

Welcome to **2009 XYZ Model Financial Accounts Generator**.

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## Product Overview

**2009 XYZ Model Financial Accounts Generator** has been produced in accordance with all applicable 30 June 2009 year-ending accounting requirements and standards, including:

- *Corporations Act 2001*;
- Australian equivalents to International Financial Reporting Standard (AIFRS) of the Australian Accounting Standards Board — AASB 1 through to AASB 1048;
- Australian Accounting Standard AAS 25, issued jointly by the Institute of Chartered Accountants in Australia and CPA Australia;
- Australian Stock Exchange Ltd Listing Rules;
- Australian Securities and Investments Commission Policy Statements, Class Orders and Practice Notes;
- Urgent Issues Group Interpretations; and
- other authoritative pronouncements of the Australian Accounting Standards Board.

The entities provided apply to all Australian states and territories. These entities are sourced from **XYZ Model Financial Accounts**.

The entities provided are:

- Listed Public Company (Consolidated);
- Listed Public Company (Single Entity);
- Large Proprietary Company (Consolidated) — Reporting and Non-reporting;
- Large Proprietary Company (Single Entity) — Reporting and Non-reporting;
- Small Proprietary Company;
- Incorporated Association — Reporting and Non-reporting;
- Self-managed Superannuation Fund — Non-reporting;
- Unit Trust — Reporting and Non-reporting; and
- Not-for-Profit Organisation.

**2009 XYZ Model Financial Accounts Generator** automates the processes involved with creating a financial report. A base model of the financial report required for the entity type is provided. **2009 XYZ Model Financial Accounts Generator** then compiles the financial report components based on the data that has been entered. **2009 XYZ Model Financial Accounts Generator** has been created with the expectation that the financial report is prepared after the necessary information has been collated (ie from the trial balance or other source).

## Features of 2009 XYZ Model Financial Accounts Generator

**2009 XYZ Model Financial Accounts Generator** user-friendly features include:

### Cover Sheet

**2009 XYZ Model Financial Accounts Generator** users will have a cover page to their financial reports. The cover page provides the company name, ABN and the year end for the financial report. Users also have the option of inserting an image (eg company logo) onto their cover page.

### Contents Page

**2009 XYZ Model Financial Accounts Generator** users will have a contents page to their financial reports. The contents page provides an automatically numbered table of contents to the financial report including reference to the page numbers. The contents page also offers hyperlinks to the contents listed.

### Validation Sheet

**2009 XYZ Model Financial Accounts Generator** includes a detailed calculation check, contained on a separate worksheet called the validation sheet. The validation sheet provides seven validation checks.

### Quick Data Summary in the Input Sheet

At the bottom of the input sheet, there is a quick data summary summarising the operating profit before tax and net equity.

### Note Pad

**2009 XYZ Model Financial Accounts Generator** has a notepad worksheet for users to insert any relevant notes related to each worksheet. This information will rollover to the next year.

### Shortcut Navigation Buttons in the Input Sheet

**2009 XYZ Model Financial Accounts Generator** users will be able to easily navigate through the input sheet by clicking on the boxes at the top of the sheet to quickly go to that section, eg click on  to go to the expenses section.

### Page Break Adjustment

**2009 XYZ Model Financial Accounts Generator** provides a button in the Notes to allow users to manually adjust the page breaks in the Notes prior to printing.

### Shortcut Navigation Drop Down Box in the Notes

**2009 XYZ Model Financial Accounts Generator** users will be able to easily navigate through the notes by selecting the note they wish to go to in the drop down box at the top of the sheet.

### Insert Rows in Data Input Sheet

**2009 XYZ Model Financial Accounts Generator** users will be able to insert additional rows in the input sheet for additional items and these will be transferred to other worksheets and will appear in green text.

## Income Statement and Audit Report Hidden (Not Selected in the Entity Information Sheet)

**2009 XYZ Model Financial Accounts Generator** will hide the alternative Income Statement and Audit Report that have not been selected.

## Minimum System Requirements

- Microsoft Office (Excel) 2000 or above with the latest service packs.
- Microsoft Windows 2000 or above with the latest service packs.
- Screen resolution 1024 x 768 and above.
- The minimum system requirements for your versions of MS Excel and MS Windows.
- Adobe Acrobat Reader.

## Support

The Thomson Reuters Customer Service Team will be pleased to assist you with any questions about accessing or using **2009 XYZ Model Financial Accounts Generator**.

Phone **1300 304 197** Monday to Friday 8.45am to 5.30pm Eastern Standard Time, or email [LTA.Service@thomsonreuters.com](mailto:LTA.Service@thomsonreuters.com).

## Step-by-step Workflow

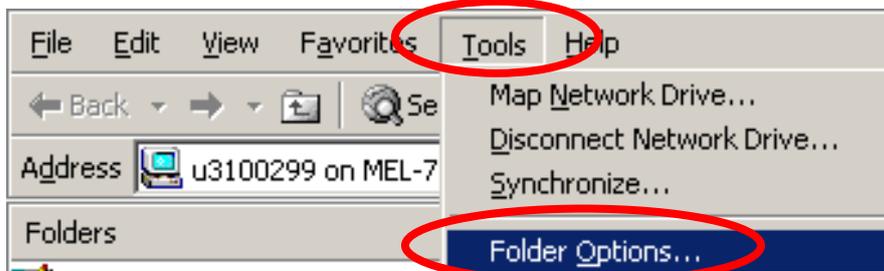
Broadly, the steps required to complete a financial report using **2009 XYZ Model Financial Accounts Generator** are outlined below:

1. Collate all necessary information required to produce the financial report, eg trial balance.
2. Open **2009 XYZ Model Financial Accounts Generator** through Start | Programs | CPD Business Tools | 2009 XYZ Model Financial Accounts Generator.
3. From the [Main Menu](#):
  - If the entity type is known, click on the required entity type button.
  - If you want to prepare a financial report for an entity and are unsure about the entity type, click the Entity Selection button to provide guidance. When your entity type is known, click the required entity type button.
4. Save the financial report. **2009 XYZ Model Financial Accounts Generator** entity reports should be saved regularly. To save, select **File | Save** from the Microsoft Excel menu bar or click the **Save** icon on the Microsoft Excel toolbar.
5. If you used 2008 XYZ Model Financial Accounts Generator, you may select the rollover button to rollover the information and data. Otherwise select the Entity Information Sheet to enter the particulars about the entity as required.

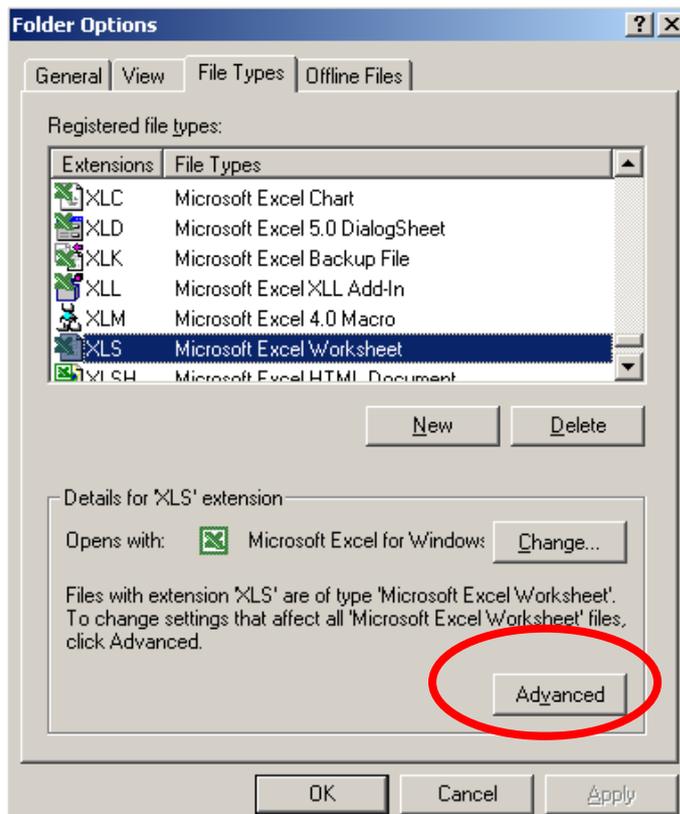
6. Select which notes you want to include in your financial report by clicking the [Select Notes](#) button. **Warning:** Manually deleting notes may cause serious errors. Use the [Select Notes](#) button to hide unwanted notes.
7. Open the [Data Input](#) sheet to enter data required to formulate the financial report.
8. Open the [Notes](#) sheet to enter any other information and modify the Notes as required by your entity.  
**Note:** [Blue shaded cells](#) contain formulae and as such are locked. [Red text](#) indicates a manual change is required. [Green text](#) is derived from the [Entity Info](#) sheet. [Blue figures](#) are hyperlinks that enable navigation to the relevant note.
9. Where applicable, open the [Directors' Report](#), [Auditor's Independence Declaration](#), [Directors' Declaration](#), [Audit Report](#) or any other report and prepare the report(s).
10. Check all report sheets that make up the financial report for formatting issues where additional data/commentary has been entered. Click the **Format Rows** button to automatically readjust the height of rows with changed or additional information to the correct row height, as row alignments may change when entering new or additional commentary.
11. When satisfied with the results, click [Print All](#) or [Print Reports](#) to print the financial report.

