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## Release notes

IFRS for SME 2025.01.02  
IFRS vir KMO's 2025.01.02 Afr  
October 2025

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## Executive summary

This release contains the latest technical enhancements, minor content changes and other improvements.

### 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. SME template

### 1.1. Trademark

The IFRS for SMEs® Accounting Standard trademark was updated after feedback we received from the market.

Document 01.20 Information Store was updated to include a dropdown option for the different interpretations that can be applied. The options selected here, will update all the areas in the financial statements. Our recommendation would be to select the option that will display the most in the financials.

The options available are:

- the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB)
- the IFRS for SMEs® Accounting Standard
- the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board
- the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board
- the IFRS for SMEs Accounting Standard as issued by the IASB
- the IFRS for SMEs Accounting Standard
- the SMEs Accounting Standard

**Engagement variables**

[PI Score calculation](#)

Basis of preparation : IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB) ▾

Basis of preparation (as disclosed in the IFRS for SMEs® Accounting Standard financials): ▾

The option above will update all relevant sections but can be manually changed with the individual dropdown in the financials.

All the references in the financials (excluding the Assurance reports) will work independently and it will not update the other references.

Director's Responsibilities and approval - first paragraph

- Director's Responsibilities and approval - second paragraph
- Director's Report - Review of financial results and activities
- Notes to the Financial Statements - Basis of Preparation

<b>Director's Responsibilities and Approval</b>	
Info	
<input checked="" type="radio"/>	This report will be included - Include default report
<input type="radio"/>	This report will not be included - Insert image of report
<p>The director is required by the Companies Act of South Africa, to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is his responsibility to ensure that the financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the IFRS for SMEs Accounting Standard -.</p>	
<p>The financial statements are prepared in accordance with the IFRS for SMEs Accounting Standard and are based upon the IFRS for SMEs Accounting Standard and estimates.</p>	
<p>the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board (IASB) established by the</p>	
<p>the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board the director to meet</p>	
<p>the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board or loss in a cost</p>	
<p>the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board d framework, effective</p>	

The assurance reports include the reference as in SAAPS 3 (Revised March 2025 - Draft) e.g. the IFRS for SMEs Accounting Standards as issued by the International Accounting Standards Board.

There will also not be a drop-down in the assurance reports to select another option as in the rest of the financials. Changing it in one place in the Assurance reports will update all references in the Assurance reports accordingly.

## 1.2. Tax computation changes

The CTM product was deprecated on 30 June 2025 and therefore all related documents will not be available anymore.

### Tax computation in the financial statements

The tax computation for the financial statements is now included in the financial statements. This can be used for all entity types, except Body Corporates that have a separate tax computation, but is also now included in the financial statements. This will enable the user to have the same functionality especially in regard to formatting and settings to the rest of the financial statements.

We furthermore included the following functionality:

- Current and prior year columns
- Prior year can be excluded if only want to show current year
- Input fields for all permanent and temporary differences as the tax codes will be deprecated with CTM
- Updated signature area - the user can now select how many Directors to sign
- Documents 01.50; 01.55 and 01.56 are removed
- During the update process the Tax computation will automatically be updated as part of the financial statements and not a separate selection

You can print the tax computation separately by selecting the specific page in your printer settings. The footer can be excluded from the page by selecting Document | Configurations | Footer.

## 1.3. Cashflow and Cashflow worksheet improvements

- The Cashflow worksheet and the Cash generated from operations note was updated to include 5 Other non-cash item included in profit or loss rows (English only)
- The Cashflow worksheet Other non-cash Profit or Loss column was updated to all be input cells to accommodate non-cash transactions (English only)
- The Cashflow worksheet was updated that it prints correctly (English only)

**24. Cash generated from operations**

Net profit before taxation	6 856 302	-	⊕
<b>Adjustments for:</b>			
Depreciation, amortisation, impairments and reversals of impairments	-	-	⊕
Loss on sale of assets and liabilities	-	-	⊕
Loss on foreign exchange differences	-	-	⊕
Fair value (gains) losses	-	-	⊕
Movement in provisions	-	-	⊕
Defined benefit plan expense	-	-	⊕
Share based payment expense	-	-	⊕
(Increase) decrease in operating lease assets	-	-	⊕
(Increase) decrease in operating lease liabilities	-	-	⊕
Share of profit or loss of equity accounted investments	-	-	⊕
Other non-cash item included in profit or loss 1	-	-	⊕
Other non-cash item included in profit or loss 2	-	-	⊕
Other non-cash item included in profit or loss 3	-	-	⊕
Other non-cash item included in profit or loss 4	-	-	⊕
Other non-cash item included in profit or loss 5	-	-	⊕
Investment income	-	-	⊕
Finance costs	-	-	⊕
<b>Changes in working capital:</b>			
(Increase) decrease in inventories	-	-	⊕
(Increase) decrease in trade and other receivables	-	-	⊕
(Increase) decrease in prepayments	-	-	⊕
(Increase) decrease in construction contracts and receivables	-	-	⊕
Increase (decrease) in trade and other payables	-	-	⊕
Increase (decrease) in deferred income	-	-	⊕
	<b>6 856 302</b>	-	

