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Release notes

IFRS for SME 2023.01.01
IFRS vir KMO's 2023.01.01 Afr
November 2023

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Executive summary

This release contains the latest technical enhancements, the update on the Body Corporate entity type based on the SAICA Illustratives, change to the tax and introduction to the Pillar Two Tax and 80% assessed loss rule and some improvements, fixes and improvements and some minor fixes.

Our November 2022 release introduced the revamped Cashflow worksheet, Co-operatives as a new entity type (fully incorporated with iXBRL taxonomy), updated document manager due to ISA315(R) 2019, some minor fixes and the 2023 CIPC taxonomy.

IMPORTANT

- You will be prompted to do a Repair File after you have updated the financial statements. It is strongly recommended to perform this before continuing in the file. You also run it by selecting Tools | Repair file on the toolbar
- You should not copy old documents, templates, or mapping into the new file

1. Firm template guide

1.1. Introduction

In this release we are introducing the firm template guide. This is a tool that was created to simplify the process of creating a firm template. It breaks down the process into a logical sequence and presents you with only the steps that you need.

[Refer to link for further details on this guide](#)

1.2. Data retention view

As part of the firm template guide, we have also made improvements to the Data retention view. This will give you an indication of what has changed in your file after update and can use this functionality on the firm template or in an engagement file. Please note that minor changes (eg Investment income change to Investment income 1 or Alignment of tables) will not show in the Data retention view.

We have included in the release notes the Section labels for ease of reference when using this functionality. eg [INFO_001].

[Refer to link for further details on this functionality and section labels](#)

2. IFRS for SME template

2.1. Body Corporate

Why did we introduce these changes?

SAICA issued the Body Corporate Illustrative during March 2023 which was previously an ED. The template was based on the previous ED, and therefore we have updated the template to reflect the changes that were incorporated in the Illustrative as well as some general improvements and feedback from the market for all regions.

Refer to [SAICA Body Corporate Illustrative Template](#) and to our [Body Corporate template overview video](#) for further information.

2.1.1. What areas are affected by this update?

- General information page
 - Country of incorporation and domicile updated to Country of establishment and domicile [INFO_001]
 - Registered office updated to Service address [INFO_015]
 - Level of assurance - updated the Act reference Sectional Titles Schemes Management Act (Act 8 of 2011) [REPOWNER_061]
 - Included the Units section [INFO_022]
- Index [INDEX]
 - Included the following items:
 - Levy Schedule
 - Budget Forecast
 - Insurance Schedule
 - Updated the Act reference Sectional Titles Schemes Management Act (Act 8 of 2011)
 - Included the narration - The Trustees Responsibilities and Approval and Trustees' Report do not form part of the annual financial statements and are unaudited.
 - Excluded the narration - These annual financial statements have been audited in compliance with the applicable requirements of the Sectional Titles Schemes Management Act.
- Trustee responsibility and approval - Updated narration [RES_005 & RES_012]
- Trustee report
 - Amend insurance policy details [REPOWENER_074]
 - Fidelity cover (PMR23(7) and Reg 15 of CSOSA)
 - Building insurance (Sec 3(iii) of STSMA)
 - Public Liability Insurance (PMR23(6))
 - Included the CSOS compliance reconciliation and narration [REPOWNER_078]
- Statement of Financial Performance
 - Amend Interest received to Investment income
- Accounting policies
 - Included an accounting policy for Reserve funds [ACP_046]
- Notes
 - Included a Special levy note [NOTES_221]
 - Amended insurance policy note [NOTES_217]
 - Fidelity cover (PMR23(7) and Reg 15 of CSOSA)
 - Building insurance (Sec 3(iii) of STSMA)
 - Public Liability Insurance (PMR23(6))
 - Amended Revenue note [NOTES_012]
 - Splitting out property industry revenue items into individual line items. This were previously all included as "rental income"
 - Amended Investment revenue note
 - Amended Interest received to Investment income
- Detailed Comprehensive Income Statement [DETIS_001]
 - Included the following items under Rental income to be consistent with Revenue note:
 - Ordinary levies
 - Special levies
 - Levy 1
 - Levy 2
 - Other levies
 - Penalties charged
 - Property rental income 1
 - Property rental income 2
 - Property rental income 3
 - Other property income

- Other schedules
 - Included the Levy schedule [LEV]
 - The Levy schedule was included as per the Illustratives, automating the calculations when the first columns are captured. Additionally, the prior year table was also included for consistency
 - The calculation will be automated after the Rate per square meter table has been completed
 - The unit numbers and square meter will retain on roll forward for current and prior year, whilst the Rate per square meter table will move to the prior year
 - Included the Budget forecast [BF]
 - The Budget forecast was included as per the Illustratives in the same format as the Detailed Comprehensive Income Statement. The values can be populated by:
 - Importing the Trial balance and using the budget column
 - Capturing as input fields
 - Included the Insurance schedule [INS]
 - The Insurance Schedule was included as per the Illustratives, automating the participation quote column when the sum insured are captured. Additionally, the prior year table was also included for consistency
 - The Participation quota calculation will be automated after the rest of the table is completed
 - The table will retain as is and not move to the prior year table as the sum insured will most likely be consistent year on year and therefore more efficient to only capture any changes to these amounts
- 01.56 Tax computation - BC
 - Amended the interest received (trading) line to be linked to map number 2.1.?.150 and not 2.1.1.150

2.1.2. How does this affect you?

All these changes will be included in a new or updated file when the Body Corporate entity type is selected in the Information Store.

2.2. Tax changes

Why did we introduce these changes?

There were some legislative changes requiring additional tax disclosures for the new Pillar Two tax model rules as well amendments to the calculation and presentation of the Assessed loss (80% rule). We have also introduced some improvements in the tax disclosure while these areas are amended.

2.2.1. Pillar Two tax

In May 2023 the International Tax Reform—Pillar Two Model Rules came into effect but will be effective per region as legislated.

By time of publication this has not been legislated in South Africa but the 2023 Budget Review documents, published on 22 February 2023, announced that during the 2023 legislative cycle, government will publish a draft position on the implementation of Pillar Two for public comment.

Therefore, disclosures are included to accommodate regions that might become effective before our next release.

2.2.1.1. What areas are affected by this change?

- Taxation note [NOTES_126]
 - Current tax section
 - Included a new line for Pillar Two tax and linked to new mapping 2.9.0.900.100.000.100.014.00000.000
 - Include a subsection for Exposure to Pillar Two income taxes

2.2.2. Improvement on Reconciliation of tax expenses

- Taxation note [NOTES_126]
An undefined difference has been added in the reconciliation of the tax expense that calculates the difference between this section and the Major components of tax expenses.

2.2.3. 01.50 Corporate tax computation and ITR14 support

2.2.3.1. CTM changes June 2023

SARS have released their annual updates during June 2023 and we have released a patch for clients to run on their files if applicable to them. For this release, these changes will be included in the template and you will not need to install the patch.