## System Settings to Enable XYZ Model Financial Accounts Generator Online

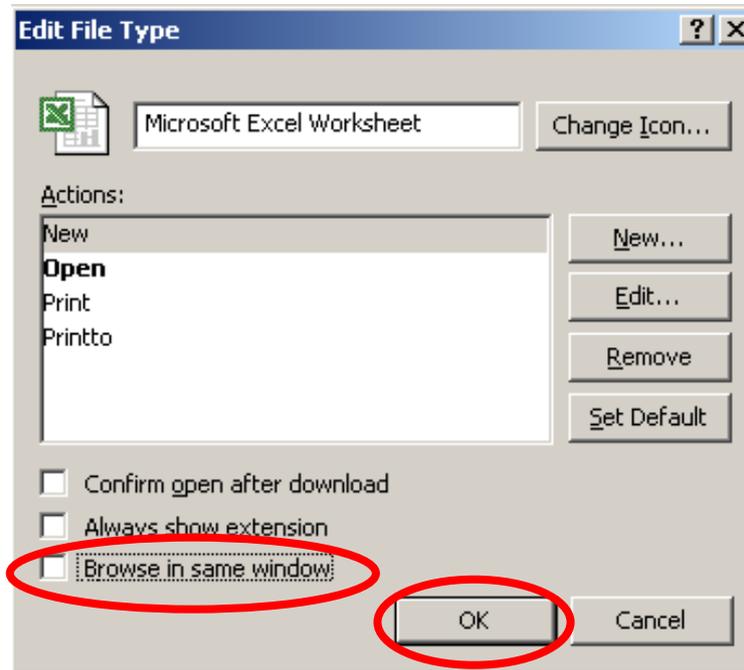
1. Open Windows Explorer.
2. Select **Tools** from the top menu bar.
3. Select **Folder Options** from the Tools drop down menu.



4. Select **File Types** tab.
5. Locate and select **XLS Microsoft Excel Worksheet** in the Registered file types list.
6. Click **Advanced** button.



7. Untick Browse in same window option.
8. Click **OK** to save this setting change.



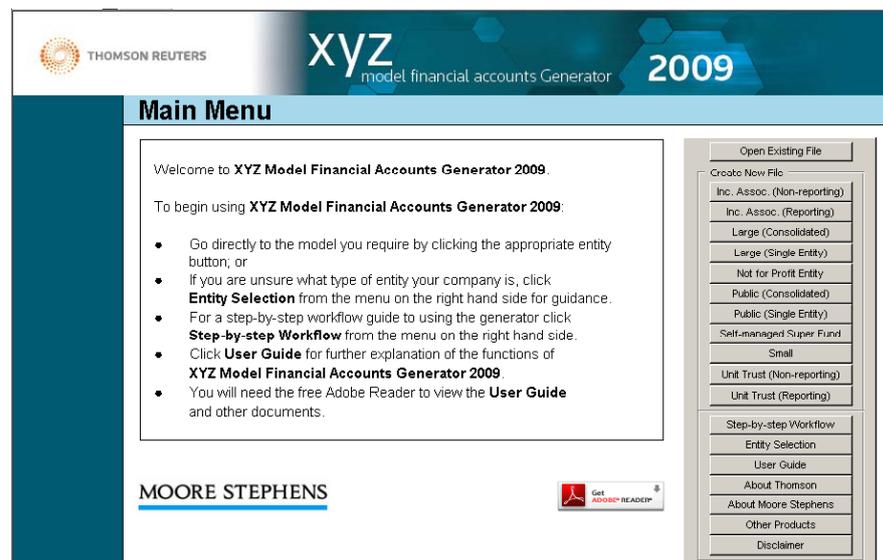
When you open an Excel file from the Internet (including online toolkits from **TAXPOINT**), the Excel file will open in the Microsoft Excel program (rather than within Internet Explorer) enabling the full functionality contained in macros to work seamlessly.

Click **Enable Macros** when prompted to ensure the functionality of **XYZ Model Financial Accounts Generator** can be delivered as expected.

## Starting 2009 XYZ Model Financial Accounts Generator

### Main Menu

When you start the **2009 XYZ Model Financial Accounts Generator**, the **Main Menu** is displayed.



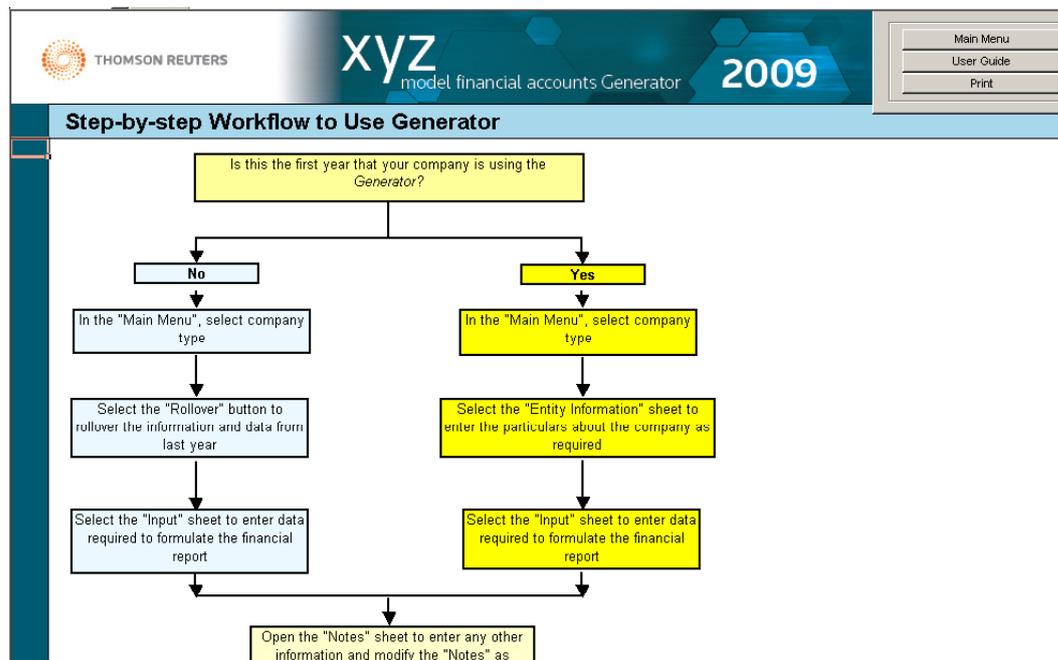
The **Main Menu** provides links to the financial report models for each entity. If you know which type of entity financial report you require, click the relevant entity button.

The entities provided are:

- Listed Public Company (Consolidated);
- Listed Public Company (Single Entity);
- Large Proprietary Company (Consolidated) — Reporting and Non-reporting;
- Large Proprietary Company (Single Entity) — Reporting and Non-reporting;
- Small Proprietary Company;
- Incorporated Association — Reporting and Non-reporting;
- Self-managed Superannuation Fund — Non-reporting;
- Unit Trust — Reporting and Non-reporting; and
- Not-for-Profit Organisation.

## Step-by-step Workflow

This flow chart is a quick guide to help users generate their financial reports. Using a step-by-step approach, the flow chart will assist in determining the appropriate format required. Click the **Step-by-step Workflow** button to display the following:



## User Guide

Click the **User Guide** button from the Main Menu to display this information.

## About Thomson Reuters/About Moore Stephens

Click the **About Thomson Reuters** or **About Moore Stephens** buttons to display information about the publisher or author.

You will need Adobe Reader to view these documents. If you do not have Adobe Reader installed, please click the **Get Adobe Reader** button on the Main Menu to connect to the Adobe website, where you can download the latest version of Adobe Reader for free.

## Other Products

Click **Other Products** to discover other time-saving solutions from Thomson Reuters.

## Printing

Clicking the [Print](#) button at any point in **2009 XYZ Model Financial Accounts Generator** will print the current sheet. Clicking the [Print All](#) or [Print Reports](#) buttons prints all reports (with or without page numbers).