	Opening balance	Transfers and reclassifications	Non-cash capital additions and removals	Business combinations and disposals of businesses	Through OCI	Non-cash Through Profit or Loss	Other non-cash Profit or Loss	Items requiring separate disclosure	Less: Closing balance	Net cash (outflows) inflows
Fair value (gains) losses							-			- ⊕
Movement in provisions to profit or loss (excluding interest)							-			- ⊕
Defined benefit expense							-			- ⊕
Share based payment expense							-			- ⊕
Share of profit or loss of equity accounted investments							-			- ⊕
Other non-cash item included in profit or loss 1				-			-			- ⊕
Other non-cash item included in profit or loss 2				-			-			- ⊕
Other non-cash item included in profit or loss 3				-			-			- ⊕
Other non-cash item included in profit or loss 4				-			-			- ⊕
Other non-cash item included in profit or loss 5				-			-			- ⊕
<b>Remove items from retained income closing</b>										⊕

- The Cashflow and note was updated to include headings for 'Adjustments for non-cash items' and 'Adjust for items which are presented separately' when the indirect method is selected

Statement of Cash Flows			
Figures in Rand	Note(s)	2025	2024
		CFWKS CY	
		Refresh	
<b>Cash generated from operations</b>			
Net profit before taxation		6 856 302	-
<b>Adjustments for non-cash items:</b>			
Depreciation, amortisation, impairments and reversals of impairments		-	-
Loss on sale of assets and liabilities		-	-
Loss on foreign exchange differences		-	-
Fair value (gains) losses		-	-
Movement in provisions		-	-
Defined benefit plan expense		-	-
Share based payment expense		-	-
(Increase) decrease in operating lease assets		-	-
(Increase) decrease in operating lease liabilities		-	-
Share of profit or loss of equity accounted investments		-	-
Other non-cash item included in profit or loss 1		-	-
Other non-cash item included in profit or loss 2		-	-
Other non-cash item included in profit or loss 3		-	-
Other non-cash item included in profit or loss 4		-	-
Other non-cash item included in profit or loss 5		-	-
<b>Adjust for items which are presented separately:</b>			
Investment income		-	-
Finance costs		-	-

## 1.4. Improvements

- Preparer information – Cover page & Index – there is a new option available in the drop-down: *The financial statements were internally prepared under the supervision of:*
- Index – Update the footer in the Index and Supplementary information pages to be: *The following supplementary information does not form part of the financial statements and is not reviewed.*

The supplementary pages updated are:

- o Detailed Income statement (at the end of the financials)
- o Manufacturing statement
- o Income statement for Agricultural activities
- o Tax Computation
- o Supplementary information
- Compilation report (Trust) – An option was added in the drop-down **To the Trustees** when the selection is made in 01.20 Information Store, Legal form of entity – Trust and Practitioner's compilation report is selected (SME English only)
- Accounting policy – Members' contributions – A new accounting policy was added when Close Corporation is selected in the 01.20 Information Store
- Accounting policy – Cash and cash equivalents – A new accounting policy was added

## 1.5. Audit report

The independent auditor's report was updated in accordance with SAAPS 3 (Revised). The changes made were as a result of the IAASBs narrow scope amendments to ISA 700 (Revised) and the resulting changes proposed by the IRBA in the SAAPS 3 Exposure Draft dated March 2025.

There will not be a drop-down option in the Assurance Reports to select an alternative to the trademarks referred to in paragraph 1.1, as these are incorporated in accordance with SAAPS 3. Any change made in one instance within the Assurance Reports will automatically update all related references throughout the report.

## 2. PI Score

The PI Score calculation in document **01.25 PI Score Calculation - Engagement Type and Basis of Preparation** and the **Mandatory page** relevant to iXBRL, were updated in the previous release to be pre-adjustment figures.

