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1 Introduction

This tutorial shows how the following annual report and professional financial statements are prepared with *WordFSM*.

WordFSMsampleCompany	
Contents	
TRUSTEES' REPORT	1
GOVERNANCE STATEMENT	8
STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE	11
TRUSTEES' RESPONSIBILITIES STATEMENT	12
INDEPENDENT AUDITOR'S REPORT	13
INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY	15
STATEMENT OF FINANCIAL ACTIVITIES	17
BALANCE SHEET	18
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NOTES TO THE FINANCIAL STATEMENTS	20

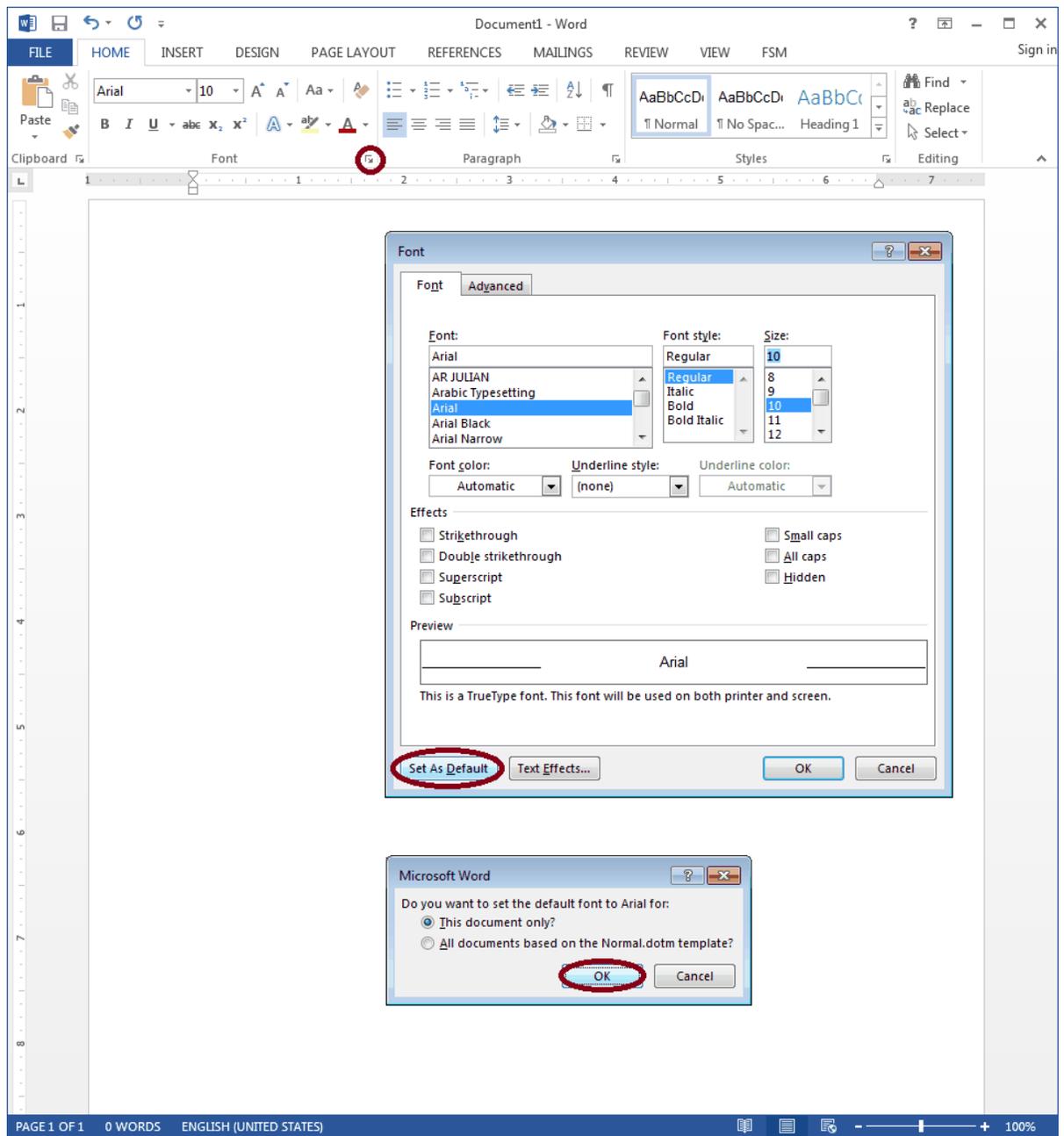
[WordFSMsampleCompany](#) Click to see the reports and financial statements in pdf.

2 Setting up Word

The following topics show the setting up of parameters used to prepare the WordFSMsampleCompany professional financial statements.

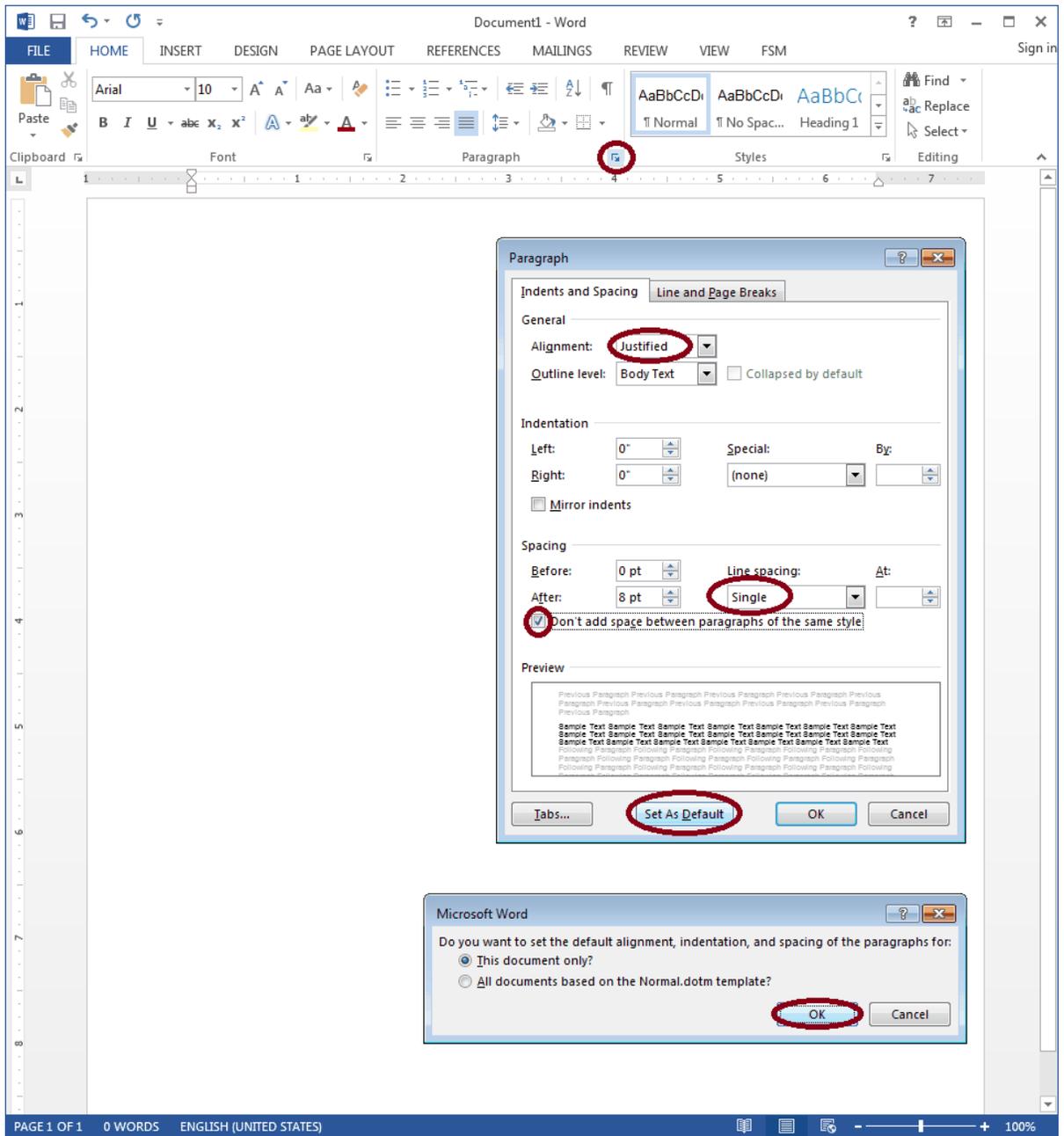
2.1 Setting up Font

1. On the **Home** tab, click the **Font Dialog Box Launcher**, and then click the **Font** tab
2. Select the options to apply to the default font, such as font style, font size and font color.
3. Click **Set As Default**, and set the scope of the changes.
4. Click **OK** to apply the changes.



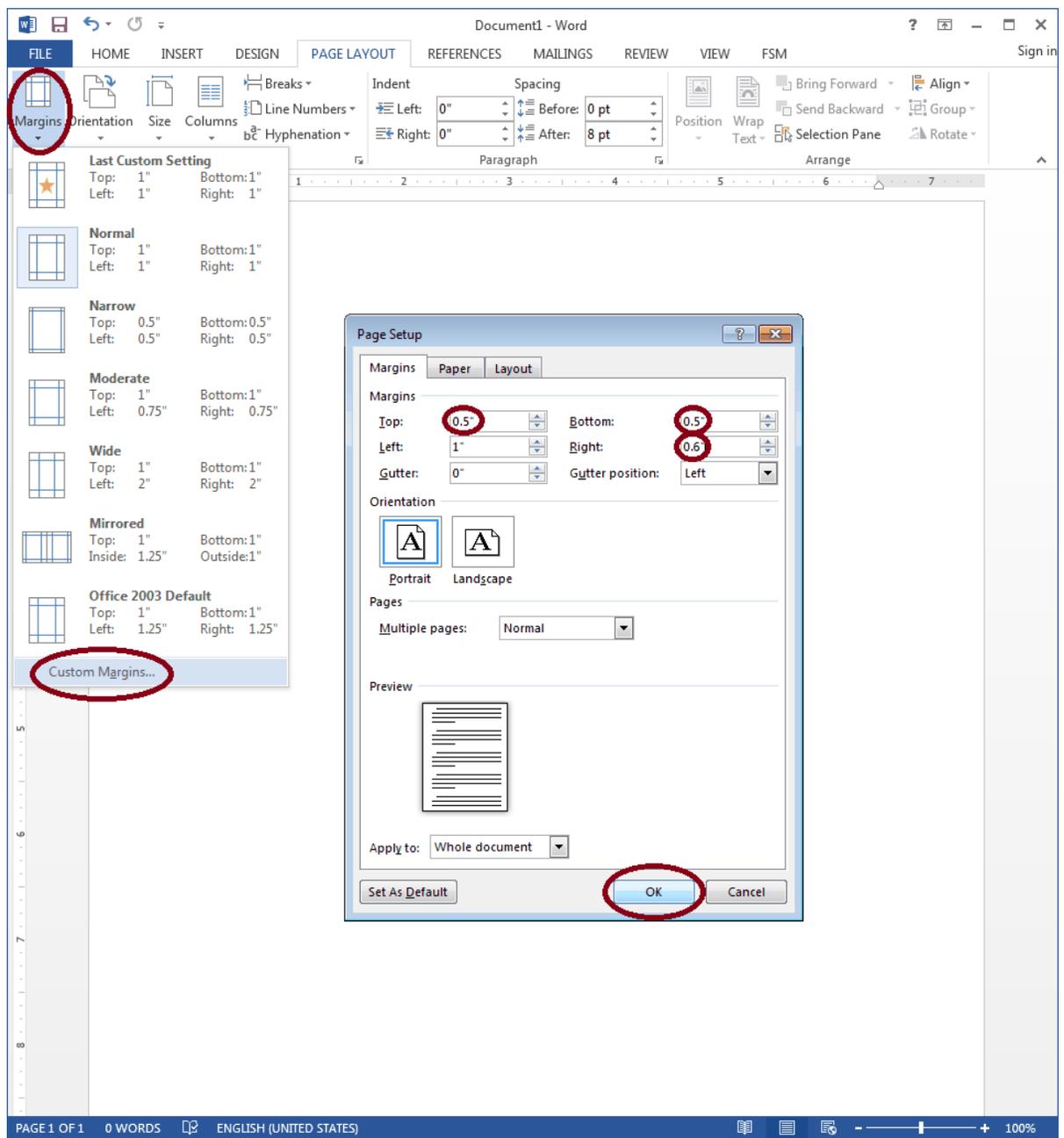
2.2 Setting up Paragraph

1. On the **Home** tab, click the **Paragraph** Dialog Box Launcher, and then click the **Indents and Spacing** tab
2. Select the options to apply, such as Alignment and Line spacing.
3. Click **Set As Default**, and set the scope of the changes.
4. Click **OK** to apply the changes.



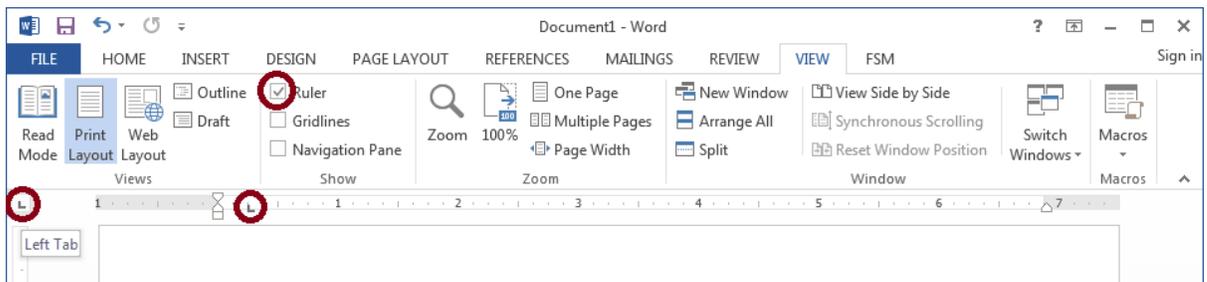
2.3 Setting up Margins

1. On the **Page Layout** tab, click the **Margins** button, and then click **Custom Margins...**
2. Select the options to apply.
3. Click OK to apply the changes.

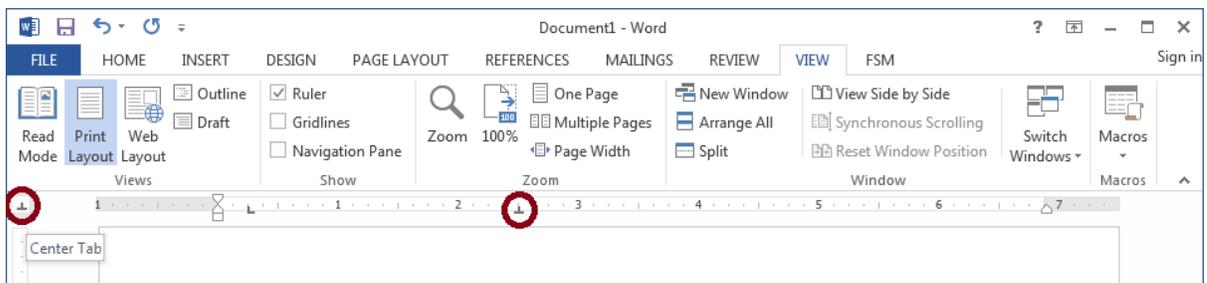


2.4 Setting up Tabs

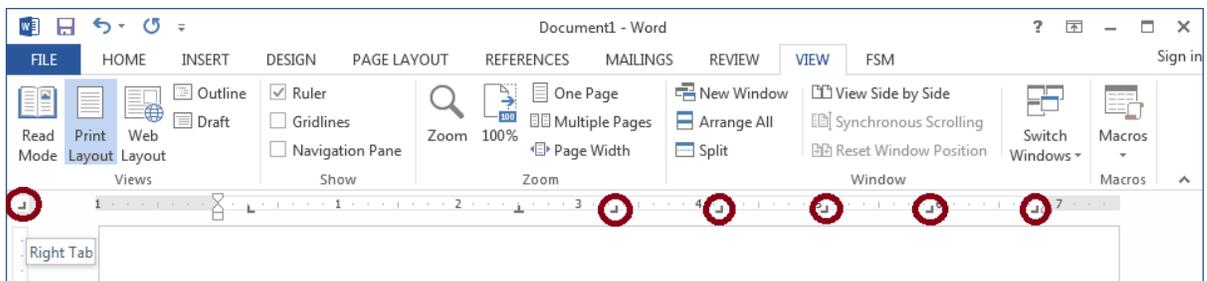
1. On the **View** tab, check the **Ruler** box to display the ruler at the top of the document.
2. Select the Left Tab.
3. Click the ruler to insert the Left Tab.



4. Select the Center Tab.
5. Click the ruler to insert the Center Tab.



6. Select the Right Tab.
7. Click the ruler to insert the Right Tabs.



2.5 Setting up Underlines

The screenshot shows the WordFSM application window. The main content area displays the word "Total" with a hint: "HINT: for underline and double underline, you can use INSERT > Symbol > More Symbol". Two "Symbol" dialog boxes are overlaid on the main window, demonstrating the process of selecting underlines.