## Main Menu

Click the **Main Menu** button at any point in **2009 XYZ Model Financial Accounts Generator** to return to the Main Menu.

## Preparing a Financial Report

A similar sheet to the following is displayed after clicking an entity button:

**Large Company (Consolidated)**

The accounts in this file are designed for use by Large Companies (Consolidated). Select a different file from the Main Menu for other entity types.

To begin using this file:

- Click Entity Info to enter your company details.
- Click Data Input to enter data relevant to formulating the financial accounts.
- To select which notes to include in your financial accounts, click Notes.
- Use the other navigation buttons to access the relevant report or select from the tabs below.

If you are unsure of how to navigate through the program, see the Flow Chart from the Main Menu for guidance.

The User Guide offers further explanation of the functions of the Generator. You will need the free Adobe Reader to view the User Guide.

Please note this template is designed for a generic company. Accordingly the policies and notes should be carefully reviewed and modified as necessary to ensure that they are appropriate having regard to your entity's industry and nature of operations, dealings and circumstances. In the process of modifying the template to your requirements, please ensure that you do not alter rows and columns shaded in blue or Note headers.

**MOORE STEPHENS**

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- Click **User Guide** to display this document.
- To begin preparing the financial report, click [Entity Info](#) or the EntityInfo tab.
- To begin formulating the numbers for the financial report, click [Data Input](#) or the Input tab.
- To view the notes required for this entity type, click [Notes](#) or the Notes tab.
- Click [Print Reports](#) to print all the sheets that make up the financial report.
- To view compiled financial data or enter required information, click the relevant button (eg for companies this would be the [Directors' Report](#), [Income Statement](#) (Nature) or (Function), [Balance Sheet](#), [Changes in Equity](#), [Cash Flow](#), [Declaration](#), [Audit Report](#), [Auditor's Independence Declaration](#)) or click the appropriate tab at the bottom of the sheet.

## Entity Info

Clicking **Entity Info** displays the following sheet:

Company and Director Information		Start Page	Data Input	Notes	Validation	Back	Rollover
		Print	Print All	Colour Code Help			
<b>Company Information</b>							
Start of financial year		End of financial year					
Reporting year	2009						
Name							
ABN							
Reg. Office Address1							
Reg. Office Address2							
Reg. Office Address3							
Business Address1							
Business Address2							
Business Address3							
<b>Director Information</b>							
	<b>Name</b>	<b>Status</b>	<b>Date</b>				
Director 1							
Director 2							
Director 3							
Director 4							
Director 5							
Director 6							
Director 7							
Director 8							
Director 9							
Director 10							
<b>Controlled Entities Information</b>							
	<b>Name</b>	<b>Country of Incorporation</b>					
Controlled Entity 1							
Controlled Entity 2							
Controlled Entity 3							

Information entered on this sheet appears as required throughout the financial report. To ensure consistency, enter your entity's information here and not directly into the reports. This information needs to be entered each time a new financial report is created.

### Rollover

Users who prepared their financial report last year using 2008 XYZ Model Financial Accounts Generator have the option to rollover the information and data they entered in the Entity Info Sheet, Data Input Sheet and Transition Sheet (if applicable) into **2009 XYZ Model Financial Accounts Generator**.

To do this, click on the **Rollover** button and select the file in which you saved your report using 2008 XYZ Model Financial Accounts Generator.

**Note:** This function is designed to work with files of the same entity type. For example, if you choose to prepare a financial report for a large company in **2009 XYZ Model Financial Accounts Generator** but attempt to rollover information from a public company from 2008 XYZ Model Financial Accounts Generator, the rollover function will not work. Additionally, if you changed the format of the Entity Info sheet or Data Input Sheet last year by unprotecting the sheet, this may affect the ability of the rollover function to rollover accurately.

### Start and End of Financial Year

Entities with different year-ends will be able to use the **2009 XYZ Model Financial Accounts Generator**. In the Entity Information sheet, users have to type in their start of financial year and end of financial year dates and this information will flow through to the rest of the product as appropriate.

## Director Information (where applicable)

Enter the names of any directors who have held office during any part of the reporting period and up until the date of the report.

If the director was appointed or resigned during the 2009 financial year, click in the Status column next to the name of the applicable director and select either Retired or Appointed from the drop down list. (Delete will clear the cell.) If you change the director's status to either Appointed or Retired, insert the relevant date in the Date column.

**Note:** If, after changing a director's status to Appointed or Retired, you subsequently decide to revert to the default of blank, the retirement date is not automatically removed. However, any retirement dates specified will not flow through to the notes unless the status of the relevant director is Appointed or Retired.

## Controlled Entities Information — Large Proprietary (Consolidated) and Listed Public (Consolidated) Entities

For Large Consolidated and Public Consolidated entities, there is the ability to enter the names and country of incorporation of the controlled entities.

## Income Statement — Nature or Function (where applicable)

The [Entity Info](#) sheet for most entities provides the option to choose which type of Income Statement (Profit and Loss) you wish to adopt.

These are either by **Nature** or by **Function**.

### Nature or Function

An entity should choose the classification either by nature or by function that provides the most relevant information about its financial performance. The selection determines which report prints and additionally affects the layout of the expenses section of the [Data Input](#) sheet.

Once you select an income statement, the other income statement sheet will be hidden.

## Reporting Status (where applicable)

The **Reporting Status** field displays the reporting or non-reporting status of the entity. The default status is reporting.

Click the **Change** button to designate your entity as non-reporting.

By changing the status of your entity to non-reporting, specific wording in the relevant sections of the financial report will reflect this. For example, in the Directors' Report, Notes, Directors' Declaration and Audit Report, the report wording will reflect that this is a '**special purpose financial report**' as opposed to a '**general purpose financial report**' when the status is reporting.

## Data Input Sheet

Click the **Data Input** button on the Start Page or the Input tab to display a sheet similar to the following:

Data Input							Start Page	Entity Info	Notes	Validation	Back	Rollover
							Format Rows	Print	Print All	Colour Code Help		
* Use positive figures when entering data into the Input Sheet (including Cash Flow Information) with the exception of figures corresponding to inserted rows.												
							Consolidated Group		Parent Entity			
REV	EXP	ASS	LIA	EQ	TAX	CF	2009	2008	2009	2008		
<b>REVENUE</b>												
<b>SALES REVENUE</b>												
Sale of goods												
Provision of Services												
TOTAL SALE OF GOODS							-	-	-	-		
<b>OTHER REVENUE</b>												
Services revenue												
TOTAL SERVICES REVENUE							-	-	-	-		
Construction revenue												
TOTAL CONSTRUCTION REVENUE							-	-	-	-		
Interest												
Wholly-owned controlled entities												
Other related parties												
Other persons												
Directors												
TOTAL INTEREST							-	-	-	-		
Dividends												
Wholly-owned subsidiaries												
Associated corporations												
Other corporations												
Joint venture entities												
TOTAL DIVIDENDS							-	-	-	-		
Other revenues												
TOTAL SALES REVENUE AND OTHER REVENUE							-	-	-	-		
<b>OTHER INCOME</b>												

The Data Input sheet is where all required information for the Income Statement, Balance Sheet and Cash Flow Statement is derived. The Data Input sheet, however, may not source all the required information that may be required in the [Notes](#) sheet. Accordingly, the user may need to go into the Notes sheet to manually enter additional data relevant to the entity.

The **2009 XYZ Model Financial Accounts Generator** allows users to insert rows if they want to include further items in the Data Input Sheet. This information will flow through to the rest of the product as appropriate (as shown in the example below).

<b>EXPENSES</b>												
Changes in inventories of finished goods and work in progress												
Raw materials and consumables used												
Employee benefits expense												
Freight and cartage												
Impairment of property, plant and equipment												
Depreciation and amortisation expenses												
Finance costs												
External entities												
Related entities												
Other related parties												
Person A								50				
TOTAL FINANCE COSTS								50	-	-		
Commissions paid												
Loss on disposal of property, plant and equipment												
Loss on disposal of non-current investments												
Other expenses from ordinary activities												
TOTAL EXPENSES								50	-	-		
<b>OTHER EXPENSE DISCLOSURE ITEMS</b> (for disclosure in the Notes ONLY, figures entered in this section will not impact on the income statement)												
Cost of sales												
Impairment of non-current investments												
Bad and doubtful debts												

In the above example, an additional item was inserted for Finance costs (\$50 from Person A). This amount will flow through to the notes as well as the Income Statement elected as demonstrated in the diagrams above.