In this release, document 01.25 has been updated to have a pre-adjustment figure as well as a post-adjustment figure calculation.

## 3. iXBRL changes

### 3.1. Taxonomy

The taxonomy was not updated to align with the latest CIPC XBRL Taxonomy 2025 IFRS Data Model, as the latest data model adopted IFRS 18 and IFRS 19 and deprecated the IAS 1 taxonomy. This taxonomy will be adopted when IFRS 18 and IFRS 19 compliance is effective and is adopted.

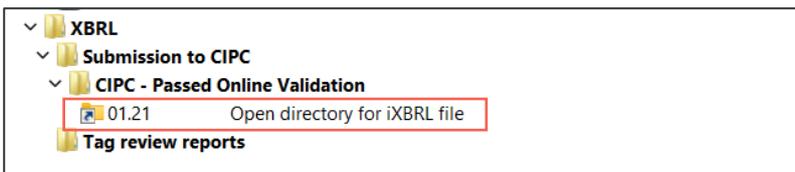
### 3.2. Mandatory page

The following improvements were made to assist with the successful validation:

- Amend 'Select 'true' if the Annual financial statements independently compiled and reported on. If not, select 'false' to be 'Select 'true' if Annual Financial Statements have not been audited but are independently compiled or reviewed'
- Add Independent Reviewer Name and Date of Independent review of Annual Financial Statements to be on with this selection.
- Two additional fields will show under the 'Confirm the financial statements has been approved by the authorized directors, including signatory names and dates' when the embedded Directors report options are selected.
  - Name of Directors or Prescribed Officer
  - Details of Director changes

### 3.3. Document folder

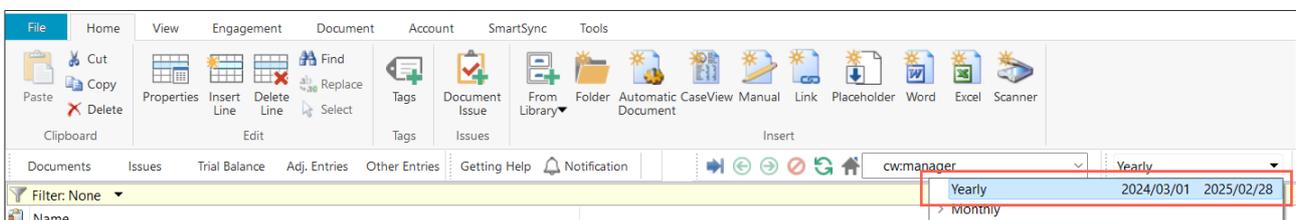
The document manager was updated to include the link to the file location.



### 3.4. Best practice

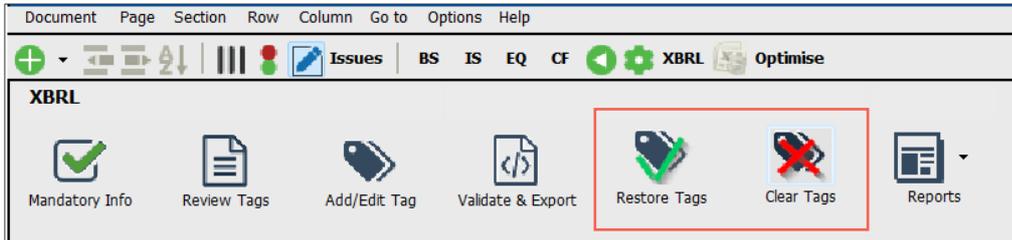
#### 3.4.1. Period settings

Ensure that the period settings are set to yearly before validation.



### 3.4.2. Clear and restore tags

It is best practice to clear and restore tags before doing Validate & Export for the first time, this will ensure that all the correct tags have been applied throughout the financials.



## 4. Environmental, Social and Governance Impact Report

A new document, **01.86 Environmental, Social and Governance (ESG) Impact Report**, has been added to the Document Manager.

This document has been introduced to provide the market with a blank page that can be customised to meet specific requirements. Please note that this report will not form part of the financial statements, as ESG reporting is generally presented as a separate document or as part of the annual report or integrated report.

## 5. License

You now have control over who is using your licenses. You can navigate to the [license assignment](#) screen to see who is using your licenses and you can allocate licenses to specific users in the firm. Firms will be onboarded onto this feature with their 2026 license renewals.

