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1 Introduction

1

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

WordFSMsampleCompany	
Contents	
TRUSTEES' REPORT	1
GOVERNANCE STATEMENT	в
STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE	1
TRUSTEES' RESPONSIBILITIES STATEMENT 12	2
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STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	В
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NOTES TO THE FINANCIAL STATEMENTS	D

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

3

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.

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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.

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



Setting up Word	6

2.5 Setting up Underlines

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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.

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5 1030 - Land & Bu	ild. Acc. Depreciation		(66,545.25)		-	-						
6 1055 - Furniture	and Equipment Additions		172,879.04	172,1	118.76	-						
7 1065 - Furniture	& Equip. Acc. Depreciation		(68,998.30)	(34,4	423.82)	-						_
8 1110 - Computer	Equipment Cost Additions		383,217.42	305,0	002.08	-						
9 1120 - Computer	Equipment Acc. Depreciation	1	(137,648.03)	(101,6	567.36)	-						
10 1155 - Motor Vel	hicles Additions		-		-	-						_
11 1205 - Debtors co	ontrol account		34,025.44	19,0	093.78	-						_
12 1215 - Other deb	itors		20,687.87	22,0	003.08	-						_
13 1225 - Prepayme	ents		-	15,9	910.36	-						_
14 1230 - Accrued In	icome		75,925.08		-	-						_
15 1235 - School cur	rent account		126,296.85	18,:	309.24	43,897.77						_
16 1236 - School cur	rent account No.2		-	104.4	-	-						_
1/ 2000 - Creditors	control account		(160,205,67)	(31,5	995.23)	-						_
18 2005 - Other cred	und Liebility (LCDS)		(109,205.07)	(183,8	505.13)	-						_
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20 2013 - Acciluais	Povonuo		(73,924.94)	(10.0	-	-						_
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25 3000 - Reserves			(26.027.75)	(8)	752 62)	(30.096.07)						_
26 3001 - Restricted	Funds b/fwd		167,280,69	(0,1	-	-						_
27 3002 - Restricted	Fixed Assets Funds		(607,209,74)		-	-						-
28 4000 - GAG - Scho	ool Budget Share		(1.114.105.97)	(722.4	436.11)	-						
29 4005 - GAG - Clav	vback		(12.966.26)	165.0	065.42	-						
30 4010 - GAG - Edu	cation Services Grant		(26,261.20)	(14.9	940.00)	-						
31 4025 - GAG - Star	t Up Grant A		(49,800.00)	(49.8	300.001	-						
32 4030 - GAG - Star	t Up Grant B formulaic		(77,605.00)	(103.7	750.00)	-						
33 4040 - GAG - Add	litional GAG		(26,359.66)		- '	-						
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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.

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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 <u>NewId</u> 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.



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

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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.

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After grouping the accounts of the last Item balance, the list of Ungrouped Accounts is empty. All accounts have been grouped in the Balance Sheet.

19



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.

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1	FIXED ASSETS						
2 .	Tangible assets		632,771				
-	CURRENT ASSETS						
-	Debtors	135.373	3				
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	CREDITORS: amounts failing due within one year	(350,61	5)				
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	NET CURRENT LIABILITIES		(88,945)				
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	NET ASSETS		543,826				
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-	FUNDS OF THE ACADEMY						
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	Total restricted funds		495,060				
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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.

Entry	Cat	Allocation Account	Debit	Credit	<u>insen</u>
1		1065 - Furniture & Equip. Acc. Depreciation	0.30		<u>Delete</u>
1		1030 - Land & Build. Acc. Depreciation		0.30	Edit
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3 1000 - Land and Buildings Cost Bfw	d	266,180.17	-	-						
4 1010 - Land and Building Additions		83,686.27	266,180.17	-						
5 1030 - Land & Build. Acc. Depreciat	ion	(66,545.55)	-	-						
6 1055 - Furniture and Equipment Ac	172,879.04	172,118.76	-							
7 1065 - Furniture & Equip. Acc. Dep	eciation	(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.



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.

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Comparative presentation:

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



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

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	Unrestricted funds \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow $48,765$ \rightarrow \rightarrow $26,028$ ¶	
-	$\rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow$	
1	\rightarrow \rightarrow \rightarrow \rightarrow \rightarrow \rightarrow $543,825$ \rightarrow \rightarrow $465,957$ ¶	
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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.