**Important Note:** As a general rule, when entering numbers into the Data Input sheet, use positive figures. This is irrespective of whether the item is a revenue, expense, asset, liability or equity amount except for cash flow items. **2009 XYZ Model Financial Accounts Generator** will automatically transfer the numbers to the appropriate section of the financial report and, where appropriate, as a negative amount. An example is shown below:

REV	EXP	ASS	LIA	EQ	TAX	CF	Consolidated Group		Parent Entity	
							2008	2007	2008	2007
Dividends declared/paid										
<b>ASSETS</b>										
<b>CURRENT ASSETS</b>										
Cash										
Cash at bank and in hand										
Short-term bank deposits										
TOTAL CASH ASSETS							-	-	-	-
Receivables										
Trade receivables										
(Provision for impairment of receivables)							500	3,000		
							5,500	2,000	-	-

Existing input sheet takes the necessary formula to reduce the trade receivables by the provision for impairment of receivables

In the above example, the provision for impairment of receivables figure is entered as a positive amount to reflect the provision for impairment of receivables value.

Note 9 Trade and Other Receivables		Consolidated Group		Parent Entity	
	Note	2008	2007	2008	2007
		\$	\$	\$	\$
CURRENT					
Trade receivables		6,000	5,000	-	-
Provision for impairment of receivables	9(d)(i)	(500)	(3,000)	-	-
		5,500	2,000	-	-

The bracketed amounts flow through to the [Notes](#) as negative figures to reflect the offsetting treatment against trade receivables.

Therefore, if you insert a negative figure, an alert box will appear to verify that you want to insert the figure as a negative amount.

However, there may be times where it will be appropriate to enter a negative figure towards a corresponding item. Furthermore, if you insert rows in the input sheet, you need to enter the corresponding figure as either positive or negative accordingly. An example is shown below:

REV	EXP	ASS	LIA	EQ	TAX	CF	Consolidated Group		Parent Entity	
							2008	2007	2008	2007
TOTAL CASH ASSETS							-	-	-	-
Receivables										
Trade receivables							6,000	5,000		
(Provision for impairment of receivables)							500	3,000		
							5,500	2,000	-	-
Amounts due from customers for construction contracts										
Contract costs incurred										
Recognised profits										
(Progress billings)										
							-	-	-	-
Other receivables										
Loans to directors										

In the above example, since you are inserting another provision, you would enter this number as a negative even though generally in the input sheet you would enter it as a positive. This is because the existing input sheet has the necessary formula to reduce the receivables by the provision; however, the insert rows do not have this facility.

## Tax Effect Section

For the Tax Effect Accounting section in the Data Input Sheet, enter the gross amount for each item. **2009 XYZ Model Financial Accounts Generator** will then generate the tax effect amount in the corresponding [Notes](#) (ie 30% of the gross amount).

## Validation Sheet

2009 XYZ Model Financial Accounts Generator has a Validation Sheet with calculation checks as shown below:

Validation Sheet		Consolidated 2009		Parent 2009	
<b>1. Do the Input Balance Sheet Items Balance?</b>		<input type="checkbox"/>	YES	<input type="checkbox"/>	YES
Assets			-		-
Liabilities			-		-
Owner's Equity			-		-
	Variance		-		-
<b>2. Are Net Equity Per Input Sheet and Balance Sheet the Same?</b>		<input type="checkbox"/>	YES	<input type="checkbox"/>	YES
Owner's Equity Amount Per Input Sheet			-		-
Owner's Equity Amount Per Balance Sheet			-		-
	Variance		-		-
<b>3. Does the Actual Balance Sheet Balance?</b>		<input type="checkbox"/>	YES	<input type="checkbox"/>	YES
Assets			-		-
Liabilities			-		-
Owner's Equity			-		-
	Variance		-		-
<b>4. Are Operating Profit Per Input Sheet and Income Statement the Same?</b>		<input type="checkbox"/>	YES	<input type="checkbox"/>	YES
Profit Before Tax Per Input Sheet			-		-
Profit Before Tax Per Income Statement			-		-
	Variance		-		-
<b>5. Are Reserves Balances Per Input Sheet and Statement of Changes in Equity the Same?</b>		<input type="checkbox"/>	YES	<input type="checkbox"/>	YES
Reserves Balance per Input Sheet			-		-
Reserves Balance per Statement of Changes in Equity			-		-
	Variance		-		-

Use the Validation Sheet to quickly review whether the financial accounts figures appear reasonable.

## Notes

Click the **Notes** button on the Start Page or the Notes tab to display a sheet similar to the following:

Start Page	Entity Info	Data Input	Validation	Back	Unprotect	Format Rows	Print	Print All	Colour Code Help	Select Notes	Pg Break Adj
------------	-------------	------------	------------	------	-----------	-------------	-------	-----------	------------------	--------------	--------------

**[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AND CONTROLLED ENTITIES  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008**

Note 1: Statement of Significant Accounting Policies

<b>Note 1</b>	<b>Statement of Significant Accounting Policies</b>
---------------	---

This financial report includes the consolidated financial statements and notes of [Enter Company Name in EntityInfo sheet] and controlled entities ('Consolidated Group' or 'Group'), and the separate financial statements and notes of [Enter Company Name in EntityInfo sheet] as an individual parent entity ('Parent Entity').

**Basis of Preparation**

The financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Corporations Act 2001. The directors have determined that the company is not a reporting entity.

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

**Accounting Policies**

**(a) Principles of Consolidation**

A controlled entity is any entity over which [Enter Company Name in EntityInfo sheet] has the power to govern the financial and operating policies so as to obtain benefits from its activities. In assessing the power to govern, the existence and effect of holdings of actual and potential voting rights are considered.

A list of controlled entities is contained in Note 17 to the financial statements.

As at reporting date, the assets and liabilities of all controlled entities have been incorporated into the consolidated financial statements as well as their results for the year then ended. Where controlled entities have entered (left) the consolidated group during the year, their operating results have been included (excluded) from the consolidated financial statements.

All inter-group balances and transactions between entities in the consolidated group, including any unrealised profits or losses, have been eliminated on consolidation. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with those adopted by the parent entity.

Minority interests, being that portion of the profit or loss and net assets of subsidiaries attributable to equity interests held by persons outside the group, are shown separately within the Equity section of the consolidated Balance Sheet and in the consolidated Income Statement.

*Business Combinations*

The **Notes** sheet is where most adjustments/modifications occur once you have entered all the required information in the [Data Input](#) sheet.

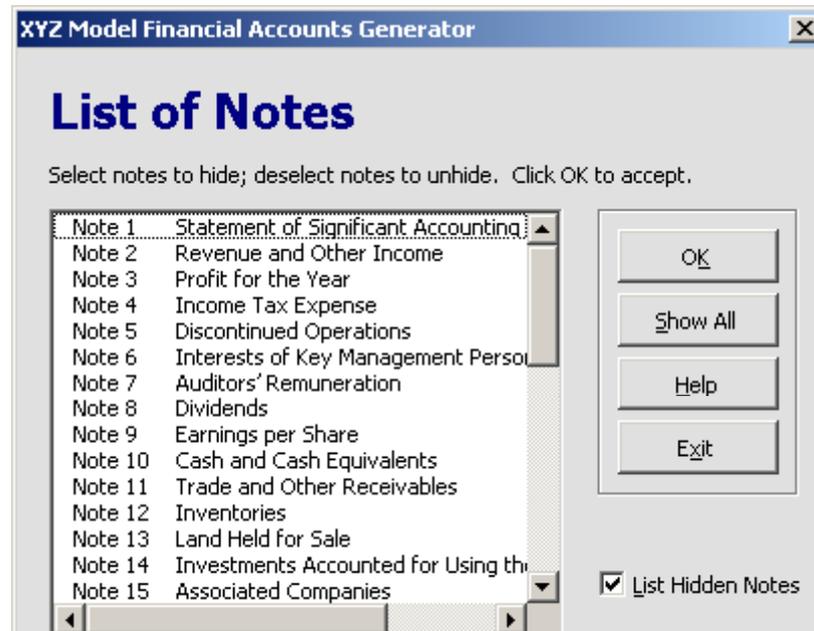
As a template of the Notes has been provided for demonstration purposes, you will need to modify, as necessary, commentary and other items to reflect the reporting needs of your entity.

**Warning:** Manually deleting notes may cause serious errors and functionality problems. Use the [Select Notes](#) button to hide unwanted notes.

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Data Input](#) or the Input tab to enter the necessary information to formulate the financial accounts.
- Click [Select Notes](#) to choose which notes you wish to include.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained. To ensure the hide notes function is not disrupted, please ensure there is always an empty row (ie no text in that row) between each note.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all the sheets that make up the financial report.

