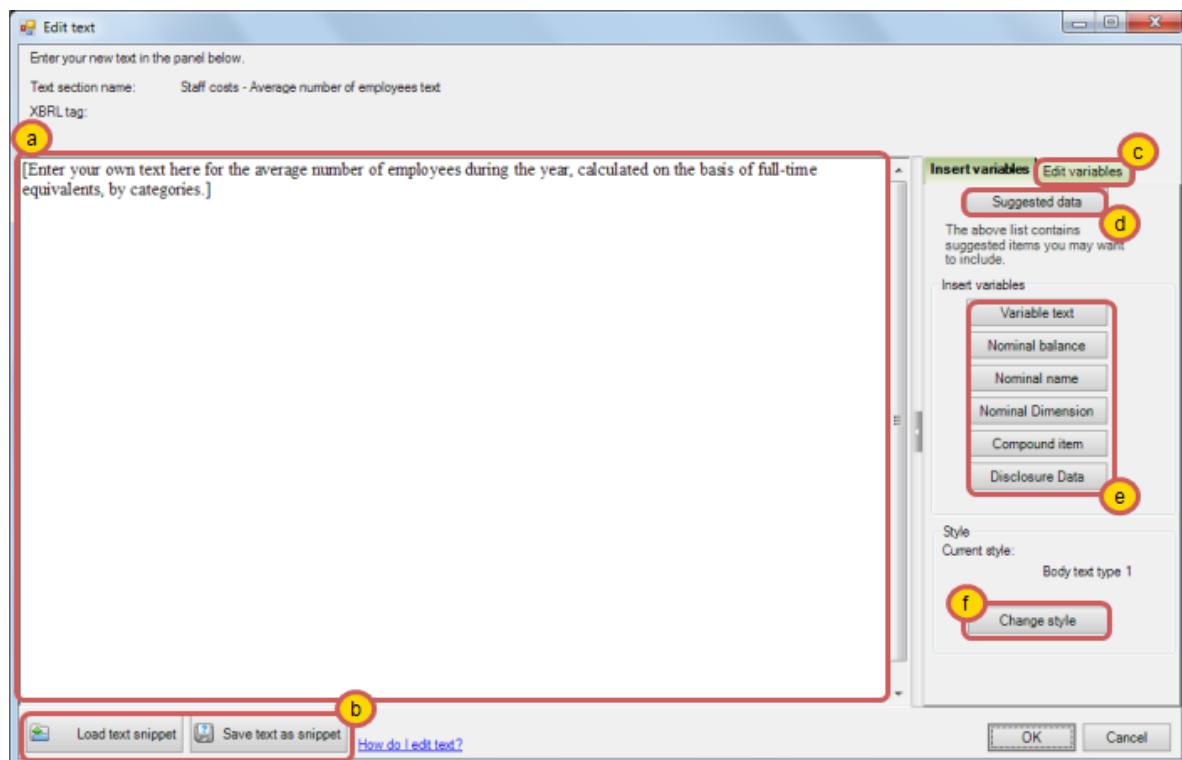
**Note:** Changing your reports in this way will affect the current client for the current year only. It won't affect other clients, or other years, or affect your report templates in any way.

You can edit existing text by:

- Double-clicking a paragraph.
- Right-clicking a paragraph and choosing Edit.
- From the Actions menu, choose Text, then Edit.

You can add new paragraphs by:

- Right-clicking a paragraph and choosing Insert above or Insert below.
- From the Actions menu, choose Text, then Insert above or Insert below.



**Figure 13-1:** The Edit text window.

ref	Description				
a	<p>This is the main area where you can type your text.</p> <p>You can type free text in here but we've provided several ways to make sure the text you enter is correctly tagged with XBRL.</p> <p>You're likely to come across <b>variables</b> as you edit text. These appear as text in your reports but you work with them slightly differently.</p> <p>See <a href="#">Example - editing the staff costs note on page 89</a> for a walkthrough of how to edit text in this window.</p>				
b	<p><b>Load text snippet / Save text snippet</b></p> <p>Load and save bits of text as snippets.</p> <p>See <a href="#">Load and save text as snippets on page 102</a> for more information.</p>				
c	<p><b>Edit variables</b></p> <p>You can make specific changes to variables you've inserted from the Edit variables tab.</p> <p>Select the variable by clicking it, then click the Edit variables tab.</p> <p>See <a href="#">Change appearance of variables (Edit variables) on page 100</a> for more information.</p>				
d	<p><b>Suggested data</b></p> <p>For some paragraphs we will anticipate what tags you might need to use. The suggested data list has a selection of variables that you might want to include. This doesn't prevent you adding any variable you like, it's just to save time in looking for the right items.</p> <p>Click Suggested data to see a list of tags and insert them.</p> <p>Regardless of what is presented in the suggested data list, you can insert any tag by clicking one of the buttons in the Insert variables group.</p>				
e	<p>Variables can be used as placeholders for standard pieces of text that you want to reuse in many places but also want to make sure remain consistent. And they can also be used as a placeholder for something that is expected to change like for example, the current date.</p> <p>Use this area to insert variables in this section of text.</p> <table border="1"> <thead> <tr> <th>Option</th><th>Description</th></tr> </thead> <tbody> <tr> <td>Variable text</td><td> <p>A number of commonly used text expressions have been collected and can be inserted into a paragraph. The exact wording of the expression will change depending on context. These expressions are also known as variables.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>■ Auditor Name</li> </ul> </td></tr> </tbody> </table>	Option	Description	Variable text	<p>A number of commonly used text expressions have been collected and can be inserted into a paragraph. The exact wording of the expression will change depending on context. These expressions are also known as variables.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>■ Auditor Name</li> </ul>
Option	Description				
Variable text	<p>A number of commonly used text expressions have been collected and can be inserted into a paragraph. The exact wording of the expression will change depending on context. These expressions are also known as variables.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>■ Auditor Name</li> </ul>				

ref	Description				
	<table border="1"> <thead> <tr> <th>Option</th><th>Description</th></tr> </thead> <tbody> <tr> <td></td><td> <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul>   <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul>   <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul> </td></tr> </tbody> </table>	Option	Description		<ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul> <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul> <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul>
Option	Description				
	<ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul> <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul> <ul style="list-style-type: none"> <li>■ I or We Accountant (changes depending on number of accountants)</li> <li>■ YearT-0 (current year)</li> <li>■ YearT-1 (comparative year)</li> </ul>				
Nominal balance	<p>Insert a nominal balance into the paragraph. Nominal balances are a kind of variable.</p> <p>Use this to get the balance of a nominal to appear in a section.</p>				
Nominal name	<p>Insert a nominal name to add a placeholder for the name of a nominal account. These are a kind of variable.</p>				
Nominal dimension	<p>Some nominal accounts have dimension data associated with them to aid with sub-analysis.</p> <p>Click Nominal Dimension then find the dimension to add using the taxonomy tree.</p> <p>e.g. Select the Sales node, then choose the CountriesDimension to display the balance of the Sales account that has been sub-analysed to countries.</p>				
Compound item	<p>A compound item is a placeholder that you put in your text. This placeholder will be replaced when you run your report with compound values based on your client's figures. The value used will be the result of a calculation based on your client's figures.</p>				
Disclosure data	<p>Insert a piece of disclosure data into the paragraph.</p> <p>See <a href="#">Disclosure data on page 97</a> for more information.</p>				
f	<p><b>Change style</b></p> <p>Change the appearance of text by modifying its style.</p> <p>See <a href="#">Changing appearance of a section of text on page 101</a> for more information.</p>				

## Example - editing the staff costs note

This topic demonstrates how you can edit existing text and make sure that you've tagged any text you've entered appropriately.

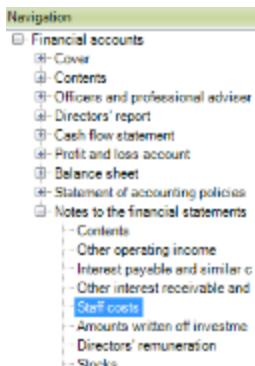
This example covers:

- Adding variables to paragraphs
- Adding suggested data
- Adding disclosure data including tuples

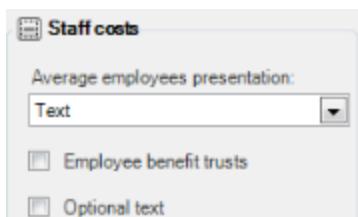
We're going to make some changes to the Staff Costs note but the principles can be used in most text paragraphs.

1. Click the Notes to the financial statements tab and scroll down until you see the Staff costs note.

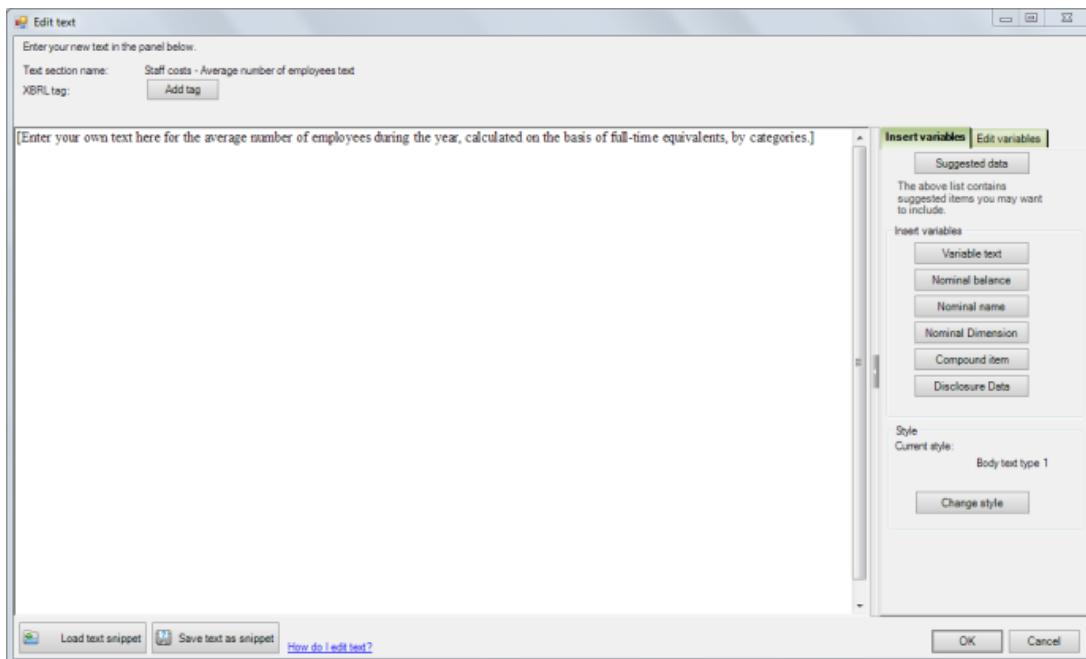
**Tip:** An alternative way is to expand the Notes to the financial statements node in the Navigation pane, and select the Staff costs note directly.



2. Click the Contents tab of the Properties pane.
3. Scroll down and expand the Staff costs section.
4. Change the average employees presentation to Text.



- Double-click the Staff costs note paragraph '[Enter your own text here...]' The Edit text window appears.



- Delete the placeholder text so you have an empty editing pane.

- Type:

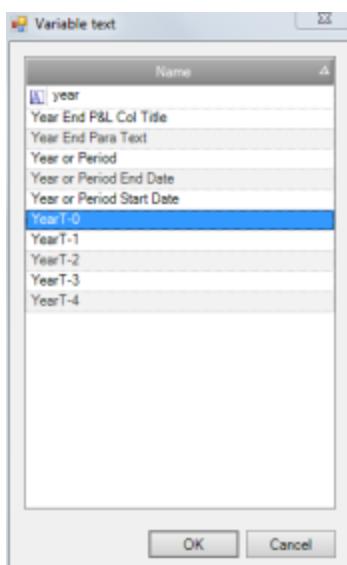
In

then enter a space.

- Click Variable text. The Variable text window appears.
- In the search box, type:

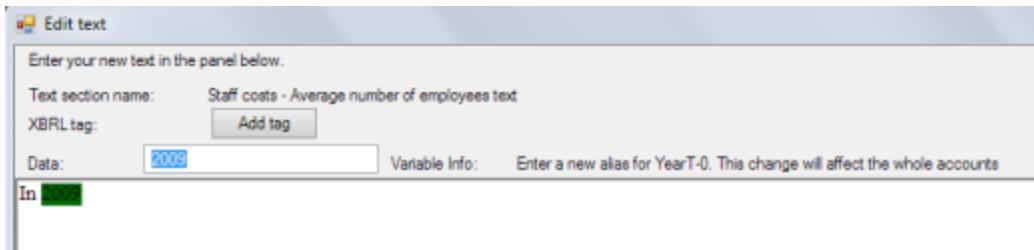
year

The list will filter. Select YearT-0. This represents the current year.



10. Click OK. The variable is inserted and the current year is shown. An edit box also appears above the editing pane where you can insert a new value.

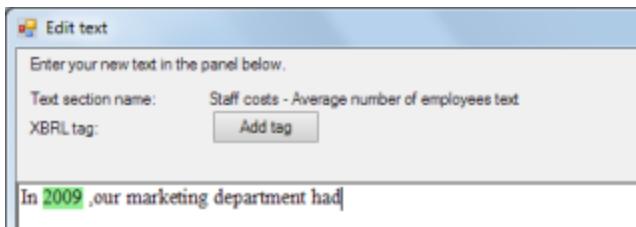
**Note:** Inserting a new value here will change the value for YearT-0 **throughout the accounts.**



11. Add a space, then type:

, our marketing department had

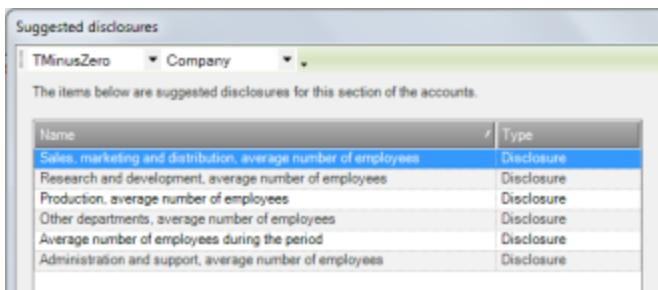
then enter a space.



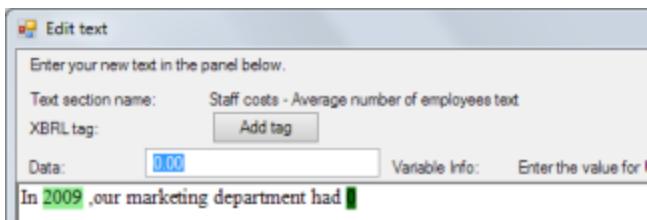
12. Click Suggested data. The Suggested disclosures window appears.

For some paragraphs we will anticipate what tags you might need to use. The suggested data list has a selection of variables that you might want to include. This doesn't prevent you adding any variable you like, it's just to save time in looking for the right items.

13. Select Sales, Marketing and distribution, average number of employees.



14. Click Insert. The variable is inserted, and an edit box appears above the editing pane.



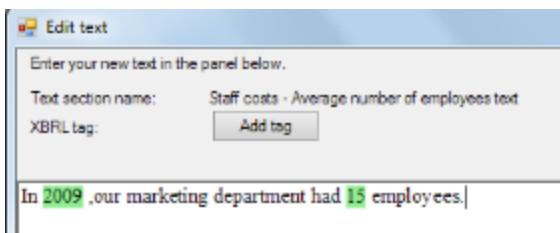
15. In the edit box, type:

15

Then press return on your keyboard. The editing pane will update with the new value.

16. In the editing pane enter a space then type:

employees.



17. Press Return on your keyboard to start a new line.

18. In the editing pane, type:

In

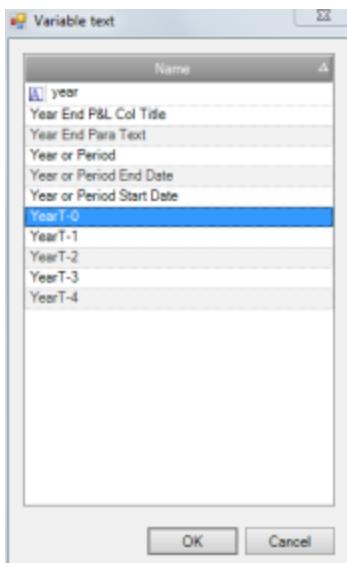
followed by a space.

19. Click Variable text. The Variable text window appears.

20. In the search box, type:

year

The list will filter. Select YearT-0. This represents the current year.



21. Click OK. The variable is inserted and the current year is shown.

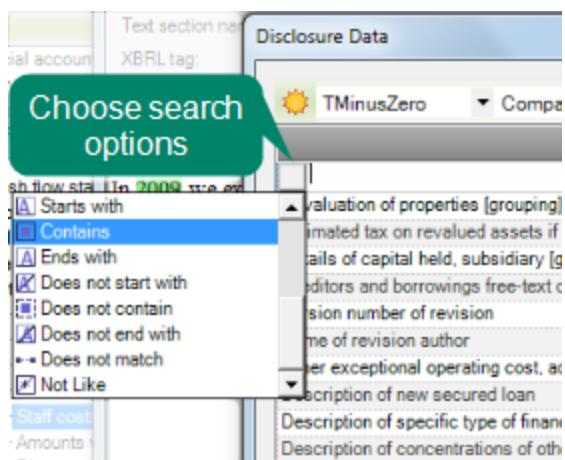
22. Add a space, then type:

we experienced

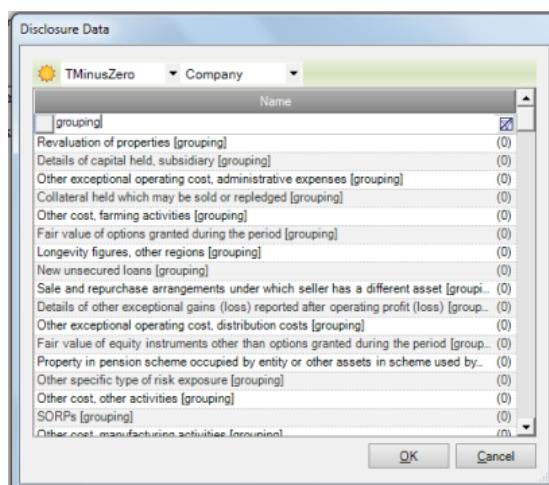
then another space.

23. Click Disclosure data. The Disclosure Data window appears.

24. Click the search options button to the left of the search box, and choose Contains.

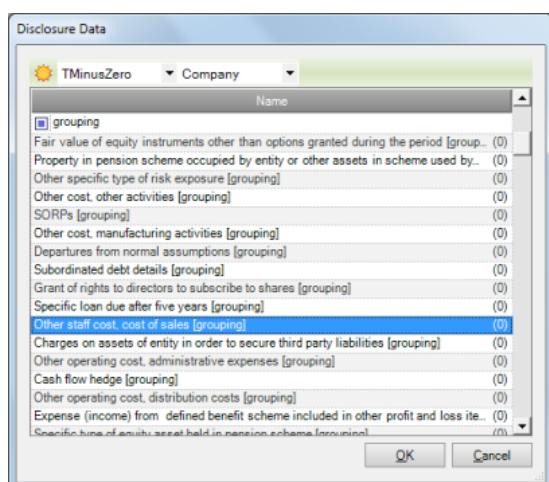


25. In the search box, enter grouping.

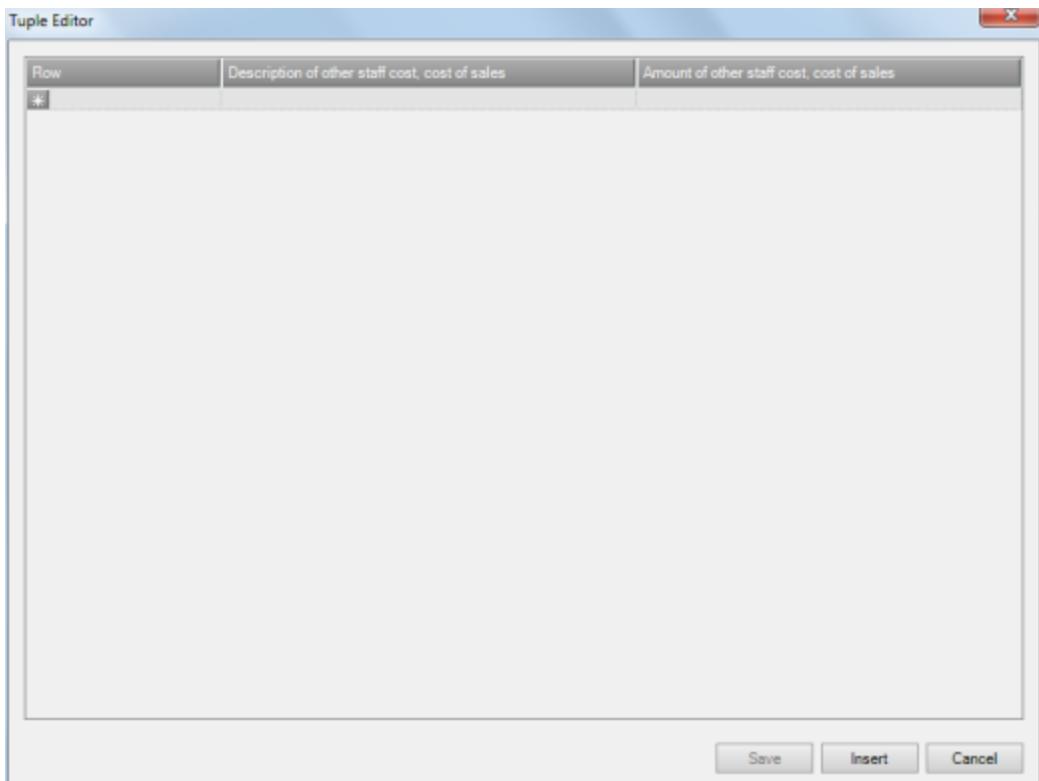


**Note:** All of the items with [grouping] in their name are a part of XBRL called 'tuples'. When you enter data in a tuple, Sage Financial Statements handles the data entry differently from the other variables.