Refer to link for further details on these changes - [Corporate Tax Module \(CTM\) July 2023 release](#)

2.2.3.2. Assessed loss limitation rule

The change in the utilisation of assessed losses for companies came into effect on years ending 31 March 2023. The amendment will limit the utilisation of assessed losses for companies to the higher of R1 000 000 or 80% of taxable income.

The assessed loss was captured in 01.10 Information store and this was used to include the allowable assessed loss. We have however received feedback from the market that they would prefer to have a calculation for it and therefore we have included the Assessed loss reconciliation in the CTM document, with the utilised being calculated. There is also an additional adjustment line to enable the user to capture any other changes due to the tax rules in this line. This area is a subsection and can be closed if you don't want to have the calculation visible.

2.2.3.3. Simple signature area

A simple signature area was included to provide users the opportunity to have the documentation signed off.

2.2.3.4. Fixes

- Accounting loss on disposal of assets
 - The duplication of this line was removed
- Donations (s18A)
 - Correct mapping to be 2.5.6.500.100.000.190.000.00000.000
- SBC tax table
 - Included an input row for the next financial year to manually capture if applicable before the updated template is released
- Printing
 - We have updated numerous totals and subtotals that the lines print correctly

2.2.3.5. Update of 01.50 Corporate tax computation and ITR14 support

When a file is updated the new 01.50 document will be included in the document manager, and the previous version will be renamed to 01.50A.

2.2.4. Corporate tax rate change

The tax rate changed from 28% to 27% for year ends on or after 31 March 2023. The tax rate in document 01.20 Information Store was updated to be:

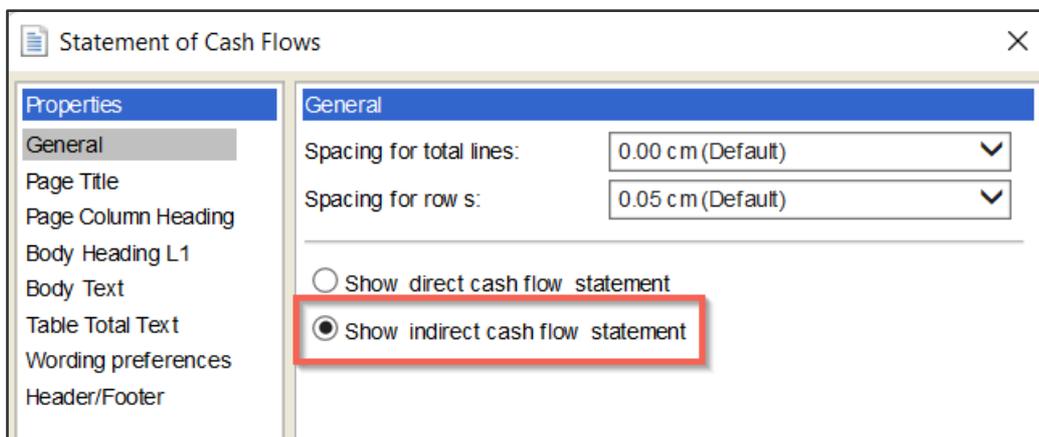
- If the year-end is before 31 March 2023 the default tax rate will be 28%
- If the year-end is on or after 31 March 2023 the default tax rate will be 27%

2.2.5. Other changes

- Deferred tax note [NOTES_013]
If there is only a figure in the Taxation losses available for set off against future taxable income line, the subtotal line and Deferred tax balance from temporary differences other than unused tax losses will be off
- Document manager - Other | Tax - additional documents | Tax computations - Owners
Tax computations owner 1 - 4 was added on the document manager
- 01.20 Information store tax rate
Update the tax rate so that the user can insert two decimal places

2.3. Indirect cashflow

The indirect cashflow was added to this template and is available to select under the Settings and Format menu.



2.4. Cashflow features and improvements (SME Eng template only)

In the previous release we have included the new Cashflow worksheet and in this release, we made some improvements to this feature.

Refer to the [following video link](#) for further information.

2.4.1. Cashflow statement

- Total cash movement for the year
The prior year calculation was overridden when a file was roll forward. This was corrected and the prior year calculation will not be overridden
- Changed wording in "Cash flows from investing activities" from "Net cash (paid) received on sale of businesses" to " Net cash (paid) received on sale of subsidiaries."
- Created an undefined difference in the "Cash flows from operating activities" section comparing the sum of "Cash receipts from customers" and "Cash paid to suppliers and employees" with the "Cash generated from (used in) operations as per the related note.
- Changed current year amount for "Cash generated from (used in) operations from the sum of the values to pull from note.
- In the financing activities section, add a row for "Dividends paid to Non-controlling interests"

2.4.2. Cashflow worksheet

- Rounding
 - When the rounding is applied to the financials, the rounding did not reflect in the Cashflow worksheet as the Trade payable and Trade receivable opening and closing balance were calculated from the mapping. This was corrected to have the same rounding as in the notes
- Sole traders drawings
 - Drawings made by sole proprietors have been included in the cash flow worksheet as a movement against owners capital. This was affected by placing the other side of the entry as an add back to retained income because the mapping mechanism assigns it to retained income, but the transaction is an adjustment to owners capital.
- Business combinations
 - Added input cells in the “business combinations and disposals of businesses” column for the 3 “other non-cash items through profit or loss” for profit or loss items which may be part of a business combination, but for which there is no specific mapping. Gains on a bargain purchase would serve as an example.
- Disposals of subsidiaries
 - Created separate mapping (2.9.0.800.100.124.000.000.00100.000) for the profit or loss on disposal of a subsidiary in the group financial statements. This is required because in the cash flow worksheet, the gain or loss on disposal impact the “sale of subsidiaries” row in the group financial statements, but it impacts the “investments in subsidiaries, associates, and jointly controlled entities” row in the separate financial statements.
 - Profit or loss on disposals of subsidiaries in the consolidated accounts has been excluded from the “Non-cash through profit or loss” column and included in the “Business combinations and disposals of businesses” column.
 - This mapping has also been pulled into the sales of subsidiary note.
 - The wording “Sales of business” has been changes to “Sale of subsidiaries” in the main cashflow worksheet as well as in the investing activities worksheet.
- Share-based payment
 - Added additional mapping for share-based payment in such a manner that it is divided into cash-settled and equity-settled share-based payment expenses. This was done to automate the impact of equity-settled share-based payment on the “Reserves” line
 - Added a line item for “Share-based payment” expense into the “Non-cash items included in profit or loss” section of the Cashflow worksheet which automates into the “non-cash through profit or loss” column. The user will therefore no longer have to make this adjustment as a manual input using the “other non-cash items” rows.
 - The corresponding line item has been created in the “Non-cash items included in profit or loss” section of the operating activities worksheet.
 - For equity-settled share-based payment, the expense has also been included in the “Reserves” row and the “Non-cash through profit or loss” column.
- Non-controlling interest profit allocation
 - Included the non-controlling interest share of profit or loss into the “Retained income” row. The other side of this transaction is included in the “Non-controlling interest” row.
- Dividends paid to Non-controlling interests
 - Added dividends paid to Non-controlling interests to the “Non-controlling interest” row, in the “items requiring separate disclosure” column. This amount is obtained from the statement of changes in equity.
 - This same amount has been included in the “Items to be separately disclosed” section of the cashflow worksheet, in the “Items requiring separate disclosure” column in the “Dividends paid” row. As such, dividends paid to non-controlling interest are included in the amount calculated for “Dividends paid”.
 - This same amount is presented in the financing activities workpaper as “Dividends paid to non-controlling interest”. It is shown in the “Reclassifications for cash flow line items” column because it reclassifies out of the “Dividend paid” line in the operating activities worksheet in order to present it separately in the financing activities section.

