



Automatyzacja konsolidacji zarządczej i statutowej w Grupach Kapitałowych – już czas !



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Oferujemy usługi doradcze i wdrożeniowe w zakresie rozwiązań Financial and Operational Performance Management dla Grup Kapitałowych o zasięgu krajowym i międzynarodowym w celu istotnego usprawnienia procesów grupowego raportowania zarządczego i statutowego.

Wspieramy Grupy Kapitałowe we wdrożeniu zaawansowanych rozwiązań informatycznych z linii IBM Analytics oraz CERTENT, w tym:

- IBM Cognos Controller
- IBM Planning Analytics
- IBM Cognos Analytics
- CERTENT CDM



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Posiadamy wieloletnie doświadczenie we wdrożeniu różnorodnych systemów informatycznych (systemy klasy ERP, systemy raportujące, systemy do kalkulacji konsolidacji zarządczej i statutowej) oraz rozległą wiedzę z zakresu polskich i międzynarodowych standardów sprawozdawczości (IFRS/IAS, PL GAAP, US GAAP), zasad organizacji rachunkowości i kontroli wewnętrznej, controllingu i budżetowania.

W unikalny sposób łączymy interdyscyplinarną wiedzę dotyczącą zastosowania informatyki w biznesie z wiedzą z zakresu sprawozdawczości finansowej i zarządczej, rachunkowości, podatków i audytu.

Zapewniamy kompleksowy charakter wdrażanych koncepcji, co pozwala zintegrować dane statutowe i zarządcze, historyczne i planistyczne zarówno z perspektywy Grupy Kapitałowej jak i na poziomie poszczególnych segmentów biznesowych lub jednostek.



Automatyzacja konsolidacji zarządczej i statutowej w Grupach Kapitałowych – już czas !

Dlaczego obecnie konsolidacja to wyzwanie ...
gdzie jesteśmy ?

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FINANCIAL CONTROLLING SUMMIT, 24 - 25 WRZEŚNIA 2019, WARSZAWA

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Jak przygotować się do automatyzacji procesu ?
– dobre praktyki

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Dedykowane rozwiązania do konsolidacji na przykładzie IBM Cognos Controller

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Ostatnia mila sprawozdawczości, czyli ...
ESMA na horyzoncie

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Dlaczego obecnie
konsolidacja to wyzwanie ...
gdzie jesteśmy ?



KONSOLIDACJA STATUTOWA

Skonsolidowane sprawozdania finansowe grupy kapitałowej

(wg Ustawy o Rachunkowości)

Jednostka dominująca, mająca siedzibę lub miejsce sprawowania zarządu na terytorium Rzeczypospolitej Polskiej, sporządza roczne skonsolidowane sprawozdanie finansowe grupy kapitałowej, obejmujące dane jednostki dominującej i jednostek od niej zależnych wszystkich szczebli, bez względu na ich siedzibę,

zestawione w taki sposób, jakby grupa kapitałowa stanowiła jedną jednostkę;

sprawozdaniem tym obejmuje się również dane pozostałych jednostek podporządkowanych, zgodnie z zasadami określonymi w niniejszym rozdziale.



KONSOLIDACJA STATUTOWA

Skonsolidowane sprawozdania finansowe

(wg Międzynarodowych Standardów Sprawozdawczości Finansowej)

Podmiot, który jest jednostką dominującą, przedstawia **skonsolidowane sprawozdania finansowe**. Skonsolidowane sprawozdanie finansowe to sprawozdanie finansowe **grupy kapitałowej**, w którym aktywa, zobowiązania, kapitał własny przychody, wydatki i przepływy pieniężne **jednostki dominującej** i jej **jednostek zależnych** są

prezentowane w taki sposób, jakby było ono sprawozdaniem pojedynczej jednostki gospodarczej



KONSOLIDACJA ZARZĄDCZA

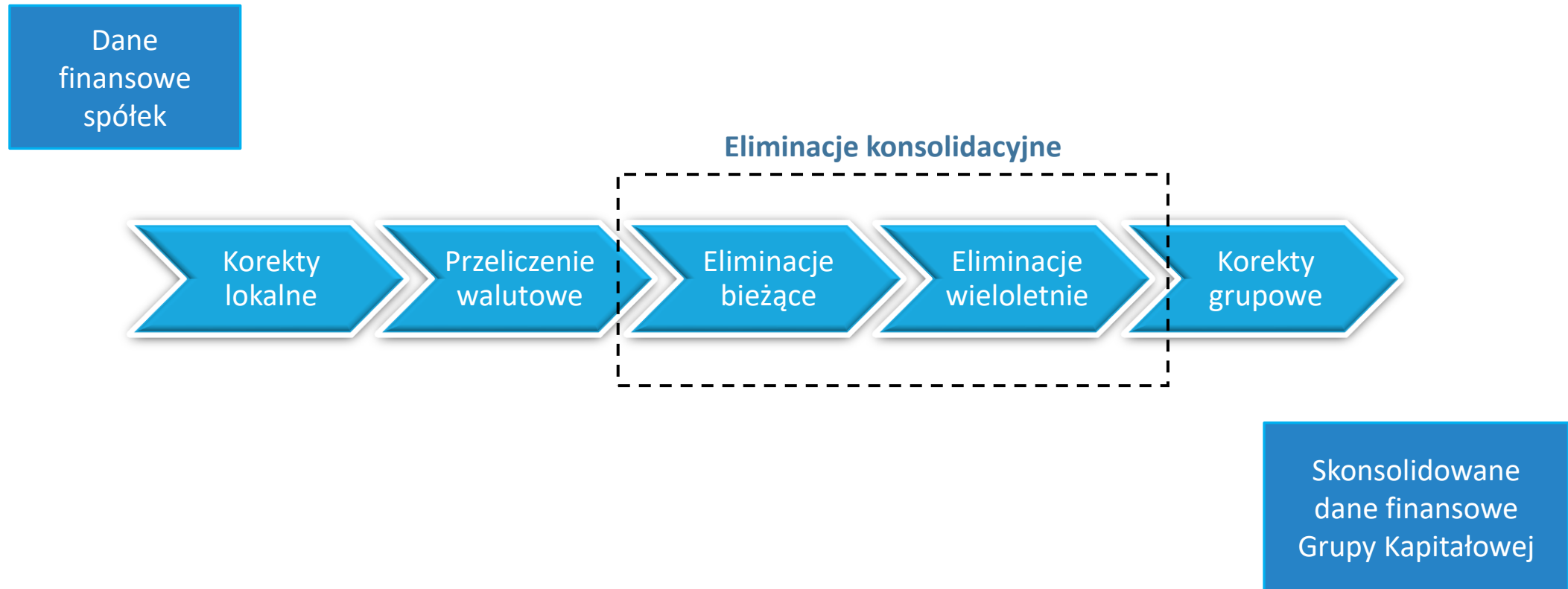
Konsolidacja wykonywana na wewnętrzne potrzeby Grupy Kapitałowej, bazująca na danych (planowanych lub / oraz rzeczywistych), wg dedykowanej struktury Grupy (zarządczej - możliwe, że różnej od statutowej), wg dedykowanych kursów walut (możliwe planowanych / budżetowych), obejmująca wybrane spółki, segmenty, rynki.

Konsolidacja zarządcza jest wykonywana częściej i może obejmować nie wszystkie elementy sprawozdań finansowych.

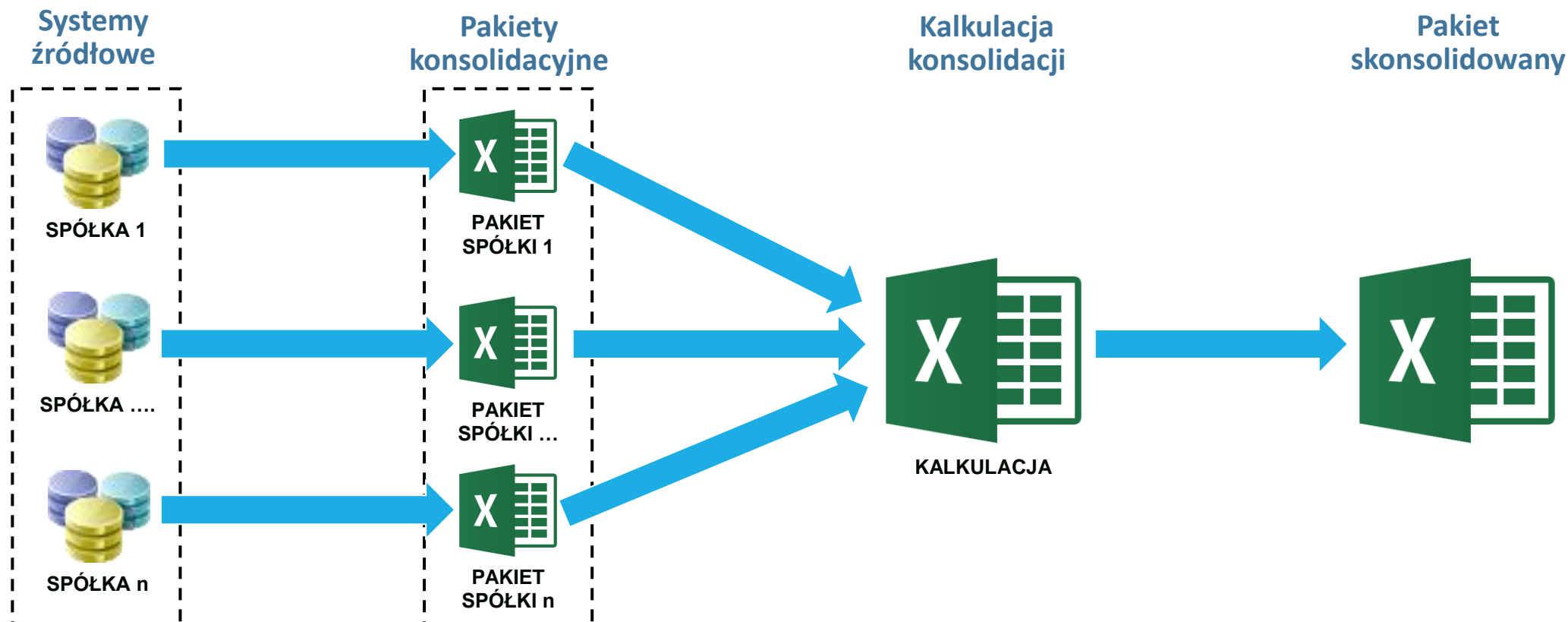
Konsolidacja zarządcza również polega na sumowaniu, poszczególnych pozycji odpowiednich sprawozdań finansowych jednostki dominującej i jednostek zależnych wg w/w struktury, dokonaniu wyłączeń oraz innych korekt (możliwe – nie wszystkich).



PROCES KONSOLIDACJI



PROCES KONSOLIDACJI




PROCES KONSOLIDACJI


Accounting
March 21, 2019

Numbers Don't Lie, Until They Do

A good number of controllers, financial analysts, accountants, and auditors don't completely trust the accuracy of their company's financial data.



Therese Tucker



```
etPageData = function() {  
  if (window.ycsai) {ycsai.tick("pr", null, "");}  
  var endpoint = "http://www.cfo.com/2019/03/numbers-dont-lie-until-they-do/";  
  endpoint =  
  metadata: {"WebCommandMetadata": {"url": "/watch?v=RE664GdfQ5M", "webPageType": "WEB_PAGE_TYPE_WATCH"},  
  endpoint: {"url": "/watch?v=RE664GdfQ5M"}},  
  var data = {  
    page: "watch",  
    player: {"response": {"initialPlayerResponse": {"url": "/watch?v=RE664GdfQ5M",  
      id: "CFCWq3xNalRyQXQhtfobw",  
      responseUrl": "http://www.cfo.com/2019/03/numbers-dont-lie-until-they-do/"}}}}},  
  return {data: data, endpoint: endpoint};  
};  
var pageData = window.ycsai.getPageData();  
var pageData = window.ycsai.getPageData();  
loadDataHook = window.ycsai.loadDataHook();  
loadDataHook = null;  
setFiller();  
document.title = "Numbers Don't Lie, Until They Do";  
meta = document.createElement("meta");  
meta.name = "referrer";  
meta.content = "origin-when-cross-origin";  
document.getElementsByTagName("head")[0].appendChild(meta);  
twoColumnWatchNextResults: {  
  filler: true,  
  page: "watch",  
  playerResponse: {  
    playabilityStatus: {  
      status: "OK"}  
  }  
}
```

Źródło: <https://www.cfo.com/accounting/2019/03/numbers-dont-lie-until-they-do/>



PROCES KONSOLIDACJI

„According to a survey we commissioned of more than 1,100 C-level executives and finance professionals:

71% of C-level executives completely trust the accuracy of their financial data.