## Select Notes

To select the notes to make up the financial statements, click the **Select Notes** button. The following will display:



This list comprises the notes for the specific entity's type of financial statements.

Selecting a note will remove the note and all references to it in the financial statements. Deselecting a note will restore that note and all references to it within the financial statements.

For example, by selecting **Note 10 Inventories** to hide, the flow-on effects will be that Inventories will no longer be shown on the Balance Sheet.

Click **Exit** to close Select Notes.

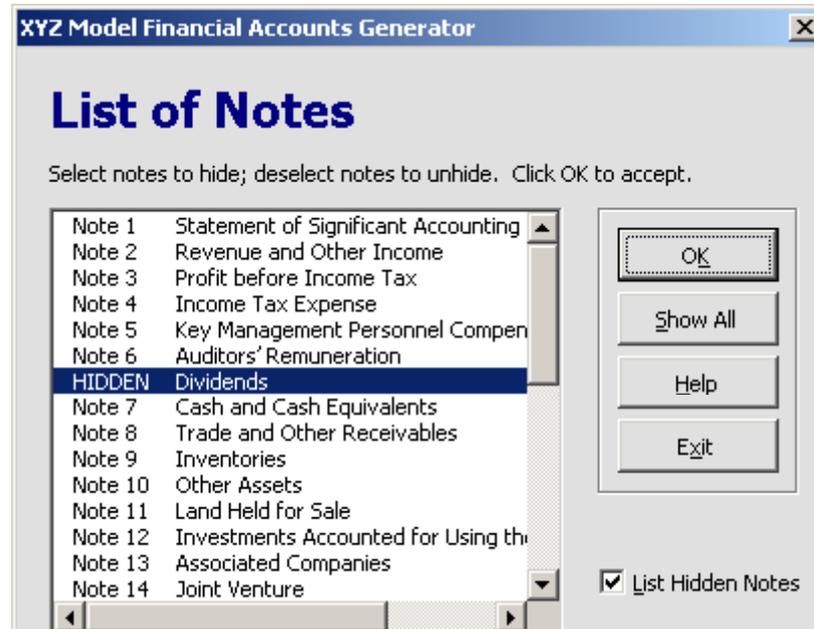
Click **Help** for information on how to hide and unhide notes.

### To Hide a Note

Ensure the **List Hidden Notes** checkbox is ticked to display all notes.

Select the note title in the list and click **OK**.

If the **List Hidden Notes** checkbox is ticked, the hidden note will still be listed — but with Hidden in place of the note number.



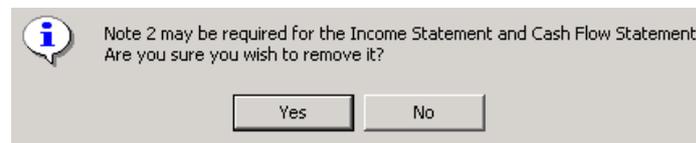
The visible notes will renumber.

If a note is compulsory, the following message will appear:



Click **OK**.

For some notes, a warning message may appear to ensure you are aware of the implication of hiding that note. For example:

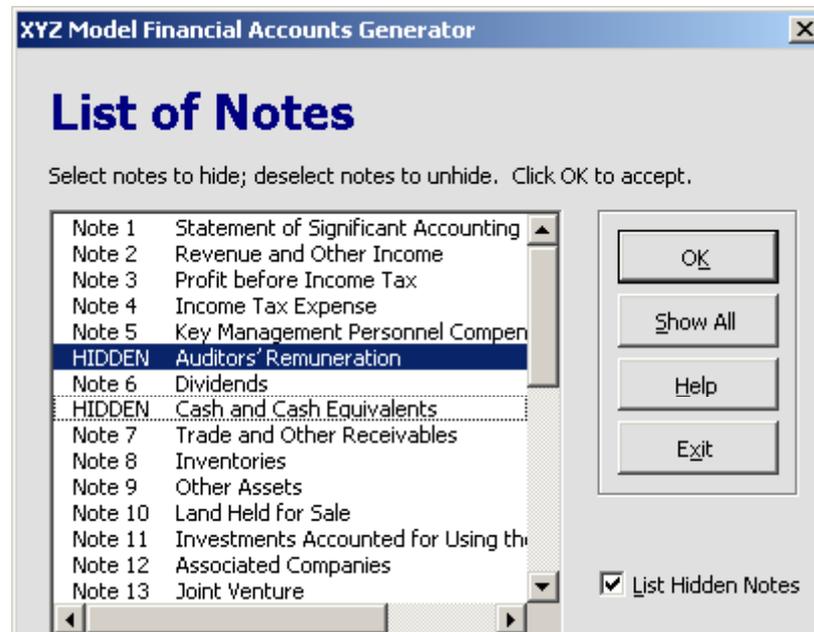


### To Unhide One or More Notes

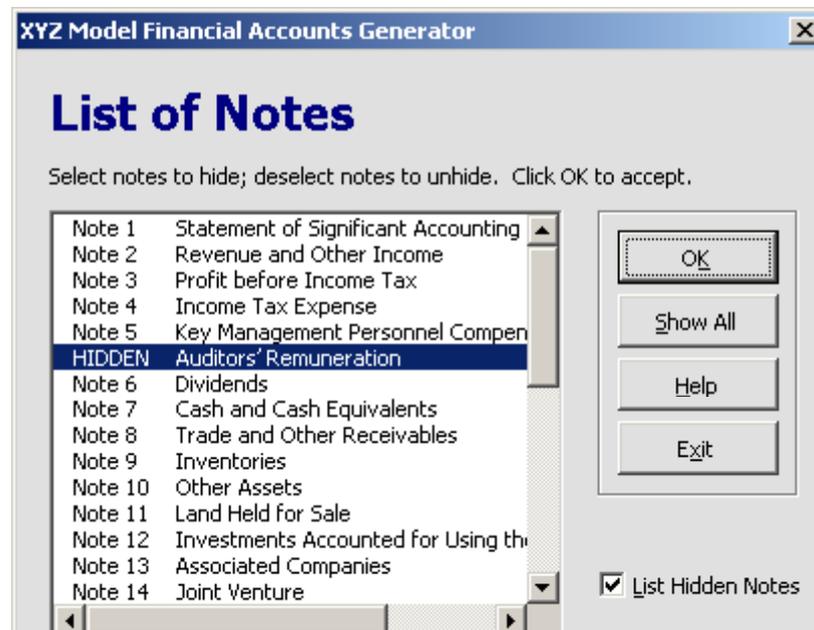
Ensure the **List Hidden Notes** checkbox is ticked to display all hidden notes.

To unhide all hidden notes, click the **Show All** button.

A hidden note has been previously selected. To unhide one or more specific hidden notes, deselect the previously selected note to ensure it is not highlighted.



Click **OK**.



The previously hidden note will now be included in the list of notes.

## List Hidden Notes

It is a matter of choice whether the list of notes displays hidden notes or not. To view all notes, check **List Hidden Notes**, and hidden notes will appear in the list but marked as HIDDEN.

To remove these notes from view in the list, uncheck **List Hidden Notes**.

**Note:** If notes have been hidden and you wish to hide further notes, **List Hidden Notes** must be checked.

## Income Statement (Profit and Loss)

Most entities in **2009 XYZ Model Financial Accounts Generator** have the option to choose between two types of Income Statements (Profit and Loss).

These are by [nature](#) (IS1) and by [function](#) (IS2). The [Entity Info](#) sheet provides the ability to select which of the two to adopt.

Click the **Income Statement** button on the Start Page to display a sheet similar to the following:

		[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AN			
		CONTROLLED ENTITIES			
		INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2008			
Note		Consolidated Group		Parent Entity	
		2008	2007	2008	2007
		\$	\$	\$	\$
Revenue	2	-	-	-	-
Other income	2	-	-	-	-
Changes in inventories of finished goods and work in progress		-	-	-	-
Raw materials and consumables used		-	-	-	-
Employee benefits expense		-	-	-	-
Freight and cartage		-	-	-	-
Depreciation and amortisation expenses		-	-	-	-
Impairment of property plant and equipment		-	-	-	-
Finance costs	3	-	-	-	-
Commissions paid		-	-	-	-
Other expenses		-	-	-	-
Share of net profits of associates and joint ventures		-	-	-	-
Profit before income tax		-	-	-	-
Income tax expense	4	-	-	-	-
Profit attributable to members of the parent entity		-	-	-	-
Dividends per share (cents)					

The accompanying notes form part of these financial statements.

All data disclosed in the Income Statement is derived from the [Data Input](#) sheet. Accordingly, all the data cells are shaded blue to indicate protected cells.

