



caseware™



adapt IT

## Release notes

GRAP 2025.10.02  
April 2026

# Index

<b>1. Executive summary .....</b>	<b>3</b>
<b>2. GRAP 2025.10.02 (AFS) .....</b>	<b>3</b>
2.1. Changes to Statement of Financial Position: .....	3
2.2. Changes to Statement of Financial Performance: .....	3
2.3. Statement of Changes in Net Assets .....	4
2.4. Cashflow statement .....	4
2.5. Statement of Comparison of Budget and actual amounts .....	5
2.6. Accounting policies .....	5
2.7. Notes to the Financial Statements .....	5
2.8. Technology improvements: .....	6
<b>3. Caseware Working Papers 2025.00.091 Release 2 .....</b>	<b>7</b>
3.1. Features .....	7
3.2. Fixes .....	9

## 1. Executive summary

---

**GRAP 104 Financial Instruments (Revised)** ("GRAP104R") have a fundamental impact on Financial Statements preparation as per the GRAP Standards in 2026. In order to assist you with that journey, Caseware has updated its GRAP Financial Statements to incorporate **GRAP104R** disclosure and presentations requirements.

These requirements are comprehensive and therefore require a **major Caseware update**. Such an update will have an impact on existing customizations, however, Caseware have designed tools to assist with bringing back customizations which have been removed due to this update, but users want to **bring back**.

In addition, this update will incorporate the subsequent impact of mSCOA version 7.1 on the **GRAP Financial Statements**.

This update is based on the latest version of **Caseware Working Papers (Version 2025.00.091 Release 2)** which will give users all the improvements on the core Caseware Working papers application.

## 2. GRAP 2025.10.02 (AFS)

---

### 2.1. Changes to Statement of Financial Position:

- Added the following new classes of financial instruments (current and non-current):
  - Investments
  - Other loans receivable
  - Other financial assets class (user to specify)
  - Borrowings
  - Financial liabilities (user to specify)
  - Own-credit reserve (liabilities designated at FVTSD)

### 2.2. Changes to Statement of Financial Performance:

- Added the following new revenue and expenditure items:
  - Gains or losses on derecognition of financial assets measured at amortised cost
  - Gains or losses on reclassification adjustments from amortised cost to fair value through surplus or deficit
  - Other gains or losses - Financial instruments
  - Financial instruments - Fee income
  - Financial instruments - Fee expense
- Now showing separately:
  - Impairments/ (Reversal of impairments) all assets except for related to financial assets

- Debt impairment - Financial instruments
- Debt Impairment - other
- Bad debts written off - Financial instruments
- Bad debts written off - Other

### **2.3. Statement of Changes in Net Assets**

- Added the following new classes of financial instruments:
  - Own-credit reserve - liabilities designated at FVTSD
  - Cash flow hedging reserve

### **2.4. Cashflow statement**

- Added the following new line items for the cashflow from operations note:
  - Gains or losses on derecognition of financial assets measured at amortised cost
  - Gains or losses on reclassification adjustments from amortised cost to fair value through surplus or deficit
  - Other gains or losses - Financial instruments
  - Debt impairment - Financial instruments
  - Debt Impairment - other
  - Bad debts written off - Financial instruments
  - Bad debts written off - Other
- Added the following new line under investing activities items:
  - Net movement in Investments that consists of:
    - Purchases of Investments
    - Proceeds from sale of Investments
  - Net movement in Other loans receivable that consists of:
    - Purchases of Other loans receivable
    - Proceeds from sale of Other loans receivable
  - Net movement in Other financial assets class (specify) that consists of:
    - Purchases of Other financial assets class (specify)
    - Proceeds from sale of Other financial assets class (specify)
- Added the following new line under financing activities items:
  - Net movement in Borrowings that consists of:
    - Proceeds from Borrowings
    - Repayment of Borrowings
  - Net movement in Financial Liabilities class (user to specify) that consists of:
    - Proceeds from Financial Liabilities class (user to specify)
    - Repayment of Financial Liabilities class (user to specify)

## **2.5. Statement of Comparison of Budget and actual amounts**

- Updated this statement that is mapping driven to changes above in the Statement of Financial Performance, Statement of Financial Position and Cashflow statement.
- Update this statement that is MFMA Budget codes driven to aligned to the 2026 MBRR schedule A1, A1SUM.