However, only **38%** of finance professionals — the people preparing the statements and reports — share that opinion.”

Źródło: <https://www.cfo.com/accounting/2019/03/numbers-dont-lie-until-they-do/>



Jak przygotować się do automatyzacji procesu ? – dobre praktyki



DOBRA PRAKTYKA #1: ORIENTACJA NA POTRZEBY KADRY ZARZĄDZAJĄCEJ GRUPĄ KAPITAŁOWĄ

W procesie konsolidacji w pierwszej kolejności należy zaspokoić potrzeby informacyjne zarządu, a następnie na bazie tych informacji zarządczych zbudować raportowanie dla interesariuszy zewnętrznych



DOBRA PRAKTYKA #1: ORIENTACJA NA POTRZEBY KADRY ZARZĄDZAJĄCEJ GRUPĄ KAPITAŁOWĄ

Najbardziej wymagającym interesariuszem informacji o dokonaniach grupy kapitałowej jest kierownictwo jednostki dominującej, które odpowiada za perspektywę strategiczną oraz nadzoruje realizację tej strategii na różnych poziomach organizacji.

Kierownictwo jednostki dominującej:

- potrzebuje danych zarówno skonsolidowanych jak i jednostkowych na różnych poziomach szczegółowości,
- oczekuje danych w ujęciu retrospektywnym i prospektywnym,
- wymaga dostarczania informacji na bieżąco (najczęściej raz na miesiąc), a zarazem w krótkim czasie (właściwie na żądanie),
- obserwuje otoczenie biznesowe, więc potrzebuje danych w zmiennych układach (uzależnionych od bieżących potrzeb analitycznych),
- odpowiada również za jednostkowe i skonsolidowane dane statutowe.



DOBRA PRAKTYKA #2: UJEDNOLICENIE STRUKTURY DANYCH DO RAPORTOWANIA I ANALIZY

Centralnie zarządzany pakiet konsolidacyjny powinien zawierać minimalny wykaz bazowych pozycji sprawozdawczych uzupełniany o zmienne z okresu na okres dodatkowe pozycje



DOBRA PRAKTYKA #2: UJEDNOLICENIE STRUKTURY DANYCH DO RAPORTOWANIA I ANALIZY

Opracowany i wdrożony przez grupę kapitałową wykaz pozycji sprawozdawczych wymaga z reguły częstych zmian, takich jak uszczegółowienie lub uogólnienie, dodawanie lub wycofanie wybranych elementów lub ich grup.

Obsługa zmian w arkuszu kalkulacyjnym stanowi wyzwanie z uwagi na napięte harmonogramy pracy zespołów konsolidacyjnych i ich duże obciążenie bieżącymi zadaniami.

Brak ciągłego dostosowywania zakresu wymaganych danych do zmiennego otoczenia grupy kapitałowej może doprowadzić do dewaluacji dostarczanych danych.

Przygotowanie przemyślanego pakietu konsolidacyjnego, który stanowi uporządkowany i ujednolicony zestaw pozycji sprawozdawczych wymaganych na poziomie zarządczym i statutowym to grupowe „must have”.

W pakiecie należy uwzględnić zarówno dane zarządcze jak i statutowe na odpowiednim poziomie szczegółowości wraz z ich wzajemną walidacją.



DOBRA PRAKTYKA #3: AUTOMATYZACJA PROCESU POZYSKIWANIA DANYCH JEDNOSTKOWYCH

Należy maksymalnie zautomatyzować proces pozyskiwania i uzgadniania danych jednostkowych, począwszy od ich ewidencji i przyporządkowania do pozycji sprawozdawczych (włącznie z dokonaniem koniecznych zmian na poziomie systemów źródłowych)



DOBRA PRAKTYKA #3: AUTOMATYZACJA PROCESU POZYSKIWANIA DANYCH JEDNOSTKOWYCH

Okolo 70-80% czasu osób zajmujących się konsolidacją pochłania proces pozyskiwania, uzgadniania i przekształcania danych jednostkowych, co dotyczy ich podstawowego zakresu.

W pakietach konsolidacyjnych istnieją w miarę kompletne mapy powiązań na poziomie bilansu i rachunku zysków i strat, niestety często brakuje odpowiednich kont księgowych na poziomie pozostałych pozycji sprawozdawczych.

Przygotowanie do automatyzacji procesu może wymagać uzupełnienia lub modyfikacji księgowych planów kont o brakujące dane wymagane na poziomie sprawozdawczym (np. wybrane konta analityczne, konta ruchu, konta korekt MSR/MSSF).

Należy zbudować kompletną mapę powiązań pomiędzy kontami księgowymi a pozycjami sprawozdawczymi, co umożliwi pełną automatyzację procesu importu danych jednostkowych.



DOBRA PRAKTYKA #4: USZCZEGÓLOWIENIE I AUTOMATYZACJA ELIMINACJI KONSOLIDACYJNYCH

Dane do eliminacji konsolidacyjnych należy ewidencjonować i uzgadniać na możliwie najniższym poziomie szczegółowości, zarówno z perspektywy zarządczej jak i statutowej, a proces eliminacji należy maksymalnie zautomatyzować



DOBRA PRAKTYKA #4: USZCZEGÓŁOWIENIE I AUTOMATYZACJA ELIMINACJI KONSOLIDACYJNYCH

Eliminacje konsolidacyjne można podzielić na korekty wieloletnie (np. kapitały vs udziały, dopłaty, odpisy na aktywach długoterminowych, zagraniczna dywidenda, amortyzacja i podobne), korekty na przełomie lat (np. niezrealizowana marża na zapasach i powiązany z nią podatek odroczony) oraz korekty bieżące (np. przychody vs koszty, należności vs zobowiązania).

Powszechna praktyka to przekazywanie danych do bieżących eliminacji na najwyższym poziomie uogólnienia (bilans, rachunek zysków i strat), uzgadnianie tych danych już po ich przeliczeniu na walutę grupy kapitałowej wraz z ich dalszą ewidencją na poziomie całej grupy bez przyporządkowania do konkretnej jednostki.

Brak alokacji korekt w perspektywie jednostki i pozycji sprawozdawczej uniemożliwia pogłębioną analizę zarządczą np. kalkulację wskaźników dla jednostek po korektach konsolidacyjnych.

Uszczegółowienie danych do kalkulacji korekt statutowych i zarządczych pozwoli na pełną automatyzację procesu konsolidacji.



DOBRA PRAKTYKA #5: WIELOWYMIAROWA ANALIZA DANYCH JEDNOSTKOWYCH I SKONSOLIDOWANYCH

Proces konsolidacji należy zaimplementować w dedykowanych narzędziach informatycznych zapewniających wielowymiarową oraz wieloprzekrojową analizę danych jednostkowych i skonsolidowanych



DOBRA PRAKTYKA #5: WIELOWYMIAROWA ANALIZA DANYCH JEDNOSTKOWYCH I SKONSOLIDOWANYCH

Obecnie brakuje czasu na analizę danych skonsolidowanych, z powodu zbyt pracochłonnego procesu ich przygotowywania.

Automatyzacja procesu kalkulacji konsolidacji przyczynia się do skrócenia czasu przeznaczanego na przygotowywanie informacji oraz pozwala zyskać czas na wieloaspektową pogłębioną analizę danych z perspektywy grupy kapitałowej.

Dodatkowo automatyzacja procesu kalkulacji pozwala zwiększyć częstotliwość konsolidacji zwiększając zarazem jej szczegółowość.

Zastosowanie dedykowanego systemu informatycznego umożliwi wieloaspektową analizę dokonań całej grupy kapitałowej w oparciu o dane skonsolidowane bazujące na wiarygodnych informacjach jednostkowych.

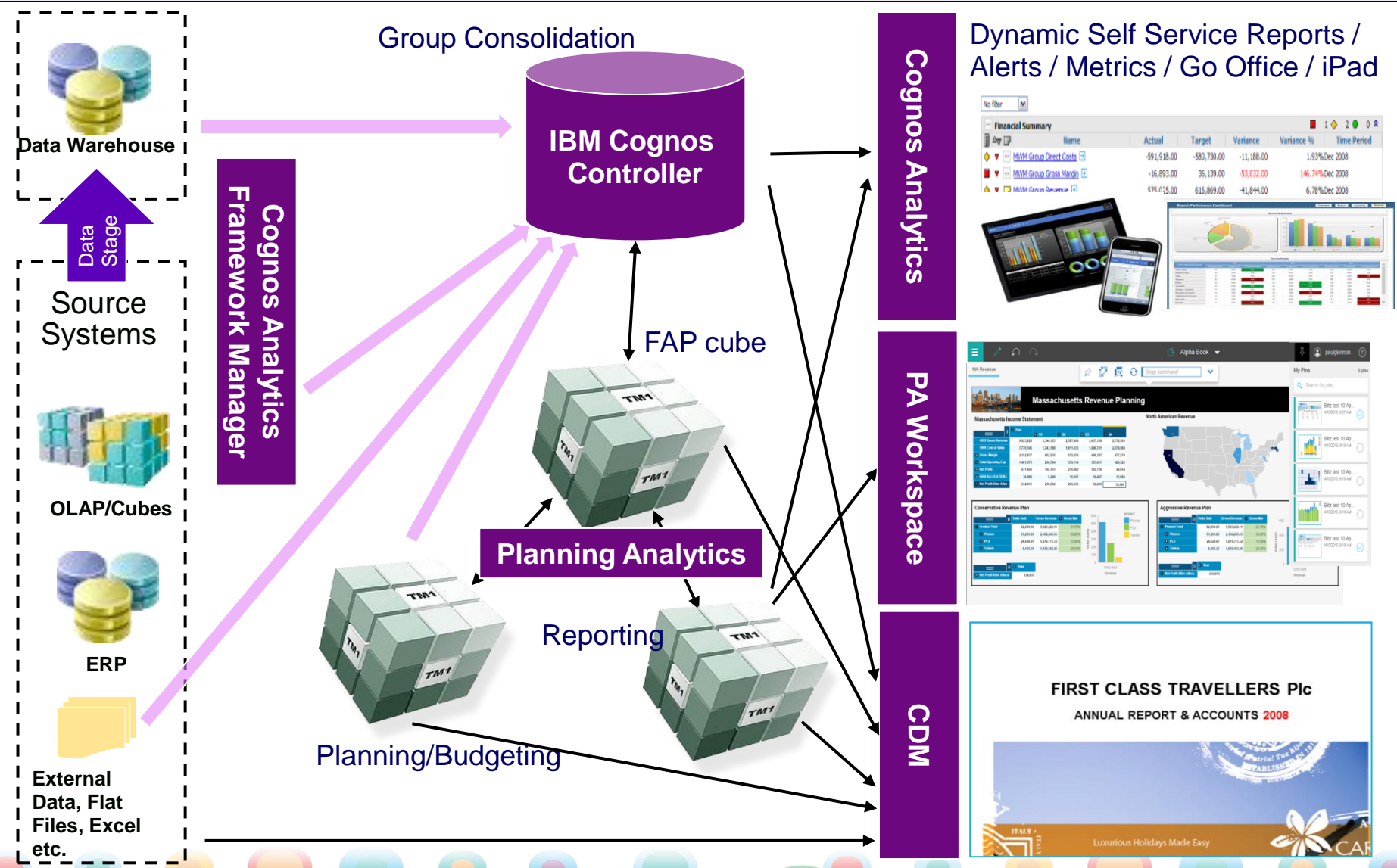
Wielowymiarową analizę nowego pomysłu na biznes, jego modyfikację, rozszerzenie można przeprowadzać z poziomu grupy kapitałowej.