26. Scroll down the list and find Other staff cost, cost of sales [grouping].



27. Click OK. The Tuple Editor appears.



28. Click in the cell Description of other staff cost, cost of sales, and type:

recruitment agency fees

29. Click in the cell Amount of other staff cost, cost of sales, and type:

30,000

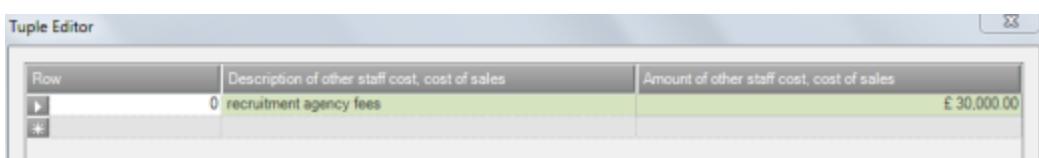
You can also press the Tab key on your keyboard to move to the next cell.

30. Click Save.

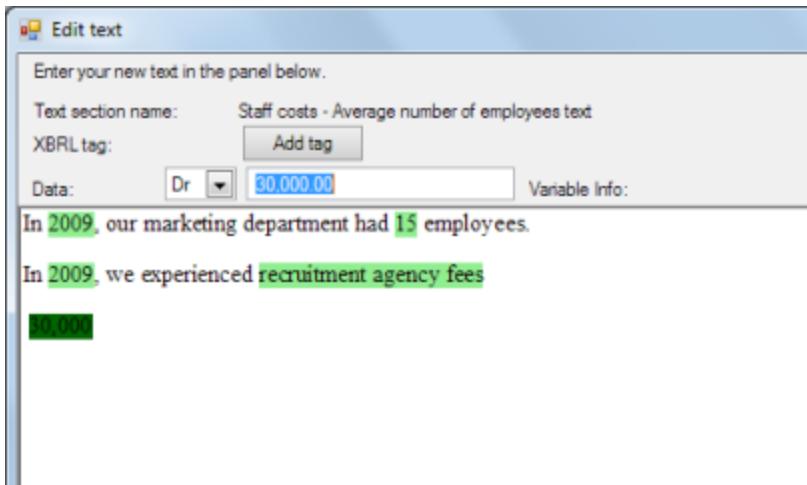


**Note:** You could continue to add rows of costs to this tuple. When you need to include the information in the tuple in your paragraph, you will select the specific cells to include. If you come back to this tuple whilst entering another paragraph, you'll see the information you've already entered, but because you select which bits to use in any given paragraph, that isn't a problem.

31. Click the cells containing 'recruitment agency fees' and '£30,000'.



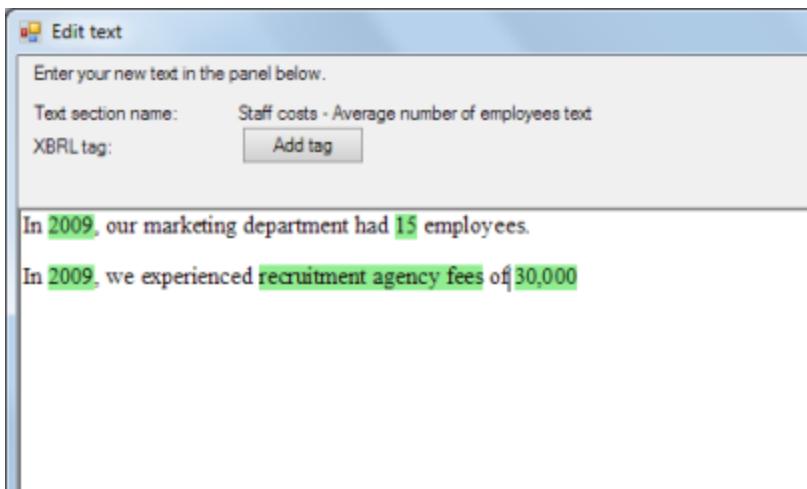
32. Click Insert. The cells you've selected will be entered into the paragraph.



33. Click after recruitment agency fees and enter a space, then type:

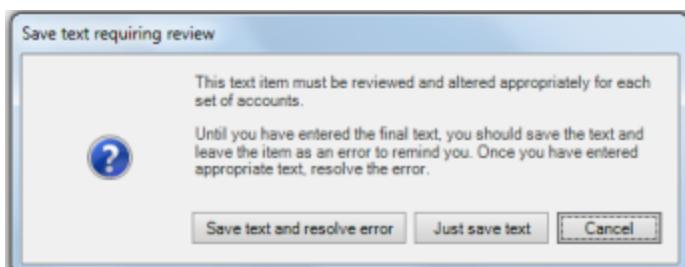
of

then press the delete key on your keyboard.



34. Click at the end of the sentence and add a fullstop, then press Return on your keyboard.

35. Click OK. The requiring review message appears.



This is because an error had been attached to this paragraph to make sure information is entered before submitting.

36. Click Save text and resolve error. The staff costs note preview is refreshed on the face of the accounts.

	2009 £	2008 £
Wages and salaries	43,935	41,870
Social security costs	4,681	4,451
Other pension costs	5,635	4,560
	<hr/> <b>54,251</b>	<hr/> <b>50,881</b>

This example, although simplistic, demonstrates how to insert variables (that have already been tagged with XBRL), and shows you how to change them.

## Change a variable name

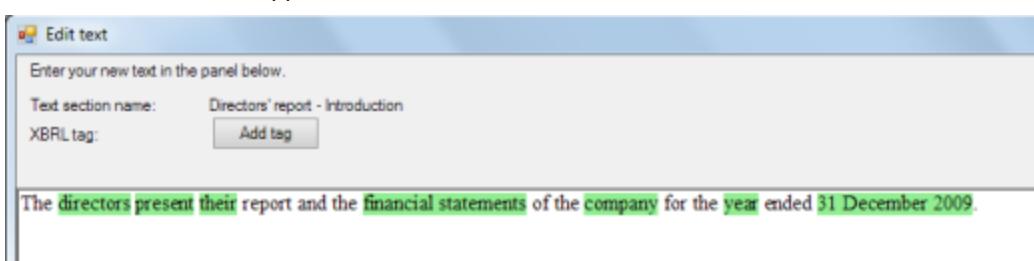
You can change the wording that is displayed for any given variable and this will take effect throughout the financial statements.

Example - change the term 'financial statements' to 'final accounts':

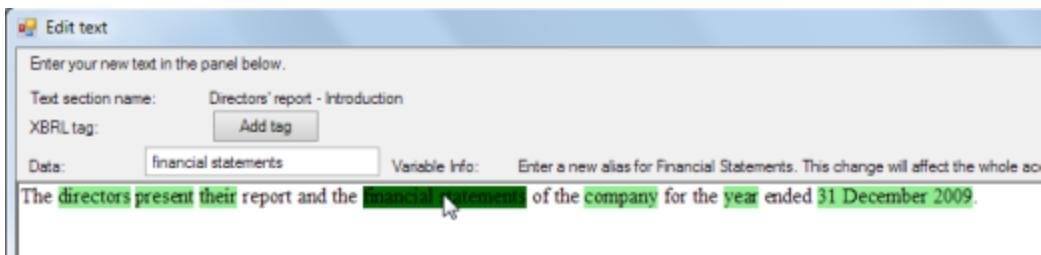
1. Click the Directors' report tab in the report viewer.
2. Double-click the first paragraph.

Uk Small Limited Company Example Client  
 The directors' report  
 Year ended 31 December 2009  
 The directors present their report and the financial statements of the company for the year ended 31 December 2009.  
**Principal activities**  
 [Enter your own text here to describe the principal activities of the company.]

3. The Edit text window appears.



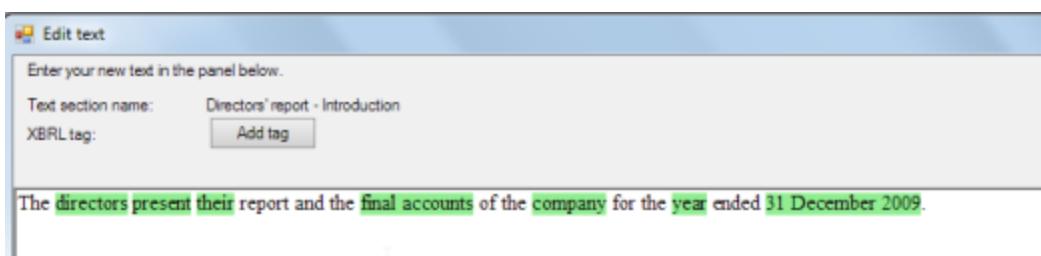
4. Click the text 'financial statements'. This is a variable and is tagged with XBRL.



5. Click in the Data box and replace the words 'financial statements' with 'final accounts'.



6. Press Return on your keyboard to update the text in the editing pane.



**Note:** This change has taken place everywhere in the financial statements that the variable was used.

## Disclosure data

Disclosure data is information entered, outside of the trial balance, to produce notes to the accounts and disclosures in the Directors' Report. Such disclosures are required to comply with accounting standards and companies legislation.

For example, details of staff and directors (like bonuses) are entered via the Disclosure Data window, as opposed to being generated by trial balance postings.



### Before you begin

Find the paragraph you want to add disclosure to.

You can edit existing text by:

- Double-clicking a paragraph.
- Right-clicking a paragraph and choosing Edit.
- From the Actions menu, choose Text, then Edit.

You can add new paragraphs by:

- Right-clicking a paragraph and choosing Insert above or Insert below.
- From the Actions menu, choose Text, then Insert above or Insert below.

To enter disclosure data:

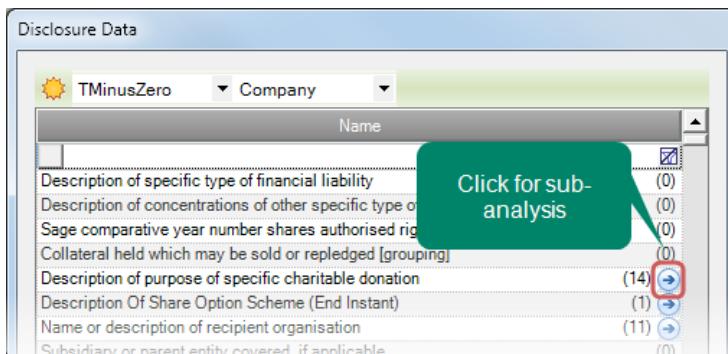
1. With the Edit Text window open (see 'Before you begin' above), click Disclosure Data. The Disclosure Data window appears.
2. Use the first drop-down list to choose the year for the data.
3. Leave the second drop-down list on Company.
4. You can either scroll through the list, or search for the disclosure item to add.
5. Select the item then click OK.

## Selecting an item with sub-analysis

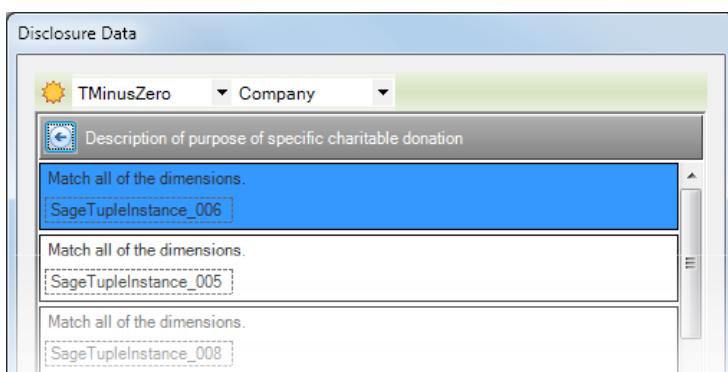
Some items are sub-analysed and the Disclosure Data window lets you choose the sub-analysis to include.

For example, if you wanted to enter details of charitable donations, you would follow this procedure:

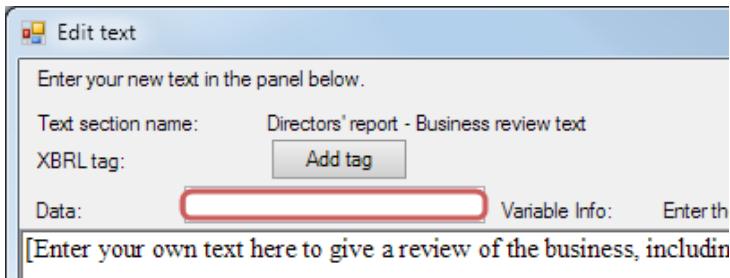
1. With the Edit Text window open (see 'Before you begin' above), click Disclosure Data. The Disclosure Data window appears.
2. Scroll down the list and find the item of disclosure data to include. In this example, the item is called 'Description of purpose of specific charitable donation'.



3. Select the item, and click the blue arrow. The sub-analysis rows appear.



4. Click one of the rows to include it in the paragraph. The item gets added to the paragraph and a box appears where you enter the data you want to appear on the face of the accounts.



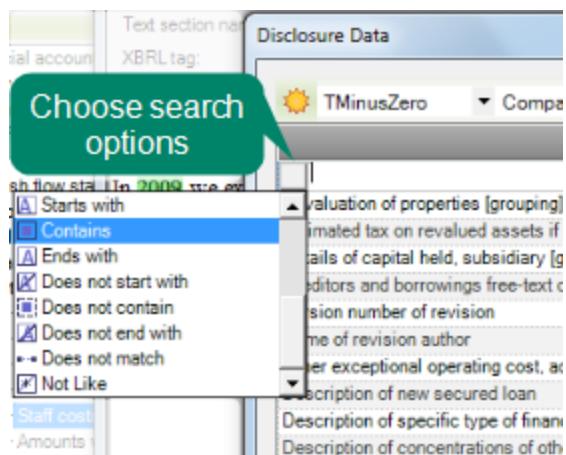
5. Click in the Data box and type what you want to appear. In this example, we might enter 'NSPCC'.

**Note:** Whatever you enter in this sub-analysis item will be available throughout the financial statements. You've assigned a piece of data to the sub-analysis row. If we'd used the row 'SageTupleInstance\_005' in this example, everywhere I added this sub-analysis disclosure anywhere in this client's financial statements, the word 'NSPCC' would appear.

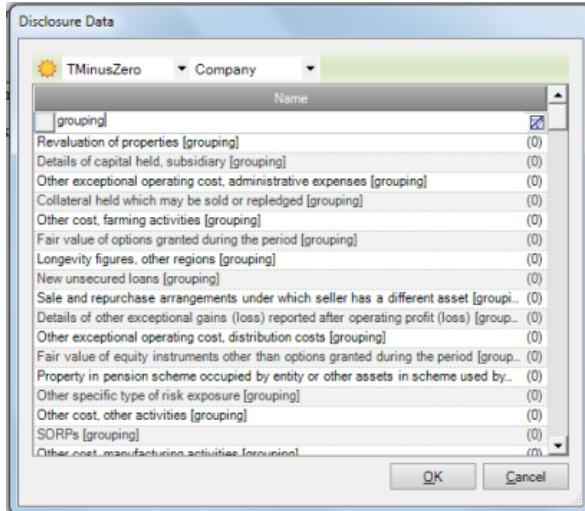
6. You'll want to enter text around the piece of disclosure data you've entered.  
7. Click OK to save your changes to the paragraph.

## Searching disclosure data

Click the search options button to the left of the search box, and choose one of the search options, then start typing in the search box.



## Items with [grouping] in the title



All of the items with [grouping] in their name are a part of XBRL called 'tuples'. When you enter data in a tuple, Sage Financial Statements handles the data entry differently from the other variables.

To see how tuple information is entered, see [Example - editing the staff costs note on page 89](#) for more information.

## Change appearance of variables (Edit variables)

You can change the appearance of variables that you enter in paragraphs through formatting. By default, any variables you enter will appear in the style that has been applied to the paragraph.

### Before you begin

Find the paragraph you want to make changes to.

You can edit existing text by:

- Double-clicking a paragraph.
- Right-clicking a paragraph and choosing Edit.
- From the Actions menu, choose Text, then Edit.

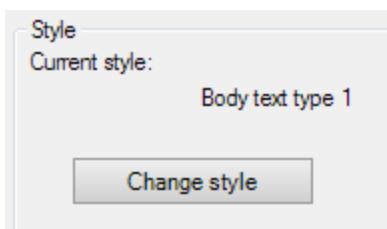
You can add new paragraphs by:

- Right-clicking a paragraph and choosing Insert above or Insert below.
- From the Actions menu, choose Text, then Insert above or Insert below.

### To see what style the paragraph has:

1. Click the Insert variables tab.

2. Look in the Style section.



### To change the formatting of a particular variable:

1. Click the variable in the editing pane.

**Tip:** The variables will have some highlighting applied to them to signify their importance.

2. Click the Edit variables tab.
3. Use the formatting overrides to change the formatting. This will be reflected in the editing pane. Where you don't use an override, the appearance will be governed by the style that's applied to the paragraph as a whole.

## Changing appearance of a section of text

You can change the appearance of a section of text by changing the style assigned to it.

Text in your reports can be broken down into their purpose within the report. For example, you'll have headers and footers, page numbers, headings, and the main body of your text.

Each of these parts of a report has a style associated with it, and it's that style that determines how a piece of text should look. For instance, in your report the body text style might have a font size of 10 and be represented by the Arial font. If you were to assign your body text style to some text, that text would take on the body text appearance.

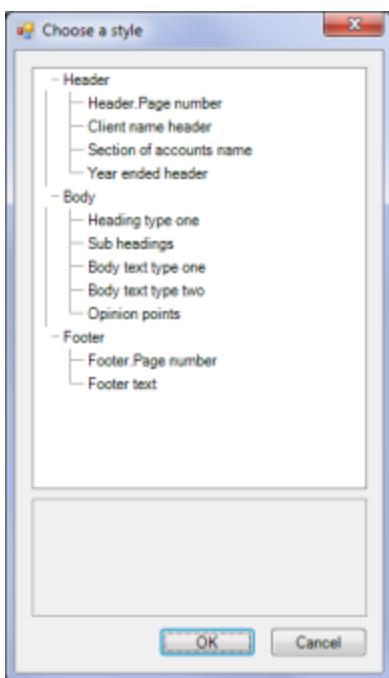
Styles are an effective way to give you control over the appearance of your report whilst simultaneously affording a level of control and consistency.



### Before you begin

Open the Edit text window by double-clicking a piece of text in the report viewer.

1. Click Change style to view the available styles. The Choose a style window appears.



2. From the style tree, choose a style to apply to the paragraph.

**Tip:** A preview of the style appears in the lower half of the window.

3. Click OK to confirm your selection.

This selection applies to the entire contents of the selected paragraph, i.e. everything you have visible in the currently open Edit Text window.

For more information about what styles are and how they work see [Styles on page 128](#)

## Find in document

You can search for a word within the currently selected tab of the report viewer.