The first dialog box shows the "Symbol" dialog with the "Special Characters" tab selected. The "Font" is set to "(normal text)" and the "Subset" is "Box Drawing". The "Box Drawings Light Horizontal" symbol is selected in the grid. The "Unicode name" is "Box Drawings Light Horizontal", the "Character code" is 2500, and the "Shortcut key" is "2500, Alt+X".

The second dialog box shows the same "Symbol" dialog, but with the "Box Drawings Double Horizontal" symbol selected. The "Unicode name" is "Box Drawings Double Horizontal", the "Character code" is 2550, and the "Shortcut key" is "2550, Alt+X".

Below the dialog boxes, a "Customize Keyboard" dialog is shown. It has two panes: "Categories" and "Commands". The "Common Symbols" category is selected in the "Categories" pane, and the "Box Drawings Light Horizontal" symbol is selected in the "Commands" pane. The "Specify keyboard sequence" field is empty.

You can also create a Shortcut Key for each one. For example, the Shortcut Key <ctrl><alt>- for underline

3 Trial balance data

WordFSM imports the trial balance data from an ExcelFSM workbook.

3.1 ExcelFSM workbook

WordFSM imports the trial balance data from an ExcelFSM workbook, so to use WordFSM you need to 'Read Trial Balance Data' with ExcelFSM to create a FSM workbook, as shown in the following video

 [ExcelFSM - Read Trial Balance Data \(1:50\)](#)

For the WordFSMsampleCompany, the 'Read Trial Balance Data' process was performed three times with the trial balances as of
August 31, 2015,
August 31, 2014, and
August 31, 2013.

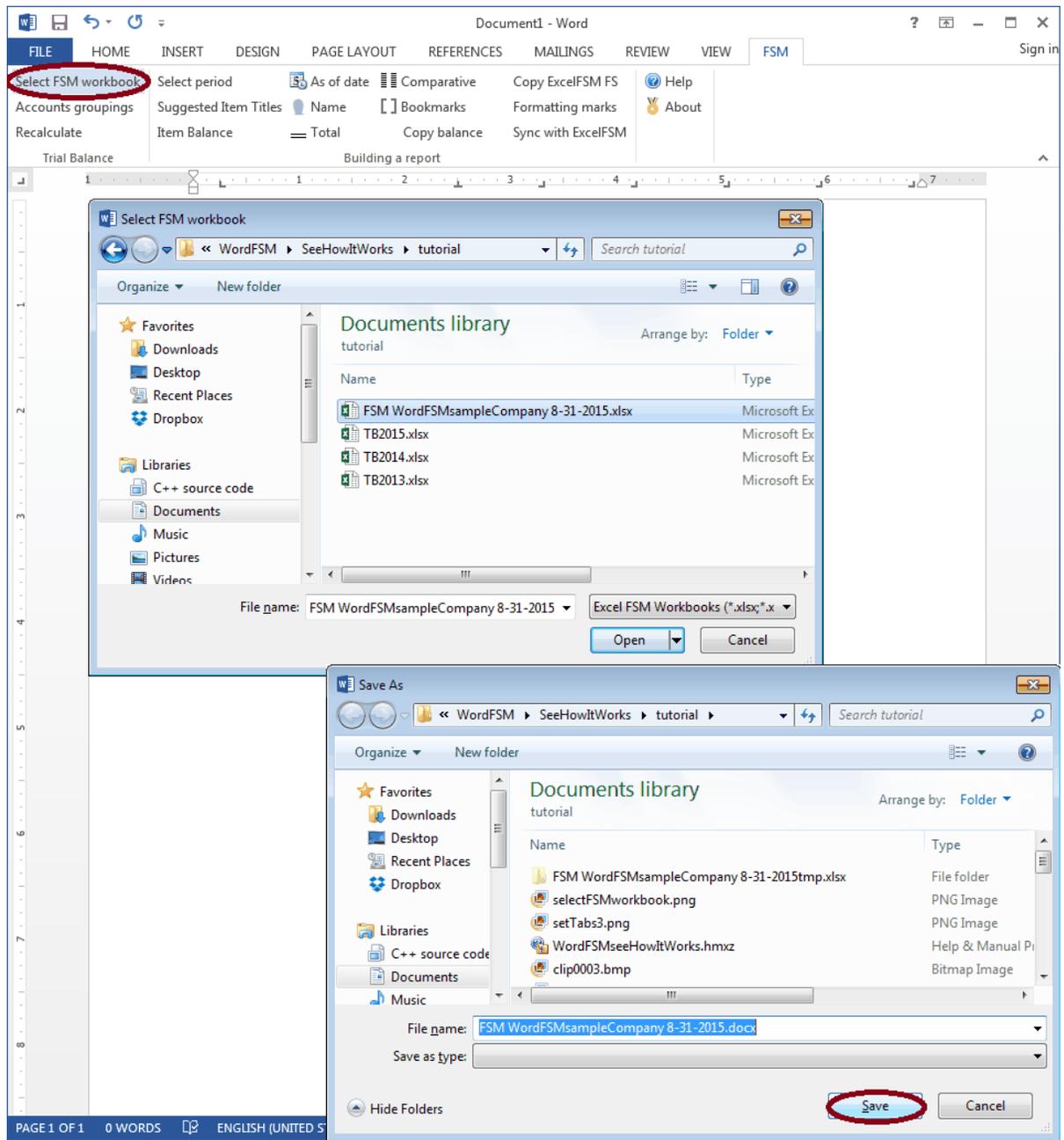
	8/31/2015	8/31/2014	8/31/2013
Trial balance			
1000 - Land and Buildings Cost Bfwd	266,180.17	-	-
1010 - Land and Building Additions	83,686.27	266,180.17	-
1030 - Land & Build. Acc. Depreciation	(66,545.25)	-	-
1055 - Furniture and Equipment Additions	172,879.04	172,118.76	-
1065 - Furniture & Equip. Acc. Depreciation	(68,998.30)	(34,423.82)	-
1110 - Computer Equipment Cost Additions	383,217.42	305,002.08	-
1120 - Computer Equipment Acc. Depreciation	(137,648.03)	(101,667.36)	-
1155 - Motor Vehicles Additions	-	-	-
1205 - Debtors control account	34,025.44	19,093.78	-
1215 - Other debtors	20,687.87	22,003.08	-
1225 - Prepayments	-	15,910.36	-
1230 - Accrued Income	75,925.08	-	-
1235 - School current account	126,296.85	18,309.24	43,897.77
1236 - School current account No.2	-	-	-
2000 - Creditors control account	(73,002.14)	(31,995.23)	-
2005 - Other creditors	(169,205.67)	(183,865.13)	-
2010 - Pension Fund Liability (LGPS)	-	-	-
2015 - Accruals	(75,924.94)	-	-
2020 - Deferred Revenue	-	(10,893.75)	-
2025 - Vat Control Account	4,735.11	35,196.31	15,768.15
2030 - Salaries Control	(32,481.98)	(25,011.70)	-
2040 - Charity Control Account	-	-	-
3000 - Reserves	(26,027.75)	(8,752.62)	(30,096.07)
3001 - Restricted Funds b/fwd	167,280.69	-	-
3002 - Restricted Fixed Assets Funds	(607,209.74)	-	-
4000 - GAG - School Budget Share	(1,114,105.97)	(722,436.11)	-
4005 - GAG - Clawback	(12,966.26)	165,065.42	-
4010 - GAG - Education Services Grant	(26,261.20)	(14,940.00)	-
4025 - GAG - Start Up Grant A	(49,800.00)	(49,800.00)	-
4030 - GAG - Start Up Grant B formulaic	(77,605.00)	(103,750.00)	-
4040 - GAG - Additional GAG	(26,359.66)	-	-
4050 - Pupil Premium	(86,112.15)	(35,861.19)	-

3.2 Select FSM workbook

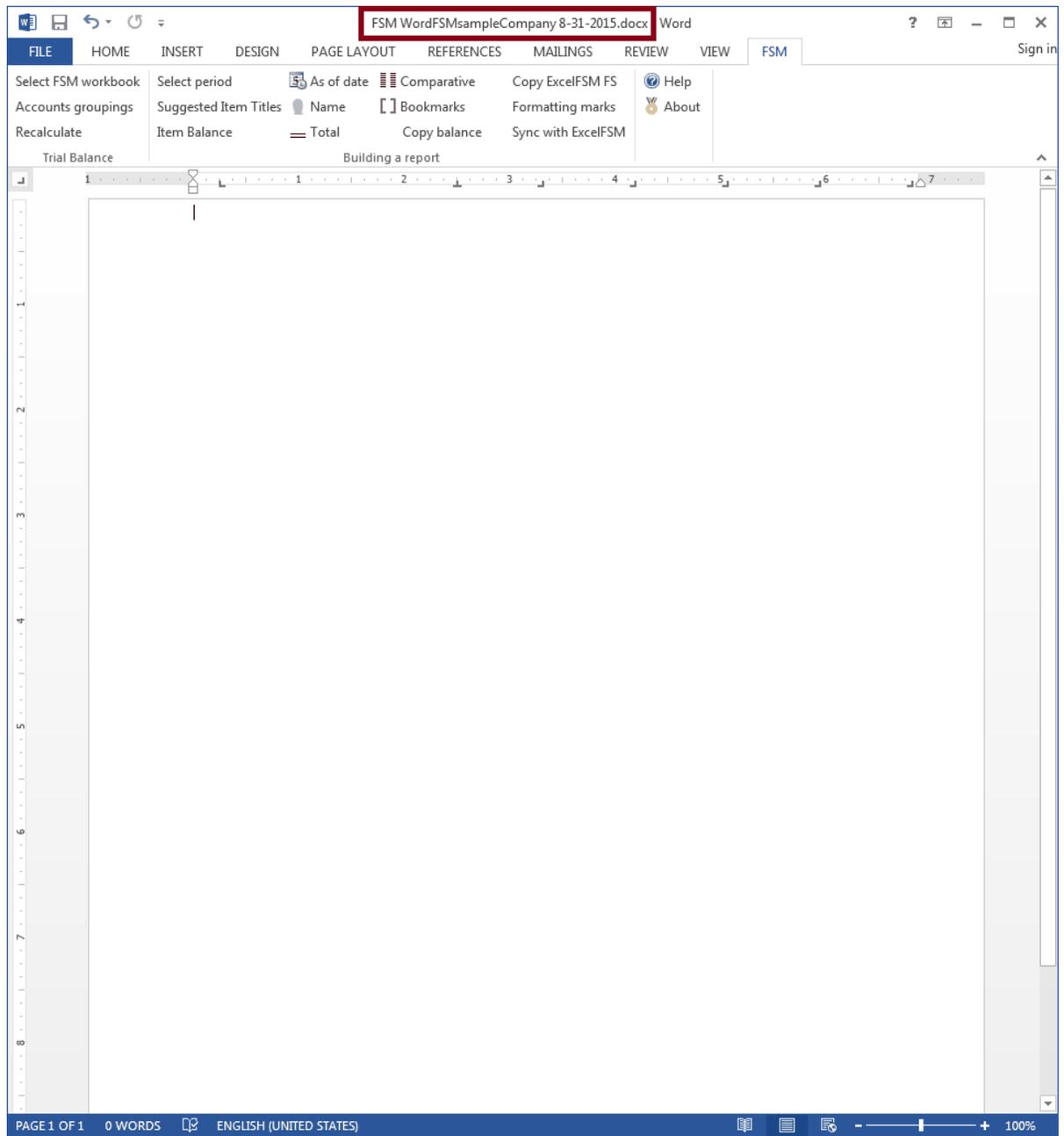
1. On the **FSM** tab, click the **Select FSM workbook** button.
2. Select the FSM workbook to indicate the ExcelFSM workbook from where the adjusted trial balance data is imported into WordFSM.

The Save As Windows dialog is opened:

3. Specify the name to rename the document with, usually the name of the Selected FSM workbook but with the .docx extension, and click Save.



The WordFSM document is created



4 Reports and financial statements

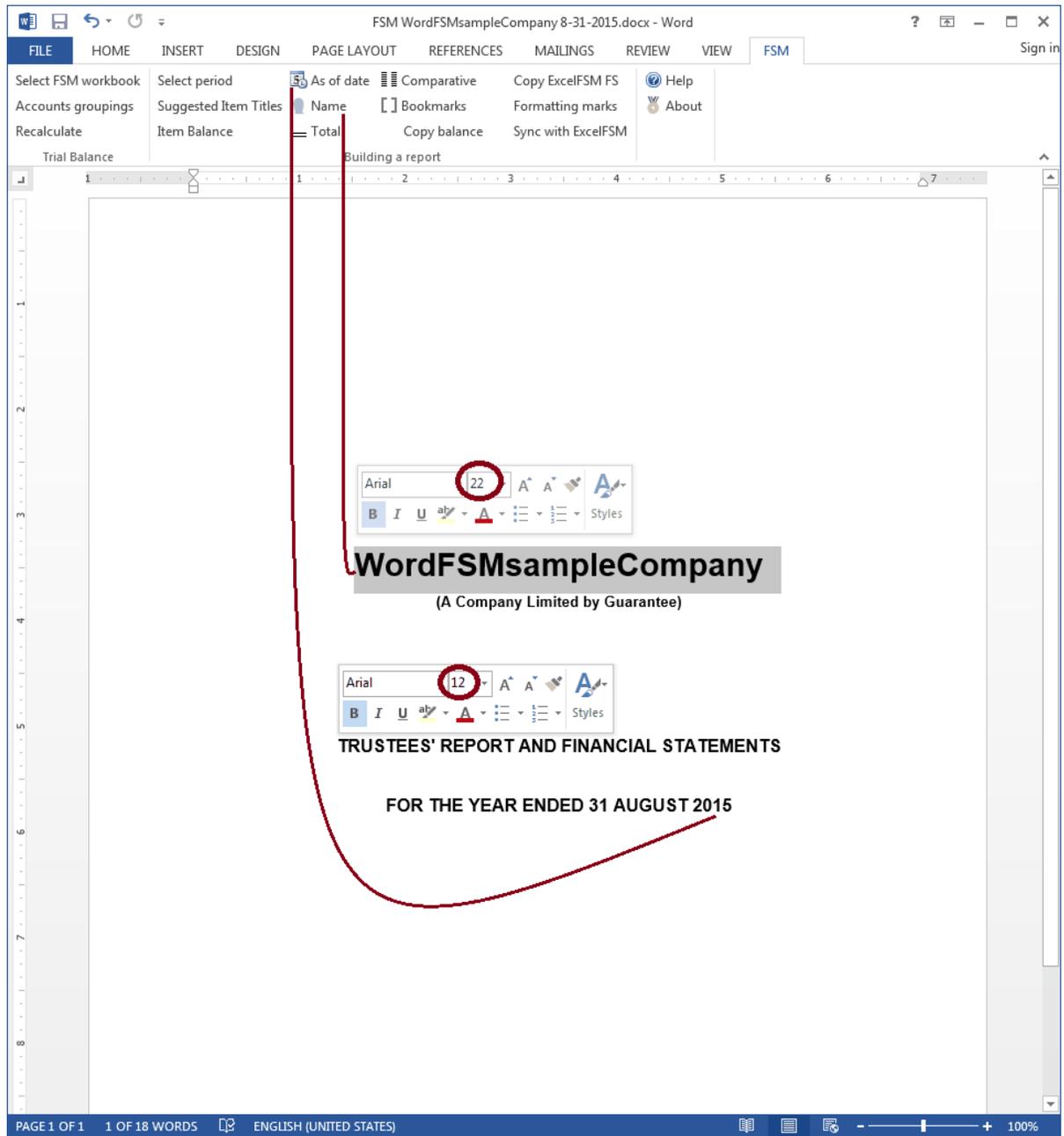
The **Building a report** buttons let you:

- Select the financial period or periods range of selected elements (items and dates), for e.g. Statement of Cash Flows, financial statement Notes, and Quarterly financial statements.
- Insert the title of any account into your financial report.
- Group accounts into an Item and insert its balance into your financial report.
- Group items into a Total and insert its balance into your financial report.