## 6. Optimiser

New file and File New from Existing Dialogue with [engagement optimisation](#)

## 7. Caseware Working Papers 2025.00.091 (Release 2)

The following describes the features and fixes included in Working Papers 2025 and related products.

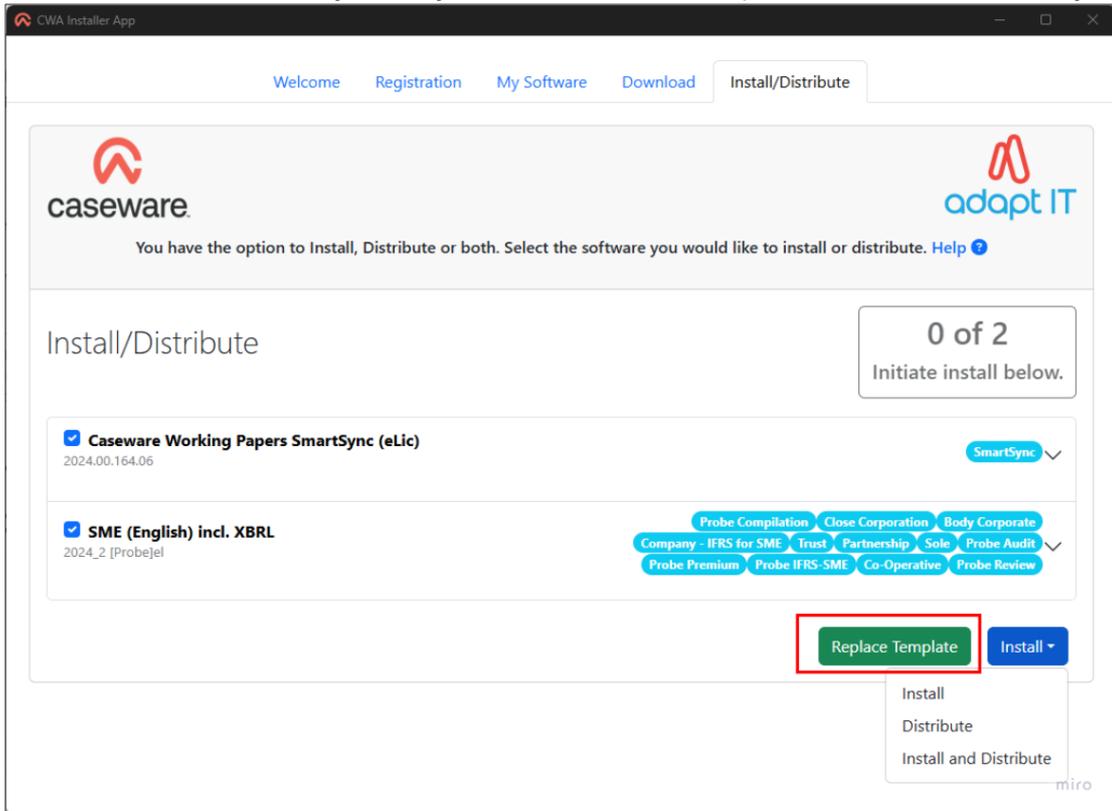
### 7.1. Features

This release includes the following new features:

- Chromium Embedded Framework (CEF) has been updated to version 131 to stay in line with the latest updates.
- You can now [export journal entry transfers](#) to a format that is highly compatible with Xero, allowing for a more efficient import process.
- CSS is now supported when printing to the iXBRL file format.
- Installation - You will be required to fill in a username and email on installation



- The cloud installer now lets you add your customised firm template to the distributable for your firm



## 7.2. Fixes

This release includes fixes to the following issues:

- Published Working Papers engagements that are pending lockdown do not show the correct lockdown status (P) on Caseware Cloud.
- The document modification time does not account for time zone differences, resulting in erroneous sync conflicts.
- The multi-year view of the trial balance does not calculate prior year balances correctly.
- Caseware AiDA occasionally fails to summarize the active PDF document.
- A conversion error prevents Xero trial balance data from being imported into Working Papers.
- The CaseView calculation editor does not display ampersands correctly.
- Large values do not round correctly in certain graph types.
- CaseView documents open slower if the engagement is published to an on-premises SmartSync Server.

## Previous release notes

This release contains the latest technical enhancements, the 2023 and 2024 taxonomy and mandatory page changes for iXBRL and other improvements.

## 8. iXBRL changes

### 8.1. Taxonomy

The taxonomy was updated to align with the latest CIPC XBRL Taxonomy 2024 IFRS Data Model, including all changes from the 2023 Data Model.