- Dividend paid
 - Added mapping for the equivalent of dividends for other entity types to the “Dividend expense” and “Dividend paid” rows respectively. These additions were made for “Distributions to members” and “Allocations to beneficiaries”
- Transfers between reserves
 - Automated the transfers between retained earnings and reserves from the statement of changes in equity to the “Transfers and reclassifications” column.
- Input cells
 - Added additional input cells in the cashflow worksheet for the “Goodwill,” “Non-controlling interest,” “Dividends paid,” and “Tax paid” rows.
 - Changed cell in “Loans to shareholders, in “other non-cash through profit or loss” to input.

2.4.3. Cashflow notes

- Cash generated from operations note [CFNOTES_001]
 - Added line item for “Share-based payment”
- Tax paid [CFNOTES_002]
 - Added a manual input line item to the reconciliation for “Tax settled through intercompany loan accounts”.
 - An undefined difference has been added in the tax paid note that calculates the difference between this note and the amount calculated in the cashflow worksheet and therefore the amount presented on the Statement of cash flows.
- Dividend paid [CFNOTES_004]
 - Included dividends paid to Non-controlling interests as part of the dividends line.
 - Added a manual input line item to the reconciliation for “Dividend paid in specie/transferred to loan accounts”. The wording is also an input cell and can be used for any other reconciling items.
 - Added section showing the split between dividends paid to owners of the parent and to Non-controlling interest. This section is not mandatory and can be collapsed. It assists in agreeing the total dividend paid which is presented in the note with the split of dividend paid which is presented on the face of the Statement of cash flows.
 - An undefined difference has been added in the dividend paid reconciliation that calculates the difference between the reconciliation of dividends and the total of the split between dividends paid to owners of the parent and to Non-controlling interest.

2.5. Improvements

- 01.30 PI Score Calculation
 - There was feedback from the market that the Total liabilities line in the PI Score calculation is not clear on what 3rd party liabilities are excluded from the amount that is populated. There is a difference in interpretation on what the possibilities of 3rd party (eg included in Trade payables, Tax) and therefore the wording on the PI Score calculation was updated to *The amount populated will be the total liabilities as presented on the Statement of financial position and must be adjusted for the specific transactions that is not third party liabilities.*
 - A simple signature area was included to provide users the opportunity to have the documentation signed off
- Index

The General information line was added to the index and is switched off by default. You can include it as part of the index by enabling builder mode, right click on the line and switching it on.
- Accounting policies – Useful lives tables for Property, plant and equipment; Biological assets; and Intangible assets [ACP_001; ACP_004; ACP_010]

The columns of the assets categories can now be switch off independently, especially for the scenario where there is only one asset category
- Share capital [NOTES_021]

We have updated the narration for the unissued share capital and also included two radio buttons to enable the user to select between the different options.

- Loans to (from) shareholders [NOTES_010]
We have excluded the Impairment and sub-total from the sorting
- Members remuneration [NOTES_037]
We have received feedback from the market that they would like this note to be available when entity type - Close Corporation is selected. The Directors emolument will now be available, with the note name amended to Members remuneration.

2.6. Technical improvements

- Autofill - amounts not pulling through after remapping
The autofill will run automatically after you have remapped an item using the Account | Assign mapping and click on OK

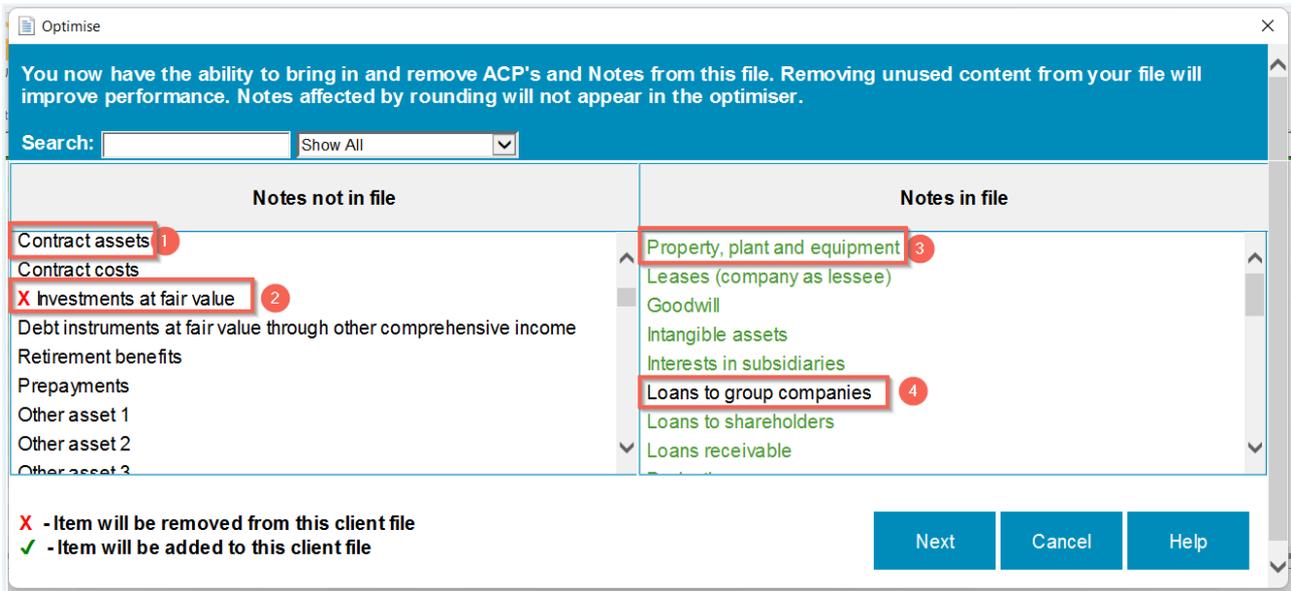
2.7. Fixes

- Document structure
Certain documents did not switch on when it was selected in the document structure
- Directors report - Review section [REPOWNER_062]
Correct the Page Break option to work correctly
- Going concern
We have corrected the printing for the radio button selection
- Assets (Property, plant and equipment; Investment property; Biological assets)
Corrected the spaces that printed in the Pledges as security section even if the paragraphs are switched off. (Note that this is only corrected on a new file. If you want to include this in an updated file, you can get a new version from the library).
- Cost of sales [NOTES_121]
We have updated "Cost of manufactured goods" section so that the lines print correctly when there is only one amount in this table.
- Dividend paid [CFNOTES_004]
We have updated the note name that the paid is without brackets
- Related party note
The document number was updated for the alternative layout for the Excel import to be 850.11
- Detailed Income statements [DETIS_001]
We have updated the "Profit and Loss on sale of assets and liabilities" to be "Loss on sale of assets and liabilities" in the Other expenses section
- Director's and prescribed officer's remuneration [NOTES_037]
Update totals and subtotal lines to not duplicate