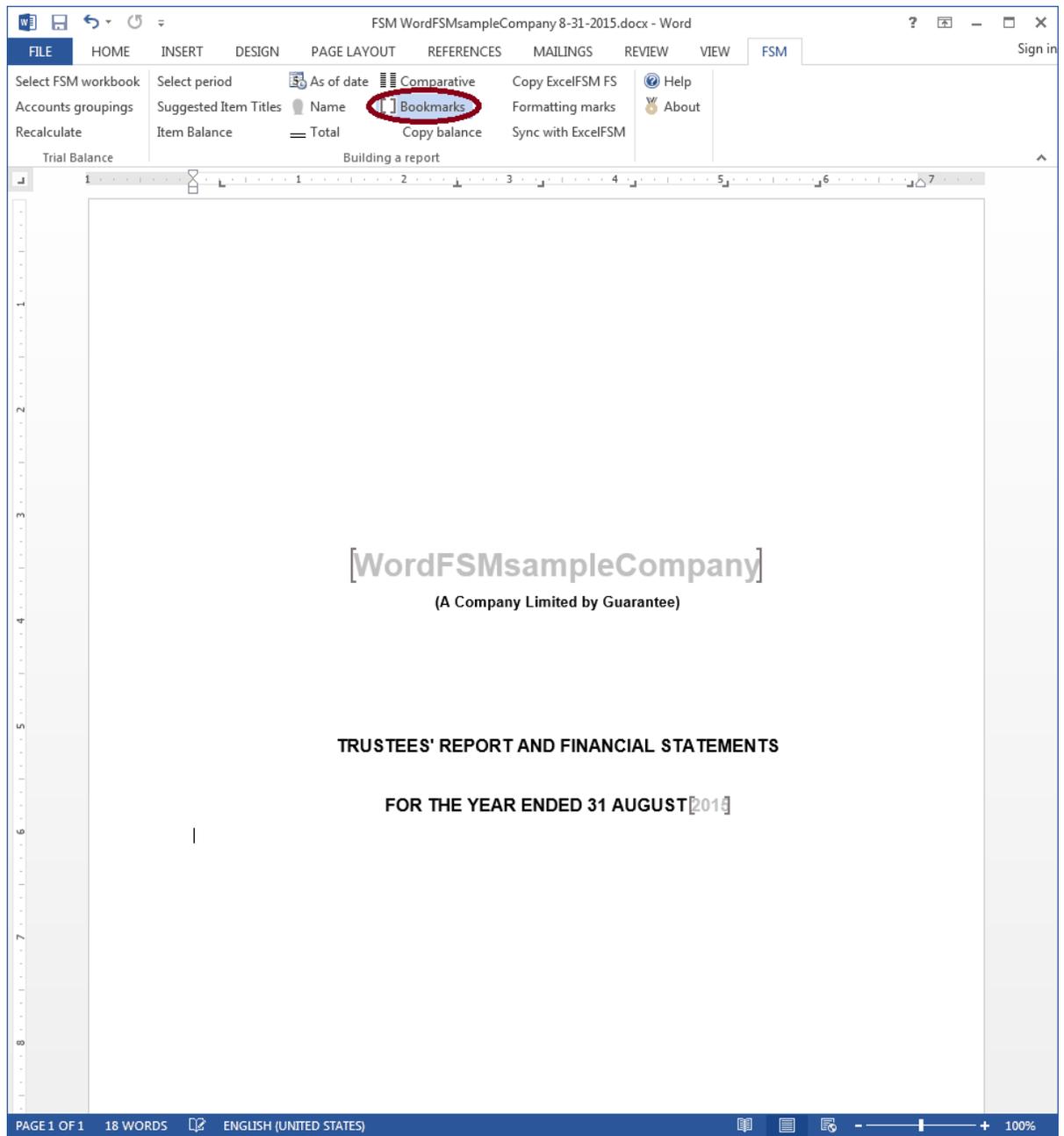
- Insert the Enterprise name into your financial report.
- Insert the As-Of date of the current accounting period into your financial report..
- Duplicate selected elements (items and dates) and select financial period or periods range for these elements to duplicate into your financial report for comparative presentation.
- Show Bookmarks brackets in the document.
- Copy individual financial statement items (similar to the NewId button in ExcelFSM, which can be really useful for the building of the financial statement Notes and for the Statement of Cash Flows)
-
- Show formatting marks in the document.
- Copy financial statements built with ExcelFSM.
- Synchronize those copied financial statements with the ExcelFSM workbook.

4.1 Cover page

1. On the **FSM** tab, click the **Name** button to insert the name of the enterprise into the document.
2. Select the name and set size font to 22 and make text Bold.
3. Set Font size to 10 for the text between parentheses.
4. Set Font size to 12 for the remaining text.
5. Click the **As of date** button to insert the year into the document.

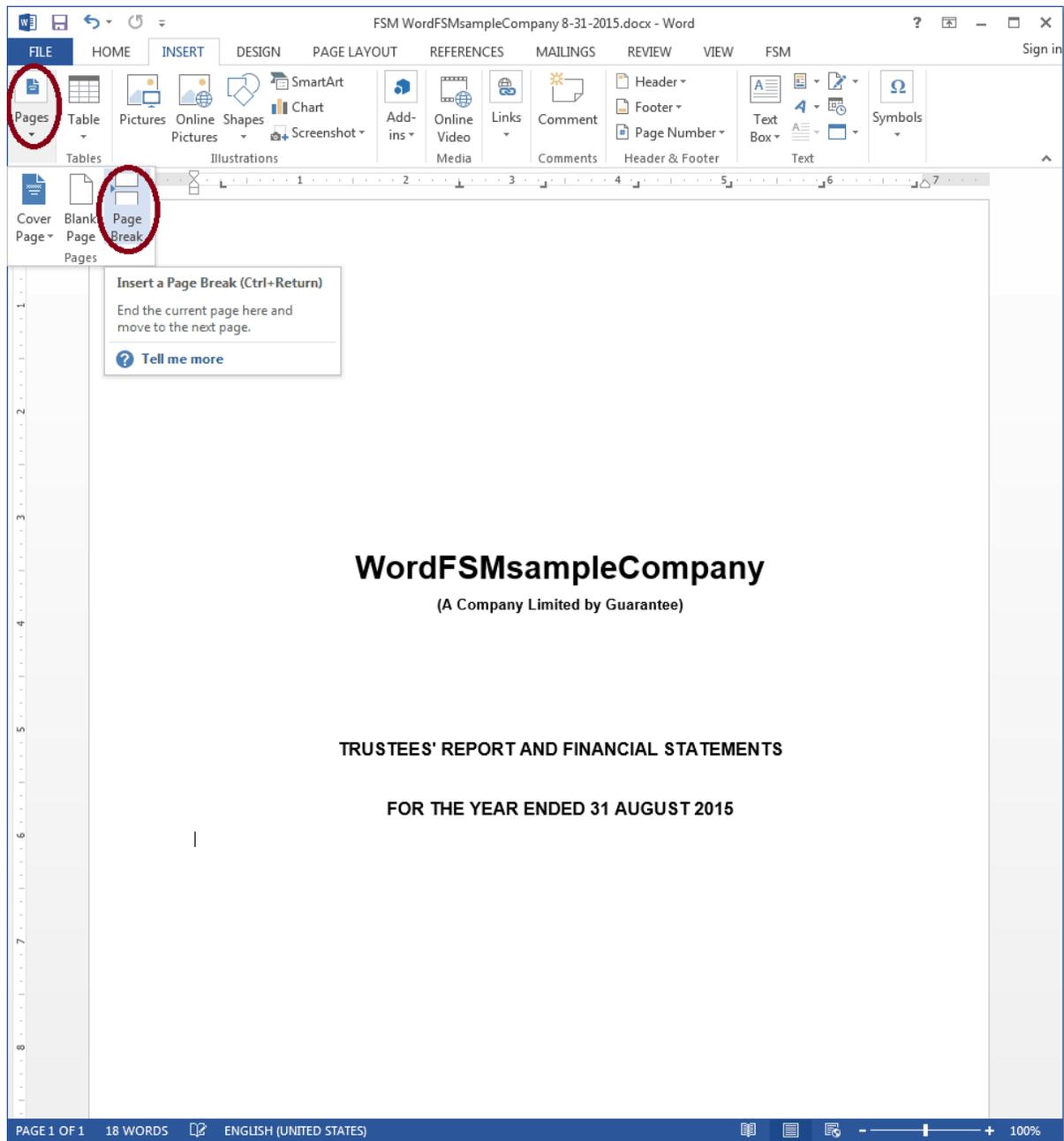


On the **FSM** tab, click the **Bookmarks** button. The name of the enterprise and the year inserted in the document are shown in gray, between brackets.



Click the **Bookmarks** button to hide the bookmarks brackets and show the text in original font color.

On the **Insert** tab, click the **Pages** button, then click **Page Break** to insert a page break and move to the next page.



4.2 Balance Sheet

The first financial statement to start with is the Balance Sheet in which all accounts are grouped to balance.

On the **FSM** tab, use the FSM buttons to build the financial statement.

WordFSMsampleCompany
BALANCE SHEET
AS AT 31 AUGUST 2015

Note £ £

2015

FIXED ASSETS

Tangible assets 632,771

Item Balance [as of 8/31/2015]

Grouped Accounts		Ungrouped Accounts		
1000	Land and Buildings Cost Bfwd	266,180.17	1205 Debtors control account	34,025.44
1010	Land and Building Additions	83,686.27	1215 Other debtors	20,687.87
1030	Land & Build. Acc. Depreciation	-66,545.25	1225 Prepayments	0.00
1055	Furniture and Equipment Additions	172,879.04	1230 Accrued Income	75,925.08
1065	Furniture & Equip. Acc. Depreciation	-68,998.30	1235 School current account	126,296.85
1110	Computer Equipment Cost Additions	383,217.42	1236 School current account No.2	0.00
1120	Computer Equipment Acc. Depreciation	-137,648.03	2000 Creditors control account	-73,002.14
1155	Motor Vehicles Additions	0.00	2005 Other creditors	-169,205.67
			2010 Pension Fund Liability (LGPS)	0.00
			2015 Accruals	-75,924.94
			2020 Deferred Revenue	0.00
			2025 Vat Control Account	4,735.11
			2030 Salaries Control	-32,481.98
			2040 Charity Control Account	0.00
			3000 Reserves	-26,027.75
			3001 Restricted Funds b/fwd	167,280.69
			3002 Restricted Fixed Assets Funds	-607,209.74
			4000 GAG - School Budget Share	-1,114,105.97
			4005 GAG - Clawback	-12,966.26

Debit Keep Position And Size Show Account Balances List All Accounts

Check the boxes of the Item Balance dialog to show the account balances and keep position and size of the dialog.

The screenshot displays the WordFSM interface for a document titled "FSM WordFSMsampleCompany 8-31-2015.docx - Word". The "FSM" ribbon is active, showing options like "As of date", "Comparative", "Copy ExcelFSM FS", "Help", "Suggested Item Titles", "Name", "Bookmarks", "Formatting marks", "About", "Recalculate", "Item Balance", "Total", "Copy balance", and "Sync with ExcelFSM".

The main document content is a Balance Sheet for "WordFSMsampleCompany" as of "31 AUGUST 2015". The sheet is structured as follows:

	Note	£	2015
FIXED ASSETS			
Tangible assets			632,771
CURRENT ASSETS			
Debtors		135,373	
Cash at bank		126,297	
			261,670

A "Total" dialog box is open in the foreground, showing a list of items grouped into "Grouped Items" and "Ungrouped Items". The "Grouped Items" list includes "2-10 Debtors 135,373" and "2-11 Cash at bank 126,297". The "Ungrouped Items" list includes "2-8 Tangible assets 632,771". At the bottom of the dialog, there is a checkbox labeled "Keep Position And Size" which is checked and circled in red. A red line also points from the "Total" button in the ribbon to the dialog box.

Check the box of the Total dialog to keep position and size of the dialog.

To present an Item balance between parentheses, click the Item sense at the bottom of the Item Balance dialog.

The screenshot displays the WordFSM interface with a trial balance report and an 'Item Balance' dialog box.

Trial Balance Report:

Note	£	£
FIXED ASSETS		
Tangible assets		632,771
CURRENT ASSETS		
Debtors	135,373	
Cash at bank	126,297	
		<u>261,670</u>
CREDITORS: amounts falling due within one year	(350,615)	
		<u>(88,945)</u>
NET CURRENT LIABILITIES		(88,945)
NET ASSETS		543,826
		<u><u>543,826</u></u>
FUNDS OF THE ACADEMY		
Restricted funds:		
Restricted funds	(146,108)	
Restricted fixed asset funds	641,168	
		<u>495,060</u>
Total restricted funds		495,060
Unrestricted funds		48,765

Item Balance [as of 8/31/2015]

Grouped Accounts		Move --->	Unbalanced Accounts	
3000	Reserves		-26,027.75	
4055	Other Grants and Payments Received		0.00	
4205	Income from Lettings and Facilities		-2,244.65	
4210	Income From Sale of Goods		-1,697.81	
4220	Income from School Trips		-16,218.20	
4225	Income from Extended Academy		0.00	
4230	Miscellaneous Income		-3,513.38	
4231	Bank Interest Income		-122.43	
7065	Uniform Costs		1,059.45	
7205	ICT Backup Services		0.00	

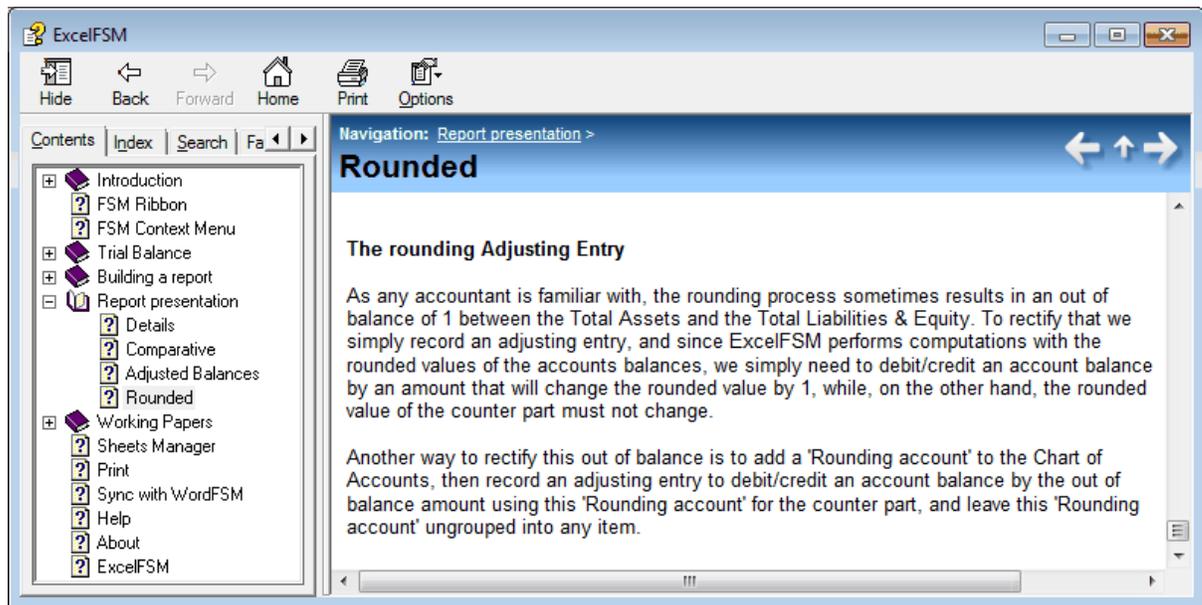
The 'Unbalanced Accounts' column in the dialog box is circled in red.

To align Item balances shown between parentheses:

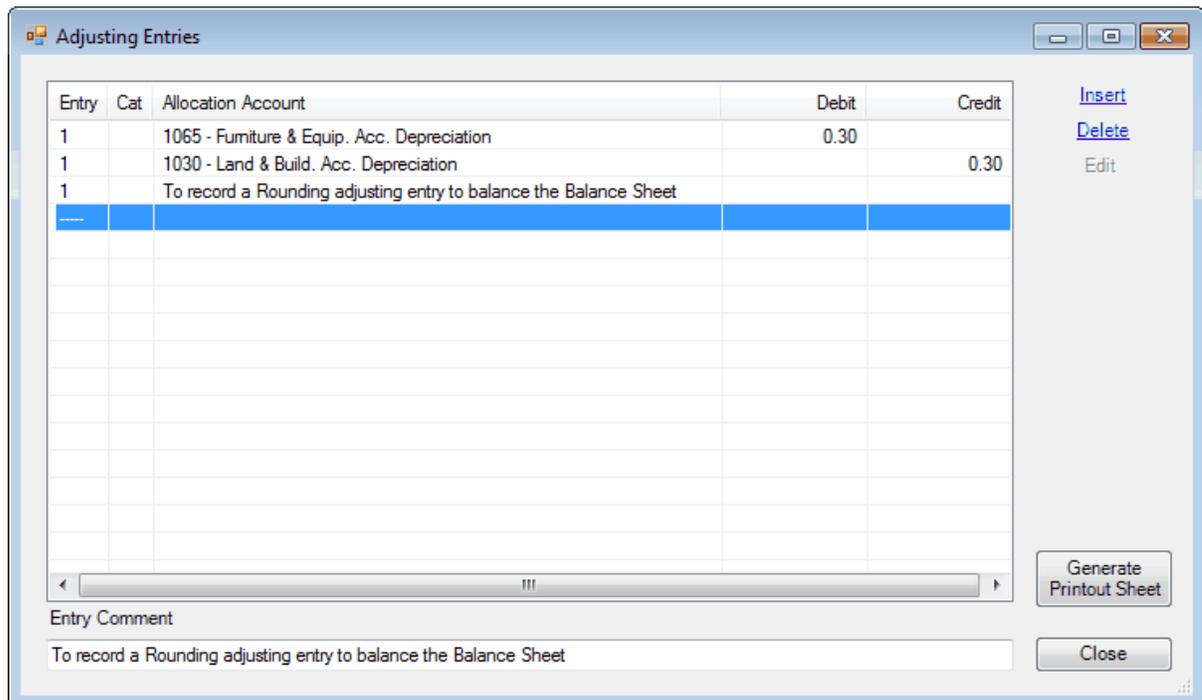
1. Move the cursor at the end of the balance.
2. Drag the tab one position to the right in the ruler.

