FINANCIAL REPORTING FRAMEWORK

FAÇADE CREATIONS

Façade Engineering | Supply & Installation | Consultancy & Compliance

Leicestershire, England | International Offices



Vertically Integrated Façade Specialist

Principal contractor from concept to completion

FINANCIAL REPORTING FRAMEWORK

Interim financial statements template and disclosure schedules

DESIGN • ENGINEERING • PROCUREMENT • INSTALLATION

Use this document as a controlled reporting framework for the preparation of Façade Creations financial information. It is a blank template and does not represent audited or reviewed financial results.

Required information

Reporting period: XX | Currency: XX | Prepared by: XX | Reviewed by: XX | Approval date: XX

Control principle

All amounts must be sourced from the approved general ledger, reconciled subsidiary records, bank confirmations, contract schedules or other verifiable evidence. Unsupported balances must not be inserted.

Review Item	Status / Reference
Prepared and reconciled by	XX
Reviewed by	XX
Supporting schedule	XX
Open item / action	XX
Approval / date	XX

PLACEHOLDER TEMPLATE: XX is an intentional blank value. Do not treat it as a reported figure or infer company performance from this document.

1 COMPANY AND REPORTING INFORMATION

Complete the reporting period, legal entity details, functional currency, reporting currency, preparer and approver information before circulation.

Required information

Reporting period: XX | Currency: XX | Prepared by: XX | Reviewed by: XX | Approval date: XX

Control principle

All amounts must be sourced from the approved general ledger, reconciled subsidiary records, bank confirmations, contract schedules or other verifiable evidence. Unsupported balances must not be inserted.

Review Item	Status / Reference
Prepared and reconciled by	XX
Reviewed by	XX
Supporting schedule	XX
Open item / action	XX
Approval / date	XX

2 STATEMENT OF PROFIT OR LOSS

Enter approved ledger balances only. Comparative periods should be consistent with the reporting basis and supported by reconciliations.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Statement of Profit or Loss	Current Period	Comparative Period
Revenue	XX	XX
Direct costs	XX	XX
Gross profit	XX	XX
Administrative expenses	XX	XX
Other operating income / expenses	XX	XX
Finance costs	XX	XX
Profit / (loss) before tax	XX	XX
Tax expense	XX	XX
Administrative expenses	XX	XX

PLACEHOLDER TEMPLATE: XX is an intentional blank value. Do not treat it as a reported figure or infer company performance from this document.

3 STATEMENT OF COMPREHENSIVE INCOME

Record other comprehensive income items only where applicable under the accounting framework adopted by the company.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Comprehensive Income	Current period	Comparative Period
Profit / (loss) for period	XX	XX
Other comprehensive income	XX	XX
Items potentially reclassified	XX	XX
Items not reclassified	XX	XX
Total comprehensive income	XX	XX

4 STATEMENT OF FINANCIAL POSITION: ASSETS

Classify assets between current and non-current based on the applicable reporting requirements and the company's operating cycle.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Assets	Current period	Prior period
Property, plant and equipment	XX	XX
Right-of-use assets	XX	XX
Trade and other receivables	XX	XX
Inventories / work in progress	XX	XX
Cash and bank balances	XX	XX
Other assets	XX	XX
Total assets	XX	XX

5 STATEMENT OF FINANCIAL POSITION: EQUITY AND LIABILITIES

Complete equity and liability classifications using reconciled ledger balances and supporting schedules.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Equity and Liabilities	Current period	Prior period
Share capital and reserves	XX	XX
Retained earnings	XX	XX
Borrowings and lease liabilities	XX	XX
Trade and other payables	XX	XX
Provisions and tax liabilities	XX	XX
Total equity and liabilities	XX	XX