2.8. Optimiser

We have made some improvements on how the optimiser work:

- The trade receivable and trade payable will be included in all files and will not be visible in the optimiser. This will ensure that the automatic rounding function works correctly when applied to the file, as previously if automatic rounding was applied, there were recalculation errors appeared if the notes were not in the file.
- The Cash generated from operations will be included in all files and will not be visible in the optimiser. This will ensure that the Cashflow works correctly
- The optimiser screen will indicate the notes that does not have any amounts mapped to it. It is recommended to run the optimiser after the file is complete.



- 1 - The item does not have a balance and is not in the file
- 2 - The item does not have a balance, is closed and is in the file – *NEW - It is recommended that this note is purged out of the file to make the file size smaller and improve speed*
- 3 - The item does have a balance and is in the file
- 4 - The item does not have a balance, is open and is in the file

2.9. Assurance

2.9.1. Lockdown, clean up and year end close process

2.9.1.1. Lockdown process

With lockdown, you lock all documents in a client file at a point in time. At the time of lockdown, Working Papers creates a permanent copy of all locked documents. In a locked down state, all locked down documents and most shared data in the file are read-only.

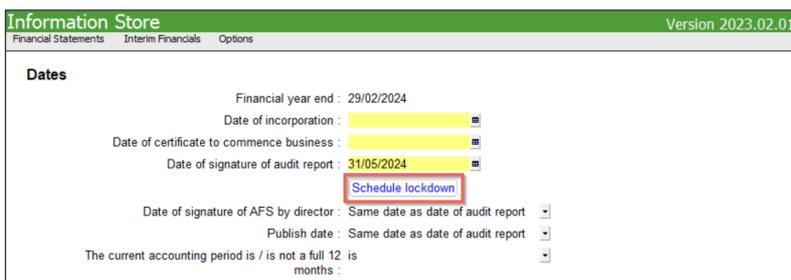
ONLY AUTHORISED PERSONS SHOULD PERFORM THE LOCKDOWN. TO RESTRICT RIGHTS TO THE LOCKDOWN CONSIDER THE PROTECTION SETUP AND RIGHTS ALLOCATIONS TO USERS.

2.9.1.2. Considerations before the lockdown and archiving of client files

When using the Lockdown Wizard Caseware Working Papers will detect whether:

- a Year end close has been performed and/or;
- whether a Clean up has been performed on the client file selected to be locked down.

Generally, a lockdown is done after a defined period after signature of the relevant assurance report. To assist firms with remembering to schedule their file lockdown, we have included a Schedule lockdown button in the Information Store document where the report date is set to remind.



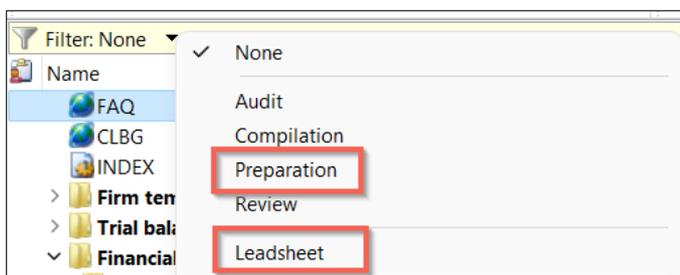
2.10. Mapping changes

Mapping number	Name	Details
1.5.0.300.100.300.000.000.00000.000	Share issue cost written off against share premium	Amend description to have premium included
2.1.2.150.100.000.125.100.10011.000	Subsidiaries	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.125.200.10011.000	Joint ventures	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.125.300.10011.000	Associates	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.100.00000.000	Listed financial assets	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.110.00000.000	Unlisted financial assets	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.120.00000.000	Unit trusts	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.200.00000.000	Bonds	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.210.00000.000	Debentures	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.300.00000.000	Derivatives	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.900.00000.000	Other financial asset 1	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.910.00000.000	Other financial asset 2	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.150.990.00000.000	Other financial assets	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.151.560.00000.000	Loans 1	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.151.570.00000.000	Loans 2	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.151.590.00000.000	Other loans	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.600.000.00000.000	Bank	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.700.000.00000.000	Finance leases	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.750.000.00000.000	Interest charged on trade and other receivables	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.800.000.00000.000	Interest source 1	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.810.000.00000.000	Interest source 2	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.820.000.00000.000	Interest source 3	Add <i>Interest received</i> for Body Corp
2.1.2.150.100.000.990.000.00000.000	Other interest	Add <i>Interest received</i> for Body Corp
2.1.2.150.101.000.151.550.10010.000	Loans to directors managers and employees	Add <i>Interest received</i> for Body Corp
2.1.2.160.100.000.125.100.10311.000	Subsidiaries - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.125.100.10811.000	Subsidiaries - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.125.200.10311.000	Joint ventures - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.125.200.10811.000	Joint ventures - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.125.300.10311.000	Associates - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.125.300.10811.000	Associates - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.100.00300.000	Listed financial assets - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.100.00800.000	Listed financial assets - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.110.00300.000	Unlisted financial assets - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.110.00800.000	Unlisted financial assets - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.120.00300.000	Unit trusts - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.120.00800.000	Unit trusts - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.900.00300.000	Other financial asset 1 - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.900.00800.000	Other financial asset 1 - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.910.00300.000	Other financial asset 2 - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.910.00800.000	Other financial asset 2 - Foreign	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.990.00300.000	Other financial assets - Local	Add <i>Dividends received</i> for Body Corp
2.1.2.160.100.000.150.990.00800.000	Other financial assets - Foreign	Add <i>Dividends received</i> for Body Corp
2.5.5.610.110.000.100.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001