		2015	
		Note	£
FIXED ASSETS			
Tangible assets			632,771
CURRENT ASSETS			
Debtors		135,373	
Cash at bank		126,297	
		<u>261,670</u>	
CREDITORS: amounts falling due within one year		(350,615)	
		<u>(88,945)</u>	
NET CURRENT LIABILITIES			
			(88,945)
NET ASSETS			
			<u>543,826</u>
FUNDS OF THE ACADEMY			
Restricted funds:			
Restricted funds		(146,108)	
Restricted fixed asset funds		641,168	
		<u>495,060</u>	
Total restricted funds			495,060
Unrestricted funds			48,765
			<u>543,825</u>

WordFSM not only displays rounded values, but also computes with the rounded values of the accounts balances, to provide accuracy. Sometimes, the results from the rounding process is a Balance Sheet that is out of balance. Here is how we cope with that with ExcelFSM



In the Selected ExcelFSM workbook, record an adjusting entry.



Save File.

	A	B	C	D	E	F	G	H
1		8/31/2015	8/31/2014	8/31/2013				
2	Trial balance							
3	1000 - Land and Buildings Cost Bfwd	266,180.17	-	-				
4	1010 - Land and Building Additions	83,686.27	266,180.17	-				
5	1030 - Land & Build. Acc. Depreciation	(66,545.55)	-	-				
6	1055 - Furniture and Equipment Additions	172,879.04	172,118.76	-				
7	1065 - Furniture & Equip. Acc. Depreciation	(68,998.00)	(34,423.82)	-				

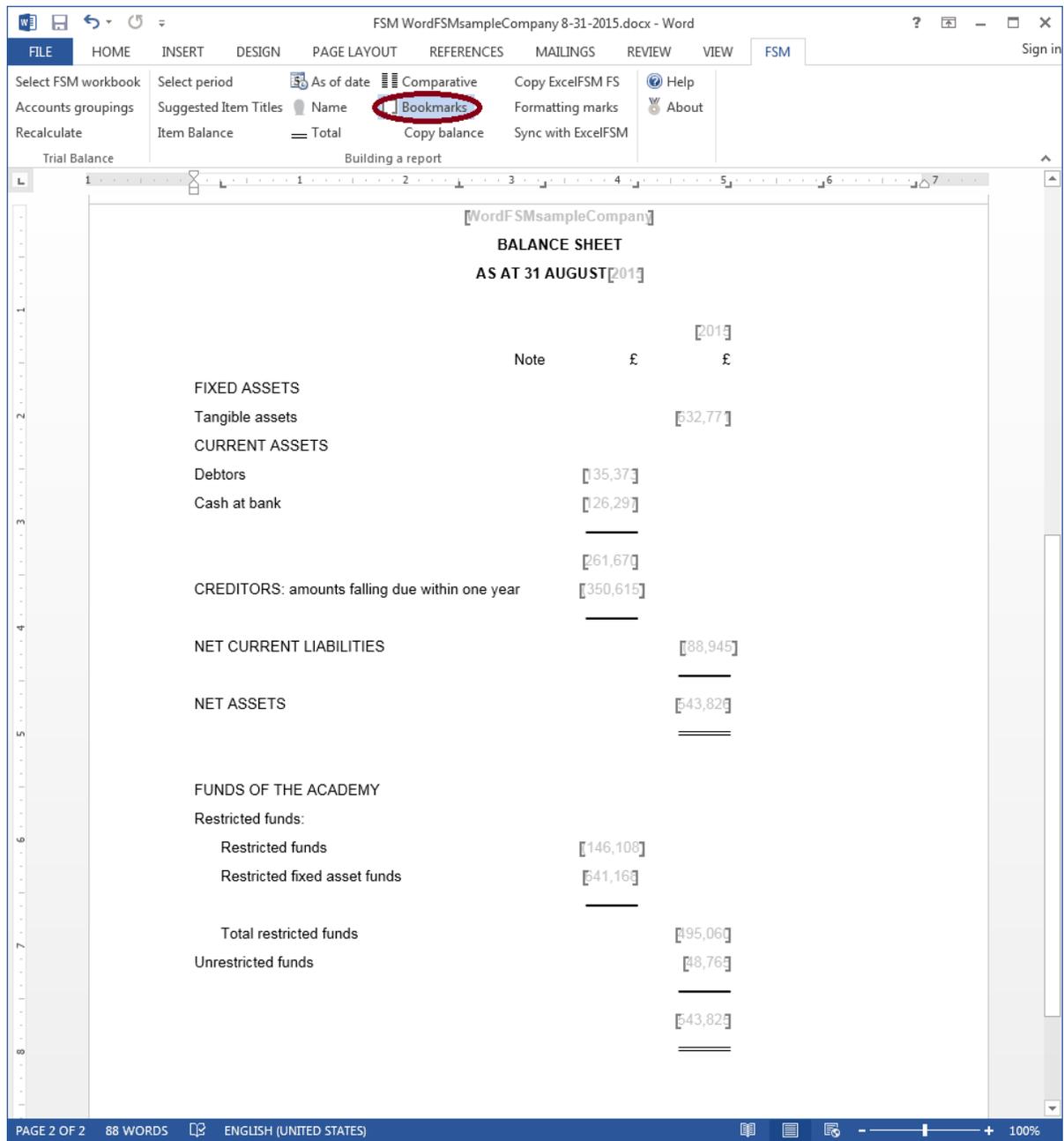
(The unadjusted balances of the two accounts are 66,545.25Cr and 68,998.30Cr [ExcelFSM workbook](#))

In the WordFSM document, on the **FSM** tab, click the **Recalculate** button. The Balance Sheet balances.

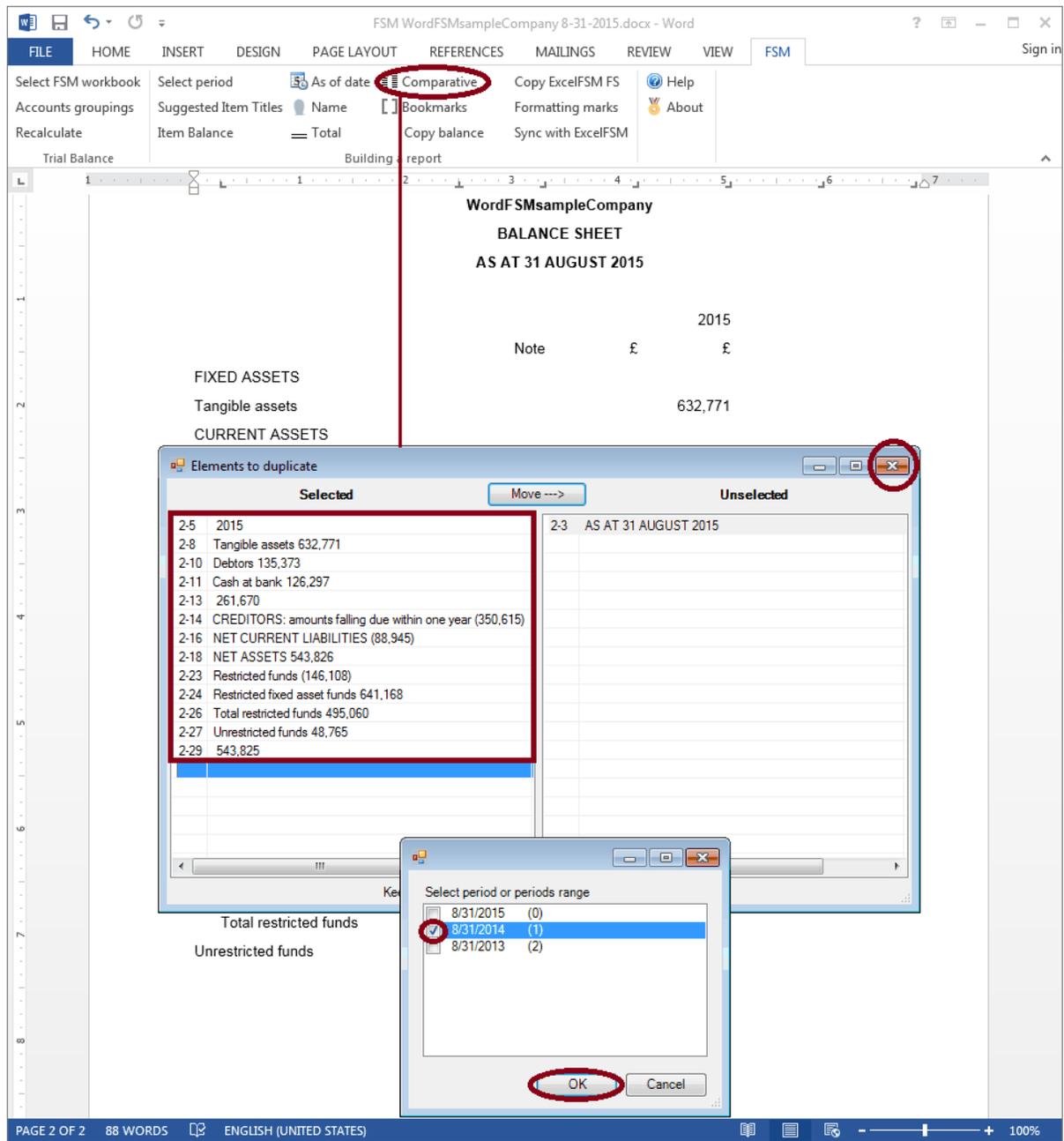
The screenshot shows the Microsoft Word interface with the 'FSM' tab selected in the ribbon. The 'Recalculate' button is circled in red. The main content is a balance sheet for 'WordFSMsampleCompany' as at 31 August 2015. A red bracket highlights the net assets value of 543,825.

	Note	£	2015 £
FIXED ASSETS			
Tangible assets			632,770
CURRENT ASSETS			
Debtors		135,373	
Cash at bank		126,297	
		<u>261,670</u>	
CREDITORS: amounts falling due within one year		(350,615)	
NET CURRENT LIABILITIES			<u>(88,945)</u>
NET ASSETS			<u><u>543,825</u></u>
FUNDS OF THE ACADEMY			
Restricted funds:			
Restricted funds		(146,108)	
Restricted fixed asset funds		641,168	
		<u>495,060</u>	
Total restricted funds			495,060
Unrestricted funds			<u>48,765</u>
			<u><u>543,825</u></u>

On the **FSM** tab, click the **Bookmarks** button and make sure that the bookmark text included between the brackets is only the computed value. Removed any spaces or other unnecessary characters.



On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)



4. Click the **Tab** key to align the duplicated elements and Copy&Paste the currency symbol and the underlines.

WordFSMsampleCompany 8-31-2015.docx - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM Sign in

Select FSM workbook Select period As of date Comparative Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

Trial Balance Building a report

WordFSMsampleCompany
BALANCE SHEET
 AS AT 31 AUGUST 2015

	2015	2014
Note	£	£
FIXED ASSETS		
Tangible assets	632,770	607,210
CURRENT ASSETS		
Debtors	135,373	92,203
Cash at bank	126,297	18,309
	261,670	110,512
CREDITORS: amounts falling due within one year	(350,615)	51,766
NET CURRENT LIABILITIES	(88,945)	41,254
NET ASSETS	543,825	465,956
FUNDS OF THE ACADEMY		
Restricted funds:		
Restricted funds	(146,108)	57,281
Restricted fixed asset funds	641,168	607,210
Total restricted funds	495,060	439,929
Unrestricted funds	48,765	26,028
	543,825	465,957

PAGE 2 OF 2 101 WORDS ENGLISH (UNITED STATES) 100%

WordFSMsampleCompany 8-31-2015.docx (Last saved by user) - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM Sign in

Select FSM workbook Select period As of date Comparative Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

Trial Balance Building a report

WordFSMsampleCompany
BALANCE SHEET
 AS AT 31 AUGUST 2015

	Note	£	2015 £	2014 £
FIXED ASSETS				
Tangible assets			632,770	607,210
CURRENT ASSETS				
Debtors		135,373		92,203
Cash at bank		126,297		18,309
			<u>261,670</u>	<u>110,512</u>
CREDITORS: amounts falling due within one year		(350,615)		(251,766)
			<u>(88,945)</u>	<u>(141,254)</u>
NET CURRENT LIABILITIES				
			<u>543,825</u>	<u>465,956</u>
NET ASSETS				
FUNDS OF THE ACADEMY				
Restricted funds:				
Restricted funds		(146,108)		(167,281)
Restricted fixed asset funds		641,168		607,210
			<u>495,060</u>	<u>439,929</u>
Total restricted funds				
Unrestricted funds			48,765	26,028
			<u>543,825</u>	<u>465,957</u>

PAGE 2 OF 2 110 WORDS FRENCH (FRANCE) 100%

On the **FSM** tab, click the **Bookmarks** button and make sure that the bookmark text included between the brackets in only the computed value. Removed any spaces or other unnecessary characters.

The screenshot shows the Microsoft Word interface with the 'FSM' tab active. The 'Bookmarks' button in the ribbon is highlighted with a red circle. The main content is a balance sheet for 'WordFSMsampleCompany' as at 31 August 2015. The balance sheet compares the figures for 2015 and 2014. The 'Bookmarks' button is highlighted in red in the FSM ribbon.

	Note	£	£	£	£
BALANCE SHEET					
AS AT 31 AUGUST 2015					
			2015	2014	2014
			£	£	£
FIXED ASSETS					
Tangible assets			532,77		507,21
CURRENT ASSETS					
Debtors		135,37		92,20	
Cash at bank		126,29		18,30	
			261,67		110,51
CREDITORS: amounts falling due within one year		350,615		251,766	
NET CURRENT LIABILITIES			88,945		141,254
NET ASSETS			543,82		565,95
FUNDS OF THE ACADEMY					
Restricted funds:					
Restricted funds		146,108		167,281	
Restricted fixed asset funds		541,16		507,21	
Total restricted funds			95,06		39,92
Unrestricted funds			48,76		26,02
			543,82		565,95

On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)

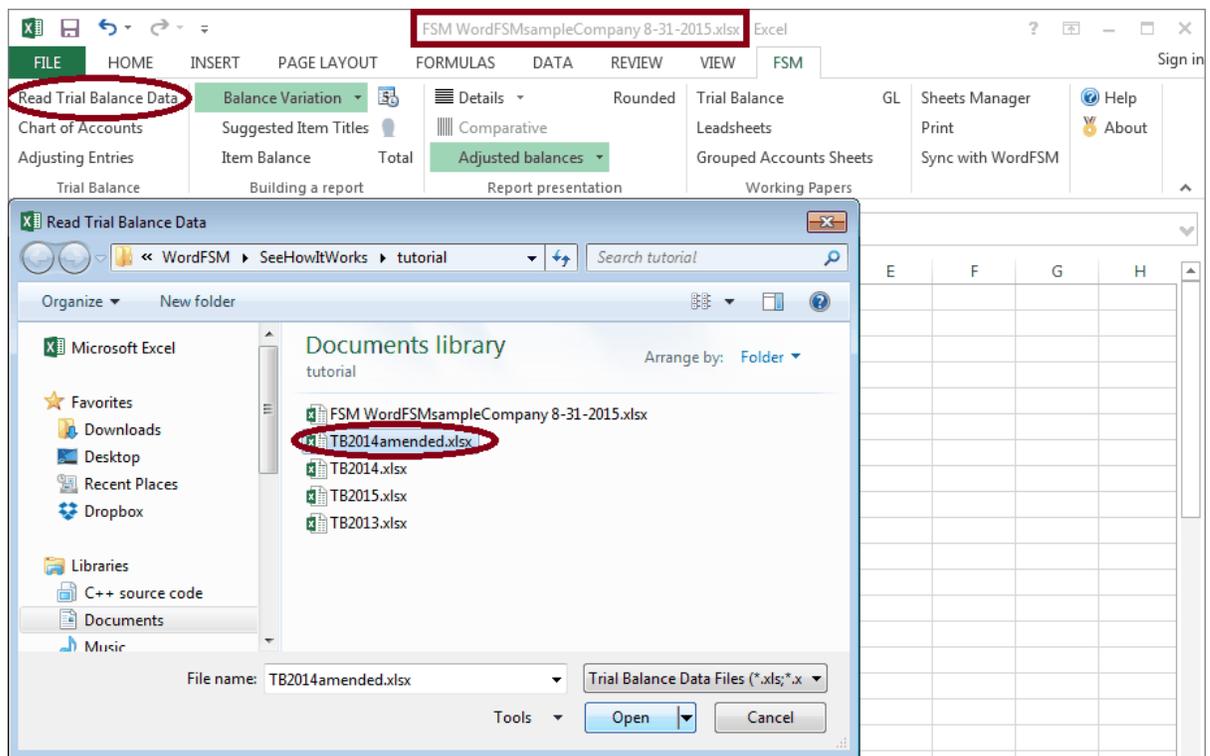
	2015	2014
	£	£
FIXED-ASSETS		
Tangible-assets	632,770	607,210
CURRENT-ASSETS		
Debtors	135,373	92,203
Cash-at-bank	126,297	18,309
	261,670	110,512
CREDITORS: amounts falling due within one year	(350,615)	(251,766)
NET-CURRENT-LIABILITIES	(88,945)	(141,254)
NET-ASSETS	543,825	465,956
FUNDS-OF-THE-ACADEMY		
Restricted-funds		
→ Restricted-funds	(146,108)	(167,281)
→ Restricted-fixed-asset-funds	641,168	607,210
→ Total-restricted-funds	495,060	439,929
Unrestricted funds		
→ Unrestricted funds	48,765	26,028
→ Total-unrestricted-funds	543,825	465,957

The balance sheet for 2014 is out of balance. ExcelFSM cannot record adjusting entry in prior periods but it can Read Trial Balance Data from an amended trial balance.