1. From the Actions menu, choose Find in document. The Find window appears.
2. Enter your search term.

**Note:** If you want your term to match the casing within the document, select Match case.

3. Click Find Next.

## Load and save text as snippets

**Snippets** are blocks of text that are stored in the Sage Financial Statements database available for all of your users to insert into paragraphs in the reports. You can save and retrieve commonly used text, or text which may be required more than once. Snippets are not client-specific and will be retained between updates.

**Note:** When you create a new snippet, you are creating a new entry in the database. When the snippet is changed, it is changed everywhere in the financial statements that it is used.



### Before you begin

You need to have the Edit text window open to access the snippet functionality.

You can edit existing text by:

- Double-clicking a paragraph.
- Right-clicking a paragraph and choosing Edit.
- From the Actions menu, choose Text, then Edit.

You can add new paragraphs by:

- Right-clicking a paragraph and choosing Insert above or Insert below.
- From the Actions menu, choose Text, then Insert above or Insert below.

### To save text as a snippet:

Everything in the editing pane will be saved as a snippet when you click Save text as snippet. This includes any variables you've entered and formatting you've applied.

1. Edit your snippet by entering text and variables in the editing pane.

**Tip:** Add a carriage return at the end of your snippet text by pressing Return on your keyboard. This will help with spacing when the snippet is used in the financial statements.

2. Click Save text as snippet.
3. Enter a name for the snippet.

**Note:** If you're editing an existing snippet and you want to make a change to it, you can save the snippet under a different name to prevent you making unexpected changes to other sets of financial statements.

### To load a text snippet:

1. Click Load text snippet. The list of available snippets appears.
2. Choose the snippet to load from the list.
3. Click OK.

# 14: Saving reports

## Save a report as PDF

It's possible to save your reports in PDF format. This can be a good way to share the reports with others who may not have access to Sage Financial Statements, for example, your clients.

When you save in PDF format, you need to have a piece of software installed to view it. Acrobat® Reader® is a free piece of software available from Adobe's website, but there are other free ones available from other suppliers. Most computers will already have appropriate software installed.

To save as PDF:

1. From the File menu, choose Save as > PDF. The Export Accounts Pages to PDF window appears.
2. If you want to view the file straightaway, leave the Auto open exported file option selected.
3. Choose what to include in your PDF document.

Option	Description
Current Section	Include the currently selected report in the PDF document. The current report is the one whose tab is visible in the report viewer.
Range with current section	Choose which page of the report you want to print from the currently selected report. The current report is the one whose tab is visible in the report viewer.
Range within all pages	Choose which pages of the report you want to print from the consolidated report output.
All pages	Include all the available reports in the PDF document. This is the same as including all the report tabs you have visible in the report viewer.

4. Click Export. The Save As window appears.
5. Choose a suitable location to save this file.

**Note:** PDF documents generated from Sage Financial Statements are not set up with a password which means that anyone with access to the file's location, could potentially open it and view its contents. Consider this when choosing a location to save the file. This is especially important where your computer is connected to a network.

6. Choose a suitable filename. One will have been automatically assigned by the software but you can change this.
7. Click Save.

## Save a report as a Word document

It's possible to save your reports in Microsoft Word format. This can be a good way to share the reports with others who may not have access to Sage Financial Statements, for example, your clients.

To save as a Word document:

1. From the File menu, choose Save as > Word document. The Export Accounts Pages to Word window appears.
2. If you want to view the file straightaway, leave the Auto open exported file option selected.
3. Choose what to include in your Word document.

Option	Description
Current Section	Include the currently selected report in the Word document. The current report is the one whose tab is visible in the report viewer.
Range with current section	Choose which page of the report you want to print from the currently selected report. The current report is the one whose tab is visible in the report viewer.
Range within all pages	Choose which pages of the report you want to print from the consolidated report output.
All pages	Include all the available reports in the Word document. This is the same as including all the report tabs you have visible in the report viewer.

4. Click Export. The Save As window appears.
5. Choose a suitable location to save this file.

**Note:** Word documents generated from Sage Financial Statements are not set up with a password which means that anyone with access to the file's location, could potentially open it and view its contents. Consider this when choosing a location to save the file. This is especially important where your computer is connected to a network.

6. Choose a suitable filename. One will have been automatically assigned by the software but you can change this.
7. Click Save.

# 15: Working with Tables

## Table Builder

The table builder helps you design and construct your tables. It gives you easy control over:

- The size of the table
- Table formatting
- Cell alignment
- Content
- Table templates

## Open the table builder

You will use the table builder to add tables, or change existing tables.

You can start to create a table by:

- choosing Insert new table from the Tables menu; or
- right-clicking and choosing Insert new table.

## Insert table

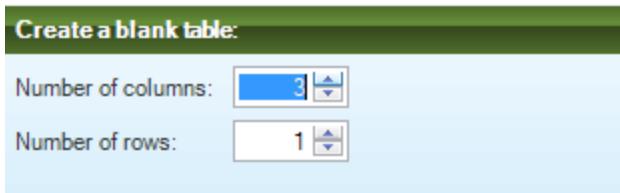
You can insert a table into a set of financial statements. Most of the tables you'd expect to find in the notes to the accounts will be taken care of, but if for example, you wanted to add a key ratios table to the Directors' report, you would need to follow this procedure.

To insert a table:

1. Find the report you want to add a table to.
2. Scroll down through the report to find the place the table should go.
3. Select the paragraph above or below where you want the table.
4. From the Actions menu, choose Tables then Insert above, or Insert below (depending on what you chose in the previous step). The Select a table template will appear.

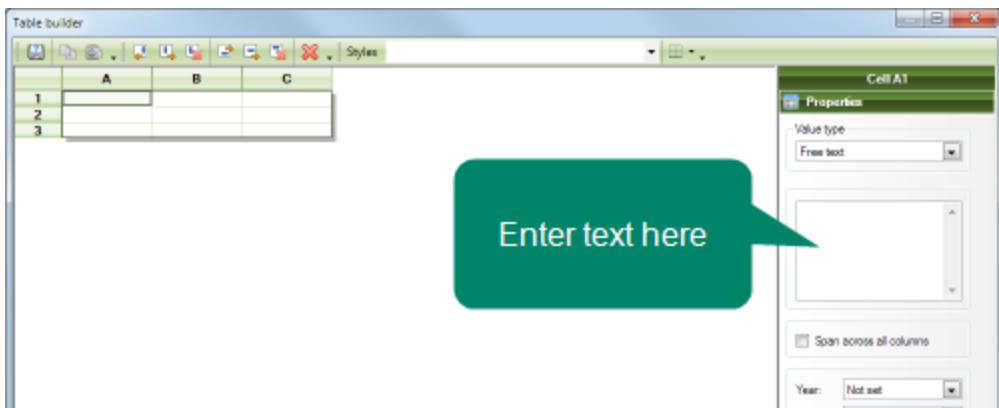
**Tip:** You can also right-click a paragraph and choose Insert Table Above or Insert Table Below.

5. You can choose from a predefined template, or if it's just a simple table you need, add a blank table. If you're adding a blank table, use the Number of columns and Number of rows boxes to specify the size of the table.



**Tip:** If you're creating a blank table, you might need to give yourself an extra row for the heading row.

6. You can add a note number and/or a note heading by choosing the appropriate options.
7. Click OK when you've finished specifying the table's properties. The Table builder window appears. A preview of the table lets you see what it will look like in the financial statements
8. To add information like text into the table, select a cell in the table builder, then click in the edit box on the right.



9. When you've added your text, you can use the formatting toolbar to change the appearance of the table contents.
10. When you've finished adding your table, click OK.

## Edit a table's structure

This topic explains how to change the structure of a table. To find out how to change the content of a table see [Edit a table's contents on page 109](#).

### Add rows or columns

#### To add a row:

1. Right-click a row heading.
2. From the pop-up menu choose either Insert row before or Insert row after.

## To add a column using the table builder:

1. Right-click a column heading.
2. From the pop-up menu choose either Insert column before or Insert column after.

## Delete rows or columns

### To delete a row:

1. Right-click a row heading.
2. From the pop-up menu choose Delete row.

Alternatively, click the delete row icon on the toolbar.



### To delete a column:

1. Right-click a column heading.
2. From the pop-up menu choose Delete column.

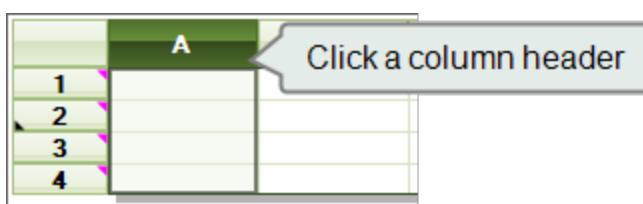
Alternatively, click the delete column icon on the toolbar.



## Change the size of a column

### To change the size of a column:

1. Right-click the table you want to change column sizes for and choose Edit selected table . The table builder appears.
2. Click the column header of the column you want to resize. The entire column will become highlighted.



3. In the Properties pane, if it is selected, clear the Autosize checkbox.

The Width box will be available and you can enter the width of the column. The change appears straightaway in the preview if using the arrow buttons on the box, or alternatively when you tab away from the box.

## Edit a table's contents

This topic explains how to change the contents of a table. To find out how to change the structure of a table (adding or removing rows or columns) see [Edit a table's structure on page 107](#).

**Note:** You can only change tables that you've created yourself. Tables that we've added to the financial statements can not be changed.

### Change the wording in a table

This section explains how to change text that's been entered freely by the user and not text that has come from a variable like a nominal account.

To change the wording:

1. Double-click the table in the viewer you want to edit.
2. Click in the cell you want to edit. The Properties pane updates to reflect the current contents of the cell.
3. If you're editing free text the Value type drop-down list will show Free text and you can edit your wording in the Free text box below the Value type drop-down list.

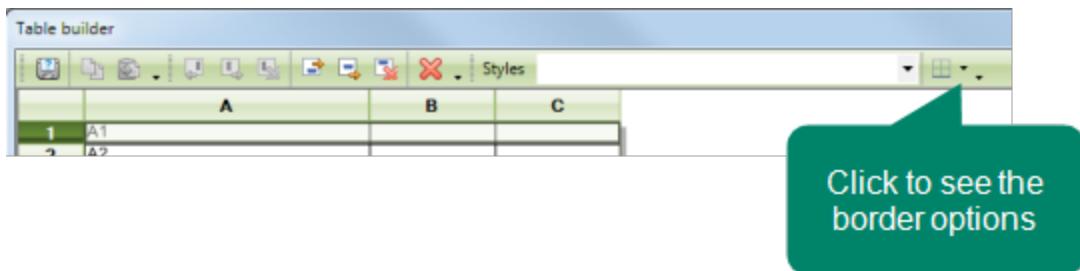
### Add borders to a table

1. Double-click the table in the viewer you want to edit.
2. Select the cells you want to have borders applied to.

To select a range of cells either:

- Click a row heading to select an entire row.
- Click a column heading to select an entire column.
- Click in a cell, and whilst still holding down the mouse button, drag the cursor over a selection of cells.

- With your range of cells selected, choose what bordering to apply by clicking the small arrow to the right of the border icon on the toolbar.



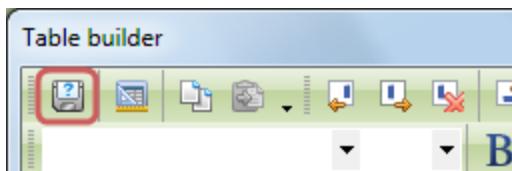
- The border you select will be applied to the range of cells you selected.

## Save a table as a template

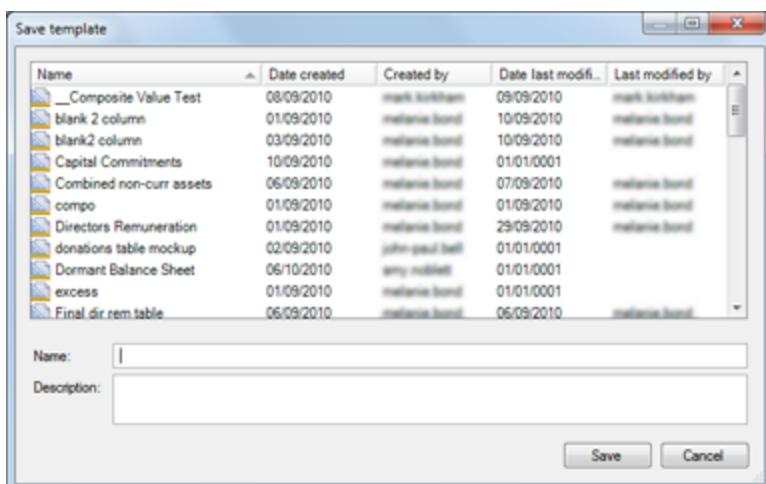
If you've created a table format that you want to use again, you can save it as a template.

To save a table as a template:

- Open the table builder and create your table, following the instructions in [Edit a table's structure on page 107](#) and [Edit a table's contents on page 109](#).
- When you are happy with your table, click the save icon on the toolbar.

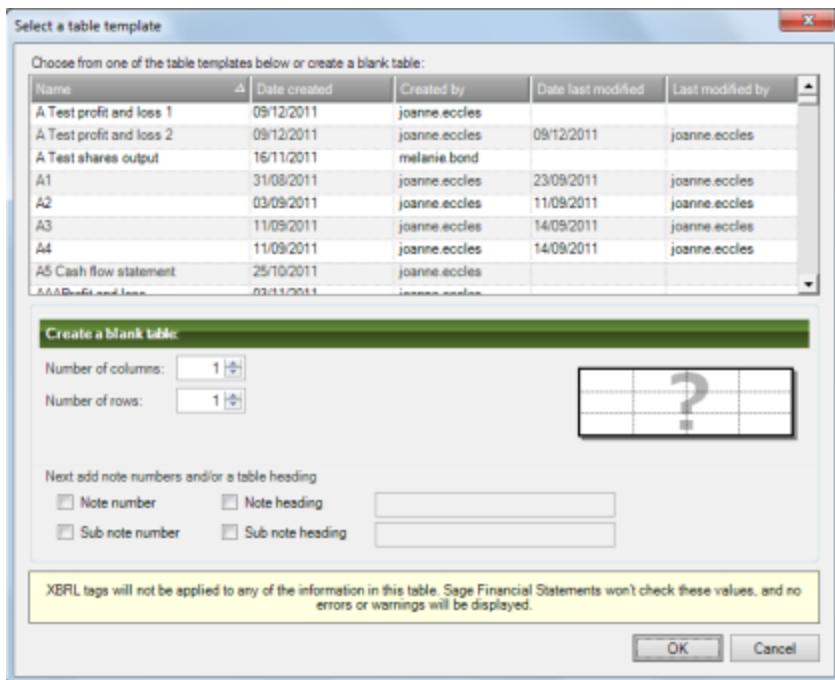


The Save template window appears. Showing a list of existing templates.



- Enter a short name for the template, and add a description to help you distinguish between templates in the future.

4. Click Save. Your table is now saved as a template and can be used again whenever you launch the Table Builder.



# 16: Assets

## Managing fixed assets in Sage Financial Statements

---

When you open Sage Financial Statements your Tangible, Intangible and Fixed Asset Investments are shown on the Notes to the Financial Statements. The movement totals are populated, but the assets details are blank. You will need to attribute your assets accordingly, using the Fixed Assets forms.

You can access these as follows:

1. Make sure the Notes to the financial statements tab is selected.
2. From the Properties pane, choose the Disclosure tab.
3. You can then choose to manage Tangible fixed assets, Intangible fixed assets or Fixed asset investments notes by clicking on the respective Post assets button.
4. The related Fixed asset postings window will appear.

## Posting fixed assets

---

When you first open a client in SFS cumulative balances for Cost or valuation and Depreciation are recorded as Unallocated against

- Brought forward
- Additions
- Disposals
- Revaluations, Adjustments
- etc.

These values need to be apportioned to the relevant asset classes.

**Fixed Assets**

	Land and buildings	Plant and machinery	Motor vehicles	Fixtures, fittings, tools and equipment	Unallocated
<b>Cost or valuation</b>					
Brought forward as previously reported					281,414.00
Additions					118,963.00
Disposals					-28,500.00
Revaluation					0.00
Exchange adjustments					0.00
<b>Carried forward</b>					
<b>Depreciation</b>					
Brought forward as previously reported					-179,788.00
Charge					-72,680.00
Disposals					15,891.00
Impairment loss					0.00
Reversal of past impairments					0.00
Revaluation					0.00
Exchange adjustments					0.00
<b>Carried forward</b>	0.00	0.00	0.00		0.00
<b>Total</b>					

[Change movement types](#) [Change asset selection](#) [New journal](#)

[How do I post fixed assets?](#) [OK](#) [Cancel](#)

For each of the fixed asset types (Tangible, Intangible and Investment) the most commonly used asset selections are shown by default. However you can change these if necessary.

You can also change the depreciation and amortisation policies for tangible and intangible fixed assets respectively.

To apportion values to classes:

You should fully allocate the balances across the required asset classes, until the Unallocated column is left at 0.

1. Click in the relevant cell and type a value. You will see the unallocated amount is reduced accordingly.

**Note:** Credit balances should be preceded with a minus.

2. If a value is incorrect or needs amending, you can make changes by posting a journal. Click New journal and add changes accordingly.
3. Once fully allocated the Unallocated column will show zero balances.

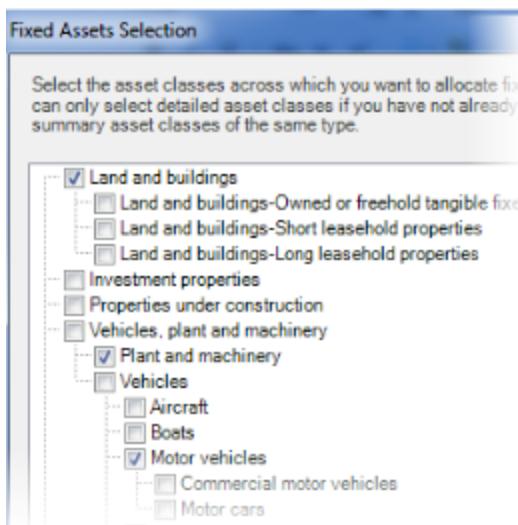
Fixed Assets					
Posting	Depreciation policies				
Allocate the fixed assets across the appropriate asset classes and movement types. If you need different classes or movement types, add these into the table using the buttons below.					
Cost or valuation	Land and buildings	Plant and machinery	Motor vehicles	Fixtures, fittings, tools and equipment	Unallocated
Brought forward as previously reported	200,000.00		91,414.00		0.00
Additions	75,000.00		44,963.00		0.00
Disposals			-25,000.00		0.00
Revaluation					0.00
Exchange adjustments					0.00
Carried forward	275,000.00		109,877.00		
Depreciation					
Brought forward as previously reported	-100,000.00		-79,788.00		0.00
Charge	-55,000.00		-17,680.00		0.00
Disposals			15,891.00		0.00
Impairment loss					0.00
Reversal of past impairments					0.00
Revaluation					0.00
Exchange adjustments					0.00
Carried forward	-155,000.00	0.00	-81,577.00		0.00
Total	430,000.00		191,454.00		
<a href="#">Change movement types</a> <a href="#">Change asset selection</a> <a href="#">New journal</a>					
<a href="#">How do I post fixed assets?</a>					
<a href="#">OK</a> <a href="#">Cancel</a>					

- When you are happy, click OK. The values on the Notes to the financial statements will be updated immediately.

### To change asset selection:

- From the Fixed assets page, click Change asset selection. The Fixed Assets Selection window appears.
- Simply tick the assets you wish to include on your table.

**Note:** If you want to include a 'child' asset, then you will need to untick the 'parent' node first.



- When you are happy with your selection, click OK.
- The window closes and the Fixed Assets grid displays your new asset selection.

## To change depreciation or amortisation policies:

1. Select the tab relevant to the Fixed assets page you are viewing:
  - From the Tangible fixed assets page, select the Depreciation tab.
  - From the Intangible fixed assets page, select the Amortisation tab.
2. Highlight the item you want to amend in the column on the left. You can then change the settings for that item using the options on the right.
  - Choose the Rate option, enter a rate and select a method from the drop-down list; or
  - Choose the Free text option and enter your personal policy details as required.
3. You can also change the depreciation and amortisation items that are included in the list by clicking Change asset selection on this tab. The Fixed Asset Movement Types window appears.