6 STATEMENT OF CHANGES IN EQUITY

Reconcile opening balances, movements during the period and closing balances for each equity category.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Equity movement	Share capital	Reserves	Retained Earnings	Total
Opening balance	XX	XX	XX	XX
Profit / (loss)	-	-	XX	XX
Other movements	XX	XX	XX	XX
Closing balance	XX	XX	XX	XX

7 STATEMENT OF CASH FLOWS: OPERATING ACTIVITIES

Prepare operating cash flows using the approved accounting policy and reconcile profit to operating cash generated.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Cash Flow Line	Current Period	Comparative Period
Cash generated from / (used in) operations	XX	XX
Tax and employee payments	XX	XX
Net operating cash flow	XX	XX
Investing cash flow	XX	XX
Financing cash flow	XX	XX
Net movement in cash	XX	XX
Closing cash and cash equivalents	XX	XX

8 STATEMENT OF CASH FLOWS: INVESTING AND FINANCING

Record investing and financing cash flows separately and reconcile the closing cash position to bank records.

Presentation and completion

Use the table below as the reporting structure. Replace each XX only after the relevant account balance has been reconciled and reviewed. Where an item is not applicable, document the reason rather than inserting an unsupported amount.

Comparatives

Comparative figures must be taken from the prior approved reporting period and presented on a consistent basis. Any reclassification should be explained in the notes.

Cash Flow Line	Current Period	Comparative Period
Cash generated from / (used in) operations	XX	XX
Tax and employee payments	XX	XX
Net operating cash flow	XX	XX
Investing cash flow	XX	XX
Financing cash flow	XX	XX
Net movement in cash	XX	XX
Closing cash and cash equivalents	XX	XX

9 NOTES TO THE FINANCIAL STATEMENTS: OVERVIEW

These notes form part of the financial statements and should be read together with the primary statements and supporting schedules.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

PLACEHOLDER TEMPLATE: XX is an intentional blank value. Do not treat it as a reported figure or infer company performance from this document.

10 CORPORATE INFORMATION AND PRINCIPAL ACTIVITIES

Describe the registered legal entity, its principal activities, registered office and any relevant group structure.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

11 BASIS OF PREPARATION AND ACCOUNTING FRAMEWORK

State the reporting framework, measurement basis, going-concern assessment, estimates and judgements used in preparing the statements.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

12 MATERIAL ACCOUNTING POLICY: REVENUE

Explain how revenue is recognised for façade design, supply, installation and related contractual activities, consistent with the applicable framework.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

13 MATERIAL ACCOUNTING POLICY: CONTRACT COSTS AND WORK IN PROGRESS

Document the treatment of materials, subcontract costs, uninstalled goods, work in progress and contract fulfilment costs.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

14 MATERIAL ACCOUNTING POLICY: PROPERTY, PLANT AND EQUIPMENT

Describe recognition, measurement, depreciation, useful lives, disposals and impairment review for owned assets.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

15 MATERIAL ACCOUNTING POLICY: LEASES AND RIGHT-OF-USE ASSETS

Summarise lease identification, initial measurement, subsequent measurement, depreciation and interest treatment.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

16 MATERIAL ACCOUNTING POLICY: FINANCIAL INSTRUMENTS

Describe classification, recognition, measurement and derecognition of financial assets and liabilities.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

17 MATERIAL ACCOUNTING POLICY: IMPAIRMENT AND PROVISIONS

Document impairment assessment, expected credit losses, provisions and contingent liabilities.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

18 REVENUE AND CONTRACT BALANCES

Provide a disaggregation of revenue by material service line, contract type, geography or other relevant category where appropriate.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

19 DIRECT COSTS AND COST OF SALES

Provide a breakdown of direct materials, subcontractors, labour, plant, logistics and other costs attributable to revenue.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

20 ADMINISTRATIVE AND OPERATING EXPENSES

Provide the main categories of administrative, professional, payroll, premises, IT and operating expenses.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

21 OTHER INCOME AND FINANCE COSTS

Explain material other income, interest income, borrowing costs, bank charges and financing arrangements.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