Dedykowane rozwiązania do konsolidacji na przykładzie IBM Cognos Controller



IBM Solution Architecture

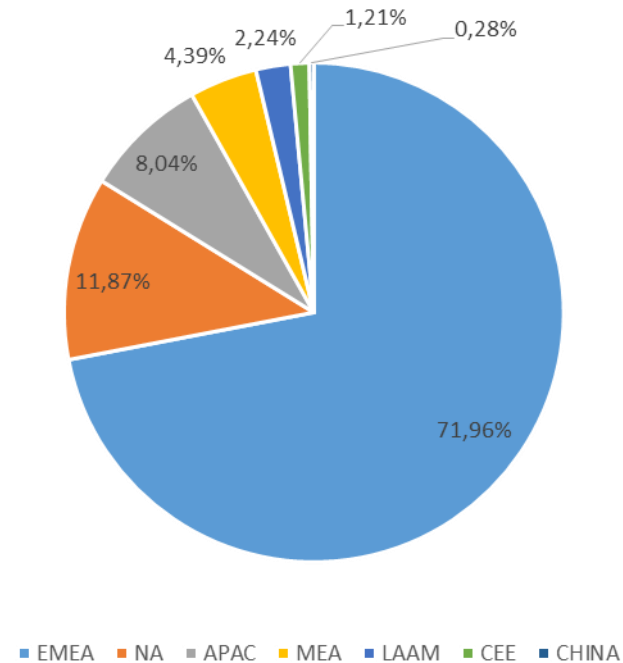


WDROŻENIA



ROZWIĄZANIA IBM DO KONSOLIDACJI I SPRAWOZDAWCZOŚCI SKONSOLIDOWANEJ

Localisation of controller customers



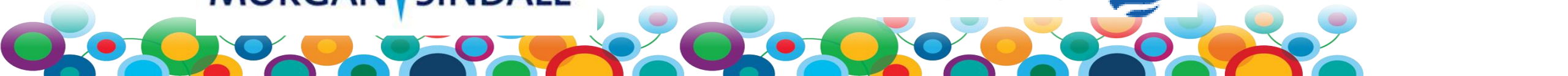
About 1200 controller customers, majority in EMEA



European Consolidation Customer examples



The **co-operative**



IBM COGNOS CONTROLLER

MONITOR KONSOLIDACJI



IBM Controller Web

2018:12 Bieżące Administrator Pomoc

Podgląd

Pakiet - cz.1 6 Pakiet - cz.2 6 Pakiet - cz.3 6

Przegląd pak. kons. Szczegóły pak. kons.

Filtry statusu Braki Przetw. Uzgadniane Gotowe

Jednostki/grupy	Status raportowania	Status blokady	Działania
GRSEG - Grupa GRSEG	Przetw.		⊗ ...
GEU - Grupa Europa	Przetw.		⊗ ...
DE0001 - (DE0001) Jednostka zależna GmbH	Uzgadniane	6	...
GB0001 - (GB0001) Jednostka zależna LLC	Uzgadniane	6	...
HR0001 - (HR0001) Jednostka zależna Sk	Uzgadniane	6	...
GNA - Grupa Ameryka Północna	Uzgadniane		⊗ ...
US0001 - (US0001) Jednostka zależna Inc.	Uzgadniane	6	...
GPL - Grupa Polska	Przetw.		⊗ ...
PL0001 - (PL0001) Jednostka dominująca S.A.	Uzgadniane	6	...

Brak nadchodzących terminów

IBM COGNOS CONTROLLER

PAKIET KONSOLIDACYJNY



IBM Controller Web

ibmdemos:9080/#/Project/PL0001-2018-12-AC-1/Populate

IBM Planning Analytics | IBM Cognos Analytics | IBM Controller Web | My Applications - IBM... | IBM Cognos TM1 Web | How to upgrade Plann...

2018:12 Bieżące (PL0001) Jednostka dominująca S.A. (PLN) - Submission 1

Administrator | Help

Populate | Intercompany | Journals | Reconciliation | Review | Submit

Forms

9 Reported 0 NA 0 Missing

Search

Last updated by ADM 16 Apr 2019 15:27:52

PIP - (PSR) Skonsolidowany RPP - wariant pośredni Reported Last updated by ADM 16 Apr 2019 15:27:59

R1K - (PSR) Skonsolidowany RZiS - wariant kalkulacyjny Reported Last updated by NATALIAK 14 Apr 2019 18:05:30

R1P - (PSR) Skonsolidowany RZiS - wariant porównawczy Reported Last updated by NATALIAK 14 Apr 2019 18:05:30

Z1K1 - (PSR) Skonsolidowane Zestawienie Zmian w Kapitale Reported Last updated by ADM 16 Apr 2019 15:27:44

Z1K2 - (PSR) Skonsolidowane Zestawienie Zmian w Kapitale Reported Last updated by ADM 16 Apr 2019 15:27:44

Z1K3 - (PSR) Skonsolidowane Zestawienie Zmian w Kapitale Reported Last updated by ADM 16 Apr 2019 15:27:44

Import data

No upcoming deadlines

This week | Monday 27 | Tuesday 28 | Wednesday 29 | Thursday 30 | Friday 31 | Saturday 1 | Sunday 2

2:08 PM

R1K - (PSR) Skonsolidowany RZiS - wariant kalkulacyjny

Reported

Account	Name	AC 2018-12	AC 2017-12
1RKA	PRZYCHODY NETTO ZE SPRZEDAŻY	50,500,000.00	45,550,000.00
1RKA1	Przychody netto ze sprzedaży produktów	48,000,000.00	44,500,000.00
1RKA2	Przychody netto ze sprzedaży towarów/materiałów	2,500,000.00	1,050,000.00
1RKA3	Przychody - powiązane, bez konsolidacji	1,500,000.00	590,000.00
1RKB	KWS PRODUKTÓW, TOWARÓW I MATERIAŁÓW	45,450,000.00	41,250,000.00
1RKB1	Koszt wytworzenia sprzedanych produktów	44,000,000.00	40,750,000.00
1RKB2	Wartość sprzedanych towarów i materiałów	1,450,000.00	500,000.00
1RKB3	KWS - powiązane	800,000.00	315,000.00
1RKC	ZYSK (STRATA) BRUTTO ZE SPRZEDAŻY	5,050,000.00	4,300,000.00
1RKC1	Koszty sprzedaży	715,000.00	700,000.00
1RKC2	Koszty ogólnego zarządu	1,400,000.00	1,300,000.00
1RKF	ZYSK (STRATA) ZE SPRZEDAŻY	2,935,000.00	2,300,000.00
1RKG	POZOSTAŁE PRZYCHODY OPERACYJNE	850,000.00	550,000.00
1RKG1	Zysk - rozchód niefinansowych aktywów trwałych	25,000.00	0.00
1RKG2	Dotacje	250,000.00	
1RKG3	Przychody - aktualizacja aktywów niefinansowych		
1RKG4	Inne pozostałe przychody operacyjne	575,000.00	550,000.00
1RKH	POZOSTAŁE KOSZTY OPERACYJNE	875,000.00	1,150,000.00
1RKH1	Strata - rozchód niefinansowych aktywów trwałych		
1RKH2	Koszty - aktualizacja aktywów niefinansowych	795,000.00	850,000.00
1RKH3	Inne pozostałe koszty operacyjne	80,000.00	300,000.00
1RKI	ZYSK (STRATA) Z DZIAŁALNOŚCI OPERACYJNEJ	2,910,000.00	1,700,000.00
1RKJ	PRZYCHODY FINANSOWE	1,130,000.00	750,000.00

IBM COGNOS CONTROLLER

KONSOLIDACJA



IBM Controller Web

2018:12 Bieżące Administrator Pomoc

Podgląd

Pakiet - cz.1 6 Pakiet - cz.2 6 Pakiet - cz.3 6

Filtry formularzy Braki Zgłoszone ND.

Przegląd pak. kons. Szczegóły pak. kons.

Jednostki/grupy	B1A	B1P	P1B	P1P	R1K	R1P	Z1K1	Działania
GRSEG - Grupa GRSEG	-	-	-	-	-	-	Szybka konsolidacja	⊗ ...
GEU - Grupa Europa	-	-	-	-	-	-	-	⊗ ...
DE0001 - (DE0001) Jednostka zależna GmbH	✓	✓	✓	✓	✓	✓	✓	...
GB0001 - (GB0001) Jednostka zależna LLC	✓	✓	✓	✓	✓	✓	✓	...
HR0001 - (HR0001) Jednostka zależna Sk	✓	✓	✓	✓	✓	✓	✓	...
GNA - Grupa Ameryka Północna	-	-	-	-	-	-	-	⊗ ...
US0001 - (US0001) Jednostka zależna Inc.	✓	✓	✓	✓	✓	✓	✓	...
GPL - Grupa Polska	-	-	-	-	-	-	-	⊗ ...
PL0001 - (PL0001) Jednostka dominująca S.A.	✓	✓	✓	✓	✓	✓	✓	...

Brak nadchodzących terminów

IBM COGNOS CONTROLLER

KONSOLIDACJA



IBM Controller Web

2018:12 Bieżące Administrator Pomoc

Podgląd

Aktualizacje statusu

Przegląd pak. kons. Szczegóły pak. kons.

Filtry formularzy Braki Zgłoszone

Jednostki/grupy	B1A	B1P	P1B	P1P	R1K
GRSEG - Grupa GRSEG	-	-	-	-	-
GEU - Grupa Europa	-	-	-	-	-
DE0001 - (DE0001) Jednostka zależna GmbH	✓	✓	✓	✓	✓
GB0001 - (GB0001) Jednostka zależna LLC	✓	✓	✓	✓	✓
HR0001 - (HR0001) Jednostka zależna Sk	✓	✓	✓	✓	✓
GNA - Grupa Ameryka Północna	-	-	-	-	-
US0001 - (US0001) Jednostka zależna Inc.	✓	✓	✓	✓	✓
GPL - Grupa Polska	-	-	-	-	-
PL0001 - (PL0001) Jednostka dominująca S.A.	✓	✓	✓	✓	✓

Szczegóły

Nazwa jedn. Grupa GRSEG

Ostatnia akt. 4 Sep 2019, 16:47:24

Zaktualizował(a) ADM

Kod waluty PLN

Moje ostatnie konsolidacje

Id.	Grupa	Typ	Od	Do	Wersja	Status
303	GRSEG	SG	1812	1812	AC	Zakończ.
302	GRSEG	SG	1812	1812	AC	Zakończ.
301	GRSEG	SG	1812	1812	AC	Zakończ.

Powyżej wymieniono konsolidacje z ostatnich 3 dni

Wyświetl wszystkie konsolidacje

Brak nadchodzących terminów

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Konsolidacja wg jednostek | Korekty automatyczne | Korekty manualne | Budzet vs Wykonanie | Konsolidacja wg jednostek-MG | **Konsolidacja wg segmentow-MG** | Analiza - PRZYCHODY

PeriodMonthly: 201812 | ActuallyMonthly: AC - Bieżące | Contribution Version: CO ALL - WSZYSTKIE