4. Simply tick the items you wish to include.

**Note:** If you want to include a 'child' node, then you will need to untick the 'parent' node first

5. When you are happy with your selection, click OK and you are returned to the Depreciation or Amortisation tab accordingly

# 17: Practice Defaults

## What does it mean to have content management defaults?

When you open a statement or report for a client in Sage Financial Statements you may want some options to be set the same for a set of your clients. This set of clients might be all the clients in your practice, or all that belong to a specific office, or all that are assigned to a specific partner, or all clients of a certain type e.g. all limited companies.

For example, you might have the policy of including your practice name on the cover of all the sets of accounts you prepare for your limited companies. It would be helpful therefore, if when you opened every limited company client, the option for the practice name was set to be included.

You could set the default for this option in the Content management standard settings window and then, for every limited company client you have in your practice, the default option to include the practice name would be set to include. You'd still be able to choose not to include the practice name for specific clients: this just allows you to set the most common occurrence.

There are lots of options in Sage Financial Statements that you might want to set the defaults for. We recommend looking through the options before you begin working on your clients in Sage Financial Statements, and setting your preferred defaults. This will save you time in the future and help maintain some consistency in your practice.

See [Set practice defaults for content management on page 118](#) for details of how to use the Content management standard settings window.

### Common options

There is added functionality in this area as there are options that exist across all client types that you might want to set a default for.

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**Note:** It might be useful to set these common options before you tailor these for specific sets of clients.

---

For example, the option to include the practice name is actually one of these. You can therefore set this option to include the practice name for all clients through the Common options window. All the options that exist across all client types are grouped together in the Common options area. See [What happens when I specify common settings? on page 116](#) for more information.

### What happens when I specify common settings?

You can change the defaults for the options that appear in the Content tab of the properties pane.

See [Practice Defaults on page 116](#) for more information about how your clients are affected by setting default options for content management.

## How to get to the Content Management window

You get to the Content Management window through your accounts production software.

If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Content management defaults. The Content management standard settings window appears.

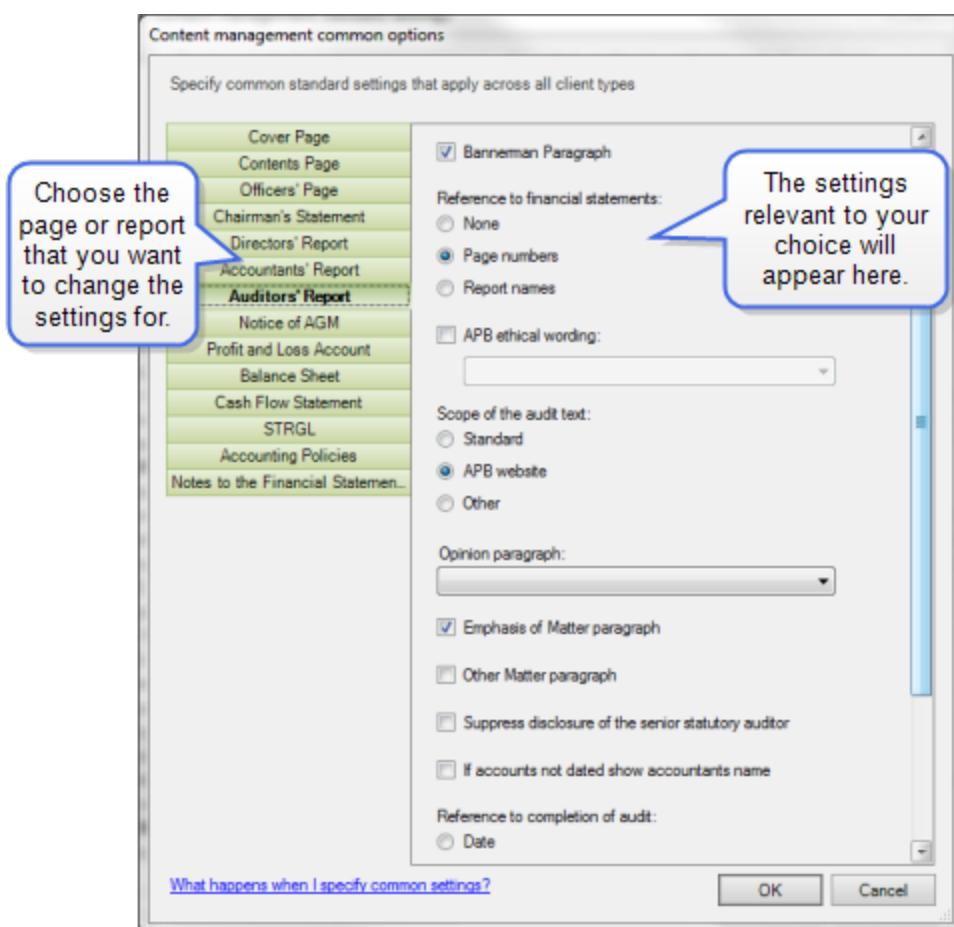
If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Content management defaults. The Content management standard settings window appears.

---

With the Content management standard settings window open:

1. Click Common settings. A message appears reminding you that changes you make will replace the current defaults for individual client types.
2. If you are sure, click Yes. The Common options window appears.



3. Choose the page or report that you want to change the defaults for. The settings relevant to your choice appear on the right.
4. Make your choices from the available options, and click OK.

Now, when you open Content management standard settings the options you have selected here will already be set in any client type they appear in.

## Set practice defaults for content management

You can change the defaults for the options that appear in the Content tab of the properties pane. Setting the defaults for sets of your clients can save you time and help maintain consistency in your practice.

See [Practice Defaults on page 116](#) for more information about how your clients are affected by setting default options for content management.

### How to get to the Content Management window

You get to the Content Management window through your accounts production software.

If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Content management defaults. The Content management standard settings window appears.

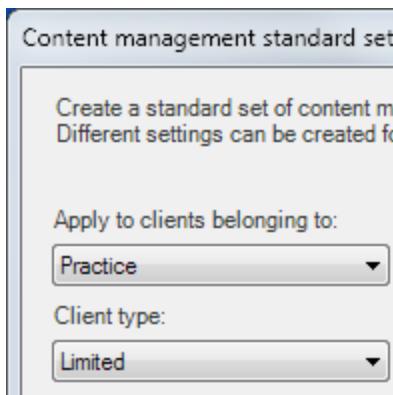
If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Content management defaults. The Content management standard settings window appears.

To set practice defaults:

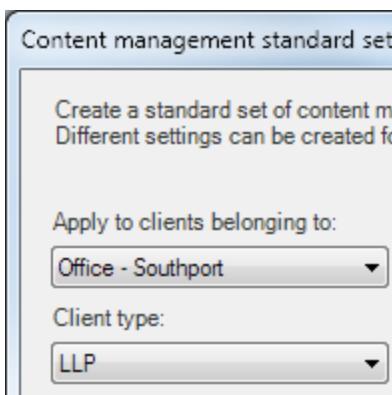
1. Choose which set of clients you want to make a change for. Use the Apply clients belonging to and Client type drop-down lists.

For example, you might want to set the defaults for all limited company clients in the practice.

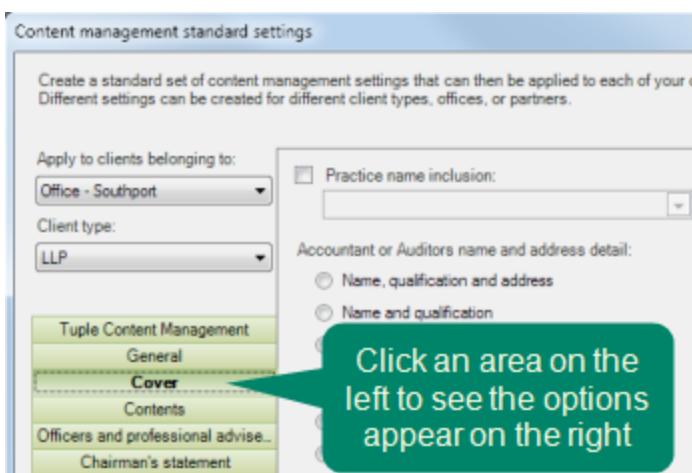


or

You might want to set the defaults for the LLP clients in the Southport office.



2. Use the stack of options to find the area you want to set defaults for. Click an area on the left to see the options appear on the right.



3. Select the options as you would want them to appear for clients in this set.
4. Repeat steps 2 and 3 for all of the areas you want to set defaults for. When you've finished making changes click OK to save your work.

# 18: Errors, Warnings, and information

To help make sure the accounts are robust and suitable for online filing, the software has a validation system. This system checks the pages of the reports and prompts you to make corrections when needed.

You'll see these appear in the Errors pane when they're detected.

- Errors - Something is wrong in the accounts and needs correcting. However, it may not need correcting immediately. For example, in the case of a missing or incomplete company registration number, an error would be produced, but it wouldn't need correcting until you attempted to file the accounts.
- Warnings - Something may be wrong and needs checking and confirming (but not necessarily changing).
- Information - Given our understanding of the rules, you might want to look at this area.

If you're a Sage APA customer, these replace the Error Reports that were inserted at the beginning of a set of accounts automatically. Unlike the Sage APA Error Reports though, this error system helps you quickly locate, explain, and resolve the error.

## Finding your way around the Errors pane

Ref	Description
a	<p>Filter the list to only show errors, warnings and alerts based on the selected criteria:</p> <ul style="list-style-type: none"> <li>■ All</li> <li>■ Unresolved</li> </ul> <p>You haven't taken any action against these items.</p>

Ref	Description
	<ul style="list-style-type: none"> <li>▪ Current Section Shows all the alerts in the current location whether they've been resolved or not.</li> <li>▪ Unresolved Current Section Shows only the unresolved alerts in the current location.</li> <li>▪ Ignored Shows all the alerts you've chosen to ignore, regardless of their location.</li> </ul>
b	<p>Tick the boxes to choose which types of alerts to display. The type(s) you choose will be shown based on your selection in (a) above.</p> <p>For example: If you filtered the list to show only alerts in the Current section and then ticked Warnings, you will only see warnings from the current section.</p>
c	This area shows whether an item is an error, warning, or an information alert. Once an alert has been resolved, a green tick appears alongside the icon. See <a href="#">Resolve errors, warnings, and information alerts on page 121</a> for more advice.
d	The location that the alert originated from.

## Resolve errors, warnings, and information alerts

The software offers some simple methods to resolve errors, warnings, and information alerts.

**Note:** Throughout this topic you'll see references to 'errors' which encompass all of the different types of alerts including errors, warnings, and information.

### Common errors and warnings

#### User text is required but it is not present

There are many areas in the financial statements that require you to enter some text. Clicking **Resolve** on these messages should take you to the correct place in the accounts and open the **Edit text** window ready for your text. Depending on what you're entering, you may be required to enter some suggested data or variables to make sure the right tags are included.

See [Changing the report text on page 86](#) for information on entering text and tagging elements with XBRL.

#### Sub-analysis of a balance is required

Where sub-analysis is done using a table like the Reconciliation of movements in shareholders funds, clicking **Resolve** opens the table. You need to click in each cell and manually enter the figures for the sub-analysis.

#### Conflicting balances found

A significant amount of the information presented in a set of Financial Statements is in tabular form. The tables break down information in different ways e.g. by year (current and prior), or by

region (UK, Europe, Rest of the World). Some of the values presented in these tables are totals, or calculations, based on rows or columns within the tables and other tables. In addition, there are textual values, not in tables, that have been calculated from other information in the accounts.

The same value may be calculated in different ways in different parts of the accounts. For example, a total in a table might be the sum of the other values in that row, but it may be shown elsewhere in the accounts as a single value. In both cases we need to ensure that the same value is shown – for accuracy, consistency and, in cases where these values are tagged, so that the accounts pass validation checks when filed with HMRC.

The message you see regarding conflicting balances is to advise that there is a lack of consistency between figures that should be resolved.

### **Postings have not been made but a section has been manually included**

Sage Financial Statements determines what sections to include in the financial statements based on several things including postings. However, it's possible to include or exclude sections manually.

Resolving this kind of warning may involve changes to postings, or checking that the manually forced section was intended.

### **Postings have been made but a section has been excluded**

Sage Financial Statements determines what sections to include in the financial statements based on several things including postings. However, it's possible to include or exclude sections manually.

If you've made postings that would suggest a section was necessary, but then manually suppressed that section from the accounts, you'll receive a warning of this type.

Resolving this kind of warning may involve changes to postings, or checking that the manually suppressed section was intentional.

### **The income from 'something' must be the same in the profit and loss account as it is in the note.**

There is a difference between income stated in the profit and loss account, and the same income stated in a note.

Review and make adjustments to make sure they are the same.

## **Finding the errors**

The software inspects the current set of accounts and generates alerts to help make sure the set of accounts are robust and suitable for online filing. Error alerts are inserted automatically into the set of accounts when they are detected to allow you to pin point the problem areas.

**SFS DEMO CLIENT LTD**  
**The Directors' report**  
**Year ended 30 September 2010**

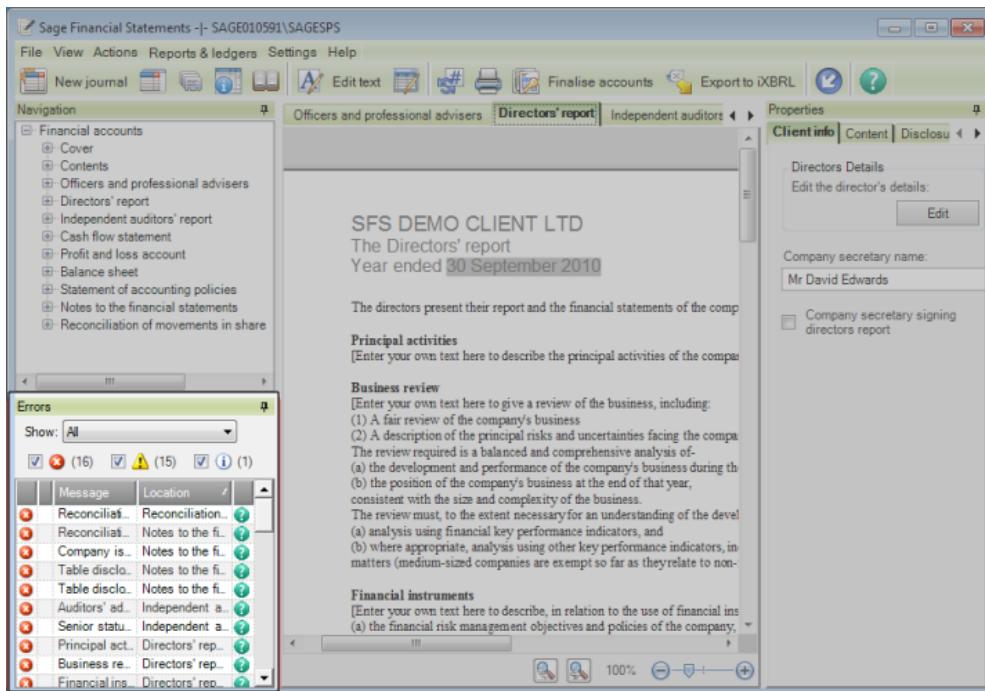
The directors present their report and the financial statements of the company for the year ended 30 September 2010.

**Principal activities**  
 [Enter your own text here to describe the principal activities of the company.]

**Business review**  
 [Enter your own text here to give a review of the business, including:  
 (1) A fair review of the company's business  
 (2) A description of the principal risks and uncertainties facing the company  
 The review required is a balanced and comprehensive analysis of-

You can see examples of where your own text needs entering. If you didn't enter text here, an error would be generated.

Additionally, a list of all the errors found is maintained in the Errors pane.

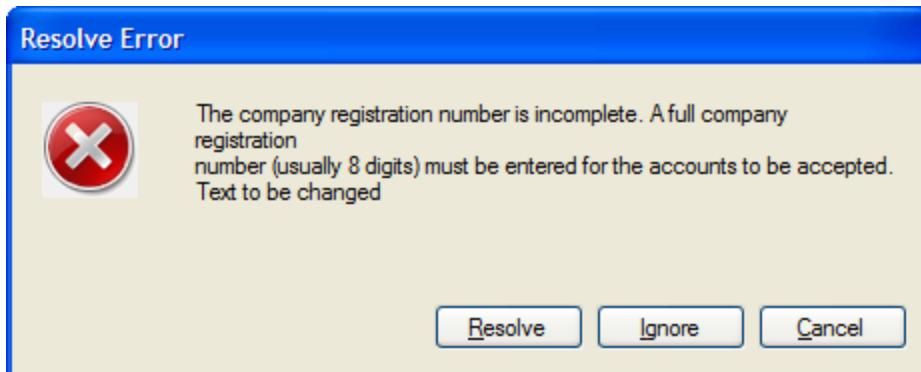


## Resolving the errors

There are a couple of ways to resolve error alerts in the final accounts. Where they appear inline in the report you may prefer to resolve alerts as you're working in a section of the report. Alternatively, you can work through the list of alerts in the Errors pane.

## To resolve errors using the Errors pane:

- From the Errors pane, double-click the error to resolve. A resolve message box appears.



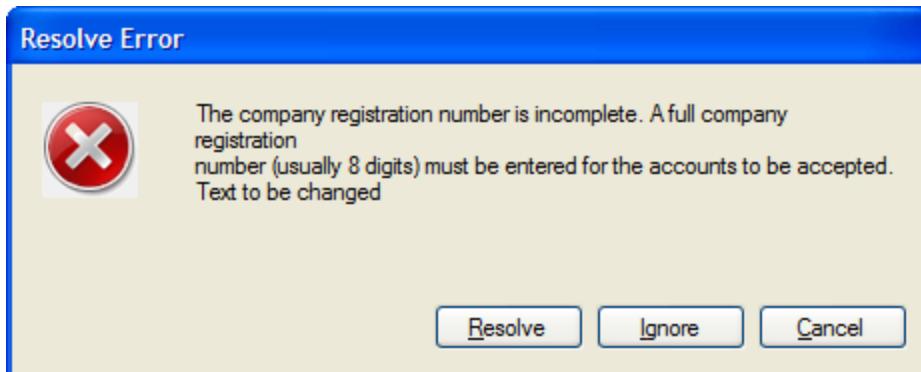
The text in the message box summarises the specific error that's been detected.

- Click Resolve. Sage Financial Statements highlights the section of the program that can be used to resolve the issue. For example, if the error is that the Senior Statutory Auditor is missing in the independent auditors' report, clicking Resolve will highlight the box in the program where you can enter the Auditor's name.
- Tab out of the box to save the details and see the change reflected in the preview pane of the report.
- The error indicators are removed from the accounts preview page and a tick appears alongside the error in the Errors pane.

## To resolve errors on the face of the accounts:

In some parts of the financial statements, errors will be indicated on the face of the accounts as well as in the Errors pane.

- Double-click an error on the accounts preview page. A resolve message box appears.



The text in the message box summarises the specific error that's been detected.

**Tip:** You can alternatively right-click an error and choose Resolve.

- Click Resolve.
- The error indicators are removed from the accounts preview page and a tick appears alongside the error in the Errors pane.

# Ignore warnings and advice

Subject to permissions, it's possible to hide a warning or information alert if you're satisfied that the alert isn't valid.

**Note:** You cannot ignore errors that will prevent your accounts from being filed online.

## To ignore a warning or alert:

1. Double-click the item on the accounts preview page, or double-click the warning or alert in the Errors pane. A resolve message box appears.
2. Click Ignore.
3. The warning or alert indicators are removed from the accounts preview page and a tick appears alongside the item in the Errors pane.



Alternatively, right-click on the warning or alert in the Errors pane and choose Ignore.

## To resolve a warning or report that you've previously set to ignore:

1. Find the item in the Errors pane.
- Tip:** It may help to change the Show Only drop-down list to Ignored.
2. Double-click the error. A Warning Ignored or Information Ignored message appears.
  3. Click Undo ignore to remove the Ignored status from the item, or click Resolve if you want to make changes to the item.

Alternatively, right-click on the warning or alert in the Errors pane and choose Remove ignore or Resolve.

# 19: Reports & Ledgers

## Display trial balance

To display the trial balance:

- From the Reports & ledgers menu, choose Display trial balance. The Trial Balance window appears.

To display the data behind a balance, double-click on any balance. See [Drill down on page 83](#) for more information.

**Note:** The trial balance should always be run with pounds and pence and never when rounded to pounds, thousands, etc. This is because the nominal ledger MUST balance the debits and credits to absolute zero. The "rounding" setting needs to be set to Exact. See [Set client rounding on page 37](#) for details on changing this setting.