2.5.5.610.110.000.100.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.5.610.110.000.200.500.10010.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.5.610.110.000.200.500.10010.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.5.610.110.000.600.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.5.610.110.000.600.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.100.000.100.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.100.000.100.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.100.000.200.500.10010.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.100.000.200.500.10010.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.100.000.210.500.10010.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.100.000.210.500.10010.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.100.000.600.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.100.000.600.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.100.000.700.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.100.000.700.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.120.000.100.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.120.000.100.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.120.000.200.500.10010.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.120.000.200.500.10010.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.510.120.000.600.500.00000.001	Share-based payment equity settled	Amend mapping number to be xxx.001
2.5.6.510.120.000.600.500.00000.002	Share-based payment cash settled	Add new mapping for <i>cash settled</i>
2.5.6.520.100.142.000.300.00100.000	Impairments	Add <i>Loans to members</i> for Body Corp
2.5.6.520.100.142.000.350.00100.000	Reversal of impairments	Add <i>Loans to members</i> for Body Corp
2.9.0.800.100.124.000.000.00100.000	Investment in subsidiaries (group)	Add mapping for the Profit/loss on sale of assets for disclosure of Cashflow group level
2.9.0.800.100.125.100.000.00100.000	Investments in subsidiaries (company)	Amend description that this mapping can be used for the Cashflow company level
2.9.0.900.100.000.100.014.00000.000	Pillar Two tax	Add new mapping for Pillar Two tax

2.11. Document manager enhancements

This release includes a new filter in the document manager for new files, including Preparation and Leadsheet. This will enable to filter the document manager per engagement type.



2.12. iXBRL update

The 2023 taxonomy was not adopted in this release but this will not affect the validation process on the CIPC portal for new or updated file.

3. Update process

3.1. Update from 2022.01.01 template to 2023.01.01

The update for the Financial Statements and Probe was split again in this release and therefore the update can be selected independently. Should you use both Financial Statements and Probe it is best practise to always stay on the same released template and therefore update both.

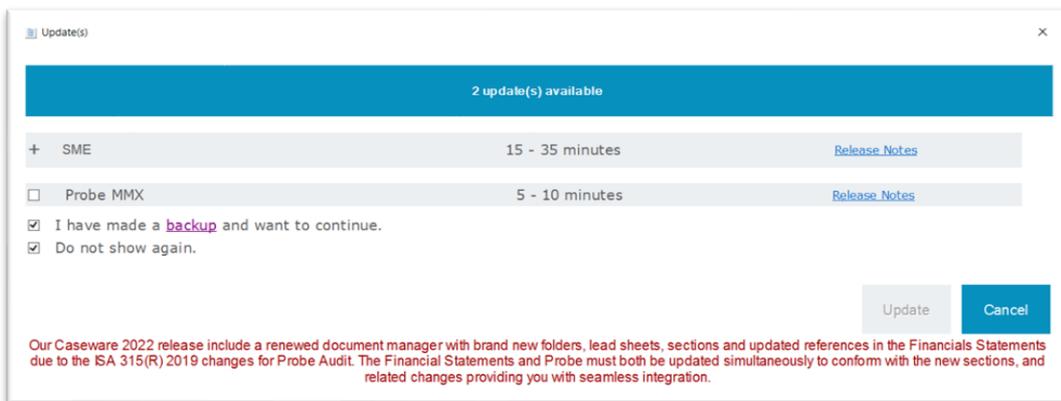
Take note, if you are updating from any template before 2022.02.01 you will have to following the process below.

3.2. Update to 2022.01.01 template

Due to the renewed document manager the financial statements and Probe must update simultaneously to conform with the new sections and related changes to provide a seamless integration.

A warning message will appear, and you will be prevented from continuing if the selection is not made. Engagement files updated from before 2022.01.01 template will get this message, but in our next release these updates will be separated again.

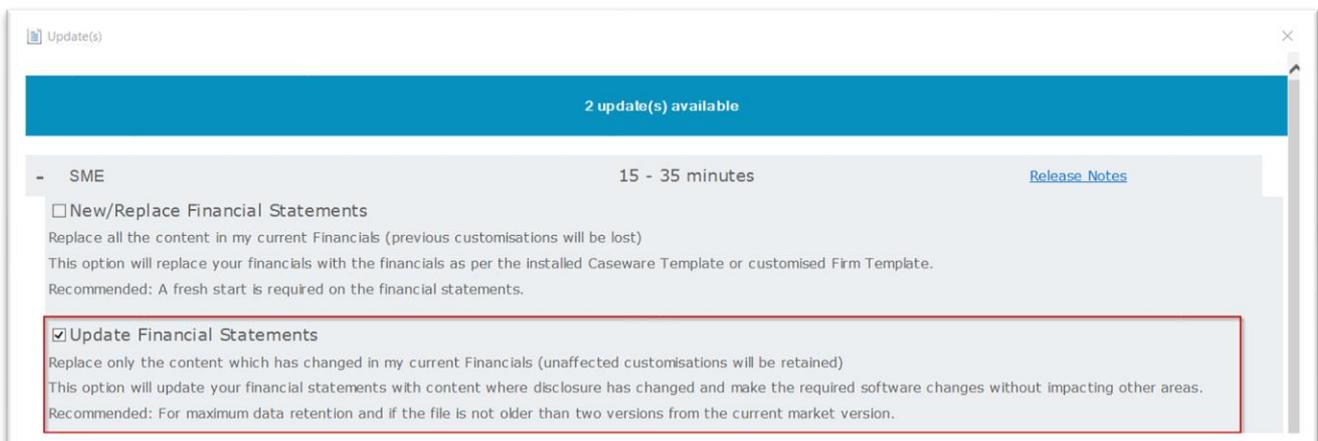
Also note if you have customised mapping the lead sheets must be manually amended to the new lead sheets.



3.3. Update options

We have introduced the Optimizer in our 2020.01.02 (July 2021) release, where a full replace of the financials was required. If the financials were not updated with the 2020.01.02 release, the financials will be replaced, but for future updates, the update option will become available again.

In this release we have improved the second option even further with data retention on all fields where there are no changes and ensured that additional notes are not included on roll forward.



3.4. Create new file from client data

An alternative method of updating an engagement file is the create new file from Existing file. There is additional data retention included in this release whereby all the input cells will retain.

This is recommended when:

- Consider if a firm template is used
- The engagement file is more than two year's version back
- The engagement file cannot be relied on e.g. Overwritten etc.

4. Caseware Working Papers 2023

The following describes the features and fixes included in Working Papers 2023 and related products

4.1. Features

4.1.1. History and milestones

- Added a history event for manually relocking a previously locked down engagement file. You can enable tracking for this event in your file's [history settings](#).

4.1.2. IDEA integration

- Template authors can now embed IDEA analytics from their installed [IDEA SmartAnalyzer](#) workflows into CaseView paragraphs, enabling them to standardize which tests to run and when. Users can perform analytics on the engagements and receive results without having to leave the Working Papers interface.