22 TAXATION AND DEFERRED TAX

Reconcile current tax, deferred tax and any material tax judgements or exposures where applicable.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

23 PROPERTY, PLANT AND EQUIPMENT

Provide a movement schedule for owned property, plant and equipment, including additions, disposals and depreciation.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

24 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

Provide lease asset and liability movements, maturity information and expense recognition.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

25 TRADE AND OTHER RECEIVABLES

Disaggregate customer, supplier, retention, contract and other receivable balances and explain impairment allowances.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

26 INVENTORIES AND CONTRACT WORK IN PROGRESS

Describe inventory categories and work-in-progress measurement, ageing, write-downs and project-level reconciliation.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

27 CASH, BANK BALANCES AND BORROWINGS

Reconcile bank balances, restricted cash, facilities, loans, interest and covenant information where applicable.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

28 TRADE AND OTHER PAYABLES AND PROVISIONS

Disclose supplier balances, accruals, retentions, tax balances, provisions and payment terms where material.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

29 SHARE CAPITAL, RESERVES AND EQUITY

Explain issued capital, reserves, retained earnings, dividends and other equity movements.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

30 RELATED-PARTY TRANSACTIONS

Identify related parties, the nature of relationships, transaction categories, balances and settlement terms.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

31 FINANCIAL RISK MANAGEMENT

Describe credit, liquidity, market, interest-rate and foreign-exchange risks and how management monitors them.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

32 COMMITMENTS, CONTINGENCIES AND CAPITAL EXPENDITURE

Disclose material contractual commitments, guarantees, disputes, claims and capital commitments where relevant.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

33 EVENTS AFTER THE REPORTING PERIOD

Describe material events between the reporting date and authorisation date, distinguishing adjusting and non-adjusting events.

Disclosure requirements

Describe the company's accounting policy and provide the relevant movement, ageing, reconciliation or breakdown. Include comparative information where required and explain material changes.

Supporting evidence

Retain the underlying schedules, contract references, invoices, supplier statements, bank records, approval records and calculation files supporting the disclosure.

Disclosure Field	Company Information / Amount
Accounting policy / basis	XX
Opening balance	XX
Additions / movements	XX
Closing balance	XX
Comparative balance	XX
Supporting schedule reference	XX

34 MANAGEMENT REVIEW AND APPROVAL CHECKLIST

Use this page to record completion of review procedures, reconciliations, supporting evidence and approval sign-offs.

Required information

Reporting period: XX | Currency: XX | Prepared by: XX | Reviewed by: XX | Approval date: XX

Control principle

All amounts must be sourced from the approved general ledger, reconciled subsidiary records, bank confirmations, contract schedules or other verifiable evidence. Unsupported balances must not be inserted.

Review Item	Status / Reference
Prepared and reconciled by	XX
Reviewed by	XX
Supporting schedule	XX
Open item / action	XX
Approval / date	XX

PLACEHOLDER TEMPLATE: XX is an intentional blank value. Do not treat it as a reported figure or infer company performance from this document.

35 DEFINITIONS, SCHEDULES AND SUPPORTING RECORDS

Use this page to define terms, cross-reference schedules and record document control information.

Required information

Reporting period: XX | Currency: XX | Prepared by: XX | Reviewed by: XX | Approval date: XX

Control principle

All amounts must be sourced from the approved general ledger, reconciled subsidiary records, bank confirmations, contract schedules or other verifiable evidence. Unsupported balances must not be inserted.

Review Item	Status / Reference
Prepared and reconciled by	XX
Reviewed by	XX
Supporting schedule	XX
Open item / action	XX
Approval / date	XX

FAÇADE
CREATIONS

Contact Façade Creations today.

T: **+44 (0) 116 2289 3343** E: **info@facadecreations.co.uk** W: **www.facadecreations.co.uk**
Registered in England, Company Number: 16267073