**Note:** If you need to run a trial balance for a prior year, then close Sage Financial Statements, select the required year and run the trial balance in either Sage AP or Sage APA.

With the Trial Balance window open, there are various ways to interact with the report.

### Zoom the report

Change how large the report appears on screen by using the zoom controls.



Use either the magnifying glass buttons to zoom in or out, or use the slider control.

**Tip:** This doesn't affect how a print out of the report will look. This is purely for how large the text appears on screen.

### Save to Word

Click Save to Word and choose a location to store the file in.

**Tip:** You should pay attention to where you save your client related files. Following a common naming convention in your practice, for example, by including the client code in the filename, will help you identify files in future. You might also have an agreed folder structure in place for saving your clients' files. If you don't already have such conventions in your practice, it would be a good idea to consider implementing some to save you time.

### Save to PDF

Click Save to PDF and choose a location to store the file in.

**Tip:** You should pay attention to where you save your client related files. Following a common naming convention in your practice, for example, by including the client code in the filename, will help you identify files in future. You might also have an agreed folder structure in place for saving your clients' files. If you don't already have such conventions in your practice, it would be a good idea to consider implementing some to save you time.

## Print

1. Click Print. The trial balance is opened in the Print preview window.  
From here you can see how the document will look when printed.
2. Click the print icon on the Print preview window to send the document to your default printer.

## Display formatted trial balance

To display the formatted trial balance:

- From the Reports & ledgers menu, choose Display formatted trial balance. The Trial Balance window appears.

To display the data behind a balance, double-click on any balance. See [Drill down on page 83](#) for more information.

**Note:** The current version of the formatted trial balance uses the structure of profit and loss account format 1.

# 20: Styles

## What are presentation styles?

How the financial statements look, regardless of their content, is determined by Styles. In Sage Financial Statements you can easily change the styles to change the appearance of your reports.

If you're used to formatting documents using a tool such as Microsoft Word, this process will be very familiar. Each part of text is assigned to a style, and you set the way you want that style to look by changing font, size, justification, etc.

In Sage Financial Statements the work is already done for you; the text is already assigned to styles and those styles have default settings. But if you want your reports to look different, you can amend those styles.

## Practice and client styles

Presentation styles can be set at different levels:

- Practice level - where the styles you establish are applied to all statements for all clients within your Practice.
- Client level - where the styles you establish are applied to the current client for the current year only.

In all cases the client level styles will be applied first, and then Practice styles next. Therefore, if you have no client specific settings for your current client, then the Practice styles will be used throughout.

This hierarchy is in place to give you some flexibility when working with your clients. When the financial statements are viewed in Sage Financial Statements this hierarchy determines their ultimate appearance.

For example, you might prepare the majority of your clients' financial statements with your standard practice style. But suppose, one of your clients wanted a specific look for their clients which differed from the other clients you prepare: in this case you could change the presentation styles for that particular client.

## Will settings be lost during updates?

Settings will be preserved when you update your accounts production program. This will happen automatically.

# Making changes to styles

## Why change the styles?

When you start using Sage Financial Statements, styles have default settings. These have been chosen by us to provide a professional look to financial statements. However, if your Practice has an established look for the financial statements, you may want to change these settings to match your Practice style.

### Sage Accounts Production Advanced users

In Sage APA you would have changed the way reports looked using Report Options. The Styles editor in Sage Financial Statements gives you a much easier way to control your output. Changes you make can be seen on the report immediately, so you can change your mind and try different things easily until you get the look you want.

## Permissions for making style changes

Changing client styles is restricted by permissions. This means that the user logged into Sage Financial Statements needs to have sufficient access rights before they can make any changes to a client's styles. This is important as the client styles affect the presentation of the financial statements for a client.

## What level of style do I want to change?

It's important to decide what level your changes need to be made at. Once you've decided that, you can continue to the appropriate topic where you'll find detailed instructions.

- If you want to change the look for all the clients in your practice you should read [Changing practice styles on page 30](#).
- If you want to make a change only for a specific client you need to read [Make changes to your client styles on page 139](#).
- If you just want to make a few little tweaks to one client for one year, then you can probably achieve this using the Style tab of the Properties pane, and you won't need to use the Styles Editor. See [Changing the appearance of your client's financial statements on page 130](#) for more information.
- If you make a change at client level, and then decide that you actually want to use that style as your practice style, then read [Promote styles on page 144](#).

## Changing the appearance of your client's financial statements

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You can make changes for the current client, for the current year from the Style tab of the Properties pane directly in the Sage Financial Statements viewer.

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**Note:** You can also use the Styles editor to make changes. See [Make changes to your client styles on page 139](#) for more information.

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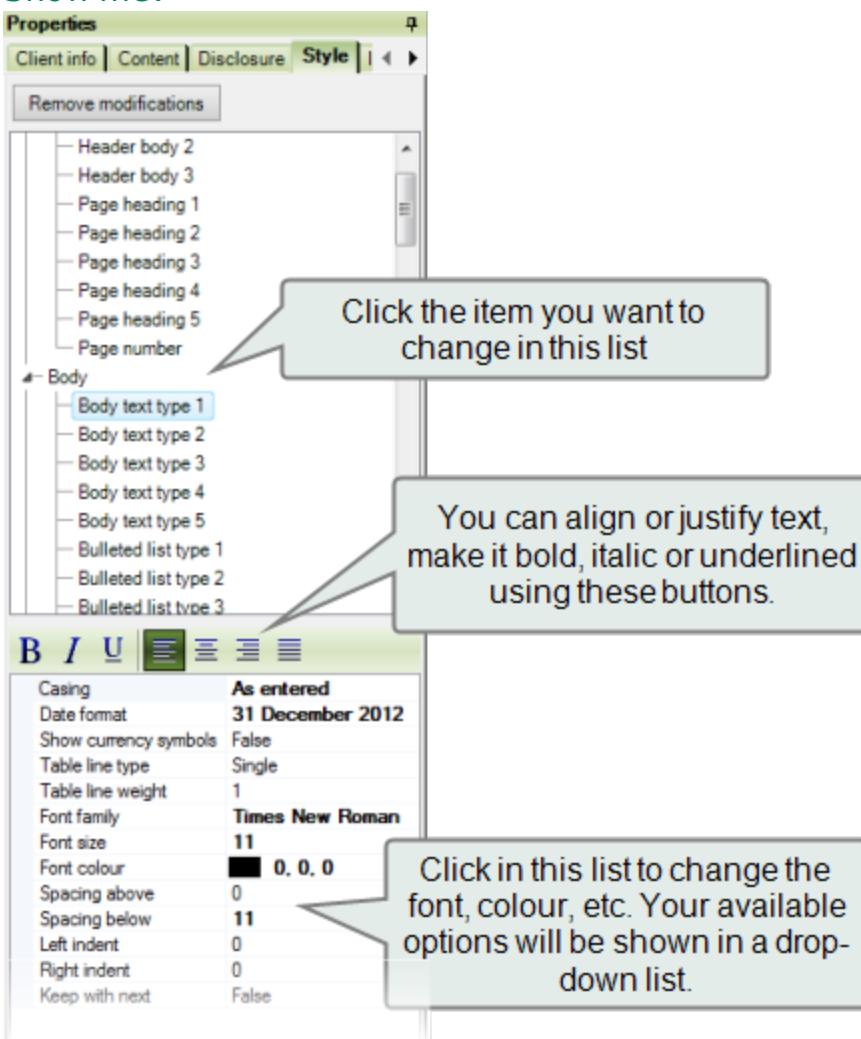
To make a change:

1. On the Style tab, click the item that you want to change, such as Header > Page number. The current settings for this item are shown at the bottom of the Style pane.  
If you don't know the style name, simply click on the text within the report preview and the relevant style will be highlighted within the styles list. (You may need to scroll down to see which one is highlighted).

---

**Note:** Styles aren't automatically highlighted for text that appears in tables.

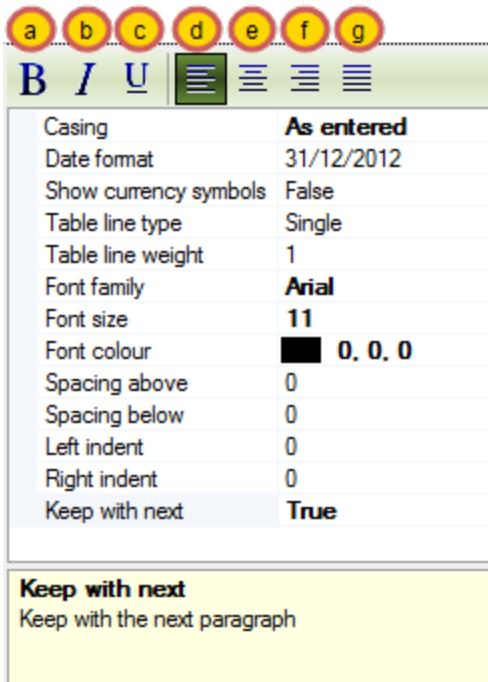
---

**Show me:**

2. Click on the setting you want to change, then click the down arrow to the right of the box.

**Tip:** A hint is given about each item at the bottom of the pane.

3. The options available will appear as a drop-down list.



Ref	Label	Description
a	Bold face	This will apply bold to the style.
b	Italics	This will apply italics to the style.
c	Underscore	This will underscore the text.
d	Left align	Text will align to the left of its section. If the text is within a table, it will align to the left of its cell; if within a column, it will align to the left of its column; otherwise it will align to the left margin.
e	Centre align	Text will be aligned to the centre of its section. If the text is within a table, it will align to the centre of its cell; if within a column, it will align to the centre of its column; otherwise it will align to the centre of the page.
f	Right align	Text will be aligned to the right of its section. If the text is within a table, it will align to the right of its cell; if within a column, it will align to the right of its column; otherwise it will align to the right margin.
g	Justify	Text will be justified across the entire horizontal space in its section. If the text is within a table, it will be justified within its cell; if within a column, it will be justified within its column; otherwise it will be justified across the page.
	Bullets	<i>Only shown when you select a bulleted or numbered list.</i> If you're working in a list - either a bullet list or a numbered list, this button will appear when you click in the list. Clicking the button will give you options for configuring the list. For example, you can change a bullet list into a numbered list; change the bullet character; change the spacing around the

Ref	Label	Description
		bullet.
	Casing	<ul style="list-style-type: none"> <li>■ Lower: all the text will appear in lower case.</li> <li>■ Upper: all the text will appear in upper case.</li> <li>■ Word: Each important word in the sentence will be capitalised.</li> <li>■ Sentence: The first letter of the sentence will be capitalised.</li> </ul>
	Date format	Choose from the drop-down list the format to use for dates within the financial statements.
	Show currency symbols	Tick this box if you want currency symbols to appear on the financial statements. Leave it blank if you don't want them to appear.
	Table line type	When tables are used in the financial statements, you can use this option to determine what type of line is used. Choose from the drop-down box.
	Table line weight	When tables are used in the financial statements, you can use this option to determine how heavy a line is used. Set the weight by increasing or decreasing the number of pixels used for the line..
	Font family	Choose from any fonts installed on the computer. If you plan to export the style to use on another computer, you should make sure that they have the same fonts installed.
	Font size	Choose a font size for the text.
	Font colour	Choose a font colour for the text. There are a selection of colours available. You can't specify any new colours.
	Spacing above	This controls how much white space to put above the selected text. The units are typographical points.
	Spacing below	This controls how much white space to put below the selected text. The units are typographical points.
	Left indent	This controls how far from the left margin to indent the selected text. The units are typographical points.
	Right indent	This controls how far from the right margin to indent the selected text. The units are typographical points.
	Keep with next	Tick this box to make sure that sections are grouped together, and not split across pages.
	Page number style	<i>Only shown when you select a page number item.</i> Choose from a selection of built in page number styles.
	Page	<i>Only shown when you select a page number item.</i> Choose from a selection of built in page number formats.

Ref	Label	Description
	number format	
	Suppress page number	<i>Only shown when you select a page number item.</i> If you want to hide the page number in a section, set this option to True.

4. Make your selection, and the change will be made to the report straight away.

## The Styles Editor

The Styles Editor is a module which allows you to modify the way your clients' statements appear. You can use it to change both Practice and Client styles.

### How do I open the Styles Editor?

**Client styles editor** is opened from the SFS Viewer, choose Settings > Client Styles.

**Practice styles editor** is opened from your accounts production software:

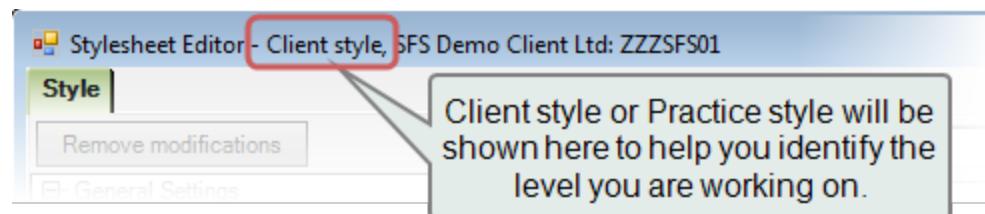
If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

The Styles Editor looks the same, whether you're amending Practice styles or Client styles. You can identify what level of styles you are editing by looking in the title bar.



## Saving your changes

All the changes you want to make to styles can be done from the styles editor.

- If you are working in the Practice Styles editor, and you want to save your changes, simply click Save.

- If you are working in the Client Styles editor and you want to save your changes for the current client for the current year only, click Save.
- If you are working in the Client Styles editor, and you decide you would like to apply your changes to the entire Practice, click Save As... and choose the Practice option.

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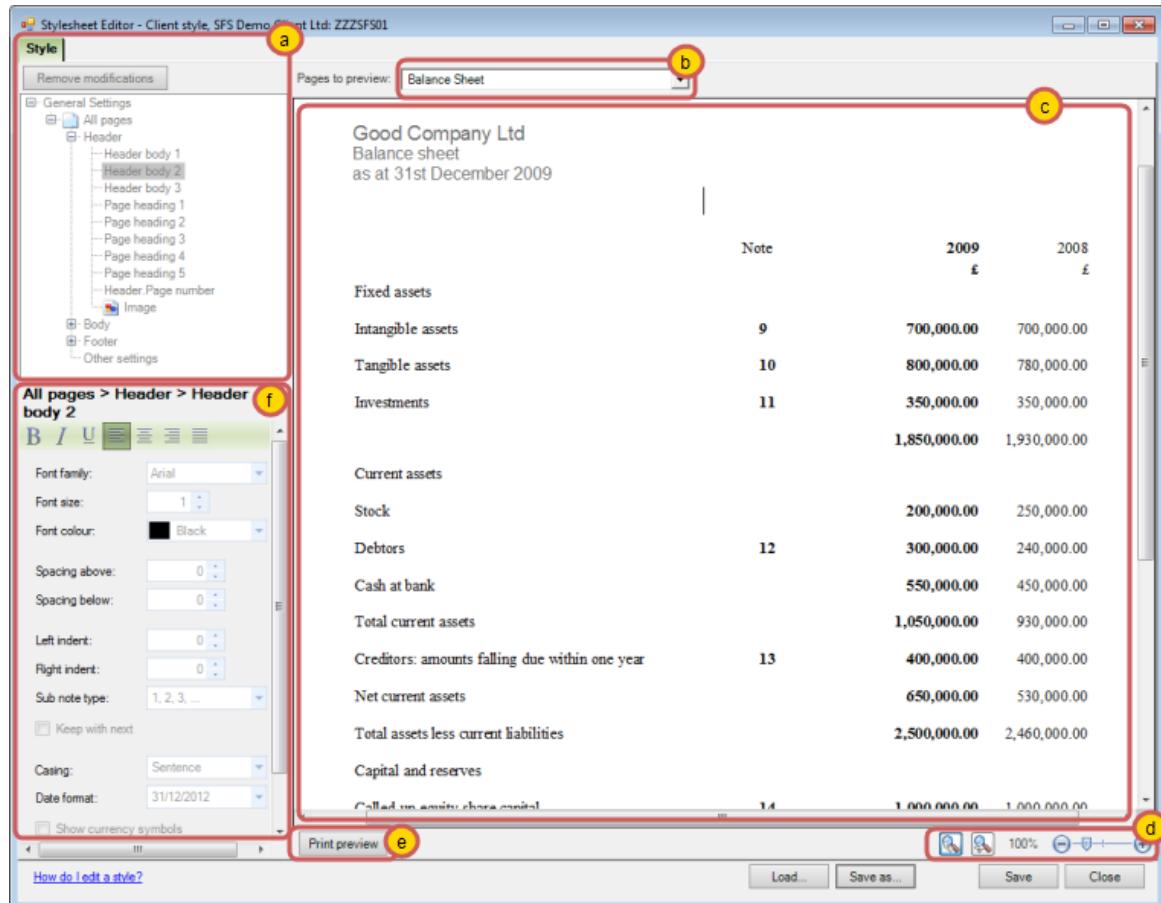
**Note:** Your access levels may limit what changes you will be able to make

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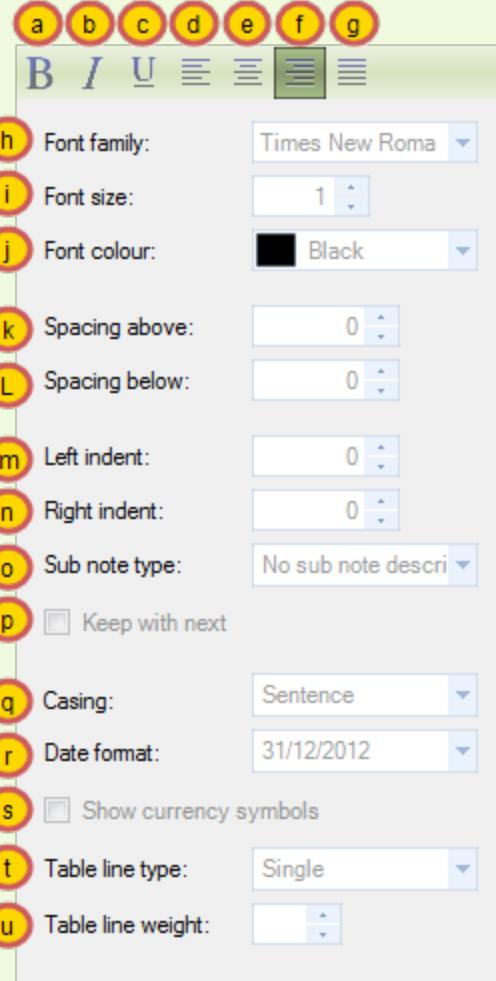
See [Promote styles on page 144](#) for more information at saving your changes at different levels.

# Finding your way around

The workspace is made up of the following areas:



Ref	Description
a	<b>Style</b> This pane allows you to make changes to specific areas of the report. For example, if you want the Header 2 format to use a different colour to everything else, then you would make that change here.
b	<b>Pages to preview</b> Choose a specific page from the drop-down to see the changes being made.
c	<b>Styles Viewer</b> This is where you preview the style changes that you make to the financial statements.
d	<b>Print Preview</b> Click to see a preview of how the report will look when printed.
e	<b>Zoom</b> Use these controls to zoom in or out of the page.