4.1.3. Imports and exports

- Working Papers now supports imports from the following software packages:
 - Sage 50 Accounts 2023 (UK)
 - Working Papers now supports exports to the following software packages:
 - ProFile 2022 (Canada)

4.1.4. Interface

- The Caseware Cloud search menu in the **Consolidation | Properties, Consolidation | New | Existing File, Connect to SmartSync Copy...** and **Locate Parent of...** dialogs has been modernized to improve performance and functionality.
- The **SmartSync Server** menu on the Working Papers **File | Open** page can now be automatically hidden when you connect to a Caseware Cloud site.
- Improved the wording in the **Rename File** confirmation dialog to clarify that Cloud-integrated files can be renamed, but Cloud-published files cannot.

4.1.5. Print and save

- When exporting a CaseView document that contains external documents to a PDF, the PDF copies of the external documents can now be read by a screen reader and the text can be copied and pasted.

4.2. Fixes

4.2.1. CaseView

- Fixed an issue where text copied from external PDFs in CaseView would appear distorted when pasted into other text editors.
- Fixed an issue where document sections with a sort group name that exceeds 256-characters would cause the document to stop responding.

4.2.2. Compression

- Fixed an issue that prevented some files with special characters in the file name from being compressed.

4.2.3. Hybrid Cloud

- Fixed an issue where Cloud-integrated files with accented characters in the file name would fail to open when a sync copy was downloaded from the **File | Open | Caseware Cloud** menu.
- Fixed an issue (Error code: 0x8007001d) that prevented Cloud-integrated engagement files from being converted from the Working Papers interface.
- Fixed an issue where the **Year-End Close Performed** column in the Working Papers app on Cloud would not update with the correct year-end close status for each file.

4.2.4. Imports and exports

- Fixed an issue where imports from Fortune Acomba would exclude some transactions if **Use the posting date if it is different than the effective date** was selected.
- Fixed an issue that prevented the completion of E-conomic Online Accounting imports.

4.2.5. Interface

- Fixed an issue where upon opening an engagement file, the messages “Updating balance sheet account balances” and “Processing registration” would display, but not progress, preventing access to the file’s contents.

5. SME Eng 2022.01.01 | Hotfix

This hotfix contained fixes that we became aware of after our release on 23 November 2022 (2022.01.01). For this release, these changes will be included in the template and you will not need to install the patch. Refer to link for further details on these changes.

[SME Eng 2022.01.01 Hotfix](#)

6. Previous release notes (November 2022)

This release contains the latest technical enhancements, the introduction of the revamped Cashflow worksheet, Co-operatives as a new entity type (fully incorporated with iXBRL taxonomy), updated document manager due to ISA315(R) 2019, some minor fixes and the 2022 CIPC taxonomy.

Our May 2022 release contained the embedded image functionality in the Caseview financials. These release details are also included for reference if you did not update in May 2022.

IMPORTANT

- You will be prompted to do a Repair File after you have updated the financial statements. It is strongly recommended to perform this before continuing in the file. You also run it by selecting Tools | Repair file on the toolbar
- You should not copy old documents, templates, or mapping into the new file

7. IFRS for SME template

7.1. Cash flow worksheet (English only)

In this release we are introducing a new cashflow worksheet (Document 01.70 Cashflow worksheet) to assist with the calculation of the cashflow and excluding the non-cash elements. The calculation in the cashflow worksheet automatically updates the Cashflow Statement for group and company figures (current year only). When an engagement file is updated, the input fields of the prior year will retain where it is possible and there is a one-to-one relation.

The prior year figures will be input, as it will populate when a roll forward has been done on the file or can be captured from signed financials. There are also improvements made on the Cashflow Statement by ensuring more possibilities are available for outflow and inflow separately, as well as additional note references as required.

Refer to the Success Community for more information - [Cash flow worksheet](#)

7.2. Co-operatives (English only)

In this release we are introducing Co-operatives as an entity type, which can be activated in the Information Store. This will also enable you to provide the iXBRL report for Co-operatives as mandated by CIPC from 2 January 2023. You can contact your account manager for further information on licenses.

7.2.1. Disclosure

The following disclosures are included specifically for Co-operatives:

Accounting policies:

- Members' contribution
- Members' reserve
- Indivisible reserve

Notes:

- Loans to (from) members
- Members' contribution
- Members' reserve
- Indivisible reserve
- Redeemable members' contribution
- Transactions with members

7.2.2. Mapping

Mapping number	Name
1.1.1.142/1.1.2.142/1.5.1.142/1.5.2.142	Loans to (from) members
1.5.0.309	Members contribution - Co-operative
1.5.0.330.100.000.920	Indivisible reserve - Co-operative
1.5.0.330.100.000.930	Members reserve - Co-operative
1.5.1.120/1.5.2.120	Redeemable members contributions - Co-operative

7.3. Current tax

- Current tax receivable (payable) - rename 'Secondary tax on companies' to 'Other tax'
- Deferred tax
 - Add subsection 'Change in tax rate'
 - Add text on the change in tax rate

7.4. Improvements

- Directors' responsibility and approval - Fixed third paragraph to automate, the 'directors 'set.
- Director's report - Nature of business - Remove wording, 'rest of Africa and Europe'.
- Director's report - Events after reporting period - Automate the is/are required for director/directors
- Director's report - Included liquidity and solvency paragraph
- Director's report & Note - Going concern - Add paragraph for when liabilities exceed its assets for group
- Assurance reports - Grammar corrections
- Statement of financial position - Lead sheet reference updated
- Accounting policies
 - Biological assets - remove wording 'by equal instalments' before useful live table
 - Intangible assets - remove wording 'on a straight-line basis' before useful live table
 - Financial instrument at fair value - update 'profit and loss' with 'profit or loss'
- Notes
 - Property, plant and equipment - update summary table heading from 'Accumulated amortisation' to 'Accumulated depreciation and impairment'
 - Goodwill - update summary table heading from 'Accumulated amortisation' to 'Accumulated amortisation and impairment'
 - Assets - Amend the assets note that the default layout is landscape
 - Investment in associate - correct alignment of table
 - Tax refunded or paid - update second line to be 'profit or loss'
 - Pledged as security section - remove additional spaces
 - Pledged as security section - remove bank overdraft amount
- Director's and prescribed officer's remuneration - ability to add rows in the Prescribed Officer section
- Bookmarks for all sections added

7.5. iXBRL update

- Update to include 2022 Taxonomy
- The page numbers are excluded from the mandatory page and index to ensure the page numbering of the financial statements are consistent with the final set before ixbrl inclusion
- The data on the mandatory page will retain on update

7.6. Mapping changes

Mapping number	Name	Details
1.1.2.210	Loans to directors, managers and employees	Delete flip map number to 'Other payables'
1.1.2.220.100.000.100.000.00000.000	STC	Rename to 'Other tax'
1.5.2.220.100.000.100.000.00000.000	Secondary tax	Rename to 'Other tax'

8. Document manager

This release includes the new document manger with new folders, lead sheets and references in the Financial Statements due to the ISA315(R) 2019 changes for Probe Audit.

