

Audit Exempt Micro-entity Accounts

Data Item	Type	Max Char Length	Mandatory	Comments
Date of balance sheet	Drop down menu	-	Yes	Provides a range of dates covering 14 days 7 days either side of the ARD)
Select required currency	Drop down menu	-	Yes	Pre-populated with GBP
Called up share capital not paid (current)	Numeric	8	No	Must be a whole number, must be a positive number
Called up share capital not paid (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Fixed assets				
Intangible assets (current)	Numeric	8	No	Must be a whole number, must be a positive number
Intangible assets (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Tangible assets (current)	Numeric	8	No	Must be a whole number, must be a positive number
Tangible assets (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Investments (current)	Numeric	8	No	Must be a whole number, must be a positive number
Investments (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Total fixed assets (current)	Numeric	8	Yes	Must be a whole number, must be a positive number, will be automatically calculated if a breakdown is given
Total fixed assets (previous)	Numeric	8	Yes	Must be a whole number, must be a positive number, will be automatically calculated if a breakdown is given
Current assets				
Stocks (current)	Numeric	8	No	Must be a whole number, must be a positive number
Stocks (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Debtors (current)	Numeric	8	No	Must be a whole number, must be a positive number
Debtors (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Investments (current)	Numeric	8	No	Must be a whole number, must be a positive number
Investments (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Cash at bank and in hand (current)	Numeric	8	No	Must be a whole number, must be a positive number
Cash at bank and in hand (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Total current assets (current)	Numeric	8	Yes	Must be a whole number, must be a positive number, will be automatically calculated if a breakdown is given
Total current assets (previous)	Numeric	8	Yes	Must be a whole number, must be a positive number, will be automatically calculated if a breakdown is given

				positive number, will be automatically calculated if a breakdown is given
Prepayments and accrued income (current)	Numeric	8	No	Must be a whole number, must be a positive number
Prepayments and accrued income (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Creditors: amounts falling due within one year (current)	Numeric	8	No	Must be a whole number, must be a negative number
Creditors: amounts falling due within one year (previous)	Numeric	8	No	Must be a whole number, must be a negative number
Provisions for liabilities (current)	Numeric	8	No	Must be a whole number, must be a negative number
Provisions for liabilities (previous)	Numeric	8	No	Must be a whole number, must be a negative number
Accruals and deferred income (current)	Numeric	8	No	Must be a whole number, must be a negative number
Accruals and deferred income (previous)	Numeric	8	No	Must be a whole number, must be a negative number
Capital and reserves (N.B. The field listed below as “shareholders funds” will be shown a “capital and reserves” if a breakdown is not provided)				
Called up share capital (current)	Numeric	8	Yes	Must be a whole number, must be a positive number, only mandatory for companies that are limited by shares, does not display if the company is limited by guarantee
Called up share capital (previous)	Numeric	8	Yes	Must be a whole number, must be a positive number, only mandatory for companies that are limited by shares, does not display if the company is limited by guarantee
Share premium account (current)	Numeric	8	No	Must be a whole number, must be a positive number, does not display if the company is limited by guarantee
Share premium account (previous)	Numeric	8	No	Must be a whole number, must be a positive number, does not display if the company is limited by guarantee
Revaluation reserve (current)	Numeric	8	No	Must be a whole number, must be a positive number
Revaluation reserve (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Other reserves (current)	Numeric	8	No	Must be a whole number
Other reserves (previous)	Numeric	8	No	Must be a whole number
Profit and loss account (current)	Numeric	8	No	Must be a whole number
Profit and loss account (previous)	Numeric	8	No	Must be a whole number
Shareholders' funds (current)	Numeric	8	Yes	Must be a whole number, will be automatically calculated if a breakdown is given
Shareholders' funds (previous)	Numeric	8	Yes	Must be a whole number, will be automatically calculated if a breakdown is given
Statements				
477 statement	Radio Button	-	Yes	-
476 statement	Radio Button	-	Yes	-
Director's responsibilities statement	Radio	-	Yes	-

	Button			
Micro-entities statement	Radio Button	-	Yes	-
Approval				
Date of approval of accounts	Date	-	Yes	-
Name of the approving director	Free Text	100	Yes	-
Additional approving director (if any)	Free Text	100	No	-
Footnotes				
Guarantees	Free Text	5000	No	At least one text field must be completed
Advances and credits	Free Text	5000	No	At least one text field must be completed
Accounting policies				
Basis of measurement and preparation of accounts	Radio Buttons	-	No	If the first radio button is selected then the associated text will be pre-populated. If the second radio button is selected then the user may input a note into the free text field below.
Basis of measurement and preparation of accounts free text field	Free Text	5000	No	At least one text field must be completed
Turnover policy	Free Text	5000	No	At least one text field must be completed
Tangible assets depreciation policy	Free Text	5000	No	At least one text field must be completed
Intangible assets amortization policy	Free Text	5000	No	At least one text field must be completed
Valuation information and policy	Free Text	5000	No	At least one text field must be completed
Other accounting policies	Free Text	5000	No	At least one text field must be completed
Company limited by guarantee	Free Text	5000	No	Does not display if the company is limited by shares, pre-populates with "Company is limited by guarantee and consequently does not have share capital"
Creditors note				
Secured debts (current)	Numeric	8	No	-
Secured debts (previous)	Numeric	8	No	-
Installment debts due after 5 years (current)	Numeric	8	No	-
Installment debts due after 5 years (previous)	Numeric	8	No	-
Non-installment debts due after 5 years (current)	Numeric	8	No	-
Non-installment debts due after 5 years (previous)	Numeric	8	No	-
Called up share capital note (N.B. A maximum of 5 classes of shares may be entered for each class type (e.g. Ordinary, Preference, etc.)				
What share class type are you adding?	Radio button	-		Option of either 'ordinary shares' or 'preference shares'
Share class	Drop down menu	-	Yes	Can also be manually entered (max char length = 50)
Share value	Numeric	8	Yes	Must be a positive number

No. of shares (current)	Numeric	8	Yes	Must be a positive number Must be shown for at least one year
No. of shares (previous)	Numeric	8	No	Must be a positive number
Add share class	Button	-	-	-
Additional information	Free Text	2000	No	-