## **2.6. Accounting policies**

- Updated the following accounting policies:
  - Accounting policy for Financial Instruments (Revised). Kept the previous accounting policy for Financial Instruments for reference purposes.
  - Significant judgements and estimates

## **2.7. Notes to the Financial Statements**

- Added the following new financial instruments related notes:
  - Investments
  - Other loans receivable
  - Other financial assets class (user to specify)
  - Borrowings
  - Financial liabilities (user to specify)
  - Own-credit reserve (liabilities designated at FVTSD)
  - Financial Instruments - Risk management and Other Disclosure
  - Financial instruments - Fee income
  - Debt impairment - Financial instruments
  - Bad debts written off - Financial instruments
  - Bad debts written off - Other
  - Loans from economic entities
  - Loans from shareholders
  - Statutory receivables disclosure
- Updated the following existing classes of financial instruments notes to show the split between Financial Instrument, Non financial instrument and Statutory receivable (if applicable) for each note. As well as reference to a new note for Statutory receivables and Financial Instruments - Risk management and other disclosures note:
  - Loans to economic entities
  - Loans to shareholders
  - Loans to directors, managers and employees
  - Other financial assets
  - Cash and cash equivalents
  - Receivables from exchange transactions

- Receivables from non-exchange transactions
- Construction contracts & receivables
- Finance lease receivables
- VAT receivable
- Other financial liabilities
- Finance lease obligation
- Payables from exchange transactions
- Taxes and transfers payables (non-exchange)
- VAT payable
- Consumer deposits
- Consumer debtors
- Bank overdraft
- Cash flow hedging reserve
- Fair value adjustment
- Interest received (trading) (Add to Investment Revenue Note)
- Dividends received (trading) (Add to Investment Revenue Note)
- Updated other notes relating to Financial Instruments:
  - Segmental Information note
  - Changes in accounting policy
- Updated notes not relating to financial instruments:
  - New standards and interpretations note

## **2.8. Technology improvements:**

The following technology improvements to the specimen are introduced with this update:

- Speed improvements.
- Bring back content feature to bring back previous customisations in bulk
- Update mSCOA Auto assign text file with version mSCOA 7.1

### 3. Caseware Working Papers 2025.00.091 Release 2

---

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

#### 3.1. 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 copy existing section method lets you specify if you want to insert the existing section before or after the relative section. This is only available to users when they have the firm template guide in their file.