		SG.2018-12.GRSEG	SG.2018-12.GEU	DE0001	GB0001	HR0001	SG.2018-12.GNA	US0001	SG.2018-12.GPL	PL0001
				(DE0001) Jednostka zależna GmbH	(GB0001) Jednostka zależna LLC	(HR0001) Jednostka zależna Sk		(US0001) Jednostka zależna Inc.		(PL0001) Jednostka dominująca S.A.
3RKA	Przychody netto ze sprzedaży-MPK	718,923,650.00	487,521,950.00	215,246,150.00	243,258,500.00	29,017,300.00	182,476,700.00	182,476,700.00	48,925,000.00	48,925,000.00
3RKA1	Przychody netto ze sprzedaży-wyroby	642,028,500.00	434,425,500.00	191,803,500.00	216,765,000.00	25,857,000.00	162,603,000.00	162,603,000.00	45,000,000.00	45,000,000.00
3RKA1MPK1	Przychody netto ze sprzedaży-wyroby-MPK1	128,405,700.00	86,885,100.00	38,360,700.00	43,353,000.00	5,171,400.00	32,520,600.00	32,520,600.00	9,000,000.00	9,000,000.00
3RKA1MPK2	Przychody netto ze sprzedaży-wyroby-MPK2	128,405,700.00	86,885,100.00	38,360,700.00	43,353,000.00	5,171,400.00	32,520,600.00	32,520,600.00	9,000,000.00	9,000,000.00
3RKA1MPK3	Przychody netto ze sprzedaży-wyroby-MKP3	128,405,700.00	86,885,100.00	38,360,700.00	43,353,000.00	5,171,400.00	32,520,600.00	32,520,600.00	9,000,000.00	9,000,000.00
3RKA1MPK4	Przychody netto ze sprzedaży-wyroby-MKP4	128,405,700.00	86,885,100.00	38,360,700.00	43,353,000.00	5,171,400.00	32,520,600.00	32,520,600.00	9,000,000.00	9,000,000.00
3RKA1MPK5	Przychody netto ze sprzedaży-wyroby-MPK5	128,405,700.00	86,885,100.00	38,360,700.00	43,353,000.00	5,171,400.00	32,520,600.00	32,520,600.00	9,000,000.00	9,000,000.00
3RKA2	Przychody netto ze sprzedaży-usługi	71,336,500.00	48,269,500.00	21,311,500.00	24,085,000.00	2,873,000.00	18,067,000.00	18,067,000.00	5,000,000.00	5,000,000.00
3RKA2MPK1	Przychody netto ze sprzedaży-usługi-MPK1	14,267,300.00	9,653,900.00	4,262,300.00	4,817,000.00	574,600.00	3,613,400.00	3,613,400.00	1,000,000.00	1,000,000.00
3RKA2MPK2	Przychody netto ze sprzedaży-usługi-MPK2	14,267,300.00	9,653,900.00	4,262,300.00	4,817,000.00	574,600.00	3,613,400.00	3,613,400.00	1,000,000.00	1,000,000.00
3RKA2MPK3	Przychody netto ze sprzedaży-usługi-MKP3	14,267,300.00	9,653,900.00	4,262,300.00	4,817,000.00	574,600.00	3,613,400.00	3,613,400.00	1,000,000.00	1,000,000.00
3RKA2MPK4	Przychody netto ze sprzedaży-usługi-MKP4	14,267,300.00	9,653,900.00	4,262,300.00	4,817,000.00	574,600.00	3,613,400.00	3,613,400.00	1,000,000.00	1,000,000.00
3RKA2MPK5	Przychody netto ze sprzedaży-usługi-MPK5	14,267,300.00	9,653,900.00	4,262,300.00	4,817,000.00	574,600.00	3,613,400.00	3,613,400.00	1,000,000.00	1,000,000.00
3RKA3	Przychody netto ze sprzedaży-towary	6,420,285.00	4,344,255.00	1,918,035.00	2,167,650.00	258,570.00	1,626,030.00	1,626,030.00	450,000.00	450,000.00
3RKA3MPK1	Przychody netto ze sprzedaży-towary-MPK1	1,284,057.00	868,851.00	383,607.00	433,530.00	51,714.00	325,206.00	325,206.00	90,000.00	90,000.00
3RKA3MPK2	Przychody netto ze sprzedaży-towary-MPK2	1,284,057.00	868,851.00	383,607.00	433,530.00	51,714.00	325,206.00	325,206.00	90,000.00	90,000.00
3RKA3MPK3	Przychody netto ze sprzedaży-towary-MKP3	1,284,057.00	868,851.00	383,607.00	433,530.00	51,714.00	325,206.00	325,206.00	90,000.00	90,000.00
3RKA3MPK4	Przychody netto ze sprzedaży-towary-MKP4	1,284,057.00	868,851.00	383,607.00	433,530.00	51,714.00	325,206.00	325,206.00	90,000.00	90,000.00
3RKA3MPK5	Przychody netto ze sprzedaży-towary-MPK5	1,284,057.00	868,851.00	383,607.00	433,530.00	51,714.00	325,206.00	325,206.00	90,000.00	90,000.00
3RKA4	Przychody netto ze sprzedaży-materiały	713,365.00	482,695.00	213,115.00	240,850.00	28,730.00	180,670.00	180,670.00	50,000.00	50,000.00
3RKA4MPK1	Przychody netto ze sprzedaży-materiały-MPK1	142,673.00	96,539.00	42,623.00	48,170.00	5,746.00	36,134.00	36,134.00	10,000.00	10,000.00
3RKA4MPK2	Przychody netto ze sprzedaży-materiały-MPK2	142,673.00	96,539.00	42,623.00	48,170.00	5,746.00	36,134.00	36,134.00	10,000.00	10,000.00
3RKA4MPK3	Przychody netto ze sprzedaży-materiały-MKP3	142,673.00	96,539.00	42,623.00	48,170.00	5,746.00	36,134.00	36,134.00	10,000.00	10,000.00
3RKA4MPK4	Przychody netto ze sprzedaży-materiały-MKP4	142,673.00	96,539.00	42,623.00	48,170.00	5,746.00	36,134.00	36,134.00	10,000.00	10,000.00

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Konsolidacja wg jednostek | Korekty automatyczne | Korekty manualne | Budżet vs Wykonanie | Konsolidacja wg jednostek-MG | Konsolidacja wg segmentow-MG | Analiza - PRZYCHODY

PeriodMonthly: 201812 | ActuallyMonthly: AC - Bieżące | Contribution Version: CO ALL - WSZYSTKIE

		LS.2018-12.GROUP	DE0001	GB0001	HR0001	PL0001	PL0002	US0001
	PL_long		(DE0001) Jednostka zależna GmbH	(GB0001) Jednostka zależna LLC	(HR0001) Jednostka zależna Sk	(PL0001) Jednostka dominująca S.A.	(PL0002) - jednostka powiązana PL	(US0001) Jednostka zależna Inc.
1RKA	Przychody netto ze sprzedaży-UoR	720,023,650.00	215,246,150.00	243,258,500.00	29,017,300.00	48,925,000.00	1,100,000.00	182,476,700.00
1RKA1	Przychody netto ze sprzedaży produktów	711,790,400.00	213,115,000.00	240,850,000.00	28,155,400.00	47,900,000.00	1,100,000.00	180,670,000.00
1RKA2	Przychody netto ze sprzedaży towarów/materiałów	8,233,250.00	2,131,150.00	2,408,500.00	861,900.00	1,025,000.00	0.00	1,806,700.00
1RKA3T	Przychody - powiązane, bez konsolidacji	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1RKB	KWS produktów, towarów i materiałów-UoR	647,698,784.99	193,509,035.01	218,657,649.99	25,840,570.00	44,875,000.01	800,000.00	164,016,529.98
1RKB1	Koszt wytworzenia sprzedanych produktów	641,153,900.00	191,803,500.00	216,765,000.00	25,282,400.00	43,900,000.00	800,000.00	162,603,000.00
1RKB2	Wartość sprzedanych towarów i materiałów	6,544,884.99	1,705,535.01	1,892,649.99	558,170.00	975,000.01	0.00	1,413,529.98
1RKB3T	KWS - powiązane	0.01	0.00	0.00	0.00	0.01	0.00	0.00
1RKC	Zysk (strata) brutto ze sprzedaży-UoR	72,324,865.01	21,737,114.99	24,600,850.01	3,176,730.00	4,049,999.99	300,000.00	18,460,170.02
1RKC1	Koszty sprzedaży	10,201,119.50	3,047,544.50	3,444,155.00	410,839.00	715,000.00	0.00	2,583,581.00
1RKE	Koszty ogólnego zarządu	20,129,220.00	5,967,220.00	6,743,800.00	804,440.00	1,325,000.00	230,000.00	5,058,760.00
1RKF	Zysk (strata) ze sprzedaży	41,994,525.51	12,722,350.49	14,412,895.01	1,961,451.00	2,009,999.99	70,000.00	10,817,829.02
1RKG	Pozostałe przychody operacyjne	12,077,205.00	3,622,955.00	4,094,450.00	488,410.00	800,000.00	0.00	3,071,390.00
1RKG1	Zysk - rozchód niefinansowych aktywów trwałych	256,682.50	106,557.50	120,425.00	14,365.00	-75,000.00	0.00	90,335.00
1RKG2	Dotacje	3,566,825.00	1,065,575.00	1,204,250.00	143,650.00	250,000.00	0.00	903,350.00
1RKG3	Przychody - aktualizacja aktywów niefinansowych	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1RKG4	Inne pozostałe przychody operacyjne	8,253,697.50	2,450,822.50	2,769,775.00	330,395.00	625,000.00	0.00	2,077,705.00
1RKH	Pozostałe koszty operacyjne	12,308,887.50	3,729,512.50	4,214,875.00	502,775.00	700,000.00	0.00	3,161,725.00
1RKH1	Strata - rozchód niefinansowych aktywów trwałych	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1RKH2	Koszty - aktualizacja aktywów niefinansowych	11,092,503.50	3,388,528.50	3,829,515.00	456,807.00	545,000.00	0.00	2,872,653.00
1RKH3	Inne pozostałe koszty operacyjne	1,216,384.00	340,984.00	385,360.00	45,968.00	155,000.00	0.00	289,072.00
1RKI	Zysk (strata) z działalności operacyjnej	41,762,843.01	12,615,792.99	14,292,470.01	1,947,086.00	2,109,999.99	70,000.00	10,727,494.02
1RKJ	Przychody finansowe	15,922,049.00	4,816,399.00	5,443,210.00	649,298.00	930,000.00	0.00	4,083,142.00
1RKJ1	Dywidendy i udziały w zyskach	657,787.50	532,787.50	0.00	0.00	125,000.00	0.00	0.00
1RKJA	Dywidendy i podobne - powiązane	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1RKJA1ST	Dywidendy i podobne - powiązane, zaangażowane	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Konsolidacja wg jednostek | **Korekty automatyczne** | Korekty manualne | Budżet vs Wykonanie | Konsolidacja wg jednostek-MG | Konsolidacja wg segmentów-MG | Analiza - PRZYCHODY

Company: LS.2018-12.GROUP | PeriodMonthly: 201812 | Currency: PLN | ActualityMonthly: AC

		BASEET	1	35	36	8	CO ALL
		Dane bazowe	Eliminacja u działów i kapitałów	Eliminacja obrotów i sald wewnątrzgrupowych	Eliminacja marży	Amortyzacja - marża - inwestycje	WSZY STKIE
1RKA	Przychody netto ze sprzedaży-UoR	721,523,650.00	0.00	-1,500,000.00	0.00	0.00	720,023,650.00
1RKA1	Przychody netto ze sprzedaży produktów	711,890,400.00	0.00	-100,000.00	0.00	0.00	711,790,400.00
1RKA2	Przychody netto ze sprzedaży towarów/materiałów	9,633,250.00	0.00	-1,400,000.00	0.00	0.00	8,233,250.00
1RKA5T	Przychody - powiązane, bez konsolidacji	1,500,000.00	0.00	-1,500,000.00	0.00	0.00	0.00
1RKB	KWS produktów, towarów i materiałów-UoR	649,473,785.00	0.00	-1,500,000.00	-275,000.01	0.00	647,698,784.99
1RKB1	Koszt wytworzenia sprzedanych produktów	641,253,900.00	0.00	-100,000.00	0.00	0.00	641,153,900.00
1RKB2	Wartość sprzedanych towarów i materiałów	8,219,885.00	0.00	-1,400,000.00	-275,000.01	0.00	6,544,884.99
1RKB5T	KWS - powiązane	800,000.00	0.00	-1,500,000.00	700,000.01	0.00	0.01
1RKC	Zysk (strata) brutto ze sprzedaży-UoR	72,049,865.00	0.00	0.00	275,000.01	0.00	72,324,865.01
1RKD	Koszty sprzedaży	10,201,119.50	0.00	0.00	0.00	0.00	10,201,119.50
1RKE	Koszty ogólnego zarządu	20,149,220.00	0.00	0.00	0.00	-20,000.00	20,129,220.00
1RFK	Zysk (strata) ze sprzedaży	41,699,525.50	0.00	0.00	275,000.01	20,000.00	41,994,525.51
1RKG	Pozostałe przychody operacyjne	12,177,205.00	-100,000.00	0.00	0.00	0.00	12,077,205.00
1RKG1	Zysk - rozchód niefinansowych aktywów trwałych	356,682.50	-100,000.00	0.00	0.00	0.00	256,682.50
1RKG2	Dotacje	3,566,825.00	0.00	0.00	0.00	0.00	3,566,825.00
1RKG4	Inne pozostałe przychody operacyjne	8,253,697.50	0.00	0.00	0.00	0.00	8,253,697.50
1RKH	Pozostałe koszty operacyjne	12,308,887.50	0.00	0.00	0.00	0.00	12,308,887.50
1RKH2	Koszty - aktualizacja aktywów niefinansowych	11,092,503.50	0.00	0.00	0.00	0.00	11,092,503.50
1RKH3	Inne pozostałe koszty operacyjne	1,216,384.00	0.00	0.00	0.00	0.00	1,216,384.00
1RKI	Zysk (strata) z działalności operacyjnej	41,567,843.00	-100,000.00	0.00	275,000.01	20,000.00	41,762,843.01
1RKJ	Przychody finansowe	16,122,049.00	0.00	-200,000.00	0.00	0.00	15,922,049.00
1RKJ1	Dywidendy i udziały w zyskach	657,787.50	0.00	0.00	0.00	0.00	657,787.50
1RKJ1B	Dywidendy i podobne - pozostałe	657,787.50	0.00	0.00	0.00	0.00	657,787.50
1RKJ2	Przychody - odsetki	6,190,516.50	0.00	-200,000.00	0.00	0.00	5,990,516.50
1RKJ21ST	Przychody - odsetki - powiązane	200,000.00	0.00	-200,000.00	0.00	0.00	0.00
1RKJ3	Zysk - rozchód aktywów finansowych	3,923,507.50	0.00	0.00	0.00	0.00	3,923,507.50
1RKJ4	Przychody - aktualizacja aktywów finansowych	5,350,237.50	0.00	0.00	0.00	0.00	5,350,237.50