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Notes](#) or the Notes tab to navigate to the notes data entry sheet.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all the sheets that make up the financial report.

**Note:** [Blue shaded cells](#) contain formulae and as such are locked. [Red text](#) indicates a manual change is required. [Green text](#) is drawn from the Entity Info sheet. [Blue figures](#) are hyperlinks that enable navigation to the relevant note.

## Balance Sheet

Click the **Balance Sheet** button on the Start Page or the BS tab to display a sheet similar to the following:

[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AN		Start Page	Entity Info	Data Input	Notes	Validation	Back
CONTROLLED ENTITIES		Unprotect	Format Rows	Print	Print All	Colour Code Help	
BALANCE SHEET AS AT 30 JUNE 2008							
	Note	Consolidated Group		Parent Entity			
		2008	2007	2008	2007		
		\$	\$	\$	\$		
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
Cash and cash equivalents	7	-	-	-	-		
Trade and other receivables	8	-	-	-	-		
Inventories	9	-	-	-	-		
Other assets	10	-	-	-	-		
<b>TOTAL CURRENT ASSETS</b>		-	-	-	-		
<b>NON-CURRENT ASSETS</b>							
Trade and other receivables	8	-	-	-	-		
Investments accounted for using the equity method	12	-	-	-	-		
Financial assets	15	-	-	-	-		
Property, plant and equipment	17	-	-	-	-		
Deferred tax assets	21	-	-	-	-		
Intangible assets	18	-	-	-	-		
Other assets	10	-	-	-	-		
<b>TOTAL NON-CURRENT ASSETS</b>		-	-	-	-		
<b>TOTAL ASSETS</b>		-	-	-	-		
<b>CURRENT LIABILITIES</b>							
Trade and other payables	19	-	-	-	-		
Financial liabilities	20	-	-	-	-		
Current tax liabilities	21	-	-	-	-		
Short-term provisions	22	-	-	-	-		
<b>TOTAL CURRENT LIABILITIES</b>		-	-	-	-		
<b>NON-CURRENT LIABILITIES</b>							
Trade and other payables	19	-	-	-	-		
Financial liabilities	20	-	-	-	-		
Deferred tax liabilities	21	-	-	-	-		

All data derived in the Balance Sheet is derived from the [Data Input](#) sheet. Accordingly, all data cells are shaded blue to indicate protected cells.

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Data Input](#) or the Input tab to navigate to the Data Input sheet.
- Click [Notes](#) or the Notes tab to navigate to the notes data entry sheet.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all the sheets that make up the financial report.

**Note:** [Blue shaded cells](#) contain formulae and as such are locked. [Blue figures](#) are hyperlinks that enable navigation to the relevant note.

## Statement of Changes in Equity

Click the **Changes In Equity** button on the Start Page or the CE tab to display a similar sheet to the following:

[ENTER COMPANY NAME IN ENTITY INFO SHEET] ABN: [ENTER ABN IN ENTITY INFO SHEET]		Start Page	Entity Info	Data Input	Notes	Validation	Back
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2008		Unprotect	Format Rows	Print	Print All	Colour Code Help	
	Share Capital		Retained Earnings (Accumulated Losses)	Asset Revaluation Reserve	Financial Assets Reserve	General Reserves	Total
Note	Ordinary	Partly Paid Ordinary Shares					
	\$	\$	\$	\$	\$	\$	\$
<b>Consolidated Group</b>							
<b>Balance at 1 July 2006</b>							
Retrospective adjustment upon change in accounting policy	33						
Profit attributable to members of parent entity							
Transfers to and from reserves							
— general reserve							
Transfers from retained profits							
Sub-total							
Dividends paid or provided for	6						
<b>Balance at 30 June 2007</b>							
Shares issued during the year							
Profit attributable to members of parent entity							
Revaluation increment (decrement)							
Share of associates revaluation increments							
Sub-total							
Dividends paid or provided for	6						
<b>Balance at 30 June 2008</b>							
<b>Parent Entity</b>							
<b>Balance at 1 July 2006</b>							
Profit attributable to members of parent entity							
Sub-total							
Dividends paid or provided for	6						
<b>Balance at 30 June 2007</b>							
Shares issued during the year							
Profit attributable to members of parent entity							

Most of the information needs to be manually entered in the Statement of Changes in Equity, except for dividends paid or provided for, which is derived from the Notes.

## Cash Flow Statement

Click the **Cash Flow** button on the Start Page or the CF tab to display a sheet similar to the following:

[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AN		Start Page	Entity Info	Data Input	Notes	Validation	Back
ENTITIES		Unprotect	Format Rows	Print	Print All	Colour Code	Help
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008							
Note	Consolidated Group		Parent Entity				
	2008	2007	2008	2007			
	\$	\$	\$	\$			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers	-	-	-	-			
Dividends received	-	-	-	-			
Interest received	-	-	-	-			
Payments to suppliers and employees	-	-	-	-			
Finance costs	-	-	-	-			
Income tax paid	-	-	-	-			
Net cash provided by operating activities	28(a)	-	-	-			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Proceeds from sale of property, plant and equipment	-	-	-	-			
Proceeds from sale of investments	-	-	-	-			
Purchase of property, plant and equipment	-	-	-	-			
Purchase of investments	-	-	-	-			
Loans to related parties							
— payments made	-	-	-	-			
— proceeds from repayments	-	-	-	-			
Net cash used in investing activities		-	-	-			
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
Proceeds from issue of shares	-	-	-	-			
Proceeds from borrowings	-	-	-	-			
Repayment of borrowings	-	-	-	-			
Dividends paid	-	-	-	-			
Net cash provided by (used in) financing activities		-	-	-			
Net increase in cash held		-	-	-			
Cash at beginning of financial year		-	-	-			
Cash at end of financial year	7	-	-	-			

The accompanying notes form part of these financial statements.

All data derived in the Cash Flow Statement is derived from the [Data Input](#) sheet. Accordingly, all data cells are shaded blue to indicate protected cells.

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Data Input](#) or the Input tab to navigate to the Data Input sheet.
- Click [Notes](#) or the Notes tab to navigate to the notes data entry sheet.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all the sheets that make up the financial report.

**Note:** [Blue shaded cells](#) contain formulae and as such are locked. [Red text](#) indicates a manual change is required. [Green text](#) is drawn from the Entity Info sheet. [Blue figures](#) are hyperlinks that enable navigation to the relevant note.

## Directors' Report (where applicable)

**2009 XYZ Model Financial Accounts Generator** prepares the Directors' Report using information entered into the [Entity Info](#) sheet, including directors' names.

Click the **Directors' Report** button on the Start Page or the Rpt tab to display a sheet similar to the following:

[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AND C					
ENTITIES					
<b>DIRECTORS' REPORT</b>					
Start Page	Entity Info	Data Input	Notes	Validation	Back
Unprotect	Format Rows	Print	Print All	Colour Code Help	

Your directors present their report on the company and its controlled entities for the financial year ended 30 June 2009.

The names of the directors in office at any time during, or since the end of, the year are:

Enter Director's name in EntityInfo sheet  
 Enter Director's name in EntityInfo sheet

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

The consolidated profit of the consolidated group for the financial year after providing for income tax and eliminating minority equity interests amounted to \$0.

A review of the operations of the consolidated group during the financial year and the results of those operations found that the changes in market demand and competition have seen an increase in sales of [\[insert percentage\]](#) to [\[insert amount\]](#). The increase in sales has contributed to an increase in the consolidated group's operating profit before tax.

No significant changes in the consolidated group's state of affairs occurred during the financial year.

The principal activities of the consolidated group during the financial year were the [\[insert details\]](#).

No significant change in the nature of these activities occurred during the year.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the consolidated group, the results of those operations, or the state of affairs of the consolidated group in future financial years.

Likely developments in the operations of the consolidated group and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the consolidated group.

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Data Input](#) or the Input tab to navigate to the Data Input sheet.
- Click [Notes](#) or the Notes tab to navigate to the notes data entry sheet.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all the sheets that make up the financial report.

**Note:** [Blue shaded cells](#) contain formulae and as such are locked. [Red text](#) indicates a manual change is required. [Green text](#) is drawn from the Entity Info sheet.

To select the appropriate director’s name for signature, click on the **[Select director name]** cell and choose the signing director’s name from the drop down list compiled from the Entity Info sheet.