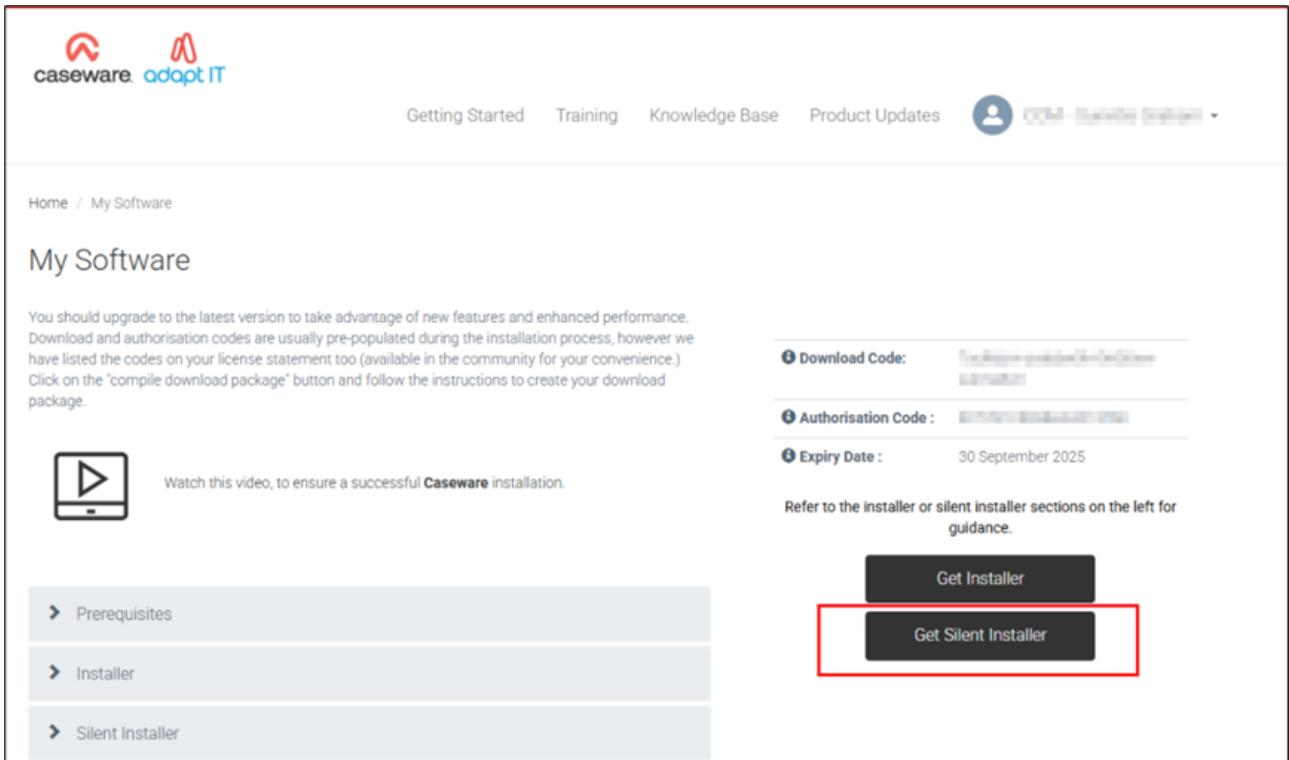
**Copy Existing Section**

Label of the section to copy

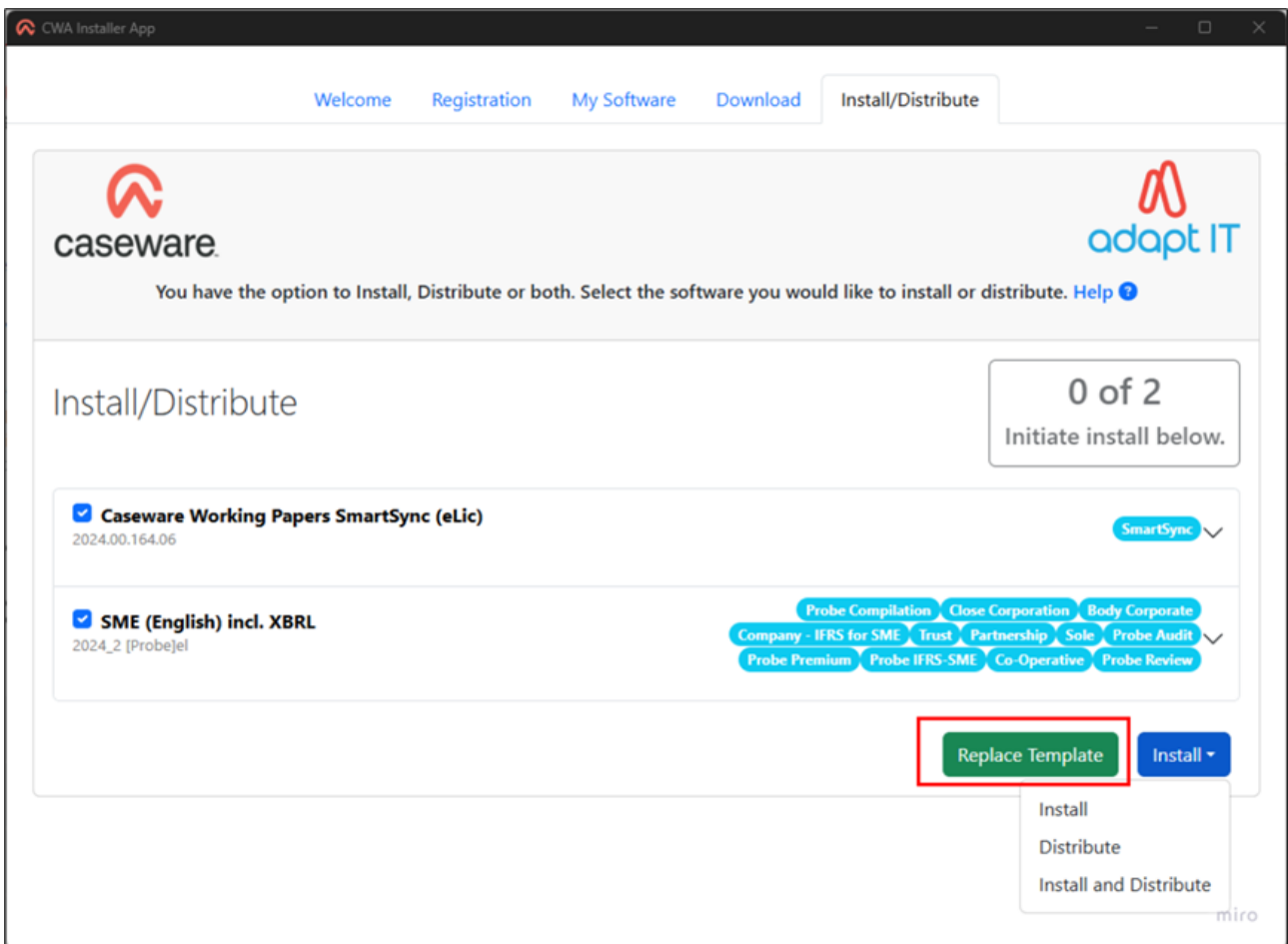
Where should the new section be inserted?  Before  After

**Submit**

The cloud installer lets you self-serve and generate a silent install



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



### 3.2. Fixes

- 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

# Contact Us

## Main Contact Details

Adapt IT Reception +27 10 494 1000

## 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](http://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

## Follow us



[CaseWare Africa – South Africa](#)



[CaseWare Africa – South Africa](#)



[CaseWare Africa – South Africa](#)



[CaseWare Africa – South Africa](#)