### 8.2. Mandatory page

The taxonomy and validation changes implemented resulted in the following changes on the Mandatory page:

Area	Details is from	Guidance on completion
Name of auditor	Automated from Information Store	
Practice number of auditor	Input field	
Name of audit firm	Automated from Information Store	
Type of auditors opinion	Automated from audit report	If not completed in Information Store this can also be captured in the Mandatory page
Holding company	Automated from Information Store	Complete null if NA If not completed in Information Store this can also be captured in the Mandatory page
Ultimate holding company	Automated from Information Store	Complete null if NA If not completed in Information Store this can also be captured in the Mandatory page
Name of director authorised to approve annual financial statements	Dropdown Automated from Information Store	Signatories of Directors Report
Were there any directors emoluments paid?	True/False	
Directors emoluments	Automated from total of directors emoluments note	If the not is not switched on this can also be captured in the Mandatory page

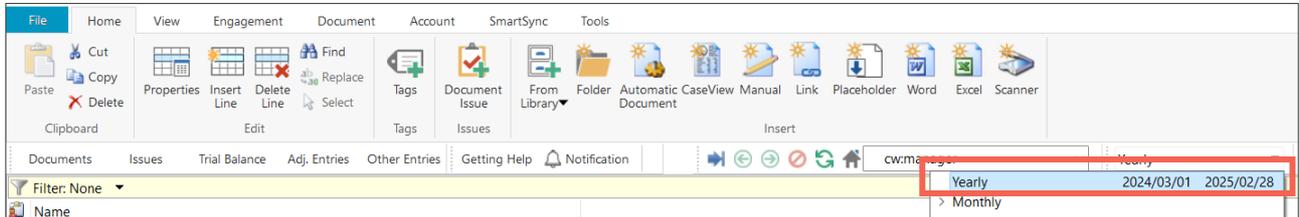
The following financial information was added to the Mandatory page. If not applicable for the current period, a footnote will be required to indicate a nil value:

Financial information	Guidance on completion
Retained income (equity)	
Equity and liabilities	
Administrative expenses	Input field
Profit (loss), attributable to owners of parent	Consolidation only
Profit (loss), attributable to non-controlling interest	Consolidation only
Non-controlling interest	Consolidation only

## 8.3. Other

### 8.3.1. Period settings

Ensure that the period settings are set to yearly before validation.



## 9. SME template

### 9.1. CTM changes

CTM forms are updated per SARS 2024 tax year requirements.

### 9.2. Improvements

- Statement of profit and loss – Correct the header to show correctly on the Statement of profit and loss as well as the index
- Nigeria Companies Act - Update the Companies Act for Nigeria to be Companies and Allied Matters Act of Nigeria, 2020
- Event after reporting period and going concern - The buttons are updated that the two notes work independently when a selection is made

## 10. PI Score

The PI Score calculation in document **01.25 PI Score Calculation - Engagement Type and Basis of Preparation** and the **Mandatory page** relevant to iXBRL, were previously based on post-adjustment figures.

In this release, document 01.25 has been updated to use pre-adjustment figures, as the engagement type and basis of preparation are determined at the beginning of the engagement. Please note that to automate the figures in 01.25, you must open document 10.20 Engagement Evaluation and document 10.60 Overall Materiality Assessment.

As a result, the PI Score calculation on the Mandatory page will differ from 01.25, as the Mandatory page will continue to use post-adjustment figures consistent with the final Financial Statement values.

## 11. Caseware Working Papers 2024.00.164.06

The following describes the features and fixes included in Working Papers 2024 V1 and related products.

