

Template of a statement of financial position per requirements of IAS 1:

Example Ltd – Statement of financial position as at 31st December 20X8

	20X8 €000	20X7 €000
ASSETS		
Non-current assets		
Property, plant and equipment	5,000	3,850
Goodwill	200	200
Other intangible assets	1,200	1,100
Investments in associates	100	80
Available-for-sale financial assets	500	650
Deferred Tax Asset	50	85
	<hr/> 7,050	<hr/> 5,965
Current assets		
Inventories	420	310
Trade receivables	100	120
Other current assets	50	110
Cash and cash equivalents	530	200
	<hr/> 1,100	<hr/> 740
Total assets	<hr/> 8,150	<hr/> 6,705
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	1,000	1,000
Retained earnings	4,250	3,680
Other components of equity	100	120
	<hr/> 5,350	<hr/> 4,800
Non-controlling interests	150	145
Total equity	<hr/> 5,500	<hr/> 4,945
Non-current liabilities		
Long-term borrowings	1,200	550
Deferred tax liability	200	150
Long-term provisions	430	480
Total non-current liabilities	<hr/> 1,830	<hr/> 1,180
Current liabilities		
Trade and other payables	310	320
Short-term borrowings	120	78
Current portion of long-term borrowings	280	85
Current tax payable	100	85
Short-term provisions	10	12
Total current liabilities	<hr/> 820	<hr/> 580
Total liabilities	<hr/> 2,650	<hr/> 1,760
Total equity and liabilities	<hr/> 8,150	<hr/> 6,705

Template of a statement of profit or loss and other comprehensive income (**Option 1: combined statements, rather than presented separately**)(**Option 2: expenses classified by nature rather than function**) per requirements of IAS 1:

Example Ltd – Statement of profit or loss for the year ended 31st December 20X8

	20X8 €000	20X7 €000
Revenue	10,200	8,000
Cost of sales	(7,200)	(5,400)
Gross profit	3,000	2,600
Other income	125	200
Wages and salaries	(610)	(560)
Depreciation and amortisation	(680)	(650)
Impairment of property, plant and equipment	(20)	(120)
Other expenses	(85)	(80)
Share of profit in associate	125	120
<i>Profit before interest and tax</i>	<i>1,855</i>	<i>1,510</i>
Finance costs	(22)	(20)
Taxation expense	(195)	(130)
Profit for year from continuing operations	1,638	1,360
Profit for the year from discontinued operations	-	200
PROFIT FOR THE YEAR	1,638	1,560
Other comprehensive income:		
<i>Items that will not be reclassified to profit or loss</i>		
Revaluation gain on property	100	200
Re-measurement on defined benefit pension scheme	25	(50)
Share of other comprehensive income of associates	10	5
Tax relating to OCI items that will not be reclassified to P&L	(5)	(15)
	130	140
<i>Items that may be reclassified subsequently to the profit or loss:</i>		
Foreign exchange translation reserve (foreign subsidiaries)	25	20
Available for sale financial assets	(10)	100
Cash flow hedges	15	50
Tax relating to OCI items that will be reclassified to P&L	(5)	(40)
	25	130
Other comprehensive income for year, net of tax	155	270
TOTAL COMPREHENSIVE INCOME FOR YEAR	1,793	1,830
Profit attributable to:		
Equity holders of parent	1,147	1,092
Non-controlling interests	491	468
	1,638	1,560
Total comprehensive income attributable to:		
Equity holders of parent	1,255	1,281
Non-controlling interests	538	549
	1,793	1,830
Earnings per share		
Basic	0.52	0.50
Diluted	0.49	0.48

Template of a statement of changes in equity (SOCIE) per requirements of IAS 1:

Example Ltd – Statement of changes in equity for year ended 31st December 20X8

	Share capital	Retained earnings	Foreign currency translation reserve	Revaluation reserve	Total	Non-controlling interests	Total equity
Balance at 1/1/20X7	1,000	4,250	100	220	5,570	300	5,870
Change in accounting policy (IAS 8)		300			300		300
Restated balance at 1/1/20X7	1,000	4,550	100	220	5,870	300	6,170
Issue of share capital	200				200		200
Dividends		(300)			(300)		(300)
Total comprehensive income for the year		900	20	40	960	52	1,012
Transfer to retained earnings		50		(50)			
Balance at 31/12/20X8	1,200	5,200	120	210	6,730	352	7,082