Ref	Description																		
f	<p><b>Style options</b></p> <p>If you are familiar with word processing software such as Microsoft Word, most of the options available will be familiar. The following options are available.</p> <p>Show me.</p>  <p>The Font dialog box contains the following settings:</p> <ul style="list-style-type: none"> <li><b>Font family:</b> Times New Roma</li> <li><b>Font size:</b> 1</li> <li><b>Font colour:</b> Black</li> <li><b>Spacing above:</b> 0</li> <li><b>Spacing below:</b> 0</li> <li><b>Left indent:</b> 0</li> <li><b>Right indent:</b> 0</li> <li><b>Sub note type:</b> No sub note descri</li> <li><b>Keep with next:</b> <input type="checkbox"/></li> <li><b>Casing:</b> Sentence</li> <li><b>Date format:</b> 31/12/2012</li> <li><b>Show currency symbols:</b> <input type="checkbox"/></li> <li><b>Table line type:</b> Single</li> <li><b>Table line weight:</b> <input type="button"/></li> </ul>																		
<b>Show me.</b>																			
<table border="1"> <thead> <tr> <th>Ref</th> <th>Label</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>a</td> <td>Bold face</td> <td>This will apply bold to the style.</td> </tr> <tr> <td>b</td> <td>Italics</td> <td>This will apply italics to the style.</td> </tr> <tr> <td>c</td> <td>Underscore</td> <td>This will underscore the text.</td> </tr> <tr> <td>d</td> <td>Left align</td> <td>Text will align to the left of its section. If the text is within a table, it will align to the left of its cell; if within a column, it will align to the left of its column; otherwise it will align to the left margin.</td> </tr> <tr> <td>e</td> <td>Centre align</td> <td>Text will be aligned to the centre of its section. If the text is within a table, it will align to the centre of its cell; if within a column, it will</td> </tr> </tbody> </table>		Ref	Label	Description	a	Bold face	This will apply bold to the style.	b	Italics	This will apply italics to the style.	c	Underscore	This will underscore the text.	d	Left align	Text will align to the left of its section. If the text is within a table, it will align to the left of its cell; if within a column, it will align to the left of its column; otherwise it will align to the left margin.	e	Centre align	Text will be aligned to the centre of its section. If the text is within a table, it will align to the centre of its cell; if within a column, it will
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Ref	Description		
	Ref	Label	Description
			align to the centre of its column; otherwise it will align to the centre of the page.align to the centre of its column; otherwise it will align to the centre of the page.align to the centre of its column; otherwise it will align to the centre of the page.
f	Right align		Text will be aligned to the right of its section. If the text is within a table, it will align to the right of its cell; if within a column, it will align to the right of its column; otherwise it will align to the right margin.
g	Justify		Text will be justified across the entire horizontal space in its section. If the text is within a table, it will be justified within its cell; if within a column, it will be justified within its column; otherwise it will be justified across the page.
	Bullets		<i>Only shown when you select a bulleted or numbered list.</i> If you're working in a list - either a bullet list or a numbered list, this button will appear when you click in the list. Clicking the button will give you options for configuring the list. For example, you can change a bullet list into a numbered list; change the bullet character; change the spacing around the bullet.
	Show page number		<i>Only shown when you select a page number item.</i> If you want to hide the page number in a section, clear this box.
	Page number format		<i>Only shown when you select a page number item.</i> Choose from a selection of built in page number formats.
h	Font family		Choose from any fonts installed on the computer. If you plan to export the style to use on another computer, you should make sure that they have the same fonts installed.
i	Font size		Choose a font size for the text.
j	Font colour		Choose a font colour for the text. There are a selection of colours available. You can't specify any new colours.
k	Spacing above		This controls how much white space to put above the selected text. The units are typographical points.
l	Spacing below		This controls how much white space to put below the selected text. The units are typographical points.
m	Left indent		<b>This controls how far from the left margin to indent the selected text.</b> The units are typographical points.

Ref	Description		
	Ref	Label	Description
n	n	Right indent	This controls how far from the right margin to indent the selected text. The units are typographical points.
o	o	Sub note type	Choose from the drop-down list the format to use when sub notes are required.
p	p	Keep with next	Tick this box to make sure that sections are grouped together, and not split across pages.
q	q	Casing	<ul style="list-style-type: none"> <li>■ Lower: all the text will appear in lower case.</li> <li>■ Upper: all the text will appear in upper case.</li> <li>■ Word: Each important word in the sentence will be capitalised.</li> <li>■ Sentence: The first letter of the sentence will be capitalised.</li> </ul>
r	r	Date format	Choose from the drop-down list the format to use for dates within the financial statements.
s	s	Show currency symbols	Tick this box if you want currency symbols to appear on the financial statements. Leave it blank if you don't want them to appear.
t	t	Table line type	When tables are used in the financial statements, you can use this option to determine what type of line is used. Choose from the drop-down box.
u	u	Table line weight	When tables are used in the financial statements, you can use this option to determine how heavy a line is used. Set the weight by increasing or decreasing the number of pixels used for the line..
		Negative numbers	Use the drop-down box to determine how negative numbers are shown on the financial statements.

## Make changes to your client styles

When you first start using Sage Financial Statements, default settings need to be made. These are important as they will form the basis for the look of all new clients' financial statements. Changing them is easy but as the practice styles are so important and will affect the default appearance of all your financial statements, it's recommended that changes are only made at this level by someone with authority in your practice for the look of your house style. Once you've set up your practice styles, it's not likely that you'll need to make any large scale changes to them.

However, you may want your financial statements to look slightly different for certain clients. This topic explains how to make a change to the client level. See [Changing practice styles on page 30](#)

To make changes to a client style from the Client Styles Editor:

1. Open the client you want to change styles for in Sage Financial Statements.
2. From Sage Financial Statements menu, choose Settings > Client Styles . The Styles Editor appears.
3. From the Style pane, select an item from the navigation tree to choose all similar elements of a report, then use the formatting pane below it to select and apply changes.

#### Example

If you wanted all *Subheadings type 1* to use a different font colour and size, you would highlight *Subheadings type 1* in the navigation tree, and then choose the font size and colour from the formatting pane. The format of all items specified as *Subheadings type 1* will be updated accordingly.

**Note:** For more information about the various options and how they affect the appearance of your financial statements see [Finding your way around on page 136](#).

4. When you've finished making changes click Save. Your changes will be saved for the client.
5. Click Close to return to Sage Financial Statements.

## Export practice styles to use on another computer

It's possible to take the changes you've made to your practice styles and apply them to another separate installation of Sage Financial Statements. For example, if you have several non-networked computers in your office you could make the changes to one computer, and apply them to another. On a larger scale, if your practice has several offices which all need to share the same practice style, you can save the practice settings using this procedure and import them into the computers in your other offices.

**Note:** You don't need to follow this topic if you're working with workstations connected to the same server running Sage AP or Sage APA as the practice styles will automatically be available to those workstations. This topic is intended to help you copy practice styles from one disconnected computer or network, to another.

#### Before you begin

Open the Practice Styles Editor:

**Practice styles editor** is opened from your accounts production software:

[If you're a Sage AP customer:](#)

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

To export the practice styles:

1. Once you're happy with the changes you've made to the practice styles click Save to ensure your changes are saved.
2. Click Save as... The Save Styles as window appears.
3. Click More options.
4. Choose File.
5. Click the browse folder icon . The Save As window appears.
6. Select a location to save the practice file. A good place might be the desktop or a removable drive.
7. In the File name box, enter a name for the file. This doesn't have to have any special meaning, just make it something so you can easily remember what the file is. You could call it 'Practice styles'.
8. Click Save.
9. Click Save.

Now you've exported the file, you can follow the instructions in [Import practice styles to this computer on page 141](#) to get the practice styles on another computer.

## Import practice styles to this computer

It's possible to take the changes you've made to your practice styles and apply them to another separate installation of Sage Financial Statements. For example, if you have several non-networked computers in your office you could make the changes to one computer, and apply them to another. On a larger scale, if your practice has several offices which all need to share the same practice style, you can save the practice settings and then using this procedure, import them into the computers in your other offices.

**Note:** You don't need to follow this topic if you're working with workstations connected to the same server running Sage AP or Sage APA as the practice styles will automatically be available to those workstations. This topic is intended to help you copy practice styles from one disconnected computer or network, to another.

**Warning** - Importing practice styles will overwrite the default practice styles in use on the computer. Do not follow this procedure unless you are sure you want to do this.

### Before you begin

Open the Practice Styles Editor:

**Practice styles editor** is opened from your accounts production software:

If you're a Sage AP customer:

1. From the Tools menu choose Settings, then SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

If you're a Sage APA customer:

1. From the Settings menu choose SFS Practice Settings. The Settings window appears.
2. Choose Practice styles. The Styles window appears.

To import the practice styles:

1. On the computer you want to import styles to, open the Styles editor.
2. Click Load. The Load Styles window appears.
3. Click More options.
4. Choose File.
5. Click the browse folder icon . The Open window appears.
6. Browse to the location of the practice style file you want to import. If you've taken this from another machine, you may be using a removable drive like a USB pen drive. Use this window to browse to that device.
7. When you've selected the practice style file, click Open.
8. Click Load.
9. The practice style file will be loaded.

The styles editor will now reflect the styles that were contained in the practice style file you imported.

## Remove modifications

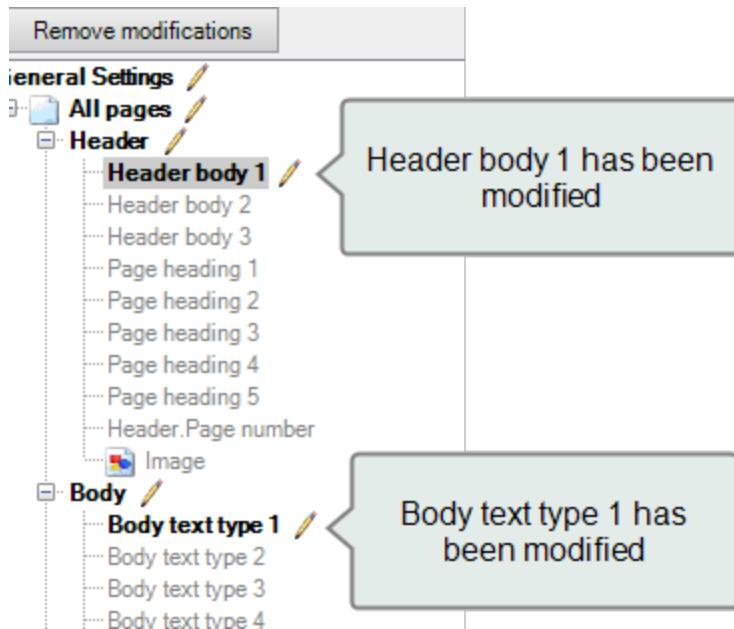
### What are modifications?

Any variation from the standard style for a client is recorded as a modification. It's important to see what styles have a modification so you clearly see in which areas a set of financial statements is going to look different.

Modifications are shown in the Styles Editor.

## Finding modifications

To help you find modifications in the navigation tree, both the item that has been modified, and its parent nodes are shown in bold. This can help you find modifications when the tree is collapsed.



In this example, both Header body 1 and Body text type 1 have been modified. To indicate the styles have been modified, the name of the item is shown in bold typeface and a pencil icon is added to the end of the item's name.

## Undoing a modification

If you've made changes to your styles and want to undo them to get back to a previous state, you can use the Remove modifications option.

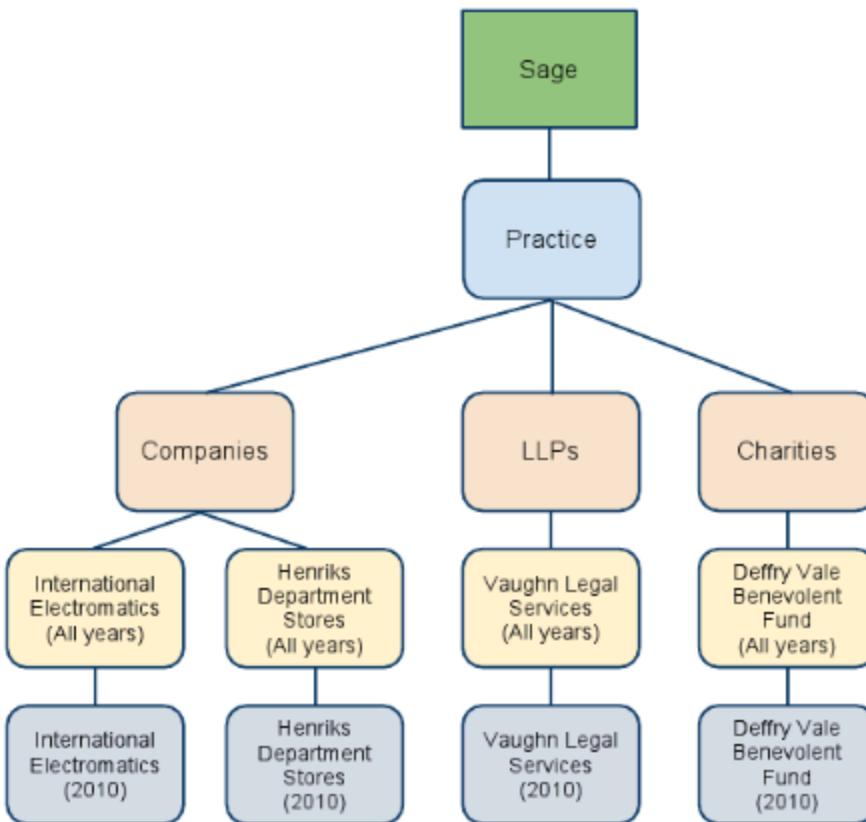
This option works by taking the part of the navigation tree you've selected and moving back a level in the modifications hierarchy. [Remove modifications hierarchy on page 143](#)

In this example, to remove the changes made to Body text type 1, you would select it in the tree, then click Remove modifications.

## Remove modifications hierarchy

If you were editing styles for a client in the current year and clicked Remove modifications, the styles for the section you had highlighted at the time would revert to the styles in place for Client all years.

If you were editing your Practice styles and clicked Remove modifications, the styles for the section you had highlighted would revert to the Sage default styles.



## Promote styles

There may be times when you've made changes to a client's styles but would like those changes to apply to more than that client. You do this by promoting the client's styles to a different level.

To promote a style:

1. Open the client who has the styles you want to use with other clients in Sage Financial Statements.
2. From the Settings menu, choose Client styles. The Styles Editor appears.
3. Click Save as.... The Save As window appears.
4. From the options choose:
  - Practice - if you want to save these styles at your practice level.

**Note:** This will overwrite your existing practice styles with this new set of styles. If you only want to tweak your practice styles you should read [Set up and configuration on page 30](#)

5. Click Save to save your changes.
6. Click Close to close the Styles Editor.

# 21: Filing and Finishing the Job

## The finalisation process

When you come to the end of the accounts production process, you'll want to indicate that a set of financial statements has moved from 'Draft' to 'Final'. This change is to indicate that the accounts are no longer a work-in-progress, and are approved, ready for submission, or submitted.

Although marking a set of financial statements as final is straightforward, there are a number of other stages you may be undertaking before getting to that point. This topic explores what they might be.

### Clearing errors and resolve warnings

Before offering the financial statements to the client for approval there should be no errors in the accounts. Sage Financial Statements has its own errors system which displays alerts in an errors pane.

See [Resolve errors, warnings, and information alerts on page 121](#) to find out more about clearing errors.

Validation checks are carried out on the 3 dates (auditors' report, balance sheet, and directors' report) and to ensure that directors and auditors names are present. These fields are tagged with XBRL so you need to enter them. However, you might choose to put the dates in after your client has seen them.

### Printing a draft set of accounts

In order to get the set of financial statements approved by your client you will want to print a draft set.

From the File menu choose Print.

See [Print the financial statements on page 76](#) for more information.

### Dating the financial statements

In Sage Accounts Production or Sage Accounts Production Advanced you'd have been used to setting the dates for the following items:

- Accountants' report/auditors' report signing dates as appropriate
- Abbreviated accounts accountants' report, if appropriate (in Sage APA)
- Balance sheet signing dates
- Directors' report signatories

If these dates were not set, there were no consequences for running final printed accounts: the spaces where dates should be were replaced by signature lines.

In Sage Financial Statements these dates are all associated with XBRL tags. This means that if they are not set, an error will be present. They must be entered in the software, not just on the printed copy.

## Finalise the accounts

When you've completed editing your financial statements and either corrected or checked and ignored any warnings you can then finalise the accounts.

Finalising the accounts indicates that the status of the accounts has changed from 'Draft' to 'Final'. This change in status indicates that the accounts are no longer a work-in-progress, and are approved, ready for submission.

Doing this creates a "snapshot" of the accounts as they are at that moment. The accounts will not be altered even if underlying data, e.g. directors' names etc. were to change. This means you can always recreate the finalised accounts.

See [Finalise the financial statements on page 147](#).

## Print the financial statements

You might need to print the financial statements at this stage for the customer and auditor to physically sign.

See [Print the financial statements on page 76](#)

In Sage Financial Statements, a set of finalised financial statements will not include any draft indicators when printing.

## Save as a PDF file

Once the client has signed the financial statements you may want to keep an electronic copy of the accounts for your own personal filing.

From the File menu choose Save as then PDF.

## Generate the iXBRL file

After your client has signed the financial statements, you can generate the iXBRL file ready for submission with the CT600.

See [Generate an iXBRL document on page 148](#)

## Reversing finalisation

It is possible, providing the user has the required access rights, for a previously finalised document to be "un-finalised".

This returns the document to its live state and enables editing and journal entry.

Click Unfinalise accounts from the toolbar.

Doing this restores the "live" data. That means that if underlying information has changed, the accounts will be updated to reflect that new data.

## Preview iXBRL

The iXBRL file is the version of the financial statements that are submitted alongside the CT600.

1. From the File menu choose Preview iXBRL.
2. The iXBRL file is generated and a preview window appears.

**Note:** If you're working on financial statements that have not been finalised, you will only be able to preview the iXBRL file, not save it. This is to make sure that you don't attempt to accidentally file accounts that have not been finalised. Once you've finalised the accounts, you'll be able to generate the iXBRL and save it.

## Finalise the financial statements

When you've completed editing your financial statements and either corrected or checked and ignored any warnings it is then the stage to finalise the accounts.

Finalising the accounts indicates that the status of the accounts has changed from 'Draft' to 'Final'. This change in status indicates that the accounts are no longer a work-in-progress, and are approved, ready for submission.

Doing this creates a "snapshot" of the accounts as they are at that moment. The accounts will not be altered even if underlying data, e.g. directors' names etc. were to change. This means you can always recreate the finalised accounts.

You must have the appropriate access rights to mark a set of financial statements as final.

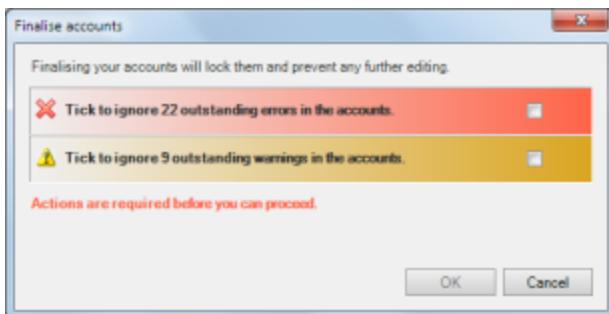
To finalise the financial statements:

1. From the Actions menu choose Finalise document.

**or**

Click Finalise accounts on the toolbar.

2. The Finalise accounts window may appear if you have outstanding errors, warnings, or information alerts.



If you have outstanding errors, warnings, or advice alerts, you can ignore them by selecting the checkboxes and then click OK.

**Note:** If you choose to ignore actual errors, this could lead to the financial statements being non-compliant and this is not recommended.

3. The finalisation process starts and you're shown a preview. This is an .rtf version of the document and it contains all the values together with the metadata needed to enable the iXBRL generation to occur.

**Note:** This preview document cannot be edited. You'll notice all the editing options are removed, including the ability to post journals, when financial statements are finalised. This effectively 'locks' the document at a point in time.

## Generating an iXBRL file

Once you're happy with the finalised financial statements you can generate the iXBRL file.

See [Generate an iXBRL document on page 148](#).

## Generate an iXBRL document

When you've finalised a set of financial statements, you can generate an iXBRL file. The iXBRL file is the file that gets attached to the CT600 for online filing.

If you haven't yet finalised the financial statements but still want to see the iXBRL, you can preview it instead. See [Preview iXBRL on page 147](#).

There are two ways to generate an iXBRL file. Both methods produce exactly the same file.

1. From the File menu choose Save as, then iXBRL.  
**or**  
Click Export to iXBRL on the toolbar.
2. An iXBRL file is generated and is displayed in a window.
3. Click Export. A Save As window appears.
4. Choose a location to save the file and then click Save. Your iXBRL file is saved.

**Tip:** You should pay attention to where you save your client related files. Following a common naming convention in your practice, for example, by including the client code in the filename, will help you identify files in future. You might also have an agreed folder structure in place for saving your clients' files. If you don't already have such conventions in your practice, it would be a good idea to consider implementing some to save you time.

## Submit your iXBRL file with your CT600

This section explains how to file the CT600 with an iXBRL file using Sage Corporation Tax (powered by ONESOURCE)).

The online filing process requires you to have an error-free computation. The online filing wizard in Sage Corporation Tax (powered by ONESOURCE) will generate the iXBRL computation .html file as part of the submission process.

A copy of the iXBRL statutory accounts in an .html file is also required and Sage Accounts Production, Sage Accounts Production will produce iXBRL accounts.

The iXBRL accounts .html file is then attached as part of the submission.

