## **Audit Exempt Micro-entity Accounts**

Data Item	Туре	Max Char Length	Mandatory	Comments
	Drop down			Provides a range of dates covering 14
Date of balance sheet	menu	-	Yes	days 7 days either side of the ARD)
Select required currency	Drop down menu	_	Yes	Pre-populated with GBP
				Must be a whole number, must be a
Called up share capital not paid (current)	Numeric	8	No	positive number
Called up abore capital not paid (provious)	Numeric	8	No	Must be a whole number, must be a positive number
Called up share capital not paid (previous)  Fixed assets	Numenc	0	INU	positive number
rixeu assets				NAVA baranda da musukan masukat bara
Intangible assets (current)	Numeric	8	No	Must be a whole number, must be a positive number
,	Numaria			Must be a whole number, must be a
Intangible assets (previous)	Numeric	8	No	positive number
	Numeric			Must be a whole number, must be a
Tangible assets (current)		8	No	positive number
Tangible assets (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Tangible assets (previous)		0	INO	Must be a whole number, must be a
Investments (current)	Numeric	8	No	positive number
	Numania			Must be a whole number, must be a
Investments (previous)	Numeric	8	No	positive number
	Numeric			Must be a whole number, must be a
				positive number, will be automatically
Total fixed assets (current)		8	Yes	calculated if a breakdown is given
	Numeric			Must be a whole number, must be a positive number, will be automatically
Total fixed assets (current)	Numeric	8	Yes	calculated if a breakdown is given
Current assets				3
				Must be a whole number, must be a
Stocks (current)	Numeric	8	No	positive number
	Numeric			Must be a whole number, must be a
Stocks (previous)	Numeric	8	No	positive number
	Numeric			Must be a whole number, must be a
Debtors (current)		8	No	positive number
Debtors (previous)	Numeric	8	No	Must be a whole number, must be a positive number
Debtors (previous)		Ü	140	Must be a whole number, must be a
Investments (current)	Numeric	8	No	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 (Culterly)		U	INU	Must be a whole number, must be a
Cash at bank and in hand (previous)	Numeric	8	No	positive number
				Must be a whole number, must be a
	Numeric			positive number, will be automatically
Total current assets (current)		8	Yes	calculated if a breakdown is given
Total current assets (previous)	Numeric	8	Yes	Must be a whole number, must be a

		T	1	
				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		<u> </u>	140	Must be a whole number, must be a
(previous)	Numeric	8	No	positive number
Creditors: amounts falling due within one	NI a mi a			Must be a whole number, must be a
year (current)	Numeric	8	No	negative number
Creditors: amounts falling due within one	Numeric			Must be a whole number, must be a
year (previous)	Numeric	8	No	negative number
	Numeric	_		Must be a whole number, must be a
Provisions for liabilities (current)		8	No	negative number
Provisions for liabilities (previous)	Numeric	8	No	Must be a whole number, must be a negative number
	Numeric			Must be a whole number, must be a
Accruals and deferred income (current)	Numeric	8	No	negative number
	Numeric			Must be a whole number, must be a
Accruals and deferred income (previous)		8	No	negative number
Capital and reserves (N.B. The field I	isted below a	as "sharehold	ers funds" will	be shown a "capital and reserves" if a
breakdown is not provided)		T		
				Must be a whole number, must be a
	Niconania			positive number, only mandatory for
	Numeric			companies that are limited by shares, does not display if the company is
Called up share capital (current)		8	Yes	limited by guarantee
				Must be a whole number, must be a
				positive number, only mandatory for
	Numeric			companies that are limited by shares,
			.,	does not display if the company is
Called up share capital (previous)		8	Yes	limited by guarantee
	Numeric			Must be a whole number, must be a
Share premium account (current)	Numeric	8	No	positive number, does not display if the company is limited by guarantee
chare premium account (carrent)		J	140	Must be a whole number, must be a
	Numeric			positive number, does not display if the
Share premium account (previous)		8	No	company is limited by guarantee
	Numeric			Must be a whole number, must be a
Revaluation reserve (current)	Numeric	8	No	positive number
	Numeric	_		Must be a whole number, must be a
Revaluation reserve (previous)		8	No	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
				Must be a whole number, will be
Charabaldara' funda (aurrant)	Numeric		Voo	automatically calculated if a breakdown
Shareholders' funds (current)		8	Yes	is given  Must be a whole number, will be
	Numeric			automatically calculated if a breakdown
Shareholders' funds (previous)		8	Yes	is given
Statements				
	Radio			
477 statement	Button	-	Yes	-
	Radio			
476 statement	Button	-	Yes	<u> -</u>
Director's responsibilities statement	Radio	-	Yes	-

	Button			
	Radio			
Micro-entities statement	Button	-	Yes	-
Approval	1		T	1
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	I I		T	T
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 prepopulated.  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	Battorio		110	At least one text field must be
accounts free text field	Free Text	5000	No	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) Ordinary, Preference, etc.)	l l			be entered for each class type (e.g.
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
Snare value	Numeric	8	Yes	liviust be a positive number

No. of shares (current)	Numeric	8		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	-