- Open the 2014 trial balance excel file and amend it.
- Save the file As TB2014amended.
- Close the file.

No	Account Title	Debit	Credit
1010	Land and Building Additions	266,180.17	
1055	Furniture and Equipment Additions	172,118.76	
1065	Furniture & Equip. Acc. Depreciation		34,423.82
1110	Computer Equipment Cost Additions	305,002.08	
1120	Computer Equipment Acc. Depreciation		101,667.36
1155	Motor Vehicles Additions		0.00
1205	Debtors control account	19,093.78	
1215	Other debtors	22,003.08	
1225	Prepayments	15,910.36	
1235	School current account	18,309.24	
1236	School current account No.2	0.00	
2000	Creditors control account		31,995.23
2005	Other creditors		183,865.43
2020	Deferred Revenue		10,893.45

In the Selected ExcelFSM workbook, click **Read Trial Balance Data** button, and select the amended trial balance.



Specify the As-of Date, and click **OK**.

Read Trial Balance Data

Specify

Name of enterprise
WordFSMsampleCompany

As-of Date for this Trial Balance
8/3 2014

Specify Worksheet Columns

Account number	A
Account Title	B
Debit column	C
Credit column	D

Copy adjusting entries

OK Cancel

ExcelFSM

The As-of date is among the existing periods. Proceeding will update the account balances for the specified period instead of creating a new period. Proceed?

OK Cancel

Save File.

	A	B	C	D	E	F	G	H
		8/31/2015	8/31/2014	8/31/2013				
1								
2	Trial balance							
3	1000 - Land and Buildings Cost Bfwd	266,180.17	-	-				
4	1010 - Land and Building Additions	83,686.27	266,180.17	-				
5	1030 - Land & Build. Acc. Depreciation	(66,545.55)	-	-				
6	1055 - Furniture and Equipment Additions	172,879.04	172,118.76	-				
7	1065 - Furniture & Equip. Acc. Depreciation	(68,998.00)	(34,423.82)	-				
8	1110 - Computer Equipment Cost Additions	383,217.42	305,002.08	-				
9	1120 - Computer Equipment Acc. Depreciation	(137,648.03)	(101,667.36)	-				
10	1155 - Motor Vehicles Additions	-	-	-				
11	1205 - Debtors control account	34,025.44	19,093.78	-				
12	1215 - Other debtors	20,687.87	22,003.08	-				
13	1225 - Prepayments	-	15,910.36	-				
14	1230 - Accrued Income	75,925.08	-	-				
15	1235 - School current account	126,296.85	18,309.24	43,897.77				
16	1236 - School current account No.2	-	-	-				
17	2000 - Creditors control account	(73,002.14)	(31,995.23)	-				
18	2005 - Other creditors	(169,205.67)	(183,865.43)	-				
19	2010 - Pension Fund Liability (LGPS)	-	-	-				
20	2015 - Accruals	(75,924.94)	-	-				
21	2020 - Deferred Revenue	-	(10,893.45)	-				
22	2025 - Vat Control Account	4,735.11	35,196.31	15,768.15				
23	2030 - Salaries Control	(32,481.98)	(25,011.70)	-				
24	2040 - Charity Control Account	-	-	-				
25	3000 - Reserves	(26,027.75)	(8,752.62)	(30,096.07)				
26	3001 - Restricted Funds b/fwd	167,280.69	-	-				
27	3002 - Restricted Fixed Assets Funds	(607,209.74)	-	-				
28	4000 - GAG - School Budget Share	(1,114,105.97)	(722,436.11)	-				
29	4005 - GAG - Clawback	(12,966.26)	165,065.42	-				
30	4010 - GAG - Education Services Grant	(26,261.20)	(14,940.00)	-				
31	4025 - GAG - Start Up Grant A	(49,800.00)	(49,800.00)	-				
32	4030 - GAG - Start Up Grant B formulaic	(77,605.00)	(103,750.00)	-				
33	4040 - GAG - Additional GAG	(26,359.66)	-	-				
34	4050 - Pupil Premium	(86,112.15)	(35,861.19)	-				

(The original balances of the two accounts are 183,865.13Cr and 10,893.75Cr [ExcelFSM workbook](#))

In the WordFSM document, on the **FSM** tab, click the **Recalculate** button. The Balance Sheet balances.

The screenshot shows the Microsoft Word interface with the FSM ribbon active. The 'Recalculate' button is circled in red. Below the ribbon, a balance sheet report is displayed for 'WordFSMsampleCompany' as of 31 August 2015. The report compares 2015 and 2014 figures in pounds (£).

	Note	£	2015 £	2014 £
FIXED ASSETS				
Tangible assets			632,770	607,210
CURRENT ASSETS				
Debtors		135,373		92,203
Cash at bank		126,297		18,309
			<u>261,670</u>	<u>110,512</u>
CREDITORS: amounts falling due within one year		(350,615)		(251,765)
			<u>(88,945)</u>	<u>(141,253)</u>
NET CURRENT LIABILITIES				
			<u>543,825</u>	<u>465,957</u>
NET ASSETS				
FUNDS OF THE ACADEMY				
Restricted funds:				
Restricted funds		(146,108)		(167,281)
Restricted fixed asset funds		641,168		607,210
			<u>495,060</u>	<u>439,929</u>
Total restricted funds			495,060	439,929
Unrestricted funds			48,765	26,028
			<u>543,825</u>	<u>465,957</u>

The status bar at the bottom indicates 'PAGE 2 OF 2', '110 WORDS', and 'ENGLISH (UNITED STATES)'. The zoom level is set to 100%.

The cursor being at the bottom of the page, on the **Insert** tab, click the **Pages** button, then click **Page Break** to insert a page break and move to the next page.

WordFSMsampleCompany
BALANCE SHEET
AS AT 31 AUGUST 2015

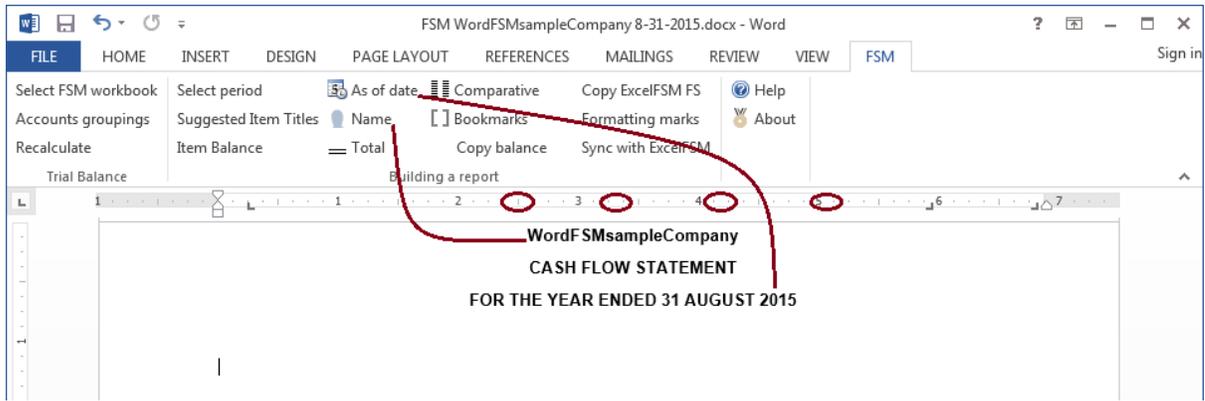
Note	£	2015 £	2014 £
FIXED ASSETS			
		632,770	607,210
CURRENT ASSETS			
Debtors	135,373	92,203	
Cash at bank	126,297	18,309	
	<u>261,670</u>	<u>110,512</u>	
CREDITORS: amounts falling due within one year	(350,615)	(251,765)	
		<u>(88,945)</u>	<u>(141,253)</u>
NET CURRENT LIABILITIES			
		543,825	465,957
		<u>543,825</u>	<u>465,957</u>
FUNDS OF THE ACADEMY			
Restricted funds:			
Restricted funds	(146,108)	(167,281)	
Restricted fixed asset funds	641,168	607,210	
	<u>495,060</u>	<u>439,929</u>	
Total restricted funds		495,060	439,929
Unrestricted funds		48,765	26,028
		<u>543,825</u>	<u>465,957</u>

(You might as well do a Save file.)

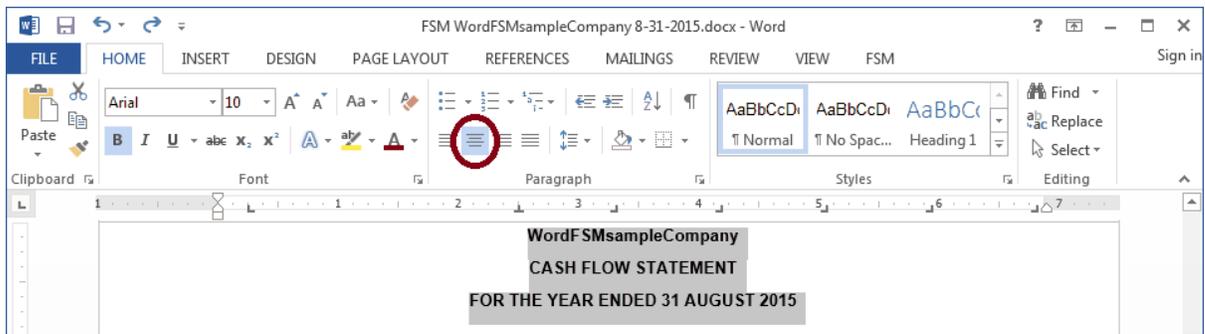
4.3 Cash Flow Statement

The next financial statement to build is the Cash Flow Statement in which all accounts are grouped, besides the cash accounts.

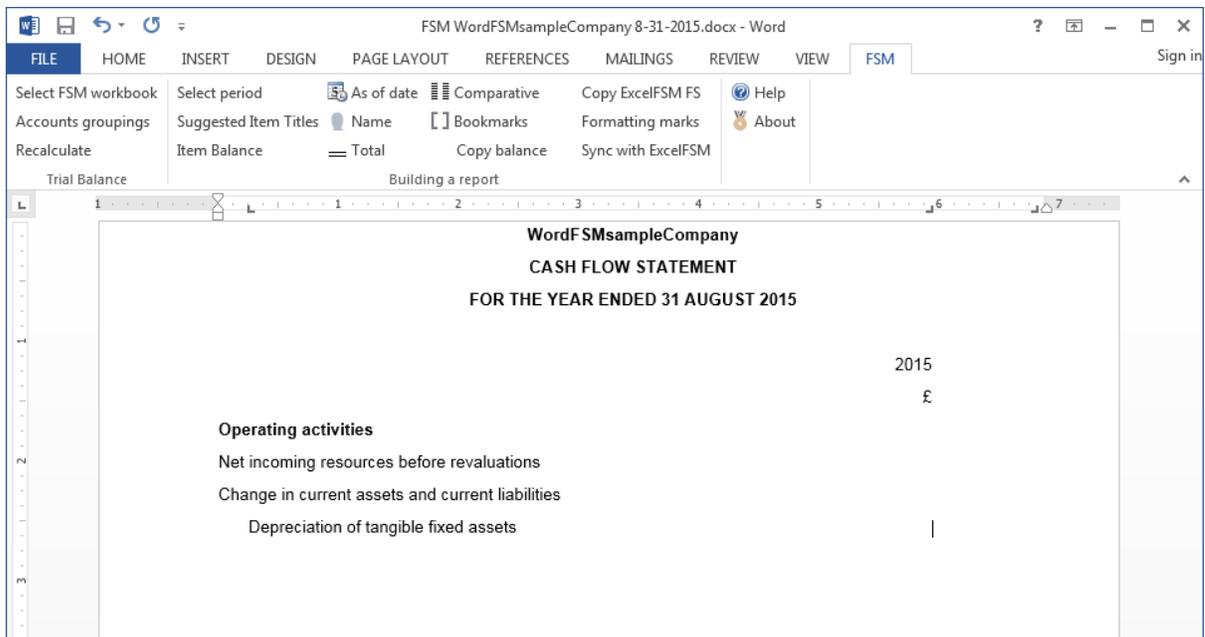
On the **FSM** tab, use the FSM buttons to build the financial statement. Remove the unnecessary tabs by dragging each one out of the ruler.



Note: the titles were centered using the **Center** button on the **Home** tab

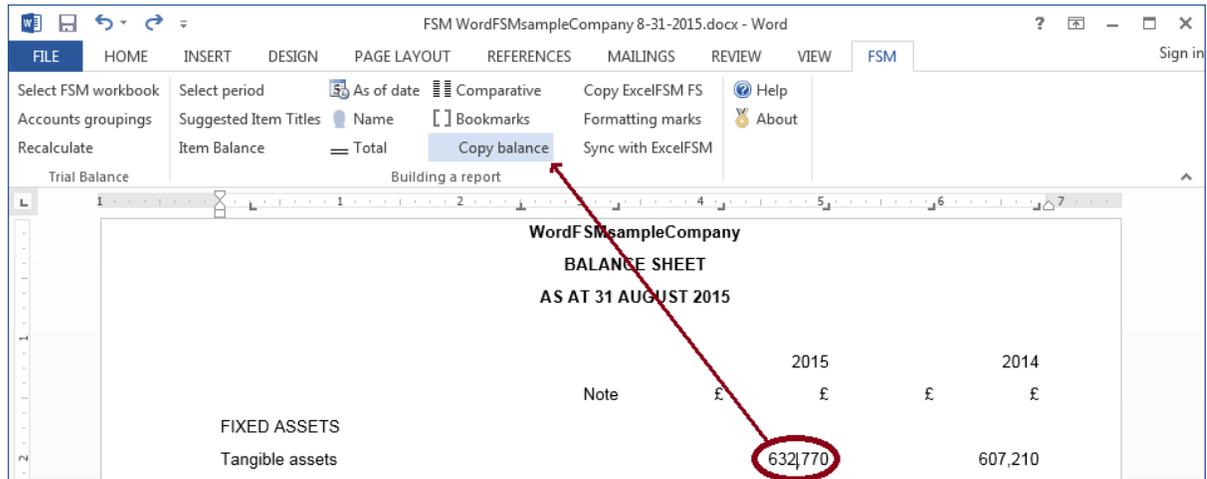


Start with Change in current assets and current liabilities and keep Net incoming resources for the end.

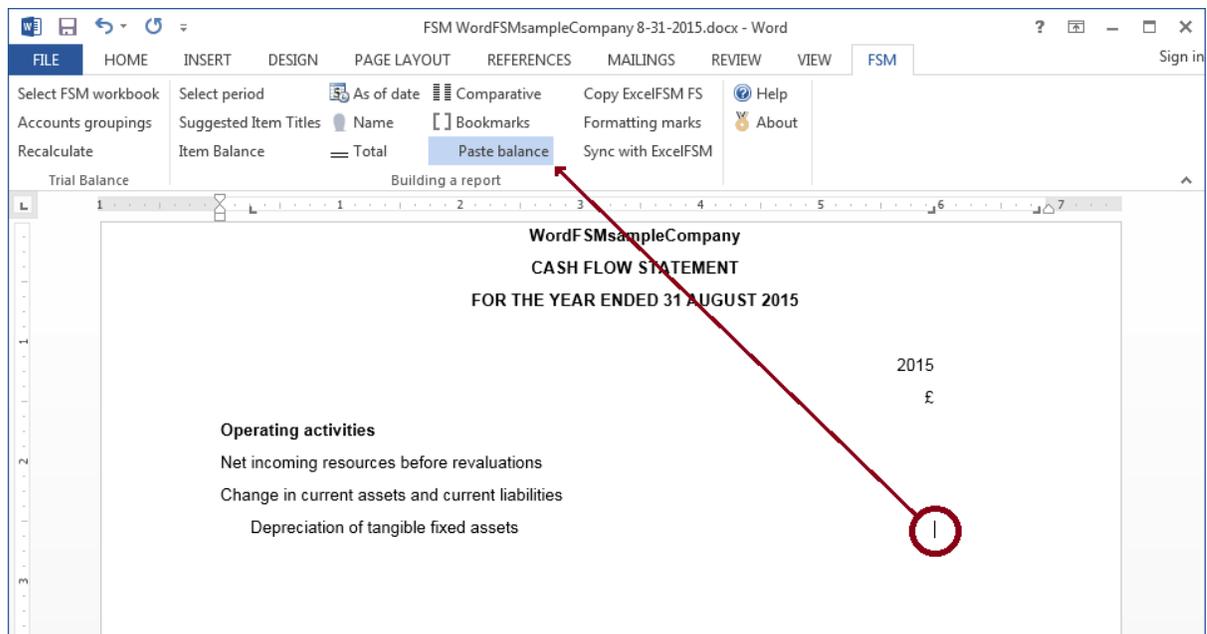


Item balance for Depreciation of tangible fixed assets:

1. Move the cursor over the Tangible assets balance in the Balance Sheet, and click the **Copy balance** button.



2. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.



3. Double-click the pasted balance and ungroup the tangible assets accounts, keeping only the accumulated depreciation accounts in the list of Grouped Accounts.
4. Click the link line and Select periods range.