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6	No		Account Title		De	bit	Credit						
7	1010	Land and Bu	uilding Additions		266,	180.17							
8	1055	Furniture ar	nd Equipment Additions		172,	118.76							
9	1065	Furniture &	Equip. Acc. Depreciation				34,423.	32					
10	1110	Computer E	quipment Cost Additions		305,	002.08							
11	1120	Computer E	quipment Acc. Depreciation				101,667.	36					
12	1155	Motor Vehic	cles Additions				0.0	00					
13	1205	Debtors con	itrol account		19,	093.78							
14	1215	Other debto	ors		22,	003.08							
15	1225	Prepayment	ts		15,	910.36							
16	1235	School curre	ent account		18,	309.24							
17	1236	School curre	ant account No.2			0.00							
18	2000	Creditors co	ontrol account				31,995.	23					
19	2005	Other credit	tors				183,865.	43 O	.30 Cr				
20	2020	Deferred Re	evenue				10.893.4	45 0	30 Dr				

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

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1010 - Land and Building Additions	83,080.27	200,180.17	-					
1050 - Land & Bund, Acc. Depreciation	172 879 04	-	-					
1065 - Furniture & Equip. Acc. Depreciation	(68,998,00)	(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)	(183,865.43)	-					
2010 - Pension Fund Liability (LGPS)	-	-	-					
2015 - Accruais	(75,924.94)	-	-					
2020 - Deterred Revenue	4 735 11	(10,893.45)	-					
2020 - Val Control Account	4,/35.11	35,190.31	15,708.15					
2040 - Charity Control Account	(52,461.56)	(23,011.70)	-					
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)	-					

(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.

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	l l	AS AT 31 AUG	GUST 2015				
-							
				2015		2014	
-		Note	£	£	£	£	
-	FIXED ASSETS						
. 2	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	e year	(350,615)		(251,765)		
4							
	NET CURRENT LIABILITIES			(88,945)		(141,253)	
	NET ASSETS			543,825		465,957	
un -							
-	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			48,765		26,028	
-							
				543,825		465,957	
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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.

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

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

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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.

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	FIXED ASSETS Tangible assets		Note	2015 £ £ 632 770		2014 £ £ 607,210	

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

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2	Net incoming resources	before revaluations					
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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.

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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.



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.

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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.



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.



Net cash inflow from operations:

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

2. Group the Items.



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.



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.



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.



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.

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-	Operating activities			
2 .	Net incoming resources before revaluation	77.86	в	
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-	Depreciation of tangible fixed assets	137 10	1	
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	(Decrease)/increase in creditors	98,85	U	
-			-	
	Net cash inflow from operations	270,64	9	
4				
	Investing activities			
-	Capital expenditure and financial investment	(162,66	1)	
			-	
- 10	INCREASE (DECREASE) IN CASH IN THE YEAR	107,98	В	
-	Net funds at 1 September 2014	18.30	9	
			_	
- 10	NET FUNDS AT 31 AUGUST 2015	126.29	7	
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On the **FSM** tab, click the **Formatting marks** button and make sure each line ends with a paragraph marker (done with <enter>)

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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**.



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'

53

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

WordFSM	-X -
Selected items (in gray) already exist for the selected periods	; (in yellow).
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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.

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				3-12 (Decrease	e)/increase in creditors	98,850		
				3-12 (Decrease	e)/increase in creditors	[_] 251,765	17 714	
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4				3-17 Capital ex	penditure and financial	investment (162	2,6€	
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PAGE 3 OF 3 206 W	ORDS 🛱 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.



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-	Operating activities			
	Net incoming resources before revaluation	77,868	406,293	
	Change in current assets and current liabilities			
	Depreciation of tangible fixed assets	[137,10]	[136,09]]	
	(Increase)/decrease in debtors	(43,170)	(76,435)	
m -	(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)	
- L5	INCREASE (DECREASE) IN CASH IN THE YEAR	107,988	(25,587)	
1	Net funds at 1 September 2014	18,309	43,898	
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-				Depreciatio	on of tangible	e fixed a	ssets					137,10	1	136,091		
m				(Increase)/	/decrease in	debtors						(43,17	0)	(76,435)		
				(Decrease)/increase in	creditor	s					98,85	0	251,765		
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-			Net	funds at 1	September 2	2014						18,30	9	43,898		
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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)



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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.