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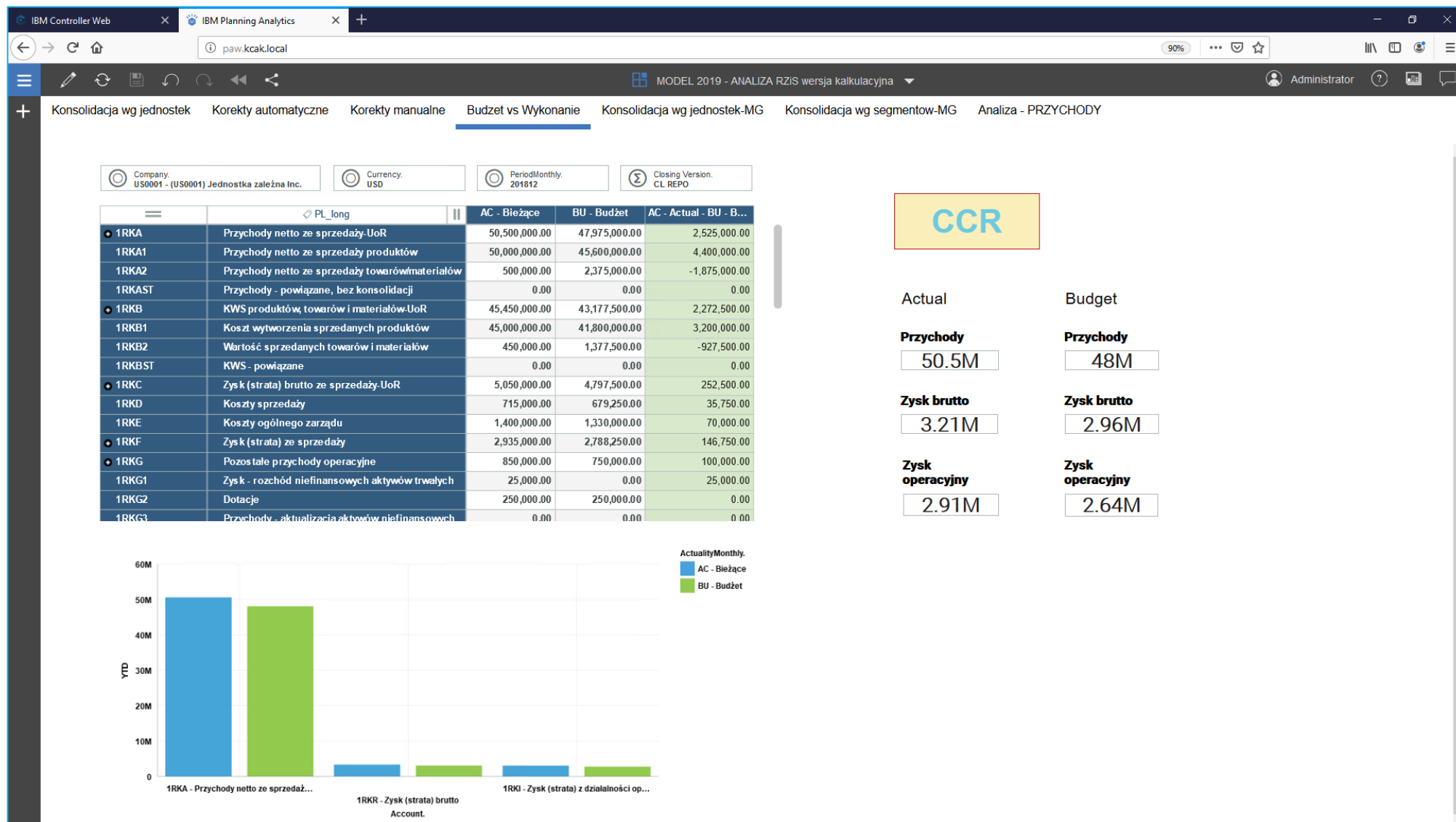
Konsolidacja wg jednostek | Korekty automatyczne | **Korekty manualne** | Budżet vs Wykonanie | Konsolidacja wg jednostek-MG | Konsolidacja wg segmentow-MG | Analiza - PRZYCHODY

Company: LS.2018-12.GROUP | PeriodMonthly: 201812 | Currency: PLN | ActualityMonthly: AC | Contribution Version: CO BASE

		REPOBT	MG	30	20	11	10	CL ALL
		Dane zaraportowane	Korekty zarzadcze	Korekty US GAAP	Korekty MSR	Korekty PSR	Korekta zaraportowanych danych	WSZY STKIE korekty manualne
1RKA	Przychody netto ze sprzedaży-UoR	721,598,650.00	-75,000.00	0.00	0.00	0.00	0.00	721,523,650.00
1RKA1	Przychody netto ze sprzedaży produktów	711,890,400.00	0.00	0.00	0.00	0.00	0.00	711,890,400.00
1RKA2	Przychody netto ze sprzedaży towarów/materiałów	9,708,250.00	-75,000.00	0.00	0.00	0.00	0.00	9,633,250.00
1RKA5T	Przychody - powiązane, bez konsolidacji	1,500,000.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
1RKB	KWS produktów, towarów i materiałów-UoR	649,248,785.00	0.00	0.00	225,000.00	0.00	0.00	649,473,785.00
1RKB1	Koszt wytworzenia sprzedanych produktów	641,253,900.00	0.00	0.00	0.00	0.00	0.00	641,253,900.00
1RKB2	Wartość sprzedanych towarów i materiałów	7,994,885.00	0.00	0.00	225,000.00	0.00	0.00	8,219,885.00
1RKB5T	KWS - powiązane	800,000.00	0.00	0.00	0.00	0.00	0.00	800,000.00
1RKC	Zysk (strata) brutto ze sprzedaży-UoR	72,349,865.00	-75,000.00	0.00	-225,000.00	0.00	0.00	72,049,865.00
1RKD	Koszty sprzedaży	10,201,119.50	0.00	0.00	0.00	0.00	0.00	10,201,119.50
1RKE	Koszty ogólnego zarządu	20,224,220.00	-75,000.00	0.00	0.00	0.00	0.00	20,149,220.00
1RKF	Zysk (strata) ze sprzedaży	41,924,525.50	0.00	0.00	-225,000.00	0.00	0.00	41,699,525.50
1RKG	Pozostałe przychody operacyjne	12,302,205.00	0.00	0.00	-25,000.00	0.00	-100,000.00	12,177,205.00
1RKG1	Zysk - rozchód niefinansowych aktywów trwałych	356,682.50	0.00	0.00	0.00	0.00	0.00	356,682.50
1RKG2	Dotacje	3,566,825.00	0.00	0.00	0.00	0.00	0.00	3,566,825.00
1RKG3	Przychody - aktualizacja aktywów niefinansowych	175,000.00	0.00	-150,000.00	-25,000.00	0.00	0.00	0.00
1RKG4	Inne pozostałe przychody operacyjne	8,203,697.50	0.00	150,000.00	0.00	0.00	-100,000.00	8,253,697.50
1RKH	Pozostałe koszty operacyjne	12,658,887.50	0.00	0.00	-250,000.00	0.00	-100,000.00	12,308,887.50
1RKH2	Koszty - aktualizacja aktywów niefinansowych	11,342,503.50	0.00	0.00	-250,000.00	0.00	0.00	11,092,503.50
1RKH3	Inne pozostałe koszty operacyjne	1,316,384.00	0.00	0.00	0.00	0.00	-100,000.00	1,216,384.00
1RKI	Zysk (strata) z działalności operacyjnej	41,567,843.00	0.00	0.00	0.00	0.00	0.00	41,567,843.00
1RKJ	Przychody finansowe	16,322,049.00	0.00	0.00	0.00	-200,000.00	0.00	16,122,049.00
1RKJ1	Dywidendy i udziały w zyskach	657,787.50	0.00	0.00	0.00	0.00	0.00	657,787.50
1RKJ1B	Dywidendy i podobne - pozostałe	657,787.50	0.00	0.00	0.00	0.00	0.00	657,787.50
1RKJ2	Przychody - odsetki	6,190,516.50	0.00	0.00	0.00	0.00	0.00	6,190,516.50
1RKJ21ST	Przychody - odsetki - powiązane	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00
1RKJ3	Zysk - rozchód aktywów finansowych	3,923,507.50	0.00	0.00	0.00	0.00	0.00	3,923,507.50

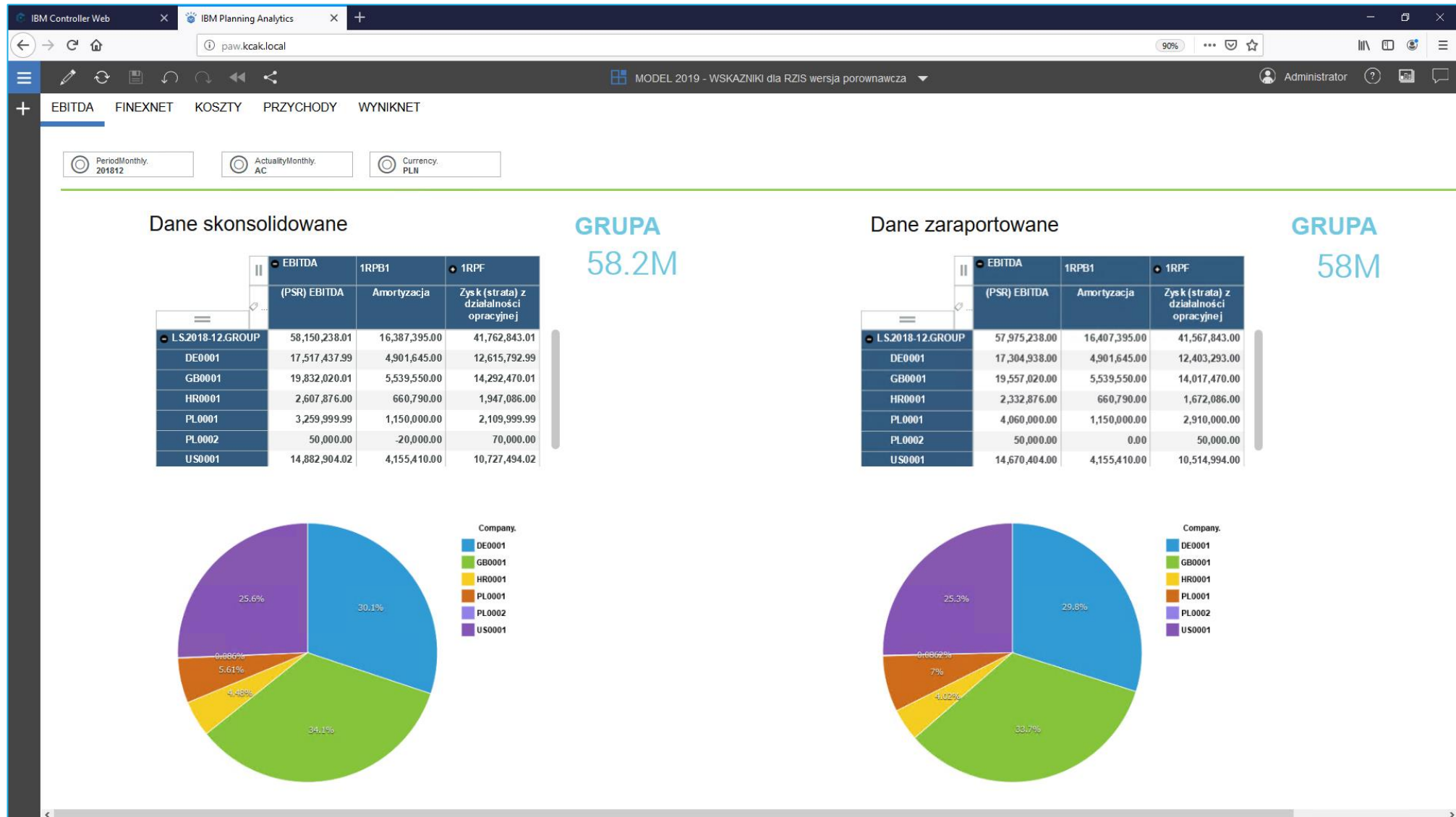
IBM COGNOS CONTROLLER

KONSOLIDACJA - REZULTATY



IBM COGNOS CONTROLLER

KONSOLIDACJA - REZULTATY





Ostatnia mila sprawozdawczości, czyli ... ESMA na horyzoncie

The Report Production Challenge



Data Inputs



Relational / DW



Excel Extraction
(Financial Statements)



Consolidations



Excel Working Papers
Schedules / Checklists



OLAP - cube



CPM / BI



Narrative Performance Report Outputs



Internal Report
Consumers



External Report
Consumers

Process is typically:

- ✓ Manual (using MS Office)
- ✓ Time-consuming
- ✓ Error-prone
- ✓ Uncontrolled (e.g. versioning)