5. Click the Item Sense link at the bottom left of the Item Balance dialog to set it to Credit.

***** Note: to determine the increase (decrease) in cash, the item sense of all item balances must be set to credit.**

The screenshot displays the WordFSM software interface. The main window shows a Cash Flow Statement for the year ended 31 August 2015. The statement is structured as follows:

WordFSMsampleCompany	
CASH FLOW STATEMENT	
FOR THE YEAR ENDED 31 AUGUST 2015	
	2015
	£
Operating activities	
Net incoming resources before revaluation	
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	632,770

An 'Item Balance' dialog box is open, showing a list of accounts. The dialog box title is 'Item Balance [Variation from 8/31/2014 to 8/31/2015]'. It is divided into 'Grouped Accounts' and 'Ungrouped Accounts'. The 'Ungrouped Accounts' list includes:

Account Number	Description	Balance
1000	Land and Buildings Cost Btwd	266,180.17
1010	Land and Building Additions	-182,493.90
1055	Furniture and Equipment Additions	760.28
1110	Computer Equipment Cost Additions	78,215.35
1155	Motor Vehicles Additions	0.00

A 'Select period or periods range' dialog box is also open, showing a list of dates:

Date	Count
8/31/2015	(0)
8/31/2014	(1)
8/31/2013	(2)

At the bottom left of the 'Item Balance' dialog box, the 'Credit' radio button is selected and circled in red. The 'Ungrouped Accounts' list is also circled in red. The 'Item Balance' dialog box title is circled in red. The 'Credit' radio button is circled in red.

Item balance for (Increase)/decrease in debtors:

1. Move the cursor over the Debtors balance in the Balance Sheet, and click the **Copy balance**

button.

2. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.
3. Double-click the pasted balance.
4. Click the link line and Select periods range.
5. Click the Item Sense link at the bottom left of the Item Balance dialog to set it to Credit.

The screenshot shows a Microsoft Word document titled "WordFSMsampleCompany 8-31-2015.docx - Word" with the "FSM" ribbon active. The document content is a "CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2015". The statement shows operating activities with a net increase in cash of 135,373. An "Item Balance" dialog box is open, showing a list of accounts. A "Select period or periods range" sub-dialog is also open, showing the selection of 8/31/2015 (0) and 8/31/2014 (1). The "Credit" button at the bottom left of the Item Balance dialog is circled in red.

	2015	£
Operating activities		
Net incoming resources before revaluation		
Change in current assets and current liabilities		
Depreciation of tangible fixed assets	137,101	
(Increase)/decrease in debtors	135,373	

Grouped Accounts		Ungrouped Accounts	
1205 Debtors control account	14,931.65	1000 Land and Buildings Cost Bfwd	266,180.17
1215 Other debtors	-1,315.22	1010 Land and Building Additions	-182,493.90
1225 Prepayments	-15,910.36	1055 Furniture and Equipment Additions	760.28
1230 Accrued Income	75,925.08	1110 Computer Equipment Cost Additions	78,215.35
2025 Vat Control Account	-30,461.20	1155 Motor Vehicles Additions	0.00
			107,987.61
			0.00
			-41,006.91
			14,659.76
			0.00
			-75,924.94
			10,893.45
			-7,470.27
			0.00
			-17,275.12
			167,280.69
			-607,209.74
			-391,669.86
			-178,031.68

Item balance for (Decrease)/increase in creditors:

1. Move the cursor over the CREDITORS balance in the Balance Sheet, and click the **Copy balance** button.
2. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.
3. Double-click the pasted balance.
4. Click the link line and Select periods range.
5. Click the Item Sense link at the bottom left of the Item Balance dialog to set it to Credit.

WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

2015
£

Operating activities

Net incoming resources before revaluation

Change in current assets and current liabilities

Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	(350,615)

Item Balance [Variation from 8/31/2014 to 8/31/2015]

Grouped Accounts		Ungrouped Accounts		
2000	Creditors control account	-41,006.91	1000 Land and Buildings Cost Bfwd	266,180.17
2005	Other creditors	14,659.76	1010 Land and Building Additions	-182,493.90
2010	Pension Fund Liability (LGPS)	0.00	1055 Furniture and Equipment Additions	760.28
2015	Accruals	-75,924.94	1110 Computer Equipment Cost Additions	78,215.35
2020	Deferred Revenue	10,893.45	1155 Motor Vehicles Additions	0.00
2030	Salaries Control			107,987.61
2040	Charity Control Account			0.00
				-17,275.12
				167,280.69
				-607,209.74
				-391,669.86
				-178,031.68
				-11,321.20
				0.00
				26,145.00
				-26,359.66
				-50,250.96
				8,300.00
				594.81

Select period or periods range

<input checked="" type="checkbox"/>	8/31/2015	(0)
<input checked="" type="checkbox"/>	8/31/2014	(1)
<input type="checkbox"/>	8/31/2013	(2)

Credit

Item balance for Capital expenditure and financial investment in the Investing activities section:

1. Move the cursor over the Tangible assets balance in the Balance Sheet, and click the **Copy balance** button.

2. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.

3. Double-click the pasted balance and ungroup the accumulated depreciation accounts, keeping only the tangible assets accounts in the list of Grouped Accounts.

4. Click the link line and Select periods range.
5. Click the Item Sense link at the bottom left of the Item Balance dialog to set it to Credit.

The screenshot displays the WordFSM software interface. The main window shows a Cash Flow Statement for the year ended 31 August 2015. The statement is structured as follows:

WordFSMsampleCompany	
CASH FLOW STATEMENT	
FOR THE YEAR ENDED 31 AUGUST 2015	
	2015
	£
Operating activities	
Net incoming resources before revaluation	
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	98,850
Net cash inflow from operations	
Investing activities	
Capital expenditure and financial investment	632,770

Overlaid on the bottom of the Cash Flow Statement is the 'Item Balance' dialog box. The dialog box title is 'Item Balance [Variation from 8/31/2014 to 8/31/2015]'. It is divided into two panes: 'Grouped Accounts' and 'Ungrouped Accounts'. The 'Grouped Accounts' pane contains the following data:

Account Number	Description	Balance
1000	Land and Buildings Cost Bfwd	266,180.17
1010	Land and Building Additions	-182,493.90
1055	Furniture and Equipment Additions	760.28
1110	Computer Equipment Cost Additions	78,215.35
1155	Motor Vehicles Additions	0.00

The 'Ungrouped Accounts' pane contains a list of accounts with their respective balances, including 'School current account' (107,987.61), 'Reserves' (-17,275.12), and 'Restricted Funds b/fwd' (167,280.69). A 'Select period or periods range' dialog box is also open, showing a list of dates: 8/31/2015 (0), 8/31/2014 (1), and 8/31/2013 (2). The 'Credit' radio button is selected in the 'Item Balance' dialog box.

Net incoming resources:

1. Move the cursor where the balance must be inserted and click the **Item balance** button.

2. Group all ungrouped accounts besides the cash accounts.
3. Click the link line and Select periods range.
4. Click the Item Sense link at the bottom left of the Item Balance dialog to set it to Credit.

The screenshot displays the WordFSM software interface. The main window shows a 'CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2015'. The statement is structured as follows:

WordFSMsampleCompany	
CASH FLOW STATEMENT	
FOR THE YEAR ENDED 31 AUGUST 2015	
	2015
	£
Operating activities	
Net incoming resources before revaluation	77,868
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	98,850
<hr/>	
Net cash inflow from operations	
Investing activities	
Capital expenditure and financial investment	(162,661)

Below the statement, the 'Item Balance' dialog box is open, showing a list of 'Grouped Accounts' and 'Ungrouped Accounts'. The 'Grouped Accounts' list includes items like 'Reserves', 'Restricted Funds', and 'GAG - School Budget Share'. The 'Ungrouped Accounts' list includes 'School current account' and 'School current account No.2'. A 'Select period or periods range' dialog box is also open, with '8/31/2015 (0)' selected. At the bottom left of the 'Item Balance' dialog, the 'Credit' button is circled in red.

Net cash inflow from operations:

1. Move the cursor where the balance must be inserted and click the **Total** button.

2. Group the Items.

The screenshot displays the WordFSM software interface. The main window shows a Cash Flow Statement for the year ended 31 August 2015. The statement is structured as follows:

WordFSMsampleCompany	
CASH FLOW STATEMENT	
FOR THE YEAR ENDED 31 AUGUST 2015	
	2015
	£
Operating activities	
Net incoming resources before revaluation	77,868
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	98,850
Net cash inflow from operations	270,649
Investing activities	
Capital expenditure and financial investment	(162,661)

A red line connects the 'Total' button in the software's ribbon to a dialog box titled 'Total'. This dialog box is used for grouping items. It contains two columns: 'Grouped Items' and 'Ungrouped Items'. The 'Grouped Items' column contains the following items:

Item ID	Description	Value
3-8	Net incoming resources before revaluation	77,868
3-10	Depreciation of tangible fixed assets	137,101
3-11	(Increase)/decrease in debtors	(43,170)
3-12	(Decrease)/increase in creditors	98,850

The 'Ungrouped Items' column is currently empty. The dialog box also includes a '<--- Move' button, a 'Keep Position And Size' checkbox (checked), and a 'List All Items' link.

INCREASE (DECREASE) IN CASH IN THE YEAR:

1. Move the cursor where the balance must be inserted and click the **Total** button.
2. Group the Items.

WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

	2015
	£
Operating activities	
Net incoming resources before revaluation	77,868
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	98,850
Net cash inflow from operations	270,649
Investing activities	
Capital expenditure and financial investment	(162,661)
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988

Total

Grouped Items	Ungrouped Items
3-8 Net incoming resources before revaluation 77,868	
3-10 Depreciation of tangible fixed assets 137,101	
3-11 (Increase)/decrease in debtors (43,170)	
3-12 (Decrease)/increase in creditors 98,850	
3-17 Capital expenditure and financial investment (162,661)	

The increase (decrease) in cash has been determined thru the variation of the Balance Sheet items balances, by grouping all the accounts besides the cash accounts.

Net funds at 1 September 2014:

1. Use the **As of Date** button to insert the year in the item's title.
2. Move the cursor where the balance must be inserted and click the **Item balance** button.

3. Group the cash accounts.
4. Click the link line and Select period.

Do not change the Item sense.

The screenshot displays the WordFSM software interface. The main window shows a Cash Flow Statement for the year ended 31 August 2015. The statement is as follows:

WordFSMsampleCompany		2015
CASH FLOW STATEMENT		£
FOR THE YEAR ENDED 31 AUGUST 2015		
Operating activities		
Net incoming resources before revaluation		77,868
Change in current assets and current liabilities		
Depreciation of tangible fixed assets		137,101
(Increase)/decrease in debtors		(43,170)
(Decrease)/increase in creditors		98,850
		—————
Net cash inflow from operations		270,649
Investing activities		
Capital expenditure and financial investment		(162,661)
		—————
INCREASE (DECREASE) IN CASH IN THE YEAR		107,988
Net funds at 1 September 2014		18,309

Two dialog boxes are open in the foreground:

- Item Balance [as of 8/31/2014]**: This dialog box shows a table of grouped accounts. The first row is selected:

Grouped Accounts		
1235	School current account	18,309.24
1236	School current account No.2	0.00
- Select period or periods range**: This dialog box shows a list of periods:

Period	Count
8/31/2015 (0)	0
8/31/2014 (1)	1
8/31/2013 (2)	2

Red lines and circles highlight the 'Item Balance' field in the main window, the 'Item Balance' dialog box, and the '8/31/2014 (1)' option in the 'Select period or periods range' dialog box.

NET FUNDS AT 31 AUGUST 2015:

1. Use the **As of Date** button to insert the year in the item's title.
2. Move the cursor over the Net funds at 1 September 2014 balance, and click the **Copy balance** button.
3. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.
4. Double-click the pasted balance.
5. Click the link line and Select period.

Do not change the Item sense.

WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

	2015
	£
Operating activities	
Net incoming resources before revaluation	77,868
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	98,850
Net cash inflow from operations	270,649
Investing activities	
Capital expenditure and financial investment	(162,661)
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988
Net funds at 1 September 2014	18,309
NET FUNDS AT 31 AUGUST 2015	18,309

Item Balance [as of 8/31/2014]

Grouped Accounts

1235	School current account
1236	School current account No.2

Debit

Select period or periods range

<input checked="" type="checkbox"/>	8/31/2015	(0)
<input type="checkbox"/>	8/31/2014	(1)
<input type="checkbox"/>	8/31/2013	(2)

OK Cancel

Ungrouped Accounts

List All Accounts

PAGE 3 OF 3 191 WORDS ENGLISH (UNITED STATES) 100%

To align Item balances shown between parentheses:

1. Move the cursor at the end of the balance.
2. Drag the tab one position to the right in the ruler.

WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

	2015
	£
Operating activities	
Net incoming resources before revaluation	77,868
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	137,101
(Increase)/decrease in debtors	(43,170)
(Decrease)/increase in creditors	98,850
	<hr/>
Net cash inflow from operations	270,649
Investing activities	
Capital expenditure and financial investment	(162,661)
	<hr/>
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988
Net funds at 1 September 2014	18,309
	<hr/>
NET FUNDS AT 31 AUGUST 2015	<u>126,297</u>

PAGE 3 OF 3 192 WORDS ENGLISH (UNITED STATES) 100%

On the **FSM** tab, click the **Bookmarks** button and make sure that the bookmark text included between the brackets in only the computed value. Removed any spaces or other unnecessary characters.

The screenshot shows the Microsoft Word interface with the 'FSM' tab selected. The 'Formatting marks' button in the ribbon is circled in red. The main content area displays a Cash Flow Statement for the year ended 31 August 2013. The statement is structured as follows:

	[2013]
	£
Operating activities	
Net incoming resources before revaluation	[77,863]
Change in current assets and current liabilities	
Depreciation of tangible fixed assets	[37,101]
(Increase)/decrease in debtors	[43,170]
(Decrease)/increase in creditors	[98,851]
Net cash inflow from operations	[270,641]
Investing activities	
Capital expenditure and financial investment	[162,661]
INCREASE (DECREASE) IN CASH IN THE YEAR	[107,980]
Net funds at 1 September [2013]	[18,303]
NET FUNDS AT 31 AUGUST [2013]	[126,291]

The status bar at the bottom indicates 'PAGE 3 OF 3', '192 WORDS', and 'ENGLISH (UNITED STATES)'. The zoom level is set to 100%.

On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)

The screenshot shows the Microsoft Word interface with the 'FSM' tab active. The 'Comparative' button in the ribbon is highlighted with a red circle. The main content is a Cash-Flow Statement for the year ended 31 August 2015, presented in a comparative format. The statement is structured as follows:

WordFSMsampleCompany		
CASH-FLOW STATEMENT		
FOR THE YEAR ENDED 31 AUGUST 2015		
	→	2015
	→	£
Operating activities		
Net incoming resources before revaluation	→	77,868
Change in current assets and current liabilities		
→ Depreciation of tangible fixed assets	→	137,101
→ (Increase)/decrease in debtors	→	(43,170)
→ (Decrease)/increase in creditors	→	98,850
	→	—
Net cash inflow from operations	→	270,649
Investing activities		
Capital expenditure and financial investment	→	(162,661)
	→	—
INCREASE (DECREASE) IN CASH IN THE YEAR	→	107,988
Net funds at 1 September 2014		
	→	18,309
	→	—
NET FUNDS AT 31 AUGUST 2015	→	126,297
	→	—

Comparative presentation:

1. On the **FSM** tab, click the **Comparative** button.
2. Select the elements to duplicate, and close the dialog.

Note: since we select a periods range (versus a period) we do not select the last two balances.

3. Select periods range, and click **OK**.

The screenshot shows the Microsoft Word interface with the 'FSM' ribbon active. The 'Comparative' button is circled in red. Below it, the 'Elements to duplicate' dialog box is open, showing a list of items to be duplicated. The 'Select period or periods range' dialog box is also open, showing a list of dates with checkboxes. The 'OK' button in the 'Select period or periods range' dialog is circled in red.

WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

2015
£

Operating activities
Net incoming resources before revaluation 77,868

Elements to duplicate

Selected	Unselected
3-5 2015	3-3 FOR THE YEAR ENDED 31 AUGUST 2015
3-8 Net incoming resources before revaluation 77,868	3-21 Net funds at 1 September 2014
3-10 Depreciation of tangible fixed assets 137,101	3-21 Net funds at 1 September [] 18,309
3-11 (Increase)/decrease in debtors (43,170)	3-23 NET FUNDS AT 31 AUGUST 2015
3-12 (Decrease)/increase in creditors 98,850	3-23 NET FUNDS AT 31 AUGUST [] 126,297
3-14 Net cash inflow from operations 270,649	
3-17 Capital expenditure and financial investment (162,661)	
3-19 INCREASE (DECREASE) IN CASH IN THE YEAR 107	

NET FUNDS AT 31 AUGUST 2015 126,297

Select period or periods range

<input type="checkbox"/>	8/31/2015	(0)
<input checked="" type="checkbox"/>	8/31/2014	(1)
<input checked="" type="checkbox"/>	8/31/2013	(2)

OK Cancel

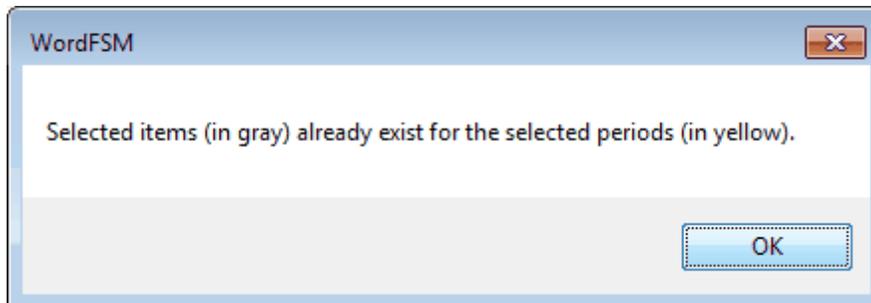
Comparative Net funds at 1 September:

1. Move the cursor over the Net funds at 1 September 2014 balance, and click the **Copy balance** button.
2. Move the cursor where the comparative balance must be pasted and click the **'Paste balance'**

button.