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.

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-			FOR THE	EAR END	DED 31 AUG	UST 2015			
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-				1		Restricted			
-			Un	estricted	Restricted	fixed asset	Total		
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-	INCOMING R	ESOURCES		11					
- - m	Incoming reso generated	ources from funds:		11					
	Donations	3		11					
-	Activities f	for generating f	unds	23,796	28,078		51,874		
-	Incoming reso charitable	ources from activities			1,782,479	171,058	1,953,537		
				1+					
	TOTAL INCO	MING RESOUF	RCES	23,796	1,810,557	171,058	2,005,411		
- -	RESOURCES	EXPENDED		11					
	Charitable act	tivities		1,059	1,781,428	137,100	1,919,587		
-	Governance c	osts		11	7,956		7,956		
-									
- -	TOTAL RESO	URCES EXPE	NDED	1,059	1,789,384	137,100	1,927,543		
-	NET INCOME	FOR THE YEA	AR	22,737	21,173	33,958	77,868		
. 2	Total funds at	1 September 2	014	26,02B	(167,281)	607,210	465,957		
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-	TOTAL FUND	S AT 31 AUGU	IST 2015	22,737					
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PAGE 4 OF 4 333	3 WORDS 🛱 ENGLISH ((UNITED STATES)						-	+ 100%

- 4. Double-click the pasted balance.
- 5. Group the item balance of the Total funds at 1 September 2014.



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.

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		Donations	5								
-		Activities	for generating	funds	23,79	6 28,0	78		51,87	4	
- - 4		Incoming reso charitable	ources from activities			1,782,4	79	171,058	1,953,53	7	
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-		TOTAL INCO	MING RESOL	JRCES	23,79	6 1,810,5	57	171,058	2,005,41	1	
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		Charitable act	tivities		1,05	9 1,781,4	28	137,100	1,919,58	7	
-		Governance c	costs			7,9	56		7,95	6	
							-			-	
-		TOTAL RESC	OURCES EXP	ENDED	1,05	9 1,789,3	84	137,100	1,927,54	3	
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		NET INCOME	FOR THE Y	EAR	22,73	7 21,1	73	33,958	77,86	8	
. 2		Total funds at	1 September	2014	26,02	B (167,2	81)	607,210	465,95	7	
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-		TOTAL FUND	S AT 31 AUG	GUST 2015	48,76	5 (146,1	08)	641,168	543,82	5	
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4	charitable activities			1 ,782,479	171,058	1,953,537		
-	TOTAL INCOMING RESOU	RCES [2	23,796	[1,810,557]	171,058	2,005,411		
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			[1,009]	[i,/00,00]	137,100	1,527,544		
-	NET INCOME FOR THE VE	AR r	2 737	D1 173	33.959	77 865		
-	Total funds at 1 September	2014I E	26.028	[167,281	1 6 07,210	R 465,957		
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-	TOTAL FUNDS AT 31 AUG	JSTI2015 R	18,765	(146.108	641.168	543.825		
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-	Charitable activities \rightarrow \rightarrow 1.059 \rightarrow 1.781.428 \rightarrow 137.100 \rightarrow 1.919.587¶	
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ت	TOTAL RESOURCES EXPENDED \rightarrow \rightarrow 1 059 \rightarrow 1 789 384 \rightarrow 137 100 \rightarrow 1 927 543¶	
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-	Total funds at 1. Sentember 2014 $\rightarrow \rightarrow 26.028 \rightarrow (167.281) \rightarrow 607.210 \rightarrow 465.957$	
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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,



but to make it easier, the Copy balance button can also be used:

1. Move the cursor over the item balance with the most accounts grouped, and click the **Copy balance** button.

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

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र च	charitable	activities			1,782,47	9 1	71,058	1,953,537	,	
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3. Click List All Accounts and group the accounts of the other items.

4. Click the link line and Select period.



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.


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.

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- -	charitable activities		1,782,479	171,058	1,953,537	1,776,321			
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-	NET INCOME FOR THE YEAR	22,731	21,173	33,958	77,868	457,204			
	Total funds at 1 September 2014	26,028	[167,281]	607,210	465,957	B ,753			
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-	TOTAL FUNDS AT 31 AUGUST	2015 [48,765	[146,108	3] [641,168]	543,825	4 65,957			
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