Production Challenges



Disconnected manual process

Repeated full document / forensic review at the end

Narrative integration with charts, tables and numbers

Highly-paid people performing low-value tasks

Data validation / cut-off issues

Hidden / broken processes: no process transparency

Problems tracking low-level (often last-minute) changes

Little document uniformity or report production synergy

Version control nightmares

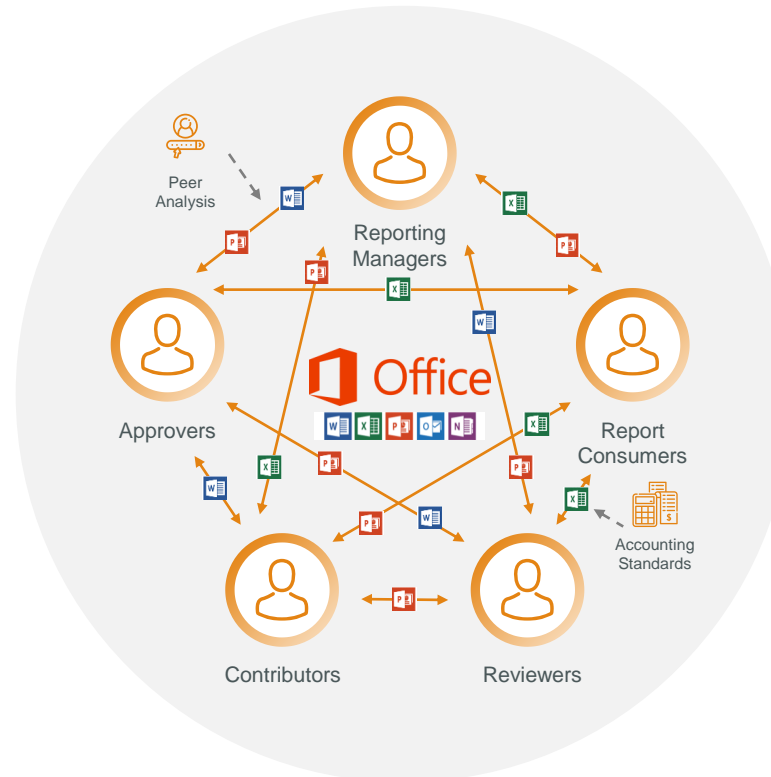
Little / no business buy-in

Compressed deadlines, late nights and dissatisfied staff

Little / no audit trail

Multi-layer and/or matrix-based review during the cycle

Same fire drill each day / week / month / quarter / half-year / year



Three Types of Narrative Performance Reports



External

Annual Report & Accounts

Half-Year / Quarterly Reports

Preliminary Reports

Results Presentations

Press Releases and RNS

Regulatory

Statutory Accounts

Solvency II (EIOPA)

COREP / FINREP (EBA)

SEC

ESMA ESEF

XBRL / iXBRL

Internal

Management Accounts

Board Reports

Budget Books

KPI Reports

Treasury Reports

Tax Reports

Risk Management Reports

Project Reports

Departmental Reports



For Multiple Reports...



Annual Report

Prelim

Results Deck

Press Release

Stat Accts

Board Report



...For Multiple, Ongoing Periods



Annual Report 2017

Annual Report 2018

Half Year Report 2017

Half Year Report 2018



CERTENT Solution



Structured Data Sources

- ✓ Data Warehouse/Relational Tables
- ✓ Multi-Dimensional OLAP Cubes/BI
- ✓ ERP
- ✓ Financial Consolidation
- ✓ General Ledgers
- ✓ Source Data Files
- ✓ Peer Analysis/Benchmarked Content
- ✓ Compliance Checklists



Risk Management and Internal control



Single Version of The Truth



Corporate Governance



Cloud Reporting Platform

CERTENT



- Harmonization
- Standardization
- Collaboration
- Attestation



- Contributors
- Reviewers
- Approvers
- Managers
- Directors

Report Consumers



- Familiar Microsoft Office environment
- Strong access controls and single sign-on
- Workflow controls expedite the production cycle
- Users can add their own side-bar commentary
- Process task and check lists provide simple guidance
- Audit trails let you see who did what and when
- Validation rules tie out one part of the document to another part of the document (or a different document)
- Single version of the truth
- Integrated version controls let you take report snapshots at any time.
- CDM is available on premise or on the cloud
- Report sections can be shared between different documents delivering production synergy
- Documents can be rolled forward and cascaded making production cycles more sustainable



Certent CDM

Section Tools

File Home Section

Refresh Show in Report Object

General

Report

- 100 First Class Travellers Plc - ARA 2018
 - Parameters
 - Report Format
 - Report Contents
 - Financial Highlights
 - Chairman Statement
 - Business Financial Review
 - Consolidated Financial Statements
 - IFRS Consolidated Income Statement**
 - Header
 - Income Statement
 - Checklists And Working Papers
 - IFRS Consolidated Balance Sheet
 - IFRS Consolidated Cash Flow Statement
 - IFRS Consolidated Comprehensive Income...
 - Notes To Consolidated Financial Statements
 - Parent Company Balance Sheet
 - Notes To Parent Company Balance Sheet
 - Independent Auditor Report
 - Corporate Information
 - Form 20-F Information
 - Preliminary Press Release
 - PowerPoint Presentation
 - Graphs
 - Market Analyst Pack
 - InDesign Baseline Graphics

- Dashboards
- Report
- Administration
- Tasks
- XBRL
- Extension Taxonomies

User Object Summary x IFRS Consolidated Income Statement x

CONSOLIDATED INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Year To 31 Dec 2018 £m	Year To 31 Dec 2017 £m
Revenue	2	2,715.3	2,441.6
Cost of Sales		(2,313.4)	(2,083.4)
Gross profit		401.9	358.2
Administrative expenses		(289.0)	(242.7)
Share of profit of joint venture and associate		2.8	1.9
Operating profit	2	115.7	117.4
Analysed as:			
Underlying operating profit	2	135.4	120.2
Separately disclosed items	3	(5.8)	-
Amortisation of business combination intangibles		(11.3)	(1.9)
Impairment of goodwill		(1.4)	-
Taxation on profits of joint venture and associate		(1.2)	(0.9)
		115.7	117.4

Page 1 of 1 141 words Polish

Validation

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ARA 2018 IFRS Consolidated Income Statement

Tasks All processes completed

CERTENT Solution



Report Object Tools

File Home Report Object Data

Insert Data Manage Data Queries Report Object-Level Variables Manage HFM Servers HFM Connection Add-Ins Mode Protect Unprotect

Load Data Report Object Variables HFM Servers Management Object Protection

Report

100 First Class Travellers Plc - ARA 2018

- Parameters
- Report Format
- Report Contents
- Financial Highlights
- Chairman Statement
- Business Financial Review
 - Review Layout
 - Performance Review Header
 - Group Performance
- Consolidated Financial Statements
 - IFRS Consolidated Income Statement
 - Header
 - Income Statement
 - Checklists And Working Papers
 - IFRS Consolidated Balance Sheet
 - IFRS Consolidated Cash Flow Statement
 - IFRS Consolidated Comprehensive Inc...
 - Notes To Consolidated Financial Statements
 - Parent Company Balance Sheet
 - Notes To Parent Company Balance Sheet
 - Independent Auditor Report
 - Corporate Information
 - Form 20-F Information
 - Preliminary Press Release
 - PowerPoint Presentation
 - Graphs
 - Market Analyst Pack

- Dashboards
- Report
- Administration
- Tasks
- XBRL
- Extension Taxonomies

User Object Summary x IFRS Consolidated Income Statement x Income Statement x

Check out the report object to begin editing.

A1

	Year To 31 Dec 2018	Year To 31 Dec 2017
Revenue	2,715.3	2,441.6
Cost of Sales	(2,313.4)	(2,083.4)
Gross profit	401.9	358.2
Administrative expenses	(289.0)	(242.7)
Share of profit of joint venture and associate	2.8	1.9
Operating profit	115.7	117.4
Analysed as:		
Underlying operating profit	135.4	120.2
Separately disclosed items	(5.8)	-
Amortisation of business combination intangibles	(11.3)	(1.9)
Impairment of goodwill	(1.2)	-
Taxation on profits of joint venture and associate	(1.2)	(0.9)
	115.7	117.4
Financial income	8.9	7.7
Financial expense	(27.1)	(12.9)
Net financial expenses	(18.2)	(5.2)
Profit before tax	97.5	112.2
Taxation	(25.2)	(31.9)
Profit for the year	72.3	80.3
Attributable to:		
Ordinary shareholders	72.0	70.1
Preference shareholders	-	10.0
Minority interest	0.3	0.2
Profit for the year	72.3	80.3
Basic earnings per ordinary share	14.0p	13.0p
Underlying operating profit before tax	117.2	115.0

Source	Variable Name	Yr
###	Current Year	
###	RCY	2,
###	OP CY	1
###	UOP CY	1
###	SDICY	(
###	ABC CY	(
###	JWT CY	(
###	JVT CY	(
###	NFE CY	1
###	PBT CY	1
###	NP CY	1
###	EPS CY	1
###	UOPBT CY	1
###	Prior Year	
###	RPY	2,
###	OP PY	1
###	UOP PY	1
###	SDIPY	(
###	ABCPY	(
###	GWIPY	(
###	JVTPY	(
###	NFEPY	1
###	PBTPY	1
###	NP PY	1
###	EPS PY	1
###	UOPBT PY	1
###	Change	
###	RCh	
###	UOPGx	1
###	UOPBTGx	1
###	NFE Change	1

Properties and Comments

Display Database

Validation

Admin | https://emeapartner.certent.com/kucharscy/ | 100 First Class Travellers Plc - ARA 2018 | Income Statement (Updated a minute ago - Refresh) | Tasks | All processes completed

CERTENT Solution



Report Object Tools Certent CDM

File Home Report Object Data

Insert Data Manage Data Queries Report Object-Level Variables Load Data Report Object Variables

Manage HFM Add-Ins Protect Unprotect

Insert data for Income Statement

1 Data Query Select the Data Query

2 Report Query Variables Data Query Details

Name	Data Source Type	Write-Back Enabled	Description
100 IFRS Assets Classified As Held For Sale	OLAP TM1	✗	ARA 17 - Consolidated note 12: Assets classified as held for sale
100 IFRS Balance Sheet Statement	OLAP TM1	✗	ARA 04 - Consolidated balance sheet statement
100 IFRS Cash And Cash Equivalents	OLAP TM1	✗	ARA 16 - Consolidated note 11: Cash and cash equivalents
100 IFRS Cash Flow Statement	OLAP TM1	✗	ARA 05 - Consolidated cash flow statement
100 IFRS Chairmans Statement	OLAP TM1	✗	ARA 02 - Consolidated external revenue, underlying profit and earnings per share data
100 IFRS Comprehensive Recognised Income Statement	OLAP TM1	✗	ARA 06 - Consolidated statement of comprehensive income and expense
100 IFRS Current Interest Bearing Loans	OLAP TM1	✗	ARA 18 - Consolidated note 13: Current interest-bearing loans and borrowings
100 IFRS Current Trade And Other Payables	OLAP TM1	✗	ARA 20 - Consolidated note 14: Current trade and other payables
100 IFRS Current Trade And Other Receivables	OLAP TM1	✗	ARA 15 - Consolidated note 10: Current trade and other receivables
100 IFRS Employee Analysis By Location	OLAP TM1	✓	ARA 12 - Consolidated note 04: Segmental analysis by location
100 IFRS Employee Analysis By Sector	OLAP TM1	✗	ARA 11 - Consolidated note 04: Segmental analysis by sector
100 IFRS Financial Analysis	OLAP TM1	✗	ARA 07 - Consolidated performance measures and below-the-line analysis
100 IFRS Geographical Analysis	OLAP TM1	✗	ARA 09 - Consolidated note 02: Geographical analysis
100 IFRS Non-Current Interest-Bearing Loans	OLAP TM1	✗	ARA 19 - Consolidated note 13: Non-current interest bearing loans and borrowings
100 IFRS Non-Current Trade And Other Receivables	OLAP TM1	✗	ARA 14 - Consolidated note 09: Non-current trade and other receivables
100 IFRS Other Non-Current Liabilities	OLAP TM1	✗	ARA 21 - Consolidated note 15: Other non-current liabilities
100 IFRS Profit & Loss Account Statement	OLAP TM1	✗	ARA 03 - Consolidated profit and loss account statement
100 IFRS Property Plant And Equipment	OLAP TM1	✗	ARA 13 - Consolidated note 08: Property plant and equipment
100 IFRS Report Years	OLAP TM1	✗	ARA 01 - Generate year values for reference variables
100 IFRS Segmental Analysis	OLAP TM1	✗	ARA 08 - Consolidated note 02: Segmental analysis
100 IFRS Separately Disclosed Items	OLAP TM1	✗	ARA 10 - Consolidated note 03: Separately disclosed items
100 UKGAAP Cash At Bank And In Hand	OLAP TM1	✗	ARA 24 - Parent company note D: Cash at bank and in hand
100 UKGAAP Creditors < One Year	OLAP TM1	✗	ARA 25 - Parent company note E: Creditors due within one year
100 UKGAAP Creditors > One Year	OLAP TM1	✗	ARA 26 - Parent company note F: Creditors due after more than one year
100 UKGAAP Debtors	OLAP TM1	✗	ARA 23 - Parent company note C: Debtors
100 UKGAAP Parent Company Balance Sheet	OLAP TM1	✗	ARA 22 - Parent company balance sheet
101 MA Appendix A1 A2 - Monthly Sales And Margins	OLAP TM1	✗	MA 16 - Monthly sales and margins variance analysis - consolidated, own brand and third party data