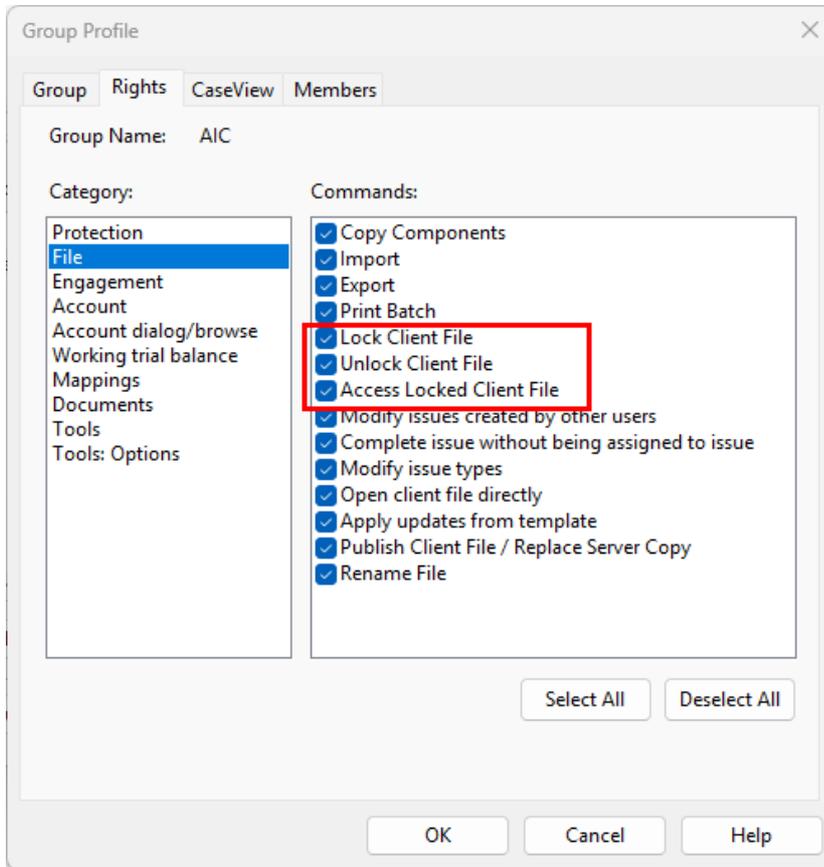
### 11.1. Features

#### 11.1.1. Xero online (Direct) import

Working Papers now fully supports imports from Xero Online. You can import your Xero trial balance and general ledger details from the [Import - Accounting Software](#) dialog without having any licencing errors using the “Xero Online(Direct)” option.

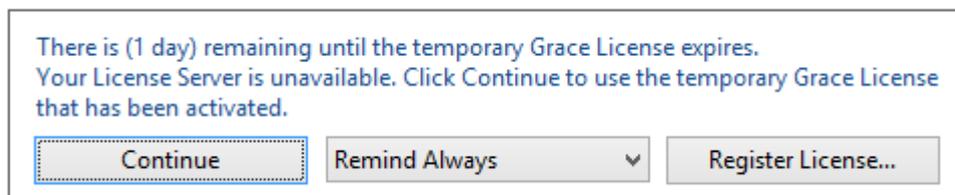
### 11.1.2. Protection setup

Split the **Lock Client File/Unlock Client File** [group right](#) into separate **Lock Client File** and **Unlock Client File** rights to provide more control over these operations.



### 11.1.3. Licencing

Added a warning dialog that displays when a Working Papers license is nearing its [expiration date](#).



### 11.1.4. Hybrid cloud

Increased the duration that Working Papers will attempt to communicate with Cloud to prevent the process from timing out before completion.

### 11.1.5. XBRL

CaseView now supports multiple XBRL entry points. In the new **Select Entry Points** dialog, you can add taxonomies and select the applicable entry points to use from the list.

## 11.2. Fixes

### 11.2.1. Imports

Importing data from AccountView into an engagement that was rolled forward does not clear the previous year-to-date (YTD) value.

### 11.2.2. SmartSync

Documents [locked for exclusive use](#) may not indicate that they are 'Locked' when opened by the exclusive user, or 'Read-only' when opened by other users. The locked/read-only status were still applied, however.

### 11.2.3. Licencing

Working Papers reports a time tampering issue and locks the application when the system time has not been modified.

### 11.2.4. XBRL

Inline XBRL and non-XBRL-tagged HTML files do not preserve optional hyphens (also known as soft hyphens, which are used to break words across lines) in the export file.

### 11.2.5. User interface

Some Working Papers fonts and CaseView icons do not properly scale to monitor resolution.

## 11.3. Known issue

CaseView frequently displays script errors when opening documents on Windows 11

Solution: [Windows H2V2 - Error Executing Scripts](#)

# Contact Us

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## Help Desk Direct Extension

E-mail CaseWare Support [support@casewareafrika.co.za](mailto:support@casewareafrika.co.za)

## Other Important Details

Register at [success.casewareafrika.com](https://success.casewareafrika.com) for easy access to frequently asked questions, upgrades, downloads and technical documentation.

### Email us at [info@casewareafrika.co.za](mailto:info@casewareafrika.co.za) regarding:

- Feedback
- Ideas on service or products
- Product information
- Account or license information
- Any other queries

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