Director [Select director name]

Dated this Select from list day of 2008

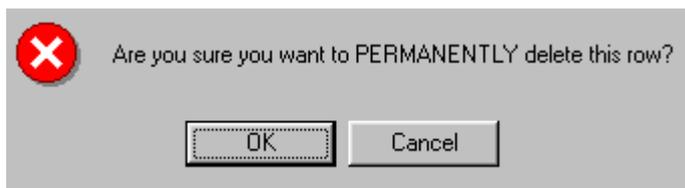
To change the signature date from the default (today’s) date, click on the date number cell and/or month cell and choose the appropriate date information from the drop down lists or manually enter as required.

**Double-click to delete this row**

In some cases, rows not required can be deleted by double-clicking the red text in that row.

<p><b>[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] / REPORT OF THE DIRECTORS'</b></p>	<table border="1" style="border-collapse: collapse;"> <tr> <td>Start Page</td> <td>Entity Info</td> <td>Data Input</td> <td>Notes</td> <td>Validation</td> <td>Back</td> </tr> <tr> <td>Unprotect</td> <td>Format Rows</td> <td>Print</td> <td>Print All</td> <td>Colour Code Help</td> <td></td> </tr> </table>	Start Page	Entity Info	Data Input	Notes	Validation	Back	Unprotect	Format Rows	Print	Print All	Colour Code Help	
Start Page	Entity Info	Data Input	Notes	Validation	Back								
Unprotect	Format Rows	Print	Print All	Colour Code Help									
<p style="color: red; font-size: small;">(iii) During the year there were six non-compliance incidents where lead from the copper smelter was found to have contaminated the water in excess of the allowable levels. This is believed to be due to higher than expected rainfall levels causing seepage from waste landfill. This has led to fines being imposed on the operations by the government environmental agency. Different landfill techniques are being investigated to improve this situation.</p> <p><b>Information on Directors</b></p> <ul style="list-style-type: none"> <li>Enter Director's name in EntityInfo sheet — [Insert Position]</li> <li>Qualifications — <span style="color: red;">Double-click to delete this row</span></li> <li>Experience — <span style="color: red;">Double-click to delete this row</span></li> <li>Interest in Shares and Options — <span style="color: red;">Double-click to delete this row</span></li> <li>Special Responsibilities — <span style="color: red;">Double-click to delete this row</span></li> <li>Directorships held in other listed entities — <span style="color: red;">Double-click to delete this row</span></li> <li>Enter Director's name in EntityInfo sheet — [Insert Position]</li> <li>Qualifications — <span style="color: red;">Double-click to delete this row</span></li> <li>Experience — <span style="color: red;">Double-click to delete this row</span></li> </ul>													

Any rows removed will be permanently deleted. The following message will appear after double-clicking:



Click **OK** to continue.

## Directors' Declaration (where applicable)

**2009 XYZ Model Financial Accounts Generator** prepares the Directors' Declaration using information entered into the [Entity Info](#) sheet, including directors' names and refers to page numbers automatically.

Click the **Declaration** button on the Start Page or the Decl tab to display a sheet similar to the following:

[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AND CONTROLLED ENTITIES DIRECTORS' DECLARATION		Start Page	Entity Info	Data Input	Notes	Validation	Back
		Unprotect	Format Rows	Print	Print All	Colour Code Help	
The directors of the company declare that:							
1. The financial statements and notes, as set out on pages 4 to 31, are in accordance with the Corporations Act 2001:							
(a) comply with Accounting Standards; and							
(b) give a true and fair view of the financial position as at 30 June 2009 and of the performance for the year ended on that date of the company and consolidated group.							
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.							
This declaration is made in accordance with a resolution of the Board of Directors.							
Director _____ [Select director name]							
Dated this _____ day of _____ 2009							

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Data Input](#) or the Input tab to navigate to the Data Input sheet.
- Click [Notes](#) or the Notes tab to navigate to the notes data entry sheet.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all the sheets that make up the financial report.

**Note:** [Red text](#) indicates a manual change is required. [Green text](#) is drawn from the Entity Info sheet.

To select the appropriate director's name for signature, click on the **[Select director name]** cell and choose the signing director's name from the drop down list compiled from the Entity Info sheet.

Director \_\_\_\_\_

To change the signature date from the default (today's) date, click on the date number cell and/or month cell and choose the appropriate date information from the drop down list or manually enter as required.

## Audit Report

**2009 XYZ Model Financial Accounts Generator** provides model audit reports following the release of the Guidance Note: Improving Communication between Auditors and Shareholders by the AASB for the following entities:

- Listed Public Company (Consolidated);
- Listed Public Company (Single Entity);
- Large Proprietary Company (Consolidated) — Reporting and Non-reporting;
- Large Proprietary Company (Single Entity) — Reporting and Non-reporting;
- Small Proprietary Company;
- Incorporated Association — Reporting and Non-reporting;
- Self-managed Superannuation Fund — Non-reporting;
- Unit Trust — Reporting and Non-reporting; and
- Not-for-Profit Organisation.

When applicable you will have the option to modify between the Audit and Audit2 tabs by clicking on the [Entity Info](#) sheet.

**2009 XYZ Model Financial Accounts Generator** prepares the Audit Report(s) using information entered into the [Entity Info](#) sheet, including directors' names.

Click the **Audit Report** button on the Start Page or the Audit tab to display a sheet similar to the following:

[ENTER COMPANY NAME IN ENTITYINFO SHEET] [ENTER ABN IN ENTITYINFO SHEET] AND CONTROLLED ENTITIES	Start Page	Entity Info	Data Input	Notes	Validation	Back
<b>INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF [ENTER COMPANY NAME IN ENTITYINFO SHEET]</b>	Unprotect	Format Rows	Print	Print All	Colour Code Help	
<p><b>Report on the Financial Report</b></p> <p>We have audited the accompanying financial report of [Enter Company Name in Entityinfo sheet] and controlled entities, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the directors' declaration of the consolidated entity comprising the company and the entity it controlled at the year's end or from time to time during the financial year.</p> <p><i>Directors' responsibility for the financial report</i></p> <p>The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Act 2001. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the directors also state, in accordance with Accounting Standard AASB 101: "Presentation of Financial Statements", that compliance with the Australian equivalents to International Financial Reporting Standards (IFRSs) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.</p> <p><i>Auditor's responsibility</i></p> <p>Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.</p> <p>An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.</p>						

- Click **Start Page** or the Start tab to return to the front sheet of the entity report.
- Click [Entity Info](#) or the EntityInfo tab to navigate to the entity information data entry sheet.
- Click [Data Input](#) or the Input tab to navigate to the Data Input sheet.

- Click [Notes](#) or the Notes tab to navigate to the notes data entry sheet.
- Click **Format Rows** to automatically readjust the height of rows with changed or additional information to the correct row height.
- Click [Unprotect](#) to unlock the worksheet if alterations are required. Use caution when working with an unlocked worksheet to ensure the integrity of formulae and calculations is maintained.
- Click [Print](#) to print the current sheet.
- Click [Print All](#) to print all sheets that make up the financial report. Please note: If two model audit reports have been provided, both will print with the same page number referencing. Accordingly, it is up to you to choose which model audit report you wish to adopt.

**Note:** [Green text](#) is drawn from the Entity Info sheet.

## Auditor's Independence Declaration

**2009 XYZ Model Financial Accounts Generator** prepares the Auditor's Independence Declaration using information entered into the Entity Info sheet, including the company's name. Click the **Auditor's Decl** on the Start Page or the ADec tab to display a sheet similar to the following:

Start Page	Entity Info	Data Input	Notes	Validation	Back
<a href="#">Unprotect</a>	<a href="#">Format Rows</a>	<a href="#">Print</a>	<a href="#">Print All</a>	<a href="#">Colour Code Help</a>	

[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AND CONTROLLED ENTITIES  
**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF [ENTER COMPANY NAME IN ENTITYINFO SHEET]**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2008 there have been:

(i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Name of Firm \_\_\_\_\_

Name of Partner \_\_\_\_\_

Date 28/05/2008

Address \_\_\_\_\_

## Blank Notes

**2009 Model Financial Account Generator** provides a [Note Pad](#) which is broken down into the various parts of the financial report. The Note Pad allows users to insert Notes or other comments that may be useful in understanding how the user has formulated their financial accounts.

As the information entered into the Note Pad can be rolled over into next year's product, the Note Pad can also be a useful tool to insert any items/issues that may affect next year's financial report.

## Printing

### Print All/Print Reports

**2009 XYZ Model Financial Accounts Generator** includes automatic pagination of reports.

Click the **Print All** or **Print Reports** button where it appears on a sheet.