The financial statement preparation folder is also updated to include the following:

Document	Details
01.10 Financial statements	No change
01.20 Information store	No change
01.30 Public Interest score	No change
01.50 Corporate tax computation and ITR14 support	Moved from folder, 50. Taxes and levies, and renumbered from 50.50.20
01.55 Tax computation - Company, CC and Trust	Moved from folder, 50. Taxes and levies, and renumbered from 50.50.30
01.56 Tax computation - BC	Moved from folder, 50. Taxes and levies, and renumbered from 50.50.40
01.70 Cash flow worksheet	Moved from folder Completion documents
50.50.21 Tax schedule	Moved from folder, 50. Taxes and levies to Other - Tax - additional document folder

Refer to the Appendix for Lead sheet changes.

9. Data retention

We have made the following improvements on the data retention:

- Input fields will retain on the Mandatory page for iXBRL
- Section update - The overwritten indicator will show on all overwritten fields on update or roll forward, even if it was done in design mode
- Create New file from client data - When this option is applied, the information that was captured in the input cells (yellow cells) will retain on your engagement file

10. SAIPA template update

From this release there will not be a specific SAIPA template install set. On your license statement you will have the SME template install codes available and on the download page this will also be visible to you.

If you are converting a SAIPA engagement file, you will follow the normal process as per section 5. The document manager will replace to be consistent with the changes in Probe 315(r) and there will be no changes to the financial statements other than the improvements and changes that is covered in the normal update process.

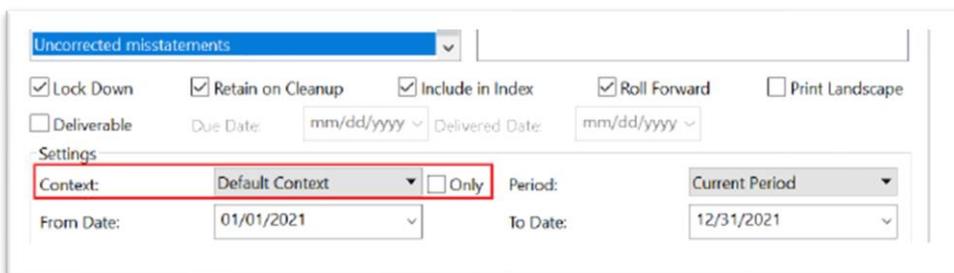
11. Caseware Working Papers 2022

The following describes the features and fixes included in Working Papers 2022 and related products

11.1. Features

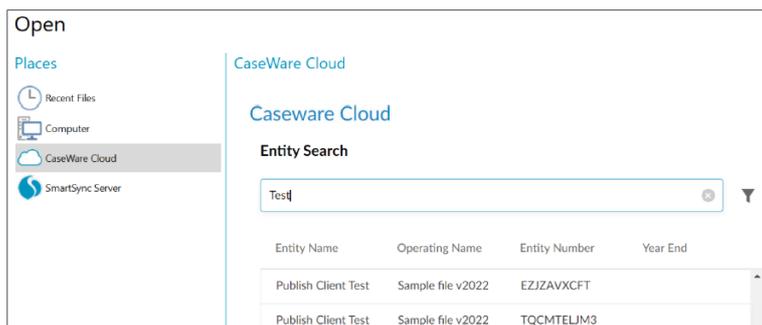
11.1.1. Automatic documents

- Added the Context selector to uncorrected misstatement type documents in consolidated files.
- Users can select the entity within the consolidated entity structure as context for the document.



11.1.2. Cloud integration

- When integrating Working Papers with a Cloud site, URLs containing the web protocol (http:// or https://) no longer prevent integration until they are manually removed. The web protocol is now automatically truncated from the URL.
- Added support for the Microsoft Accounts browser extension. User credentials from the extension can now authenticate access to content in Working Papers.
- Hybrid Cloud firms can now access their Cloud-integrated engagement files from the new Caseware Cloud menu on the Working Papers File | Open page. This functionality is no longer combined with the SmartSync Server menu. You can search through and filter your firm's entities, then select an entity to view the associated engagement files. Opening an engagement file from this interface automatically checks out a local sync copy to your computer.



11.2. Fixes

11.2.1. CaseView

- Fixed an issue where opening an adjustment in CaseView would cause the active user's initials to override the creator's initials.
- Fixed an issue where embedded images sourced from other CaseView documents would fail to load and report an error that the image must be converted to a non-embedded image
- Fixed an issue where some notes in the reference column of the balance sheet displayed in the wrong order.
- Fixed an issue where using Find and Replace to replace a body of text with a shorter piece of text resulted in an error.
- Fixed an issue where users could only edit Form Mode documents if they had edit permissions for Design Mode documents.
- Fixed an issue that allowed users to delete milestones in previously locked-down engagements using CaseView.
- Fixed an issue where insignificant XBRL data was being stored in CaseView documents and caused performance issues in the Knowledge Library.
- Fixed an issue where copy and pasting text from a Word document on Microsoft OneDrive to a CaseView document would cause CaseView to stop responding.

11.2.2. Hybrid Cloud

- Fixed an issue where performing a year-end close and roll forward on a file that is both Cloud integrated and published would not roll forward contact information to the file for the next year.
- Fixed an issue where local computers were not scanned for sufficient disk space prior to downloading large sync copies, resulting in an error and partially downloaded file. Insufficient disk space will now prevent the file from downloading.

11.2.3. Imports

- Fixed an issue where the active period of AccountView imports would default to yearly, even when it was not applicable.
- Fixed a compatibility issue preventing users from completing imports from E-conomic Online Accounting and Sage One Accounting. IDEA Integration

11.2.4. Interface

- Fixed an issue where the registry repair prompt that displays after installing Windows updates would not correctly repair the registry and would prevent users from accessing Working Papers and Connector.
- Fixed an issue where converting a sync copy to a newer version of Working Papers would result in both the converted and unconverted copies displaying in the Recent Files pane.
- Fixed an issue where files recently published and synchronized with Cloud would display as not fully synchronized in the Recent Files pane.
- Fixed an issue where Working Papers would stop responding upon launching QuickBooks.

11.2.5. Documents

- Fixed an issue where Working Papers would stop responding after adding a file with a long file path to the document Manager
- Fixed an issue where all the documents in a query would download to the same placeholder location, regardless of the Author ID they were assigned
- Fixed an issue where the sent date and signed-off date of documents with an electronic signature would use a default setting and ignore the system's assigned date and time format.

11.2.6. Issues

- Fixed an issue where new document issues were created with the Roll Forward and Retain on Cleanup options automatically enabled.