3. Double-click the pasted balance.
4. Click the link line and Select period.

Note: We use the **Copy balance** button instead of using the **Comparative** button and selecting period 2014, because, since the Item balance of Net funds at 1 September already exist, we would get the following message



WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

	2015	2013
	£	
Operating activities		
Net incoming resources before revaluation	77,868	406,293
Change in current assets and current liabilities		
Depreciation of tangible fixed assets	137,101	136,091
(Increase)/decrease in debtors	(43,170)	(76,435)
(Decrease)/increase in creditors	98,850	251,765
Net cash inflow from operations	270,649	717,714
Investing activities		
Capital expenditure and financial investment	(162,661)	(743,301)
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988	(25,587)
Net funds at 1 September 2014	18,309	18,809

Item Balance [as of 8/31/2014]

Grouped Accounts	Ungrouped Accounts
1235 School current account 18,309.24	
1236 School current account No.2 0.00	

Select period or periods range

<input type="checkbox"/> 8/31/2015 (0)
<input type="checkbox"/> 8/31/2014 (1)
<input checked="" type="checkbox"/> 8/31/2013 (2)

OK Cancel

NET FUNDS AT 31 AUGUST:

1. On the **FSM** tab, click the **Comparative** button.
2. Select the element to duplicate, and close the dialog.
3. Select period, and click **OK**.

WordFSMsampleCompany 8-31-2015.docx - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM

Select FSM workbook Select period As of date **Comparative** Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

Trial Balance Building report

WordFSMsampleCompany
CASH FLOW STATEMENT
 FOR THE YEAR ENDED 31 AUGUST 2015

	2015	2014
	£	£
Operating activities		
Net incoming resources before revaluation	77,868	406,293
		86,091
		76,435
		51,765
		77,714
		43,301
		5,587
		43,898
NET FUNDS AT 31 AUGUST 2015	126,297	

NET FUNDS AT 31 AUGUST 2015 126,297

Elements to duplicate

Selected	Unselected
3-23 NET FUNDS AT 31 AUGUST [] 126,297	3-11 (Increase)/decrease in debtors (43,170)
	3-11 (Increase)/decrease in debtors [] (76,435)
	3-12 (Decrease)/increase in creditors 98,850
	3-12 (Decrease)/increase in creditors [] 251,765
	3-14 Net cash inflow from operations 270,649
	3-14 Net cash inflow from operations [] 717,714
	3-17 Capital expenditure and financial investment (162,66)
	3-17 Capital expenditure and financial investment [] (74,301)
	3-19 INCREASE (DECREASE) IN CASH IN THE YEAR
	3-19 INCREASE (DECREASE) IN CASH IN THE YEAR [] (5,587)
	3-21 Net funds at 1 September 2014
	3-21 Net funds at 1 September [] 18,309
	3-21 Net funds at 1 September [] [] 43,898
	3-23 NET FUNDS AT 31 AUGUST 2015

Keep Position And Size

Select period or periods range

<input type="checkbox"/>	8/31/2015	(0)
<input checked="" type="checkbox"/>	8/31/2014	(1)
<input type="checkbox"/>	8/31/2013	(2)

OK Cancel

PAGE 3 OF 3 206 WORDS ENGLISH (UNITED STATES) 100%

Double-click the year and change the date, then Copy&Paste the currency symbol and the underlines, and align the balances shown between parentheses.

WordFSMsampleCompany
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2015

	2015	2013
Operating activities		
Net incoming resources before revaluation	77,868	406,293
Change in current assets and current liabilities		
Depreciation of tangible fixed assets	137,101	136,091
(Increase)/decrease in debtors	(43,170)	(76,435)
(Decrease)/increase in creditors	98,850	251,765
Net cash inflow from operations	270,649	717,714
Investing activities		
Capital expenditure and financial investment	(162,661)	(743,301)
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988	(25,587)
Net funds at 1 September 2014	18,309	43,898
NET FUNDS AT 31 AUGUST 2015	126,297	18,309

Annotations in the image include:
 - A red circle around the '8/31/2014' option in the 'Select date' dialog box.
 - A red circle around the 'OK' button in the dialog box.
 - Red boxes around the currency symbol (£) and '<tab> Copy& Paste' text next to the 2015 value for 'Net incoming resources before revaluation'.
 - Red boxes around the currency symbol (£) and '<tab> Copy& Paste' text next to the 2015 value for 'Net cash inflow from operations'.
 - Red boxes around the currency symbol (£) and '<tab> Copy& Paste' text next to the 2015 value for 'Capital expenditure and financial investment'.
 - Red boxes around the currency symbol (£) and '<tab> Copy& Paste' text next to the 2015 value for 'Net funds at 1 September 2014'.
 - Red boxes around the currency symbol (£) and '<tab> Copy& Paste' text next to the 2015 value for 'NET FUNDS AT 31 AUGUST 2015'.
 - A red arrow pointing from the 'Bookmarks' button in the FSM ribbon to the 'Copy & Paste' text next to the 2015 value for 'Net cash inflow from operations'.

On the **FSM** tab, click the **Bookmarks** button and make sure that the bookmark text included between the brackets is only the computed value. Removed any spaces or other unnecessary characters.

The screenshot shows the Microsoft Word interface with the 'FSM' tab selected. The 'Formatting marks' button in the ribbon is circled in red. The main content area displays a Cash Flow Statement for the year ended 31 August 2013. The statement is structured as follows:

	2013	2012
	£	£
Operating activities		
Net incoming resources before revaluation	[77,863]	[106,293]
Change in current assets and current liabilities		
Depreciation of tangible fixed assets	[37,103]	[36,093]
(Increase)/decrease in debtors	[43,170]	[76,435]
(Decrease)/increase in creditors	[98,853]	[251,763]
Net cash inflow from operations	[270,643]	[717,713]
Investing activities		
Capital expenditure and financial investment	[162,661]	[743,301]
INCREASE (DECREASE) IN CASH IN THE YEAR	[107,983]	[25,587]
Net funds at 1 September 2013	[18,303]	[43,893]
NET FUNDS AT 31 AUGUST 2013	[126,293]	[18,303]

On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)

WordFSMsampleCompany

CASH-FLOW STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2015

	2015	2014
	£	£
Operating activities		
Net incoming resources before revaluation	77,868	406,293
Change in current assets and current liabilities		
→ Depreciation of tangible fixed assets	137,101	136,091
→ (Increase)/decrease in debtors	(43,170)	(76,435)
→ (Decrease)/increase in creditors	98,850	251,765
→	—	—
Net cash inflow from operations	270,649	717,714
Investing activities		
Capital expenditure and financial investment	(162,661)	(743,301)
→	—	—
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988	(25,587)
Net funds at 1 September 2014		
→	18,309	43,898
→	—	—
NET FUNDS AT 31 AUGUST 2015	126,297	18,309
→	—	—

PAGE 3 OF 3 207 WORDS ENGLISH (UNITED STATES) 100%

The cursor being at the bottom of the page, on the **Insert** tab, click the **Pages** button, then click **Page Break** to insert a page break and move to the next page.

The screenshot shows the Microsoft Word interface with the 'FSM' tab selected in the ribbon. The 'Pages' button in the ribbon is circled in red. Below it, in the 'Pages' gallery, the 'Page Break' button is also circled in red. A tooltip for 'Page Break' is displayed, stating 'Insert a Page Break (Ctrl+Return) End the current page here and move to the next page.' Below the ribbon, a 'CASH FLOW STATEMENT' table is visible, titled 'WordFSMsampleCompany CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2015'. The table has two columns for the years 2015 and 2014, with currency symbols (£) below the year headers. The table content is as follows:

	2015	2014
	£	£
Operating activities		
Net incoming resources before revaluation	77,868	406,293
Change in current assets and current liabilities		
Depreciation of tangible fixed assets	137,101	136,091
(Increase)/decrease in debtors	(43,170)	(76,435)
(Decrease)/increase in creditors	98,850	251,765
Net cash inflow from operations	270,649	717,714
Investing activities		
Capital expenditure and financial investment	(162,661)	(743,301)
INCREASE (DECREASE) IN CASH IN THE YEAR	107,988	(25,587)
Net funds at 1 September 2014	18,309	43,898
NET FUNDS AT 31 AUGUST 2015	126,297	18,309

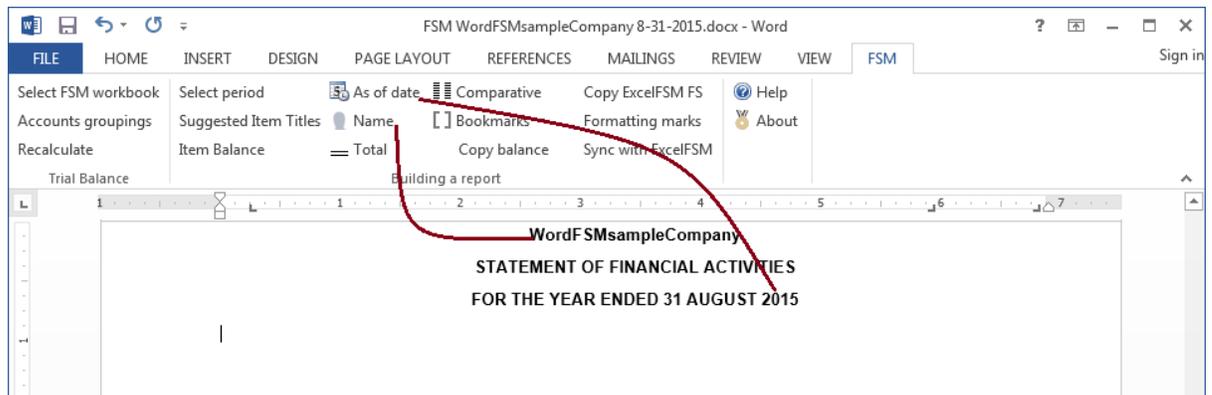
At the bottom of the page, the status bar shows 'PAGE 3 OF 3', '207 WORDS', and 'ENGLISH (UNITED STATES)'. A red circle is drawn around a vertical line in the left margin of the page.

(You might as well do a Save file.)

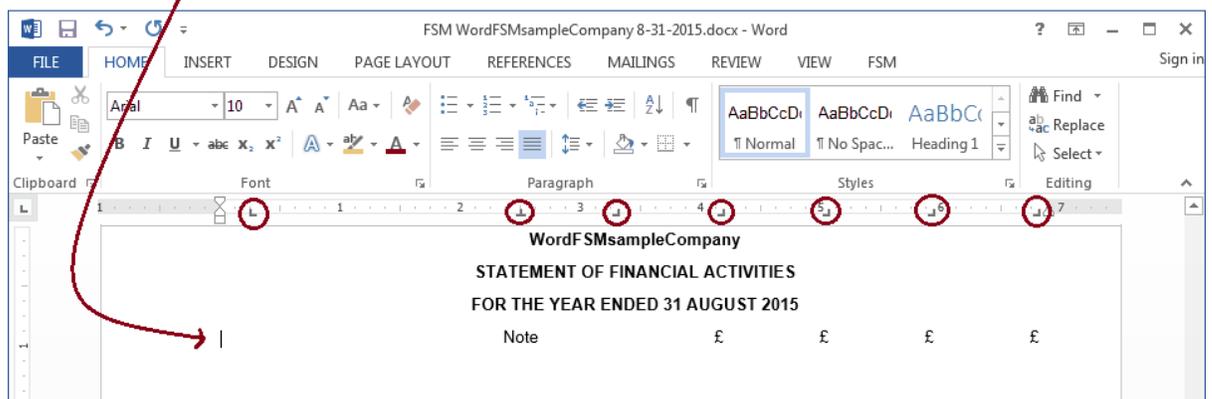
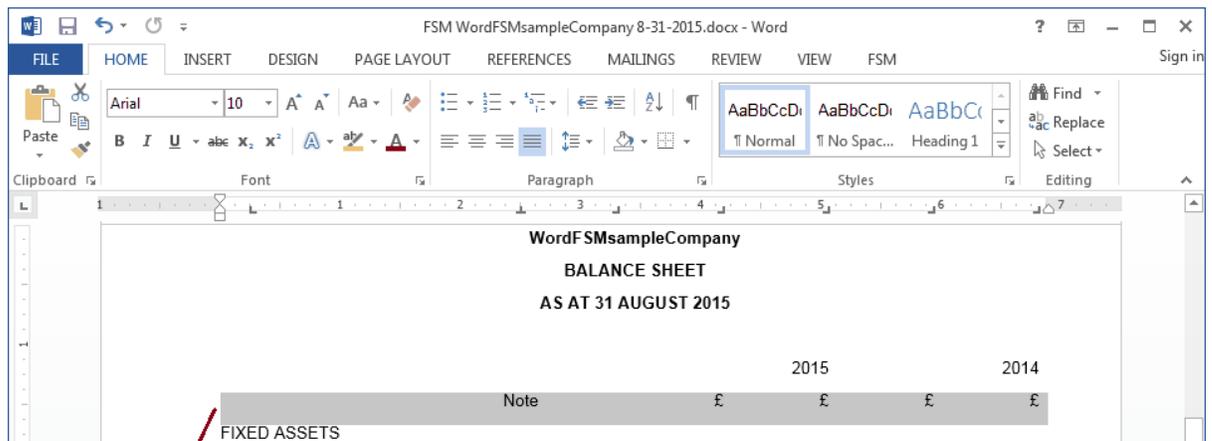
4.4 Statement Of Financial Activities

The next financial statement to build is the Statement Of Financial Activities.

On the **FSM** tab, use the FSM buttons to build the financial statement.



Copy & Paste the the following line from the Balance Sheet. This will set the tabs. (REM: 'Note' was priorly placed under the proper tab)



WordFSMsampleCompany 8-31-2015.docx - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM Sign in

Select FSM workbook Select period As of date Comparative Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

WordFSMsampleCompany
 STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 AUGUST 2015

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds
	2015	2015	2015	2015
	Note	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds:				
Donations				
Activities for generating funds	23,796	28,078		51,874
Incoming resources from charitable activities		1,782,479	171,058	1,953,537
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411
RESOURCES EXPENDED				
Charitable activities	1,059	1,781,428	137,100	1,919,587
Governance costs		7,956		7,956
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868

PAGE 4 OF 4 312 WORDS ENGLISH (UNITED STATES) 100%

The Items Total funds at 1 September 2014 groups the balance forwarded accounts. Note that the balance of the Restricted Funds b/fwd is a debit shown between parentheses because the Item Sense is set to Credit.

The screenshot displays the WordFSM software interface. The main window shows a financial statement titled "WordFSMsampleCompany STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2015". The statement is structured as follows:

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds
	2015	2015	2015	2015
Note	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds:				
Donations				
Activities for generating funds	23,796	28,078		51,874
Incoming resources from charitable activities		1,782,479	171,058	1,953,537
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411
RESOURCES EXPENDED				
Charitable activities	1,059	1,781,428	137,100	1,919,587
Governance costs		7,956		7,956
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868
Total funds at 1 September 2014	26,028	(167,281)	607,210	465,957

An "Item Balance" dialog box is open at the bottom, showing a list of accounts. The "Grouped Accounts" section includes:

Account ID	Account Name	Balance
3001	Restricted Funds b/fwd	167,280.69

The "Ungrouped Accounts" section includes:

Account ID	Account Name	Balance
1000	Land and Buildings Cost Bfwd	266,180.17
1010	Land and Building Additions	83,686.27
1030	Land & Build. Acc. Depreciation	-66,545.55

Red arrows indicate the flow of information: from the "As of date" button to the year "2015" in the statement; from the "Copy balance" button to the "NET INCOME FOR THE YEAR" row; and from the "Credit" button to the "Restricted Funds b/fwd" account in the dialog box.

TOTAL FUNDS AT 31 AUGUST 2015:

1. Use the **As of Date** button to insert the year in the item's title.
2. Move the cursor over the NET INCOME FOR THE YEAR balance, and click the **Copy balance** button.
3. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.