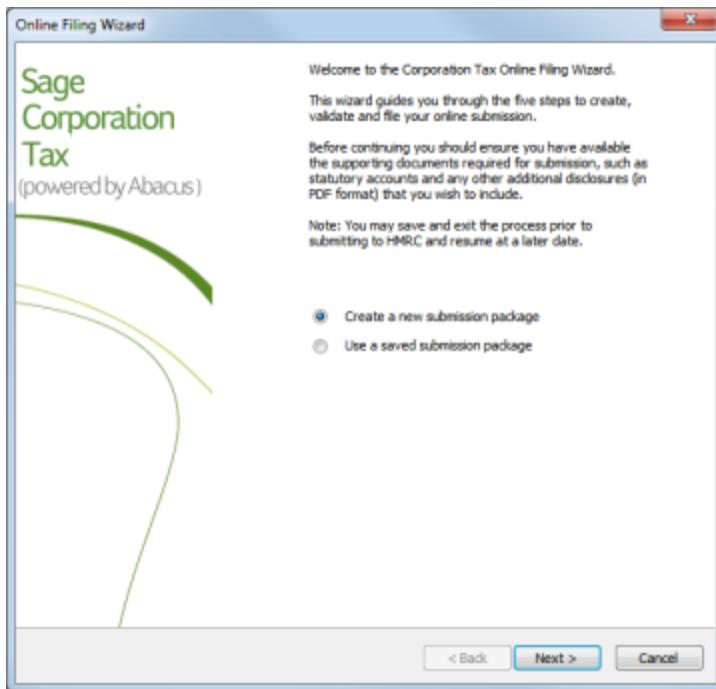


### Before you begin

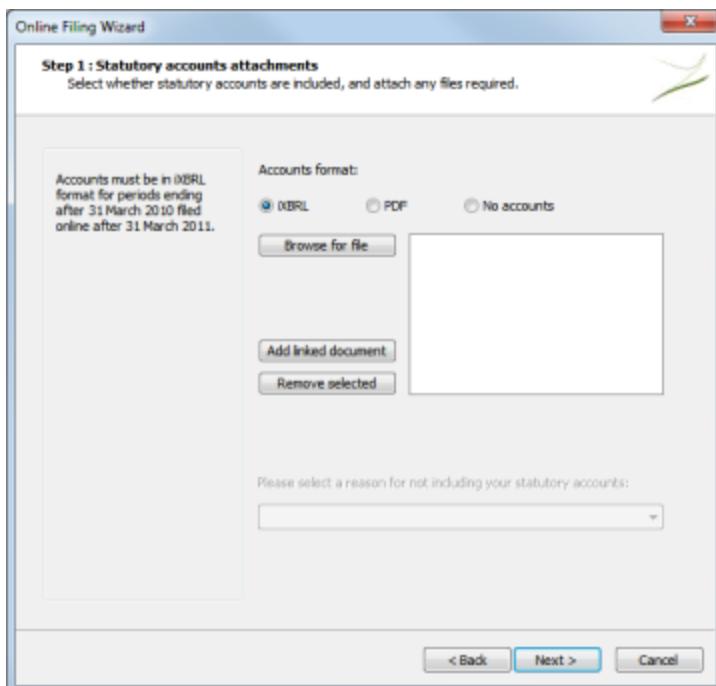
- Develop the CT600 and any supplementary pages in Sage Corporation Tax (powered by ONESOURCE).
- Have the client's financial statements generated as an iXBRL file, and know where this file is saved.

The following procedure is undertaken in Sage Corporation Tax (powered by ONESOURCE).

1. From the E-Filing menu, choose Launch Online Filing Wizard. The Online Filing Wizard appears.

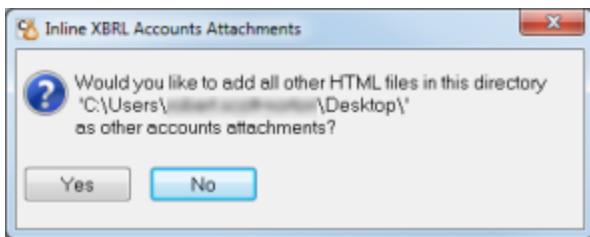


2. If you haven't already created and saved a submission package, otherwise choose Use a Saved Submission package.
3. Click Next. The Step 1: Statutory accounts attachments page appears.

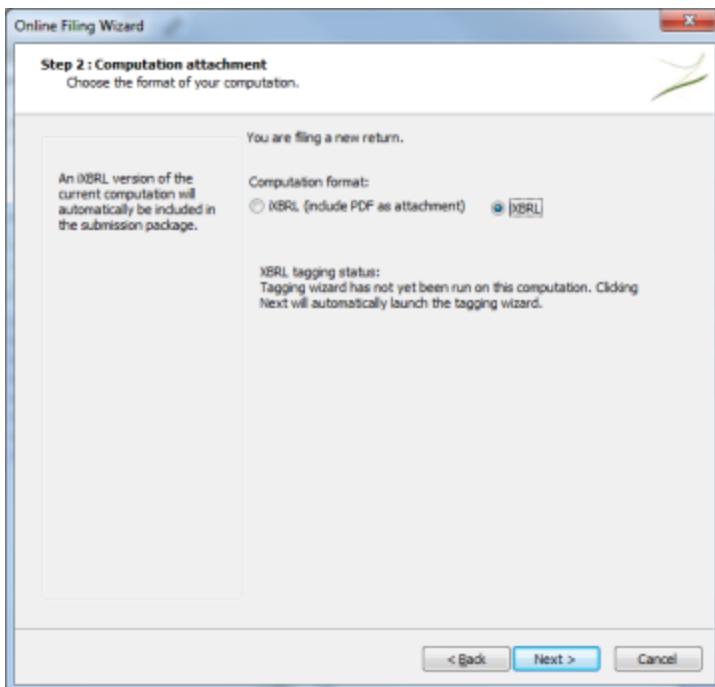


4. Choose iXBRL then click Browse for file. A browse window appears.

5. Find your client's iXBRL file, select it, and click Open. A message appears.



6. If you'd like to add other HTML files click Yes, otherwise click No.
7. Click Next. The Step 2: Computation attachment page appears.

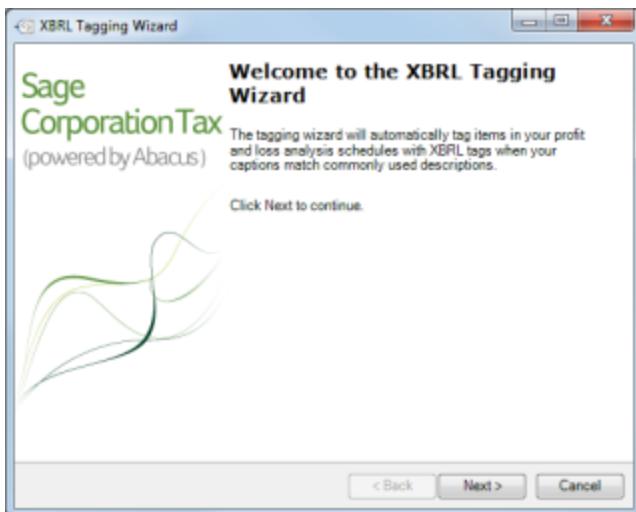


This page lets you decide the format in which to send the return.

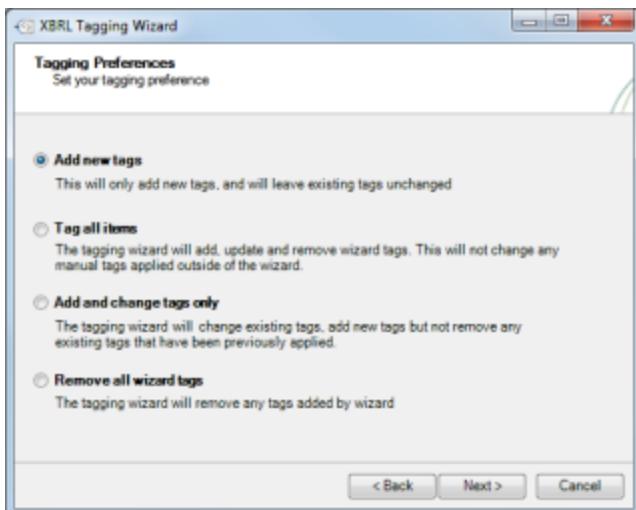
8. Choose iXBRL.

9. Click Next. If you haven't yet run the Tagging Wizard for your CT600, the Tagging Wizard appears.

**Note:** If you've already run the Tagging Wizard you'll be informed when it was last run and given the option to run the Tagging Wizard again. Unless you've made changes there is no need to run the Wizard more than once.

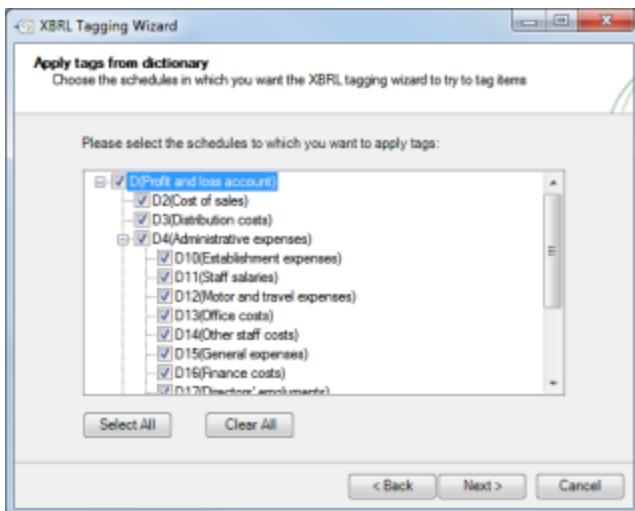


10. Click Next. The Tagging Preferences page appears.



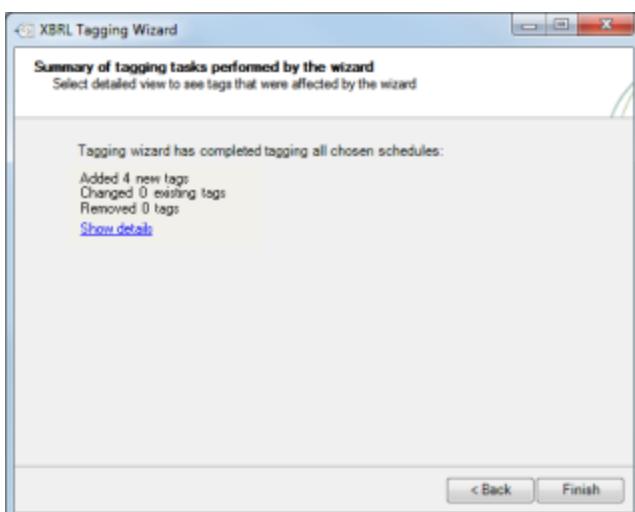
11. Choose Add new tags.

12. Click Next. The Apply tags from dictionary page appears.



13. Choose which schedules to apply tags to. Click Select All if you want all schedules to be tagged.

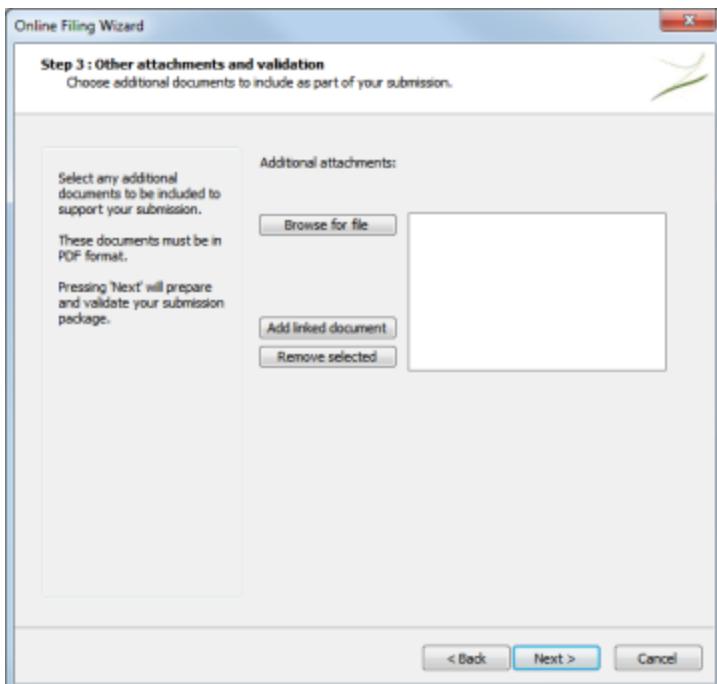
14. Click Next. The summary page appears.



This page shows how many tags have been applied. Click Show details if you want to see the specific values that have been tagged.

**Note:** The Show Details link will only appear if changes to tagging has taken place.

15. Click Finish. The Tagging Wizard closes and the Step 3: Other attachments page appears.

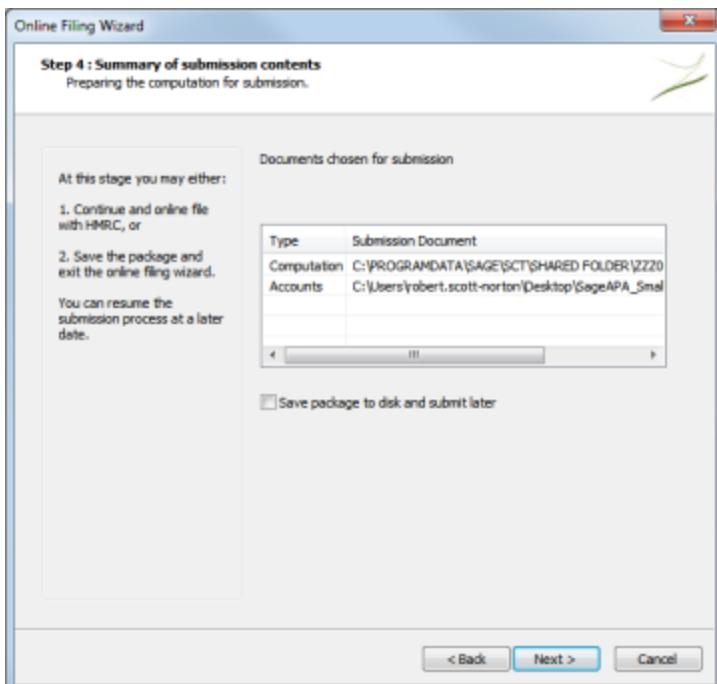


16. Select any additional documents to be submitted with this return.

These documents must be in PDF format.

Click Browse for file to look for the PDFs you want to add. Select them and click Open.

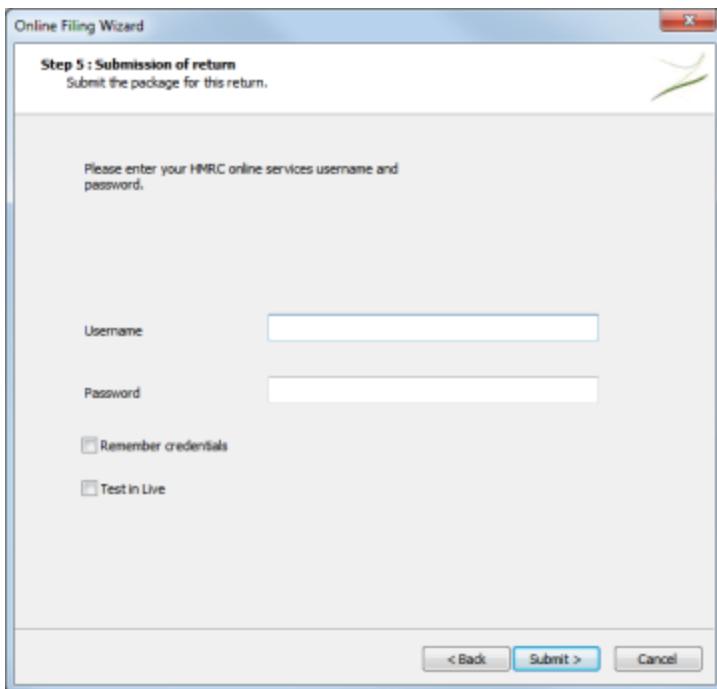
17. Click Next. The Summary of Submission Contents page appears.



You can review the attachments and continue to file online or save the package, exit the wizard, and file at a later time.

If you save a package, when you next start the Online Filing Wizard, choose Use a Saved Submission package on the first page.

18. If you're continuing to file, click Next. The Step 5: Submission of Return page appears.



19. Enter your HMRC online services username and password.  
20. Click Submit. Your return will be submitted to HMRC. When you receive a successful response, click Finish. The wizard closes.

Once your return has been submitted successfully a receipt of submission will automatically be saved in the location of your client data.

To view the receipt:

- From the E-filing menu choose View latest response

You can also keep track of your successful submission in Sage Tracker - Submissions History.

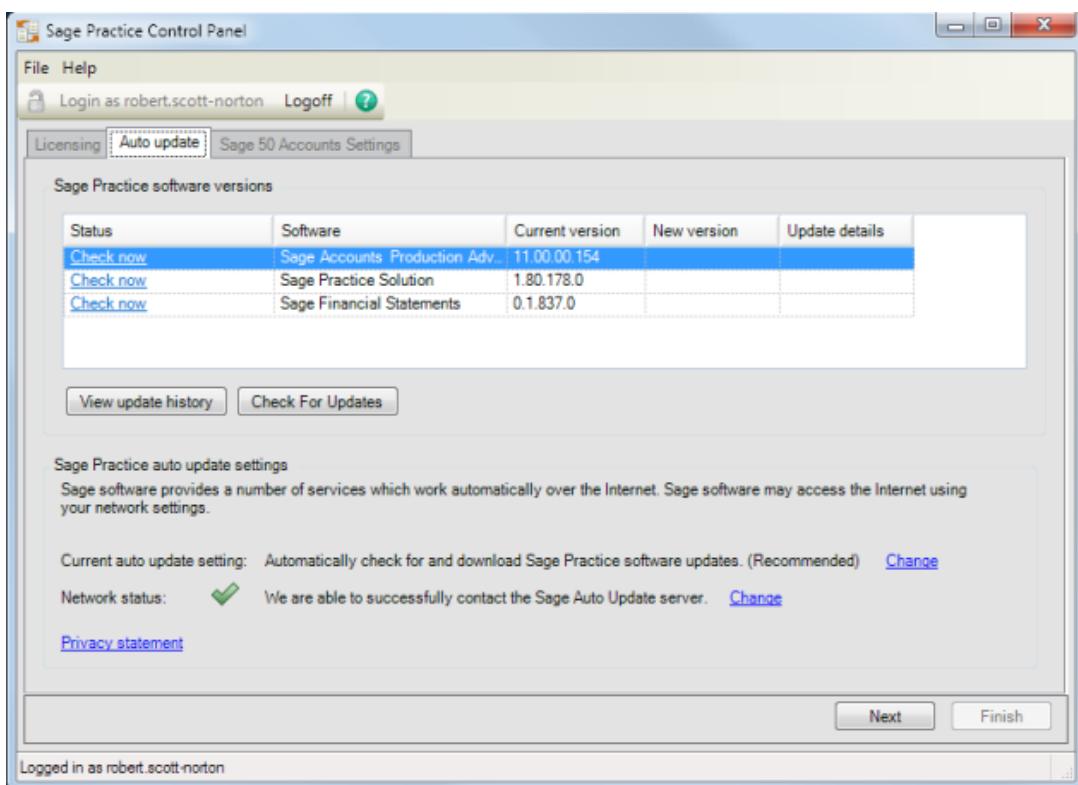
## 22: Changing your automatic update settings

The Sage Financial Statements module can automatically check when new updates are available to make sure you're always running the latest version. You'll always be in control of whether or not to apply an update.

**Note:** If you're configuring Auto updates for the first time during an installation, skip to step 5 of the following procedure.

To change your auto update options:

1. Log on to the computer you've installed Sage Financial Statements to, or if you've installed a network version, log on to server where you started the Sage Financial Statements installation.
2. Start the Practice Control Panel by clicking Start > All Programs > Sage Practice > Sage Practice Control Panel. The Sage Practice Control Panel window appears.



3. Click Login as <username>. The control panel tabs appear.
4. Click the Auto update tab.
5. In the lower section, click Change at the end of the section beginning Current auto update setting. The Auto update settings window appears.
6. Click the Software updates tab.

7. Choose from one of the following options:

### Automatically check for and download Sage Practice software updates

With this option, the Auto update mechanism periodically checks whether there are updates available and will download them without asking for confirmation. You'll be notified when running Sage AP or Sage APA if updates are being downloaded.