11.2.7. Users and groups

- Fixed a synchronization issue that prevented new users from displaying in the Active Directory group they were assigned.
- Fixed an issue where a number indicating a duplication was appended to some user names after synchronizing with an Active Directory group.
- Fixed an issue where disabling LDAP integration in one group for a user who is in multiple groups would cause them to be flagged as Inactive.

11.2.8. Data Store

- Fixed an issue that prevented users from connecting to shared stores through Working Papers if they were created in a version of SQL Server that is no longer supported.

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Annexure

Updated Lead sheets

Mapping number	Old Lead sheet	New Lead sheet	Description	Frame work	TRAB ¹
NA	6	16	Accounting records	IFRS SME	
NA	17	17	Opening balances and comparatives	IFRS SME	
NA	18	18	Financial statement preparation	IFRS SME	
NA	New	19	General IT controls	IFRS SME	
1.1.1.100	20	305	Property, plant and equipment	IFRS SME	741 720 750 775
1.1.1.103	20	306	Right-of-use assets	IFRS	730 741 720 750
1.1.1.105	21	311	Investment property on the cost model	IFRS SME	700 730 741 750
1.1.1.105	21	312	Investment property at fair value	IFRS SME	741
1.1.1.109	26	305	Leasehold property	SME (Africa Only)	
1.1.1.110	22	316	Biological assets on the cost model	IFRS SME	741 780 750
1.1.1.110	22	317	Biological assets at fair value	IFRS SME	741
1.1.1.115	23	320	Intangible assets	IFRS SME	741 750
1.1.1.120	23	321	Goodwill	IFRS SME	730 741 750
1.1.1.125	24	326	Investments in subsidiaries	IFRS SME	741 770 780
1.1.1.127	24	327	Investments in associates	IFRS SME	741 770 780
1.1.1.126	24	328	Investments in joint ventures	IFRS SME	741 770 780
1.1.1.165	27	331	Prepayments	IFRS SME	
1.1.1.149	25	340	Loans receivable (at amortised cost)	IFRS	741 770
1.1.1.153	25	341	Debt instruments at FV through OCI	IFRS	741 770 780
1.1.1.130	24	347	Loans to group companies	IFRS SME	741 770 780
1.1.1.140	25	348	Loans to stakeholders	IFRS SME	741 770
1.1.1.150	25	350	Other financial assets	SME	741 770
1.1.1.151	25	351	Investments at fair value	IFRS	741 770 780
1.1.1.152	25	352	Derivatives - asset	IFRS	741 780

Mapping number	Old Lead sheet	New Lead sheet	Description	Frame work	TRAB ¹
1.1.1.160	27	355	Finance lease receivables	IFRS SME	730 741 770
1.1.1.162	29	356	Operating lease assets	IFRS SME	730
1.1.1.216	34	375	Contract assets	IFRS	741 770
1.1.1.217	27	376	Contract costs	IFRS	741 750
1.1.1.170	27	380	Retirement benefit asset	IFRS SME	
1.1.1.190	27	390	Other assets	IFRS SME	741 780 750
1.1.1.155	50	395	Deferred tax asset	IFRS SME	741 795
1.1.1.180	27	396	Municipal deposits	SME	
1.1.2.200	30	405	Inventories	IFRS SME	720
1.1.2.230	32	420	Cash and cash equivalents	IFRS SME	741 770
1.1.1.205	31	430	Trade and other receivables	IFRS SME	741 770
1.1.2.215	30	432	Construction contracts and receivables	IFRS SME	700
1.1.1.210	25	449	Loans to directors, managers and employees	IFRS SME	741 770
1.1.2.220	50	495	Current tax receivable	IFRS SME	
1.1.5.100	68	499	NCA held for sale and disposal groups assets	IFRS	741 780
1.5.1.430	52	515	Provisions	IFRS SME	
1.5.1.440	43	531	Deferred income	IFRS SME	
1.5.1.410	41	542	Compound instruments	IFRS SME	
1.5.1.120	41	545	Redeemable members contributions	SME	
1.5.1.130	24	547	Loans from group companies	IFRS SME	741 780 775
1.5.1.140	41	548	Loans from stakeholders	IFRS SME	741 780 775
1.5.1.400	41	550	Financial liabilities at fair value	IFRS SME	741 780 775
1.5.1.450	41	551	Borrowings	IFRS	741 780 775
1.5.1.152	41	552	Derivatives - liability	IFRS	780
1.5.1.460	41	553	Financial guarantee contracts	IFRS	741
1.5.1.420	49	555	Lease liabilities	IFRS SME	741 775
1.5.1.422	49	556	Operating lease liability	IFRS SME	
1.5.1.216	54	575	Contract liabilities	IFRS	700 741 775
1.5.1.170	27	580	Retirement benefit obligation	IFRS SME	
1.5.1.490	43	590	Other liabilities	IFRS SME	
1.5.1.155	50	595	Deferred tax liability	IFRS SME	

Mapping number	Old Lead sheet	New Lead sheet	Description	Frame work	TRAB ¹
1.5.2.530	32	620	Bank overdraft	IFRS SME	775
1.5.2.500	51	630	Trade and other payables	IFRS SME	741 775
1.5.2.510	51	688	Dividend payable	IFRS SME	
1.5.2.220	50	695	Current tax payable	IFRS SME	775 795
1.5.6.130	New	699	Liabilities of disposal groups	IFRS	
2.1.1.100	60	700	Revenue	IFRS SME	
2.5.5.100	62	720	Cost of sales	IFRS SME	
2.1.3.300	64	730	Operating income	IFRS SME	
2.5.6.520	New	741	Operating gains / losses	IFRS SME	
2.5.6.500	65 & 66	750	Operating expenses	IFRS SME	
2.1.2.150	61	770	Investment income	IFRS SME	
2.5.6.530	67	775	Finance costs	IFRS SME	
2.5.6.520	New	780	Non-operating gains / losses	IFRS	
2.9.0.880	New	781	Non-operating expenses	SME	
2.9.0.850	New	785	Non-operating income	IFRS SME	
2.9.0.950	New	790	Non-controlling interest - IS	IFRS SME	
2.9.0.900	New	795	Taxation	IFRS SME	
NA	New	797	Other comprehensive income	IFRS SME	
2.9.0.920	68	799	Discontinued operations	IFRS SME	
1.5.0.300	40	805	Capital or contributions	IFRS SME	
1.5.0.340	40	810	Retained income	IFRS SME	775 895
1.5.0.330	40	820	Reserves	IFRS SME	741 780 775 895
NA	New	830	Non-controlling interest - BS	IFRS SME	790
NA	71	850	Related parties	IFRS SME	
NA	72	857	Commitments and contingencies	IFRS SME	
NA	75	880	Statement of cash flows	IFRS SME	
NA	76	891	Other disclosure 1	IFRS SME	
NA	77	892	Other disclosure 2	IFRS SME	
NA	78	893	Other disclosure 3	IFRS SME	

¹ Transactions relating to account balances