WordFSMsampleCompany 8-31-2015.docx - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM Sign in

Select FSM workbook Select period As of date Comparative Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

Trial Balance Building a report

WordFSMsampleCompany
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2015

	Unrestricted	Restricted	Restricted	Total
	funds	funds	fixed asset	funds
	2015	2015	2015	2015
Note	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds:				
Donations				
Activities for generating funds	21,796	28,078		51,874
Incoming resources from charitable activities		1,782,479	171,058	1,953,537
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411
RESOURCES EXPENDED				
Charitable activities	1,059	1,781,428	137,100	1,919,587
Governance costs		7,956		7,956
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868
Total funds at 1 September 2014	26,026	(167,281)	607,210	465,957
TOTAL FUNDS AT 31 AUGUST 2015	22,737			

PAGE 4 OF 4 333 WORDS ENGLISH (UNITED STATES) 100%

4. Double-click the pasted balance.

5. Group the item balance of the Total funds at 1 September 2014.

WordFSMsampleCompany 8-31-2015.docx - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM Sign in

Select FSM workbook Select period As of date Comparative Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

Trial Balance Building a report

WordFSMsampleCompany
 STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 AUGUST 2015

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds																																				
	2015	2015	2015	2015																																				
Note	£	£	£	£																																				
INCOMING RESOURCES																																								
Incoming resources from generated funds:																																								
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>Total</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Grouped Items</th> <th colspan="2">Ungrouped Items</th> </tr> </thead> <tbody> <tr> <td>4-14</td> <td>Activities for generating funds 23,796</td> <td>4-14</td> <td>Activities for generating funds [] 28,078</td> </tr> <tr> <td>4-21</td> <td>Charitable activities 1,059</td> <td>4-16</td> <td>charitable activities 1,782,479</td> </tr> <tr> <td>4-27</td> <td>Total funds at 1 September [] 26,028</td> <td>4-16</td> <td>charitable activities [] 171,058</td> </tr> <tr> <td></td> <td></td> <td>4-21</td> <td>Charitable activities [] 1,781,428</td> </tr> <tr> <td></td> <td></td> <td>4-21</td> <td>Charitable activities [] [] 137,100</td> </tr> <tr> <td></td> <td></td> <td>4-22</td> <td>Governance costs 7,956</td> </tr> <tr> <td></td> <td></td> <td>4-27</td> <td>Total funds at 1 September [] [] (167,281)</td> </tr> <tr> <td></td> <td></td> <td>4-27</td> <td>Total funds at 1 September [] [] 607,210</td> </tr> </tbody> </table> </div>					Grouped Items		Ungrouped Items		4-14	Activities for generating funds 23,796	4-14	Activities for generating funds [] 28,078	4-21	Charitable activities 1,059	4-16	charitable activities 1,782,479	4-27	Total funds at 1 September [] 26,028	4-16	charitable activities [] 171,058			4-21	Charitable activities [] 1,781,428			4-21	Charitable activities [] [] 137,100			4-22	Governance costs 7,956			4-27	Total funds at 1 September [] [] (167,281)			4-27	Total funds at 1 September [] [] 607,210
Grouped Items		Ungrouped Items																																						
4-14	Activities for generating funds 23,796	4-14	Activities for generating funds [] 28,078																																					
4-21	Charitable activities 1,059	4-16	charitable activities 1,782,479																																					
4-27	Total funds at 1 September [] 26,028	4-16	charitable activities [] 171,058																																					
		4-21	Charitable activities [] 1,781,428																																					
		4-21	Charitable activities [] [] 137,100																																					
		4-22	Governance costs 7,956																																					
		4-27	Total funds at 1 September [] [] (167,281)																																					
		4-27	Total funds at 1 September [] [] 607,210																																					
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868																																				
Total funds at 1 September 2014	26,028	(167,281)	607,210	465,957																																				
TOTAL FUNDS AT 31 AUGUST 2015	48,765																																							

PAGE 4 OF 4 333 WORDS ENGLISH (UNITED STATES) 100%

To align item balances shown between parentheses:

1. Move the cursor at the end of the balance.
2. Drag the tab one position to the right in the ruler.

WordFSMsampleCompany
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2015

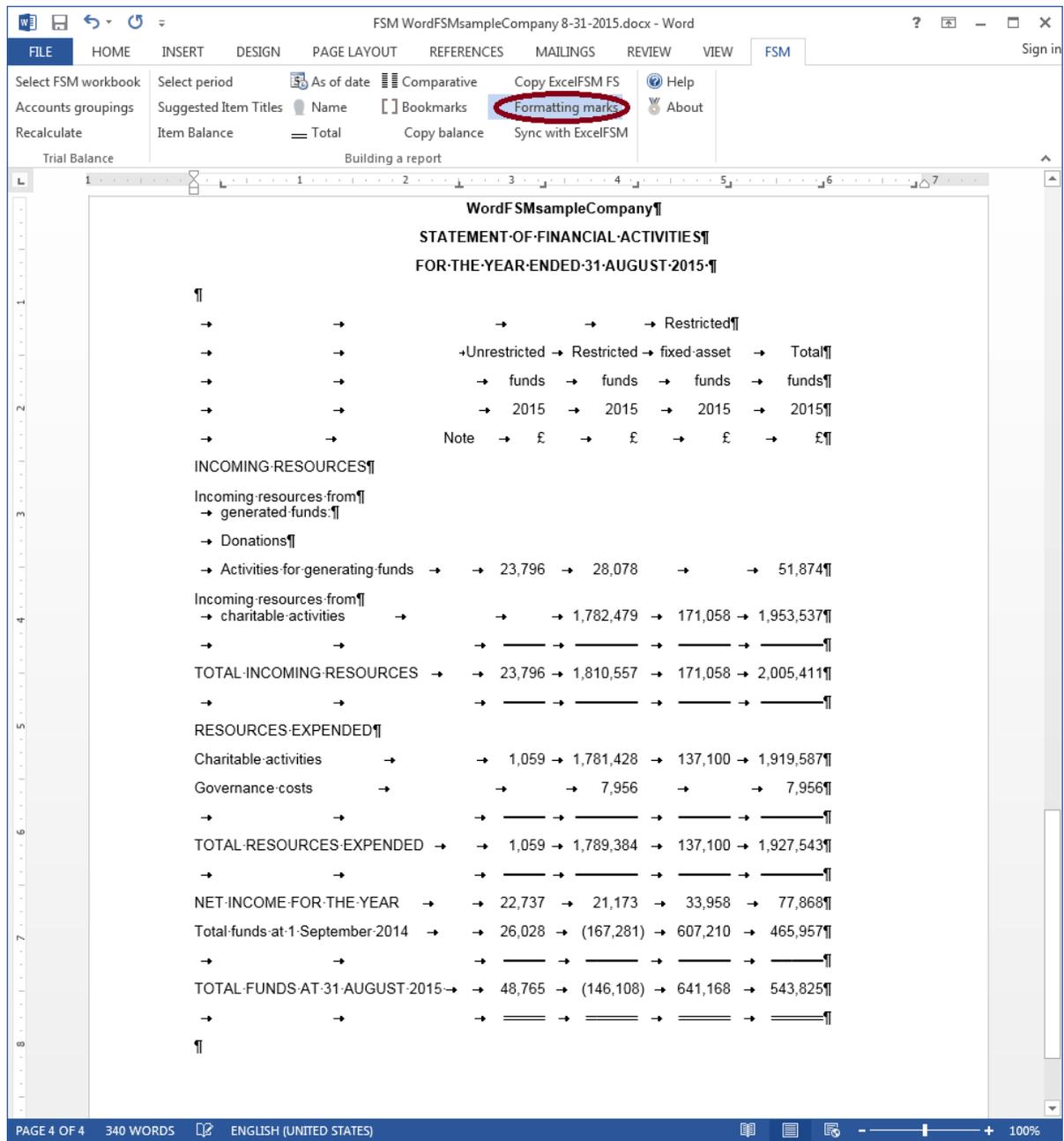
	Unrestricted funds 2015 Note £	Restricted funds 2015 £	Restricted fixed asset funds 2015 £	Total funds 2015 £
INCOMING RESOURCES				
Incoming resources from generated funds:				
Donations				
Activities for generating funds	23,796	28,078		51,874
Incoming resources from charitable activities		1,782,479	171,058	1,953,537
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411
RESOURCES EXPENDED				
Charitable activities	1,059	1,781,428	137,100	1,919,587
Governance costs		7,956		7,956
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868
Total funds at 1 September 2014	26,028	(167,281)	607,210	465,957
TOTAL FUNDS AT 31 AUGUST 2015	48,765	(146,108)	641,168	543,825

On the **FSM** tab, click the **Bookmarks** button and make sure that the bookmark text included between the brackets in only the computed value. Removed any spaces or other unnecessary characters.

The screenshot shows the Microsoft Word interface with the 'FSM' tab active. The 'Bookmarks' button in the ribbon is highlighted with a red circle. The document content is a financial statement table titled 'STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2015'. The table is structured as follows:

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds
	2015	2015	2015	2015
Note	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds:				
Donations				
Activities for generating funds	23,795	28,075		51,870
Incoming resources from charitable activities		1,782,475	171,055	1,953,530
TOTAL INCOMING RESOURCES	23,795	1,810,550	171,055	2,005,410
RESOURCES EXPENDED				
Charitable activities	1,055	1,781,425	137,105	1,919,585
Governance costs		7,955		7,955
TOTAL RESOURCES EXPENDED	1,055	1,789,380	137,105	1,927,540
NET INCOME FOR THE YEAR	22,735	21,170	33,950	77,860
Total funds at 1 September 2015	26,025	167,281	507,211	165,957
TOTAL FUNDS AT 31 AUGUST 2015	8,765	146,106	541,161	543,822

On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)



Comparative presentation.

Because only the total of funds is shown for the comparative presentation, we will not use the Comparative button.

The **Item balance** button can be used,

WordFSMsampleCompany 8-31-2015.docx - Word

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW FSM Sign in

Select FSM workbook Select period As of date Comparative Copy ExcelFSM FS Help
 Accounts groupings Suggested Item Titles Name Bookmarks Formatting marks About
 Recalculate Item Balance Total Copy balance Sync with ExcelFSM

Trial Balance Building a report

WordFSMsampleCompany
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2015

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds	Total funds
	2015	2015	2015	2015	2014
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations					8,300
Activities for generating funds	23,796	28,078		51,874	23,796
Incoming resources from charitable activities		1,782,479	171,058	1,953,537	
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411	
RESOURCES EXPENDED					
Charitable activities	1,059	1,781,428	137,100	1,919,587	
Governance costs		7,956		7,956	
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543	
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868	
Total funds at 1 September 2014	26,028	(167,281)	607,210	465,957	
TOTAL FUNDS AT 31 AUGUST 2015	48,765	(146,108)	641,168	543,825	

PAGE 4 OF 4 345 WORDS ENGLISH (UNITED STATES) 100%

3. Click **List All Accounts** and group the accounts of the other items.

4. Click the link line and Select period.

The screenshot displays the WordFSM software interface. The main window shows a financial statement titled "WordFSMsampleCompany STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2015". The statement is structured as follows:

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds	Total funds
	2015	2015	2015	2015	2014
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations					8,300
Activities for generating funds	23,796	28,078		51,874	45,751

An "Item Balance [as of 8/31/2014]" dialog box is open, showing a list of accounts. The account "4215 Income From Catering" is highlighted in red. A smaller dialog box titled "Select period or periods range" is also open, with "8/31/2014 (1)" selected. The "List All Accounts" button at the bottom right of the Item Balance dialog is also circled in red.

For the last total in the comparison period:

1. Move the cursor over the NET INCOME FOR THE YEAR balance, and click the **Copy balance** button.
2. Move the cursor where the balance must be pasted and click the **'Paste balance'** button.
3. Double-click the pasted balance.
4. Group the item balance of the Total funds at 1 September.

WordFSMsampleCompany
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2015

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds	Total funds
	2015	2015	2015	2015	2014
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations					8,300
Activities for generating funds	23,796	28,078		51,874	45,751
Incoming resources from charitable activities		1,782,479	171,058	1,953,537	1,776,321
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411	1,830,372
RESOURCES EXPENDED					
Charitable activities	1,059	1,781,428	137,100	1,919,587	1,366,810
Governance costs		7,956		7,956	6,358
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543	1,373,168

Total

Grouped Items	Ungrouped Items
4-13 Donations 8,300	4-14 Activities for generating funds 23,796
4-14 Activities for generating funds [] [] [] [] 45,751	4-14 Activities for generating funds [] [] 28,078
4-16 charitable activities [] [] [] [] 1,776,321	4-16 charitable activities 1,782,479
4-21 Charitable activities [] [] [] [] 1,366,810	4-16 charitable activities [] 171,058
4-22 Governance costs [] [] [] [] 16,358	4-21 Charitable activities 1,059
4-27 Total funds at 1 September [] [] [] [] [] 8,753	4-21 Charitable activities [] 1,781,428
	4-21 Charitable activities [] [] 137,100
	4-22 Governance costs 7,956

On the **FSM** tab, click the **Bookmarks** button and make sure that the bookmark text included between the brackets in only the computed value. Removed any spaces or other unnecessary characters.

The screenshot shows the Microsoft Word interface with the 'FSM' tab selected. The 'Bookmarks' button in the ribbon is highlighted with a red circle. The main content area displays a financial statement table for 'STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2015'.

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds	Total funds
	2015	2015	2015	2015	2015
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations					£3,30
Activities for generating funds	£23,79	£28,07		£51,87	£45,75
Incoming resources from charitable activities		£1,782,47	£71,05	£1,953,53	£1,776,32
TOTAL INCOMING RESOURCES	£23,79	£1,810,55	£71,05	£2,005,41	£1,830,37
RESOURCES EXPENDED					
Charitable activities	£1,05	£1,781,42	£37,10	£1,919,58	£1,366,81
Governance costs		£7,95		£7,95	£3,35
TOTAL RESOURCES EXPENDED	£1,05	£1,789,38	£37,10	£1,927,54	£1,373,16
NET INCOME FOR THE YEAR	£22,73	£21,17	£33,95	£77,86	£457,20
Total funds at 1 September 2015	£26,02	£167,281	£507,21	£665,95	£3,75
TOTAL FUNDS AT 31 AUGUST 2015	£48,76	£146,108	£541,16	£543,82	£65,95

On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)

WordFSMsampleCompany

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2015

		→ Unrestricted	→ Restricted	→ fixed asset	→ Total	→ Total
		→ funds	→ funds	→ funds	→ funds	→ funds
		→ 2015	→ 2015	→ 2015	→ 2015	→ 2014
		Note	→ £	→ £	→ £	→ £
INCOMING RESOURCES						
Incoming resources from generated funds						
→ Donations	→	→	→	→	→	→ 8,300
→ Activities for generating funds	→	→ 23,796	→ 28,078	→	→ 51,874	→ 45,751
Incoming resources from charitable activities	→	→	→ 1,782,479	→ 171,058	→ 1,953,537	→ 1,776,321
TOTAL INCOMING RESOURCES	→	→ 23,796	→ 1,810,557	→ 171,058	→ 2,005,411	→ 1,830,372
RESOURCES EXPENDED						
Charitable activities	→	→ 1,059	→ 1,781,428	→ 137,100	→ 1,919,587	→ 1,366,810
Governance costs	→	→	→ 7,956	→	→ 7,956	→ 6,358
TOTAL RESOURCES EXPENDED	→	→ 1,059	→ 1,789,384	→ 137,100	→ 1,927,543	→ 1,373,168
NET INCOME FOR THE YEAR	→	→ 22,737	→ 21,173	→ 33,958	→ 77,868	→ 457,204
Total funds at 1-September-2014	→	→ 26,028	→ (167,281)	→ 607,210	→ 465,957	→ 8,753
TOTAL FUNDS AT 31-AUGUST-2015	→	→ 48,765	→ (146,108)	→ 641,168	→ 543,825	→ 465,957

PAGE 4 OF 4 360 WORDS ENGLISH (UNITED STATES) 100%

The cursor being at the bottom of the page, on the **Insert** tab, click the **Pages** button, then click **Page Break** to insert a page break and move to the next page.

The screenshot shows the Microsoft Word interface with the 'Page Layout' ribbon selected. The 'Page Break' button is circled in red. A tooltip for 'Page Break' is displayed, stating: 'Insert a Page Break (Ctrl+Return). End the current page here and move to the next page. Tell me more'. Below the ribbon, a financial statement table is visible. The table is titled 'WordFSMsampleCompany STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2015'. The table has columns for 'Unrestricted funds', 'Restricted funds', 'Restricted fixed asset funds', 'Total funds', and 'Total funds'. The rows include 'INCOMING RESOURCES', 'RESOURCES EXPENDED', and 'NET INCOME FOR THE YEAR'. A red circle highlights the 'Page Break' button in the ribbon.

	Unrestricted funds	Restricted funds	Restricted fixed asset funds	Total funds	Total funds
	2015	2015	2015	2015	2014
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations					8,300
Activities for generating funds	23,796	28,078		51,874	45,751
Incoming resources from charitable activities		1,782,479	171,058	1,953,537	1,776,321
TOTAL INCOMING RESOURCES	23,796	1,810,557	171,058	2,005,411	1,830,372
RESOURCES EXPENDED					
Charitable activities	1,059	1,781,428	137,100	1,919,587	1,366,810
Governance costs		7,956		7,956	6,358
TOTAL RESOURCES EXPENDED	1,059	1,789,384	137,100	1,927,543	1,373,168
NET INCOME FOR THE YEAR	22,737	21,173	33,958	77,868	457,204
Total funds at 1 September 2014	26,028	(167,281)	607,210	465,957	8,753
TOTAL FUNDS AT 31 AUGUST 2015	48,765	(146,108)	641,168	543,825	465,957

(You might as well do a Save file.)