### Automatically check for Sage Practice software updates but ask me whether I want to download

The Auto update mechanism periodically checks whether there are updates available but won't download them.

You'll be notified when running Sage AP or Sage APA if updates are available.

To download the update, you would need to go to the server machine, log in, and from the Auto update tab, start the download.

### Let me check for Sage Practice software updates when I want to and decide whether to download them

This turns off any automatic update checks and notifications. You will need to log in to the Server control panel and click Check for Updates.

## Installing an automatic update

The Auto update mechanism will check if updates are available and download them automatically (depending on your options).

It does not automatically install updates for you.

The update requires that Sage AP or Sage APA is not running. This help file will also need to be closed. You may find it useful to print out this help topic.



#### Why isn't the Install Update button available?

There are three stages in the auto update mechanism. You can see what stage you're at by the button available on the Auto update tab.

- Check for updates - The last time the auto update checked for updates, it didn't find any. No updates are ready to install.
- Download updates - The last time the auto update checked, there was an update available. Click the button to start the download of the update.
- Install updates - An update has been downloaded and is waiting to be installed. Click the button to start the installation.

To install the update:

1. Log on to the computer you've installed Sage Financial Statements to, or if you've installed a network version, log on to the server where you started the Sage Financial Statements

installation.

2. Start the Sage Practice Control Panel by clicking Start > All Programs > Sage Practice > Sage Practice Control Panel. The Sage Practice Control Panel window appears.
3. Click Login as <username>. The control panel tabs appear.
4. Click the Auto update tab.
5. If an update has been downloaded, the Install Update button will be available. See box out if you don't see this button.
6. Follow the instructions on screen for installing the update.

## Automatic updates privacy statement

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This Sage software includes a subscription to our automatic update service, which keeps your software up to date by regularly checking for updates. These update checks do not transfer any sensitive information from your computer to Sage; the information that is transferred is used only to check for available updates. We will not use this information for any other purpose, and we will not share this information with any other companies or organisations.

If you do not want to use the automatic update service, please read [Changing your automatic update settings on page 156](#), follow the instructions, and choose the option Let me check for Practice Solution software updates when I want to and decided whether to download them.

# Appendix A: Sage AP - Where do I?

If you're a Sage AP customer, this topic explains where you need to enter information or change a setting once you've enabled a client for Sage Financial Statements.

Activity	Sage AP	SFS	Notes
Set up security and user access	✓		From the Tools menu, choose Passwords & Security, then Users & Passwords to change the details of the Sage AP users. Choose Tools, then Passwords & Security, then Access groups to set the permissions for each group.
Set up practice styles	✓		From the Tools menu, choose Settings then SFS Practice Settings. When the Settings window appears choose Practice Styles.  For more information see <a href="#">Changing practice styles on page 30</a>
Make changes to the chart of accounts		✓	For each client you'll choose whether to continue posting journals in Sage Accounts Production or the new module. If you continue to post in your existing software there will be no changes to your chart of accounts.  If you decide to post in Sage Financial Statements you can continue to use the account codes you are familiar with from Sage AP.  You may need to add additional codes in Sage Financial Statements.
Set up your officials like banks, accountants, auditors, and solicitors	✓	✓	In Sage AP, open the Accounts Database by clicking the Database button. Click the Client Information group.  In Sage Financial Statements the Officials form is launched from the Client info properties panel for Officers and professional advisers or from the Client info properties panel for the Auditors and Accountants report. For more information see <a href="#">Officials on page 31</a>
Assign officials to clients		✓	The Officials form is launched from the Client info properties panel for Officers and professional advisers or from the Client info properties panel for the Auditors and Accountants report. For more information see

Activity	Sage AP	SFS	Notes
			<a href="#">Officials on page 31</a>
Add company secretary	✓	✓	<p>In Sage AP, open the Accounts Database by clicking the Database button. Click the Client Information group, then the Company Registration tab.</p> <p>In Sage Financial Statements, choose the Directors' report, then the Client info tab, and if the company secretary is not a director then enter their name in the text box. If the company secretary is also a director then assign the position of "company secretary" to the correct director in the Directors' details form.</p>
Assign senior statutory auditor	✓	✓	<p>In Sage AP open the Accounts Database by clicking the Database button. Click the Client Information group, then the Auditors/Accountants tab.</p> <p>In Sage Financial Statements, choose Officials and professional advisors, then the Client info tab. Click Edit in the Officials Details group, then Auditors tab. See <a href="#">Add the senior statutory auditor on page 58</a>.</p>
Enter qualification for senior statutory auditor		✓	<p>In Sage Financial Statements, choose Officials and professional advisors, then the Client info tab. Click Edit in the Officials Details group, then click the Auditors tab.</p>
Select which directors should sign the directors report and balance sheet		✓	<p>Choose Directors' report, then the Client info tab. Click Edit in the Directors' Details section. See <a href="#">Common changes to the Directors' report on page 51</a>.</p>
Changing the year end date or the number of accounting periods	✓		<p>From the Tools menu, choose Settings then Dataset Settings. Click the Period Dates tab.</p>
Create a client	✓		<p>From the File menu choose Open Client Dataset, then click Add.</p>

Activity	Sage AP	SFS	Notes
Change main details about the client	✓	✓	<p>The majority of client database information can be added or edited in either Sage AP or Sage Financial Statements.</p> <p>Any data required in Sage Financial Statements and not in Sage AP will be available only in Sage Financial Statements.</p>
Select a client to work with	✓		From the File menu, choose Open Client Dataset.
Create directors	✓		Click the Database button, then choose the Directors group. Directors are added on each of the Directors' tabs.
Change directors' details	✓	✓	<p>You can change directors' details in either place. In Sage AP click the Database button, then choose the Directors group. Enter details on each of the Director tabs.</p> <p>In Sage Financial Statements choose Directors' report, then the Client info tab. Click Edit in the Directors' Details section. See <a href="#">Modify directors and share related information on page 53</a> for details.</p>
Apportion share capital	✓	✓	<p>Click the Database button, then click Capital and Reserves.</p> <p>The information you enter in Sage AP is transferred to Sage Financial Statements the first time you launch a client. Changes then made in Sage Financial Statements are not copied back.</p> <p>In Sage Financial Statements, due to the nature of XBRL, you need to specify again which of these shares are preference and ordinary.</p>
Assign share holdings to directors		✓	Choose Directors' report, then the Client info tab. Click Edit in the Directors' Details section. See <a href="#">Modify directors and share related information on page 53</a> for details.
Balance forward - Year end routine	✓		From the Tools menu, choose Year End Routine.

Activity	Sage AP	SFS	Notes
Enter disclosure data		✓	In Sage AP, financial data such as breakdown of debtors over one year was entered in the accounts database. This data will need to be re-entered in Sage Financial Statements.
Change the appearance of financial statements for a specific client		✓	Choose Settings then Client styles. For more information see <a href="#">Make changes to your client styles on page 139</a>
Make changes to formats	✗	✗	The formats behind Sage Financial Statements have been written using the latest techniques. Unfortunately format customisation made in Sage AP will not come through to Sage Financial Statements.
View a trial balance	✓	✓	In Sage AP from the Reports menu, choose Nominal Ledger Reports then Simple Trial Balance.  In Sage Financial Statements from the Reports & ledgers menu, choose Display trial balance.  For more information see <a href="#">Reports &amp; Ledgers on page 126</a>
Preview the financial statements		✓	The financial statements in Sage Financial Statements are previewed live: there's no need to 'compile' or 'generate' them.  For more information see <a href="#">Produce your Financial Statements on page 74</a>
Add journals	✓	✓	For each client you'll choose whether to continue posting journals in Sage Accounts Production or the new module. If you continue to post in your existing software, most of the reports you currently use will still be available, and you'll access your financial statements in the new module.  In Sage AP click Journals then New Journal.  In Sage Financial Statements from the Actions menu, choose New posting doc/journal.  For more information see <a href="#">Add posting document or journal on page 80</a>
Make changes to wording in the financial state-		✓	Double-click paragraphs. See <a href="#">Changing the report text on page 86</a>

Activity	Sage AP	SFS	Notes
ments			Wording will also change when you interact with the Properties pane. See <a href="#">Properties on page 21</a> for more information.
Print the financial statements		✓	From the File menu choose Print.  For more information see <a href="#">Print the financial statements on page 76</a>
Make your draft accounts final		✓	After you've cleared all errors and warnings, from the Actions menu choose Finalise document.  For more information see <a href="#">Finalise the financial statements on page 147</a>
View and deal with errors and warnings		✓	View the Errors pane.  For more information see <a href="#">Errors, Warnings, and information on page 120</a>
Generate the iXBRL file		✓	From the File menu choose Save as, then iXBRL.  For more information see <a href="#">Generate an iXBRL document on page 148</a>
Post back adjustments to bookkeeping	✓		If you continue to post journals in your existing software you'll still be able to export adjustments to bookkeeping.  This will vary depending on how you're using bookkeeping in Sage AP.
Export figures to tax products	✓		If you continue to post journals in your existing software you'll still be able to export figures to tax products as normal.  From the Tools menu, choose Export then Tax Export.
Backing up and restoring your data	✓		From the File menu choose Backup.

## Appendix B: Sage APA - Where do I?

If you're a Sage APA customer, this topic explains where you need to enter information or change a setting once you've enabled a client for Sage Financial Statements (SFS).

Activity	Sage APA	SFS	Notes
Set up security and user access	✓		From the Settings menu, choose Users, to change the details of the Sage APA users, then choose Roles from the Settings menu to change what access they have.
Set up practice styles	✓		From the Settings menu, choose SFS Practice Settings. When the Settings window appears choose Practice Styles.  For more information see <a href="#">Changing practice styles on page 30</a>
Make changes to the chart of accounts		✓	In Sage Financial Statements you can continue to use the account codes you are familiar with from Sage APA.  You may need to add additional codes in Sage Financial Statements.
Set up your officials like banks, accountants, auditors, and solicitors	✓		From the Tools menu, choose Officials Database.  For more information see <a href="#">Officials on page 31</a>
Assign officials to clients		✓	The Officials form is launched from the Client info properties panel for Officers and professional advisers or from the Client info properties panel for the Auditors and Accountants report.  For more information see <a href="#">Officials on page 31</a>
Add company secretary	✓	✓	In Sage APA you add the company secretary from the Addresses tab of the Client Database.  In Sage Financial Statements, choose the Directors' report, then the Client info tab, and if the company secretary is not a director then enter their name in the text box. If the company secretary is also a director then assign the position of "company secretary" to the correct director in the Directors' details form.

Activity	Sage APA	SFS	Notes
Assign senior statutory auditor	✓	✓	<p>In Sage APA you add the senior statutory auditor on the Addresses tab of the Client Database.</p> <p>In Sage Financial Statements, choose Officials and professional advisors, then the Client info tab. Click Edit in the Officials Details group, then click the Auditors tab. See <a href="#">Add the senior statutory auditor on page 58</a>.</p>
Enter qualification for senior statutory auditor		✓	<p>In Sage Financial Statements, choose Officials and professional advisors, then the Client info tab. Click Edit in the Officials Details group, then click the Auditors tab. See <a href="#">Add the senior statutory auditor on page 58</a>.</p>
Select which directors should sign the directors report and balance sheet		✓	<p>Choose Directors' report, then the Client info tab. Click Edit in the Directors' Details section. See <a href="#">Common changes to the Directors' report on page 51</a>.</p>
Changing the year end date or the number of accounting periods	✓		<p>From the File menu, choose Client details, then click the Period Dates tab. For more information on this page click the Help button on the Period Dates page.</p>
Create a client	✓		<p>From the File menu choose New, then Client.</p>
Change main details about the client (client database)	✓	✓	<p>The majority of client database information can be added or edited in either Sage APA or Sage Financial Statements.</p> <p>Any data required in Sage Financial Statements and not in Sage APA will be available only for Sage Financial Statements.</p>
Select a client to work with	✓		<p>From the File menu, choose Open then Client Details. Click in the Current Client box to change client.</p>
Create directors	✓		<p>From the File menu, choose Open then Directors.</p>
Change directors' details	✓	✓	<p>You can change directors' details in either place. In Sage APA from the File menu choose Open, then Directors.</p> <p>In Sage Financial Statements choose Directors' report, then the Client info tab. Click Edit in the</p>

Activity	Sage APA	SFS	Notes
			Directors' Details section. See <a href="#">Modify directors and share related information on page 53</a> for details.
Apportion share capital	✓	✓	<p>In Sage APA you enter details of share capital in the Accounts Setup window. From the File menu, choose Open then Accounts Setup. Click the Shares Issued tab and enter details.</p> <p>The information you enter in Sage APA is transferred to Sage Financial Statements the first time you launch a client. Changes then made in Sage Financial Statements are not copied back.</p> <p>In Sage Financial Statements, due to the nature of XBRL, you need to specify again which of these shares are preference and ordinary.</p> <p>For more information see <a href="#">Allocating share capital on page 52</a>.</p>
Assign share holdings to directors		✓	Choose Directors' report, then the Client info tab. Click Edit in the Directors' Details section. See <a href="#">Modify directors and share related information on page 53</a> for details.
Balance forward	✓		From the Sage APA Tools menu choose Balance forward.
Change report options		✓	There is no direct equivalent of Report Options (ROPs) in Sage Financial Statements. The client-specific ROPs appear as Content Management, Disclosure data or Styles settings in Sage Financial Statements.
Change ReportPads		✓	<p>The way Sage Financial Statements operates means that ReportPads are no longer required and unfortunately are not transferred.</p> <p>You now make the equivalent of ReportPad changes by editing the document directly.</p>
Change Headings	✗	✗	The way Sage Financial Statements operates means that Headings are no longer required and unfortunately are not transferred.
Enter disclosure data		✓	Amounts that previously were entered as disclosure data or memo postings in Sage APA

Activity	Sage APA	SFS	Notes
			<p>may need to be re-entered in Sage Financial Statements, especially if they are now part of a sub-analysis.</p> <p>An example of information which was previously entered as nominal data and now needs allocating as disclosure data, is the breakdown of fixed assets. Amounts which have an equivalent code in both Sage APA and Sage Financial Statements are read over the first time the client is launched in Sage Financial Statements.</p>
Change the appearance of financial statements for a specific client		✓	<p>Choose Settings then Client styles.</p> <p>For more information see <a href="#">Make changes to your client styles on page 139</a>.</p>
Make changes to formats	✗	✗	The formats behind Sage Financial Statements have been written using the latest techniques. Unfortunately format customisation made in Sage APA will not come through to Sage Financial Statements.
View a trial balance	✓	✓	<p>In Sage APA from the Ledgers menu choose Trial Balance.</p> <p>In Sage Financial Statements from the Reports &amp; ledgers menu, choose Display trial balance.</p> <p>For more information see <a href="#">Reports &amp; Ledgers on page 126</a></p>
Preview the financial statements		✓	<p>The financial statements in Sage Financial Statements are previewed live: there's no need to 'compile' or 'generate' them.</p> <p>For more information see <a href="#">Produce your Financial Statements on page 74</a></p>
Add journals	✓	✓	<p>In Sage APA from the File menu, choose New then Document.</p> <p>In Sage Financial Statements from the Actions menu, choose New posting doc/journal.</p> <p>For more information see <a href="#">Add posting document or journal on page 80</a></p>
Make changes to wording in the financial state-		✓	Double-click paragraphs. See <a href="#">Changing the report text on page 86</a>

Activity	Sage APA	SFS	Notes
ments			Wording will also change when you interact with the Properties pane. See <a href="#">Properties on page 21</a> for more information.
Print the financial statements		✓	From the File menu choose Print.  For more information see <a href="#">Print the financial statements on page 76</a>
Make your draft accounts final		✓	After you've cleared all errors and warnings, from the Actions menu choose Finalise document.  For more information see <a href="#">Finalise the financial statements on page 147</a>
View and deal with errors and warnings		✓	View the Errors pane.  For more information see <a href="#">Errors, Warnings, and information on page 120</a>
Generate the iXBRL file		✓	From the File menu choose Save as, then iXBRL.  For more information see <a href="#">Generate an iXBRL document on page 148</a>
Backing up and restoring your data	✓		In Sage APA, from the File menu, choose Backup or Restore.  The backup options Complete Client Database, and Complete System will include the Sage Financial Statements data. The other backup options won't.

# Appendix C: Introduction to XBRL

- XBRL - Put simply, XBRL is a bit like bar coding for financial statements, enabling every piece of data to be coded (tagged) with an identity. Computers can then read an XBRL report and select specific data, collate it, analyse it and exchange it with other computers. It is a universal language that can be adapted to any nation's accounting standards.
- iXBRL - is the inclusion of all untagged items, plus all the formatting instructions, together with tagged items. This is provided in a human readable manner, laid out in the style of a printed document.  
The viewed file looks the same to both author and reader, and also incorporates computer readable XBRL tags. The iXBRL computation file and accounts file are attachments (like PDF files) and are submitted alongside the electronic version of the CT600.

## Timeline

### 3 November 2009

HMRC implements new online filing system for company tax returns. The new system also supports the submission of iXBRL tax computations and accounts.

### 23 November 2009 - 31 March 2011

'Voluntary' period for iXBRL filing.

Companies can choose to adopt the new iXBRL online submission or continue using the existing PDF online submission or paper filing methods.

### 19 July 2010

Sage Corporation Tax (powered by ONESOURCE) is launched. The new software is able to produce and submit iXBRL tax computations, and submit iXBRL accounts.

### 1 April 2011

Companies will be obliged to file all original company tax returns for periods ending after 31 March 2010 in the format introduced in November 2009. This means the submission of tax computations and accounts using iXBRL is now mandatory.

### April 2013

Full iXBRL requirements are in place from HMRC. Customers will need to use Sage Financial Statements.

## XBRL - a bit more detail

The idea behind XBRL (eXtensible Business Reporting Language) is simple: Instead of treating financial information as raw text – as in a printed or electronic document – a descriptive tag is provided for each item of data. This is computer-readable. For example, company net profit has its own unique tag.

- The introduction of XBRL tags enables automated processing of business information by computer software, cutting out laborious and costly processes of manual re-entry and comparison.
- Computers can recognise the information in an XBRL document, select it, analyse it, store it, exchange it with other computers and present it automatically in a variety of ways for users.
- XBRL can greatly increase the speed of handling financial data, reduce the chance of error and permit automatic checking of information.

## **XBRL**

XBRL is an open standard, which is one of a family of 'XML' (eXtensible Markup Language) languages which is becoming a standard means of communicating. XBRL uses an XML format to deliver a computer-readable set of data in a standard form. The power of XBRL is not necessarily in the technology, but comes from the fact that it provides a standard taxonomy (dictionary for the data and its hierarchy/relationship) which covers the financial data elements required for all of the reportable data in a corporation tax return, including the detailed data in the accounts. XBRL can also show how items are related to one another. It can thus represent how they are calculated. It can also identify whether they fall into particular groups for organisational or presentational purposes.

## **Taxonomies**

Taxonomies are the dictionaries which the language XBRL uses. These are the categorisations that describe the specific tags for individual items of data (such as 'profit'). Each accounting jurisdiction has different accounting regulations, therefore each jurisdiction can have its own taxonomy for financial reporting. Additionally, many different organisations, including regulators, specific industries or even companies, may also require taxonomies to cover their own business reporting needs.

## **In-line XBRL (iXBRL)**

In-line XBRL (iXBRL) enables XBRL-tagged data to be embedded within standard HTML documents – just like a web page. Embedding the XBRL in-line with HTML allows for the flexibility required around the production of the statutory accounts whilst maintaining the ability for a computer to read the data.

## **Dimensions**

Dimensions are an aspect of iXBRL that can be used in sub-analysis. They are not something you will have access to directly.

For example, when entering the figures for the staff costs note in the notes to financial statements, the figures you enter are being allocated to dimensions behind the scenes.

## **Taxonomy**

A taxonomy is a dictionary of the "tags" which are applied to the financial statements to allow the data to be interpreted by computers and humans. Each accounting jurisdiction has different accounting regulations, therefore each jurisdiction can have its own taxonomy for financial reporting.

The current taxonomy is defined by HMRC and will be updated periodically. The UK GAAP taxonomy is very detailed when compared with a typical chart of accounts from an accounting system and tags are required for items such as headings and common data as well as for numeric amounts.

Additionally, many different organisations, including regulators, specific industries or even companies, may also require taxonomies to cover their own business reporting needs.

For more information see [HMRC's guidance](#) on what to tag.

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