Cancel < Back Next > Finish

Variable Name Yr

Current Year

R CY 2

OP CY 1

UOP CY 1

SD CY (

ABC CY (

GW CY (

JVT CY (

NFE CY 1

PBT CY 5

NP CY 2

EPS CY 1

UOPBT CY 1

Prior Year

R PY 2

OP PY 1

UOP PY 1

SD PY (

ABC PY (

GW PY (

JVT PY (

NFE PY 1

PBT PY 1

NP PY 5

EPS PY 1

UOPBT PY 1

Change

RG% 1

UOPRG% 1

UOPBTG% 1

NFE Change 1

Properties and Comments

Display Database

Validation

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ARA 2018 Income Statement (Updated 5 minutes ago - Refresh) Tasks All processes completed

CERTENT Solution



The screenshot displays the Certent CDM application interface. The main window is titled 'Certent CDM' and shows a report for '100 First Class Travellers Plc - ARA 2018'. The report content includes a table with the following structure:

Source	Variable Name	Value
Current Year		
###	RCY	2,
###	OP CY	1
###	UOP CY	1
###	SDIP CY	(
###	ABC CY	(
###	GWICY	(
###	JVTCY	(
###	NFCY	1
###	PBTCY	€
###	NP CY	7
###	EPS CY	1,
###	UOPBTCY	1
Prior Year		
###	RPY	2,
###	OP PY	1
###	UOP PY	1
###	SDIPY	(
###	ABCPY	(
###	GWIPY	(
###	JVTPY	(
###	NFPY	1
###	PBTPY	1
###	NP PY	€
###	EPS PY	1,
###	UOPBTPY	1
Change		
###	RG%	1
###	UOPG%	1
###	UOPBTG%	1
###	NFE Change	1

The 'Generate Entire Report' dialog box is open, showing options for 'Select Format' (Microsoft Excel, Microsoft Word, Microsoft PowerPoint, Adobe PDF, Email with PDF Attached, ESEF xHTML, EDGAR HTML, Desktop Publishing) and 'Select Customized Group' (UK Annual Report & Accounts (HMRC), US SEC Form 20F (FPI), Preliminary Press Release, Market Analyst Pack, Financial Highlights, Chairman's Statement, Business & Financial Review, Auditor's Report, Corporate Information). The 'Additional Preferences' section includes options like 'Include Supporting Documents', 'Include Exhibits', 'Save as Snapshot', 'Perform Full Refresh', 'Generate charts as images', and 'Use Language and Region Setting'.

CERTENT Solution



The screenshot displays the Microsoft Word interface with the following elements:

- File Name:** (1) Main Document 001 - Saved to this PC
- User:** Adam Kucharski
- View Tab:** Includes options for Read Mode, Print Layout, Web Layout, Draft, Immersive, Page Movement (Vertical, Side to Side), Show (Ruler, Gridlines, Navigation Pane), Zoom (100%, One Page, Multiple Pages, Page Width), Window (New Window, Arrange All, Split, View Side by Side, Synchronous Scrolling, Reset Window Position), Switch Windows, Macros, and Properties.
- Document Content:**
 - Top left: **ANNUAL REPORT & ACCOUNTS**
 - Top right: **2018**
 - Center: **FIRST CLASS TRAVELLERS Plc** (on a black background)
 - Image: A beach scene with waves and two colorful flip-flops.
 - Bottom left: *CORPORATE CONFIDENTIAL*
 - Bottom right: **DO NOT COPY OR DISTRIBUTE THIS DRAFT DOCUMENT**
 - Text block: The contents of this template document are subject to Board approval, external audit and shareholder adoption at the next Annual General Meeting.
 - Logo: Powered by **CERTENT** COMPLIANCE WITH CONFIDENCE
- Status Bar:** Page 1 of 39, 12525 words, English (Canada), Focus, 71% zoom.

CERTENT Solution



AutoSave Off (1) Main Document 001 - Saved to this PC Adam Kucharski AK

File Home Insert Design Layout References Mailings Review View Help Search

Read Mode Print Web Outline Focus Learning Vertical Side Ruler Gridlines Navigation Pane Zoom 100% One Page Multiple Pages New Arrange Split View Side by Side Synchronous Scrolling Reset Window Position Switch Windows Macros Properties

Views Immersive Page Movement Show Zoom Window Macros SharePoint

ANNUAL REPORT ON FORM 20-F

FINANCIAL HIGHLIGHTS

Revenue	Dividends per share
£2,715.3m	7.65p
Underlying operating profit	Underlying profit before tax
£135.4m	£117.2m
Underlying operating profit margin	Statutory profit
5.0%	£72.3m

BUSINESS SECTORS

<p>MAINSTREAM HOLIDAYS</p> <p>Efficient flexible business model, differentiated product and powerful one brand franchise.</p>	<p>SPECIALIST HOLIDAYS</p> <p>Destination and Heritage led with a high degree of exclusive product and strong local brands, offers exciting growth.</p>	<p>ACTIVITY HOLIDAYS</p> <p>Market leading brands with high customer loyalty and a mix of asset intensive and asset light businesses, operating in a rapidly growing market.</p>	<p>ONLINE DESTINATION SERVICES</p> <p>Online accommodation and other destination serv to tour operators, travel agents and personal customers, achieving strong top-line growth and market penetration.</p>
--	--	---	--

4 First Class Travellers SEC Form 20-F 2018

CHAIRMAN'S STATEMENT

REVENUE (€m) 2014-2018

Year	Revenue (€m)
2018	2,715.3
2017	2,441.6
2016	2,319.5
2015	2,203.9
2014	2,063.3

"IN WHAT HAS BEEN A DIFFICULT YEAR FOR THE LEISURE TRAVEL MARKET, FIRST CLASS TRAVELLERS HAS DEMONSTRATED THAT ITS STRATEGY OF DIVERSIFYING RISK BY CREATING LEADERSHIP POSITIONS ACROSS A WIDE PORTFOLIO OF INTERNATIONAL LEISURE BUSINESSES CONTINUES TO DELIVER SUSTAINABLE GROWTH. THE PORTFOLIO, WHICH OFFERS CUSTOMERS IN 17 SOURCE MARKETS A WIDE VARIETY OF LEISURE EXPERIENCES TO OVER 200 DESTINATION COUNTRIES, MEANS THAT THE GROUP IS NEVER OVER-RELIANT ON ANY SINGLE DESTINATION OR SOURCE MARKET. OUR FINANCIAL PERFORMANCE IS TESTAMENT TO MANAGEMENT'S ABILITY TO ANTICIPATE AND EFFECTIVELY GUIDE THE GROUP THROUGH AN UNPRECEDENTED NUMBER OF GEO-POLITICAL EVENTS AND NATURAL DISASTERS."

Sir Mark Black, Chairman

UNDERLYING PROFIT BEFORE TAX (€m) 2014-2018

Year	Underlying Profit Before Tax (€m)
2018	117.2
2017	115.0
2016	109.3
2015	100.8
2014	98.6

BASIC EARNINGS PER SHARE (p) 2014-2018

Year	Basic Earnings Per Share (p)
2018	14.0
2017	13.0
2016	12.0
2015	11.0
2014	10.0

RESULTS

Consequently, I am very pleased to report that the Group achieved record underlying profit before tax of £117.2m (2017: £115.0m), with underlying operating profit up 12.6% at £135.4m (2017: £120.2m), on revenue growth of 11.2% to £2,715.3m (2017: £2,441.6m). This represents the fourth consecutive year of underlying revenue and profit growth and demonstrates the strength of the Group's strategy, which combines both organic and acquisition led growth. The Group's statutory profit before tax was £67.5m (2017: £112.2m) and statutory basic earnings per share was 14.0p (2017: 13.0p). Underlying profit before tax and underlying operating profit exclude separately disclosed items: amortisation of business combination intangibles, impairment of goodwill and taxation on profits of the Group's joint venture and associates.

DIVIDENDS

The Board is recommending a final dividend of £.40p per share (2017: 4.65p), an increase of 16% on the comparable period. The interim dividend was 2.25p (2017: 1.25p), giving a total dividend for the year of 7.65p per share (2017: 6.65p). The full year dividend increase of 16% per share represents the fourth consecutive year of double-digit dividend growth and reflects our continuing commitment to a progressive dividend policy and our confidence in the future.

5 First Class Travellers SEC Form 20-F 2018

Page 7 of 39 12525 words English (Canada) 71%

CERTENT Solution



AutoSave Off (1) Main Document 001 - Saved to this PC Adam Kucharski AK

File Home Insert Design Layout References Mailings Review View Help Search

Read Mode Print Layout Web Layout Outline Draft Focus Learning Tools Vertical Side to Side Ruler Gridlines Navigation Pane Zoom 100% One Page Multiple Pages Page Width New Window Arrange All Split View Side by Side Synchronous Scrolling Reset Window Position Switch Windows Macros Properties

Views Immersive Page Movement Show Zoom Window Macros SharePoint

CONSOLIDATED INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2018

		Year To 31 Dec 2018 €m	Year To 31 Dec 2017 €m
Revenue	2	2,715.3	2,441.6
Cost of Sales		(2,318.4)	(2,033.4)
Gross profit		396.9	408.2
Administrative expenses		(238.0)	(242.7)
Share of profit of joint venture and associate		2.8	1.9
Operating profit	2	157.7	117.2
Analysed as:			
Licensing operating profit	2	135.4	120.2
Separately disclosed items	3	(8.8)	-
Amortisation of business combination intangibles		(11.3)	(1.9)
Impairment of goodwill		(1.4)	-
Taxation on profits of joint venture and associate		(1.2)	(2.9)
		116.7	117.2
Financial income	5	8.9	7.7
Financial expense	5	(27.3)	(12.9)
Net financial expenses		(18.2)	(5.2)
Profit before tax		97.5	112.2
Taxation	6	(25.2)	(31.9)
Profit for the year		72.3	80.3
Attributable to:			
Ordinary shareholders		72.0	70.1
Preference shareholders	7	-	10.0
Minority interest		0.3	0.2
Profit for the year		72.3	80.3
Basic earnings per ordinary share		14.0p	13.0p

8 First Class Travellers SEC Form 20-F 2018

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2018

	Note	2018 €m	2017 €m
Non-current assets			
Intangible assets		604.2	460.0
Property, plant and equipment	8	312.4	264.0
Investments in joint venture and associate		36.8	34.5
Other investments		0.6	0.8
Trade and other receivables	9	80.0	60.6
Deferred tax assets		56.3	49.9
		1,480.3	869.7
Current assets			
Trade and other receivables	10	331.7	315.6
Derivative financial instruments		1.6	-
Cash and cash equivalents	11	177.5	123.3
Assets classified as held for sale	12	1.2	9.0
		512.0	447.9
Total assets		1,992.3	1,317.6
Current liabilities			
Interest-bearing loans and borrowings	13	(8.6)	(73.3)
Derivative financial instruments		(62.5)	-
Trade and other payables	14	(653.5)	(759.8)
Provisions		(17.6)	(21.3)
Income tax payable		(24.7)	(23.4)
		(764.9)	(877.8)
Non-current liabilities			
Interest-bearing loans and borrowings	13	(272.2)	(33.9)
Employee benefits	4	(24.7)	(34.2)
Other long-term liabilities	15	(40.1)	(26.3)
Provisions		(30.2)	(33.4)
Deferred tax liabilities		(34.5)	(23.6)
		(401.7)	(151.4)
Total liabilities		(1,166.6)	(1,052.4)
Net assets		825.7	265.2
Equity			
Share capital		15.9	15.9
Share premium		242.0	241.5
Other reserves		296.4	337.8
Retained earnings		(272.2)	(319.9)
Total equity attributable to equity holders of the parent		382.1	275.3
Minority interest		0.9	0.3
Total equity		383.0	275.6

The financial statements were approved by the Board on 25 February 2019

9 First Class Travellers SEC Form 20-F 2018

Page 11 of 39 12525 words English (Canada) 71%



“Issuers shall prepare their entire annual financial reports in XHTML format”

“Where the annual financial report contains IFRS consolidated financial statements, these shall be labelled with XBRL tags, which shall be embedded in the XHTML document using the Inline XBRL technology”

≈ 7,500

**Issuers in
regulated markets
in EEA**

5,300

**Of them issue
IFRS consolidated
statements**



The European Single Electronic Format is the electronic reporting format in which issuers on EU regulated markets shall prepare their annual financial reports from 1 January 2020.