The order of printing generally is:

- [Cover](#)
- [Contents](#)
- [Directors' Report](#)
- [Auditor's Independence Declaration](#)
- [Income Statement](#)
- [Balance Sheet](#)
- [Statement of Changes in Equity](#)
- [Cash Flow Statement](#)
- [Notes to the Financial Statements](#)
- [Directors' Declaration](#)
- [Independent Audit Report](#)

When you click **Print All**, an alert box will appear with print options. You can choose to print with or without page numbers. If you choose to print with page numbers, the table of contents will reference the reports accordingly.

### Print

Click the **Print** button to print the current sheet only.

### Printing and Format Rows

The **Format Rows** function automatically adjusts the height of rows where there has been changed or additional information entered.

**Note:** Spacing may print differently to that displayed on screen depending on the version of Microsoft Excel used.

This is an inherent issue with Microsoft Excel. To overcome this, click the [Unprotect](#) button and manually change the row heights as required and then click the Protect button.

### Page Break Adjustment

In **2009 Model Financial Accounts Generator** you are able to manually adjust the page breaks in the Notes by clicking the  button.

Once you have manually adjusted the page breaks, you can go back to the product as normal by selecting the  button.

## Saving

**2009 XYZ Model Financial Accounts Generator** entity reports should be saved regularly. To save, select **File | Save** from the Microsoft Excel menu bar or click the **Save** icon on the Microsoft Excel toolbar.

To maintain links to the **User Guide** and **Main Menu** it is recommended you save your financial report/s in the default installation **directory (C:\Program Files\CPD Business Tools\Model Financial Accounts Generator 2009\)** as the client/company name with the relevant year to avoid confusion.

If the file is saved in your own directory structure, please be aware that clicking on User Guide or Main Menu will not open the required files. You will need to reopen the **Main Menu** from **Start | Programs | CPD Business Tools | 2009 XYZ Model Financial Accounts Generator**.

## Other Features

[ENTER COMPANY NAME IN ENTITYINFO SHEET] ABN: [ENTER ABN IN ENTITYINFO SHEET] AND CONTROLLED ENTITIES  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

Note 1: Statement of Significant Accounting Policies

NON-CURRENT	-	-	-
Amounts receivable from wholly owned subsidiary	-	-	-
Provision for impairment of receivables	8(d)(ii)	-	-
<b>(a) Construction Contracts</b>			
Contract costs incurred	-	-	-
Recognised profits	-	-	-
Progress billings	-	2008-05-28	-
Retentions on construction contracts in progress	-	-	-
Progress billings and advances received and receivable on construction contracts in progress	-	-	-
<b>(b) Loans to Directors</b>			
[Select director name]			
Housing loans are made to the directors of the chief entity and controlled entity. Interest payable at [insert percentage]% and monthly principal and interest repayments are made over the terms ranging from [insert no.] to [insert no.] years.			
<b>(c) Other Related Parties</b>			
Wholly-owned subsidiary			
Other entities			
Unsecured interest-free loans are made to related parties on an arm's length basis. Renewal terms are set for each loan which range from			

**Blue cells** are locked

**Blue figures** are hyperlinks to related information

**Green text** indicates the information is sourced from the Entity Info sheet

**Red text** indicates manual data entry is required

### Blue Cells

Cells shaded in blue are locked to maintain the integrity of the formulae and calculations. Figures in these cells calculate automatically through formulae or by transferring data from elsewhere. Data cannot be manually entered into these cells.

**Note:** Clicking the **Unprotect** button enables these formulae to be changed. Use caution when altering any information while the worksheet is unprotected.

### Blue Figures

Blue figures are hyperlinks to other sections of the financial report, ie to the profit and loss, balance sheet, to another note, or even within a note.

Use these links to navigate quickly to a related location in the financial reports for further information.

## Red Text

Red text indicates instances where data needs to be manually entered.

Any paragraph containing red text indicates that the paragraph can be totally reworded or that specific text (other than just the red text) within the paragraph can be altered.

## Green Text

Green text indicates the information has been sourced from the [Entity Info](#) sheet and Data Input sheet. If this information needs to be changed, it is recommended any changes be made on the Entity Info sheet and/or Data Input sheet to ensure consistency.

The above colour references are summarised under the **Colour Code Help** button in the product.

## Unprotect

To allow for the fact that every company is different and will have different items to report, **2009 XYZ Model Financial Accounts Generator** has provided an **Unprotect** feature. This allows you to change items as required (eg insert extra rows for more information, delete unnecessary information, etc).

Using this function enables manual changes to be made to the worksheet. However, we stress that extreme caution should be used when the worksheet is unprotected as inadvertent changes could be made to formulae and programming functions.

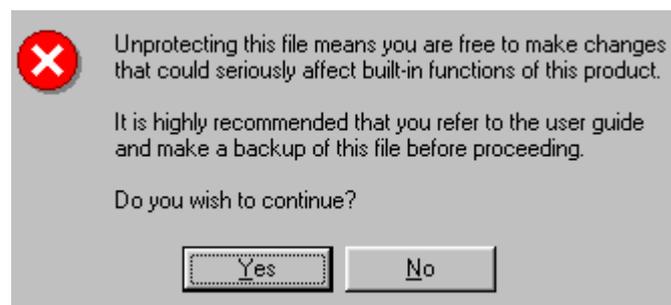
We recommend that only rows and columns with commentary be changed. Where possible, do not alter rows and columns shaded in blue or with data in them.

To ensure the hide notes function is not disrupted, please ensure there is always an empty row (ie no text in that row) between each note.

### To unprotect the worksheet

Click the  button.

The following warning will appear:



Click **Yes** to continue.

Make any changes as required.

While the worksheet is unprotected, the **Unprotect** button is replaced with the **Protect** button.

## To reprotect the worksheet

Click the **Protect** button.

The following message will appear confirming the worksheet is now protected:



**Please note:** The unprotect feature is unavailable for the Main Menu, Start Page, Entity Info and Data Input sheets.

## Frequently Asked Questions

**Q: How do I know whether my company is a reporting entity or non-reporting entity?**

**A:** The reporting entity concept is sourced from Statement of Accounting Concepts 1 (SAC 1). Your company is a reporting entity if it is reasonable to expect the existence of users dependent on general purpose financial reports for information, which will be useful to them for making and evaluating investment decisions. This is a very general proposition and judgment is needed to decide whether your company is a reporting entity or not.

For further assistance with determining what type of entity the company is, please refer to **2009 XYZ Model Financial Accounts**.

**Q: I would like to edit parts that are locked by unprotecting the sheets. How will I know if I disrupt any of the programming provided?**

**A:** We have provided the [Unprotect](#) function, as we understand that every company preparing their financial reports will have different items to report.

Please do not, at any stage, try to change or delete those cells that are shaded in blue unless absolutely required. **Unprotecting any sheet should be done with extreme caution to ensure nothing is inadvertently changed.**

**Please ensure when you have finished altering the worksheet in unprotect mode, the worksheet is re-protected.**

**If an inadvertent change is made, please reinstall 2009 XYZ Model Financial Accounts Generator.**

**Q: What are some of the help features offered by the product?**

**A:** The help features provided are:

- Step-by-step Workflow — to provide a workflow of the steps needed to meet the company's reporting requirements.
- Alerting — **2009 XYZ Model Financial Accounts Generator** will alert you when numbers entered do not match expected results. Alerts appear in adjacent cells, eg in Note 2, if the total assets are not equal to the total liabilities plus the total equity.

- Pop-up Comments — some cells within **2009 XYZ Model Financial Accounts Generator** have Excel comments included to provide additional information. These are designated by a red triangle in the top right corner of a cell. To view the information, hover your mouse cursor over the cell.
- Validation Sheet Calculation Checks — the Validation Sheet includes calculation checks.
- Colour Code Help — **2009 XYZ Model Financial Accounts Generator** provides a help button on each sheet that describes the different colour coding of the text.

**Q: Can we amend the Data Input sheet so any changes will flow through to the correct parts of the financial report (eg Income Statement, Notes, etc)?**

**A:** No. The [Data Input](#) sheet is a protected sheet. The user may not amend the format of the sheet. However, each component of the financial report has an [unprotect](#) feature and accordingly, should you wish to make amendments to any part of the financial report, you can unprotect the corresponding sheet and make the necessary changes.

However, the **2009 XYZ Model Financial Accounts Generator** allows users to insert additional rows to input extra items as required, which will flow through to the relevant parts of the financial statements.

## Useful Things that Can Be Done in Unprotect Mode

As previously stated, making changes in [Unprotect](#) mode should be done with extreme caution. However, here are some useful tips on things you can do while in Unprotect mode.

- Change the size of fonts as required.
- Insert additional rows for extra disclosure items that are relevant to your entity.
- Hide rows which are not relevant to your entity.
- Change the default commentary to suit your entity.
- Change the margins for printing purposes.