



## Appendix to Factsheet on The New June 2013 Accounting Directive – January 2014

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### Micro undertaking balance sheet

- A. Subscribed capital unpaid of which there has been called,
- B. Formation expenses,
- C. Fixed assets,
- D. Current assets,
- E. Prepayments and accrued income,  
(Unless MS option to dispense with this has been chosen)
- F. Creditors: amounts becoming due and payable within one year,
- G. Net current assets/liabilities,
- H. Total assets less current liabilities,
- I. Creditors: amounts becoming due and payable after more than one year,
- J. Provisions,
- K. Accruals and deferred income,  
(Unless MS option to dispense with this has been chosen)
- L. Capital and reserves.

### Micro undertaking profit and loss account

- (i) Net turnover,
- (ii) Other income,
- (iii) Cost of raw materials and consumables,
- (iv) Staff costs,
- (v) Value adjustments,
- (vi) Other charges,
- (vii) Tax,
- (viii) Profit or loss.

### Small undertaking balance sheet

- A. Subscribed capital unpaid of which there has been called,
- B. Formation expenses,
- C. Fixed assets,
  - I. Intangible assets
  - II. Tangible assets
  - III. Financial assets
- D. Current assets
  - I. Stocks
  - II. Debtors
  - III. Investments
  - IV. Cash at bank and in hand
- E. Prepayments and accrued income  
(Unless national law provides that such items are to be shown under D (II))
- F. Creditors: amounts becoming due and payable within one year
- G. Net current assets/liabilities  
(Taking into account prepayments and accrued income when shown under E and accruals and deferred income when shown under K.)
- H. Total assets less current liabilities
- I. Creditors: amounts becoming due and payable after more than one year
- J. Provisions
- K. Accruals and deferred income  
(Unless national law provides that such items are to be shown under F or I or both.)
- L. Capital and reserves
  - I. Subscribed capital
  - II. Share premium account
  - III. Revaluation reserve
  - IV. Reserves
  - V. Profit or loss brought forward
  - VI. Profit or loss for the financial