ESEF will enter into force on the twentieth day following that of its Publication in the Official Journal of the European Union.



XBRL = XBRL machine readable format

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<unit id="USD">
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</unit>
<unit id="number">
<measure>pure</measure>
</unit>
<test:DebtInstrumentGuaranteeBorrowingsOnThirdPartyDebtTerm contextRef="FD2019Q1YTD
"Fact-9D32FB7A5347577AB278F4856B991E18">P5Y</test:DebtInstrumentGuaranteeBorrowing
<test:DeferredIncomeTaxExpenseBenefitPensionObligation contextRef="FD2018Q1YTD_us-
unitRef="USD">688000000</test:DeferredIncomeTaxExpenseBenefitPensionObligation>
<test:MileageCreditRedemptionMajorityOfNewMilesRedemptionPeriod contextRef="FD2019
<test:NumberOfLenders contextRef="FD2019Q1YTD_us-gaap_DebtInstrumentAxis_test_Unse
"lender">2</test:NumberOfLenders>
<test:ReclassificationFromAccumulatedOtherComprehensiveIncomeToRetainedEarningsAdo
</test:ReclassificationFromAccumulatedOtherComprehensiveIncomeToRetainedEarningsAd
<test:WeightedAveragePricePerTreasuryShareWithheldForTaxes contextRef="FD2018Q1QTD
<test:WeightedAveragePricePerTreasuryShareWithheldForTaxes contextRef="FD2019Q1YTD
```

xHTML = Human readable format that can be viewed through any Browser without any Add In

Consolidated Statement of Income

	Notes	2018	2017	2016
Revenue	4	388,379	305,179	233,591
Share of profit of joint ventures and associates	9	4,106	4,225	3,545
Interest and other income	5	4,071	2,466	2,897
Total revenue and other income		396,556	311,870	240,033
Purchases		294,399	223,447	162,574
Production and manufacturing expenses		26,970	26,652	28,434
Selling, distribution and administrative expenses		11,360	10,509	12,101
Research and development		986	922	1,014
Exploration		1,340	1,945	2,108
Depreciation, depletion and amortisation	4	22,135	26,223	24,993
Interest expense	6	3,745	4,042	3,203
Total expenditure		360,935	293,740	234,427
Income before taxation		35,621	18,130	5,606



ESMA European Single Electronic Format (ESEF) enforces reporting of the Annual Financial Reports (AFRs) using Inline XBRL standard which merges together the human readable HTML reports with the machine readable XBRL content

Consolidated Statement of Income				\$ million
	Notes	2018	2017	2016
Revenue	4	388,379	305,179	233,591
Share of profit of joint ventures and associates	9	4,106	4,225	68,604
Interest and other income	5	4,071	2,466	2,897
Total revenue and other income		396,556	311,870	240,033
Purchases		294,399	223,447	162,574
Production and manufacturing expenses		26,970	26,652	28,434
Selling, distribution and administrative expenses		11,360	10,509	12,101
Research and development		986	922	1,014
Exploration		1,340	1,945	2,108
Depreciation, depletion and amortisation	4	22,135	26,223	24,993
Interest expense	6	3,745	4,042	3,203
Total expenditure		360,935	293,740	234,427
Income before taxation		35,621	18,130	5,606
Taxation charge	16	11,715	4,695	829
Income for the period	4	23,906	13,435	4,777

✓ Highlight all tags
 Tag: ifrs_full:Revenue
 Fact: € 68,604,000,000.00
 Period: 2016-01-01 to 2015-12-31
 Unit: iso4217:EUR
 Scale: Millions
 Balance: Credit
 Sign: Positive
 Type: monetaryItemType

REPORTS TO BE PRODUCED AND LEVEL OF TAGGING



	IFRS Consolidated FS	Individual Financial Statements	3 rd Country GAAP FS
Primary Financial Statements	Mandatory from 2020		
Block Tagging of Notes	Mandatory from 2022	Voluntary if Taxonomy Provided by the MS	Forbidden
Detailed Tagging of Notes	Voluntary		

Graphic :Source https://www.xbrleurope.org/files/Presentations/20180201-20th%20XBRL%20Europe%20Day-Copenhagen/2-ESMA32-60-303_Presentation_XBRL_Europe_Day_2018.pdf

CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM application interface. The main window is titled "Certent CDM" and shows a "User Object Summary" view. The left sidebar contains navigation options: Recent, Open, Administration, Gallery, Help, Options, Log Out, and Exit. The "Open" view shows a breadcrumb path: Projects > Certent Standard Demonstrations > First Class Travellers > 100 First Class Travellers - United Kingdom. Below the path are two XBRL report icons: "Annual Report & Accounts 2018 (EU Adopted IFRS 2017)" and "Annual Report & Accounts 2018 (ESMA IFRS 2017)".

The "Preview" section on the right displays the following information:

- General Properties**
 - Project name: Annual Report & Accounts 2018 (ESMA IFRS 2017)
 - Report Name: 100 First Class Travellers Plc - ESMA 2018
 - Taxonomy name: ESMA IFRS 2017 Draft Taxonomy (Supported)
 - Target Namespace: http://www.esma.europa.eu/taxonomy/2017-03-31/ecef_all
- Related Dates**
 - Created: 8/28/2018 11:28:00 AM
 - Last Modified: 8/30/2018 8:25:39 AM
- Related People**
 - Owner: Administrator
 - Last Modified By: Administrator

An "Open" button is visible, which has triggered a dialog box titled "Open a Report Filtered by Custom Groups". The dialog box contains the following text and options:

Select one or more custom groups to filter the report with at opening:

- ESMA Annual Report & Accounts (ESEF)
- US SEC Form 20F (FPI)
- Preliminary Press Release
- Market Analyst Pack
- Financial Highlights
- Chairman's Statement
- Business & Financial Review
- Auditor's Report
- Corporate Information

The dialog box has "OK" and "Cancel" buttons at the bottom right.

CERTENT Solution – ESMA/ESEF



Certent CDM

File Home Pivot Grid Report Object

Update Report View Refresh XBRL Tag Edit Items Negate Items Highlight Tags Add Footnote Delete Footnote Search Validate Generate Inline XBRL Show Tags in Report Show Orphan Tags Manage Variable Security View XBRL Logs

General Tag Generation and Validation Data View Configuration Data Views

XBRL Pivot Grid

100 First Class Travellers Plc - ESMA 2018

- Parameters
- Report Format
- Report Contents
- Financial Highlights
- Chairman Statement
- Business Financial Review
- Consolidated Financial Statements
 - IFRS Consolidated Income Statement
 - IFRS Consolidated Balance Sheet
 - Header
 - Balance Sheet Statement
 - IFRS Consolidated Cash Flow Statement
 - IFRS Consolidated Comprehensive Income Statement
 - Notes To Consolidated Financial Statements
 - Parent Company Balance Sheet
 - Notes To Parent Company Balance Sheet
 - Independent Auditor Report
 - Corporate Information
 - InDesign Baseline Graphics

Report queries

- 999 MA Report Suite - Report Details
- 999 MA Report Suite - Report Status
- 999 MA Report Suite - Reports Per Owner
- A7. Basel III CRD IV - Detailed OPR Loss Template
- A8. Basel III CRD IV - Detailed SEC Template
- B3. Solvency II RSR Fund Portfolio
- C3. EBA Open Regular Form C14.00

Dashboards

Report

Administration

Tasks

XBRL

Extension Taxonomies

Tag Inspector

Footnotes

Validation Messages

First Class Travellers Plc

Instants

	2017-12-31	2018-12-31
Non-current assets [abstract]		
Property, plant and equipment	284.000.000,00	
Investment property		
Goodwill		
Intangible assets other than goodwill	460.000.000,00	604.200.000,00
Investments accounted for using equity method		
Investments in subsidiaries, joint ventures and	34.500.000,00	36.800.000,00
Non-current biological assets		
Trade and other non-current receivables	60.600.000,00	80.000.000,00
Non-current inventories		
Deferred tax assets	49.800.000,00	56.800.000,00
Current tax assets, non-current		
Other non-current financial assets	800.000,00	600.000,00
Other non-current non-financial assets		
Non-current non-cash assets pledged as collateral		
Non-current assets	889.700.000,00	1.090.800.000,00
Current assets [abstract]		
Current inventories		
Trade and other current receivables	315.600.000,00	391.700.000,00
Current tax assets, current		
Current biological assets		
Other current financial assets	0,00	1.600.000,00
Other current non-financial assets		
Cash and cash equivalents	125.300.000,00	177.500.000,00
Current non-cash assets pledged as collateral for	9.000.000,00	1.200.000,00
Current assets other than non-current assets or		
Non-current assets or disposal groups classified as		
Current assets	449.900.000,00	572.000.000,00

Rows: 1 Columns: 1 100%

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accuracy	Transformat...	Negated	Report Obj...	Dimensions
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2018-12-31	604.200.000	604.2	Infinite	Millions	No	Balance Sh	
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	460.000.000	460	Infinite	Millions	No	Balance Sh	
Property, plant and equipment	PropertyPlantAndEquipment	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	284.000.000	284	Infinite	Millions	No	Balance Sh	

Check out the report object to begin editing.

D6 : X ✓ fx =Database!B9

	B	C	D	E	F
1					
2					
3					
4			Note	2018	2017
5				£m	£m
6	Non-current assets				
7	Intangible assets		604.2	460.0	
8	Property, plant and equipment		312.4	284.0	
9	Investments in joint venture and associate		36.8	34.5	
10	Other investments		0.6	0.8	
11	Trade and other receivables		80.0	60.6	
12	Deferred tax assets		56.8	49.8	
13			1,090.8	889.7	
14	Current assets				
15	Trade and other receivables		391.7	315.6	
16	Derivative financial instruments		1.6	0.0	
17	Cash and cash equivalents		177.5	125.3	
18	Assets classified as held for sale		1.2	9.0	
19			572.0	449.9	
20	Total assets		1,662.8	1,339.6	
21					
22	Current liabilities				
23	Interest-bearing loans and borrowings		(8.6)	(73.3)	
24	Derivative financial instruments		(62.5)	0.0	
25	Trade and other payables		(865.9)	(789.8)	
26	Provisions		(17.6)	(21.3)	
27	Income tax payable		(24.7)	(28.4)	
28			(979.3)	(912.8)	
29					
30	Non-current liabilities				
31	Interest-bearing loans and borrowings		(272.2)	(33.9)	
32	Employee benefits		(24.7)	(34.2)	
33	Other long-term liabilities		(40.1)	(25.3)	
34	Provisions		(30.2)	(33.4)	
35	Deferred tax liabilities		(34.3)	(23.8)	
36			(401.5)	(150.6)	
37	Total liabilities		(1,380.8)	(1,063.4)	

Display Database

Properties and Comments

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ESMA 2018 Balance Sheet Statement Annual Report & Accounts 2018 (ESMA IFRS 2017) Tasks All processes completed

CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM software interface. The main window shows a balance sheet statement for '100 First Class Travellers Plc - ESMA 2018'. The statement is presented in a pivot grid format with columns for '2017-12-31' and '2018-12-31'. A 'Tag' dialog box is open, allowing configuration of the unit (GBP), decimal accuracy (0), and transformation set (Millions). The dialog also shows a preview of the data and a table of selected rows and columns.

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accuracy	Transformat...	Negated	Report Obj...	Dimensions
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetarylt...	Instant	Debit	GBP	First Class T...	2018-12-31	604,200,000	604.2	Infinite	Millions	No	Balance Sh	
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetarylt...	Instant	Debit	GBP	First Class T...	2017-12-31	460,000,000	460	Infinite	Millions	No	Balance Sh	
Property, plant and equipment	PropertyPlantAndEquipment	ifrs-full	monetarylt...	Instant	Debit	GBP	First Class T...	2017-12-31	284,000,000	284	Infinite	Millions	No	Balance Sh	

CERTENT Solution – ESMA/ESEF



Certent CDM

File Home Pivot Grid Report Object

Refresh Check Out Check In Save Show Properties Manage Report Object Workflow Add-Ins Mode Tag

XBRL Pivot Grid

100 First Class Travellers Plc - ESMA 2018

- Parameters
- Report Format
- Report Contents
- Financial Highlights
- Chairman Statement
- Business Financial Review
- Consolidated Financial Statements
 - IFRS Consolidated Income Statement
 - IFRS Consolidated Balance Sheet
 - Header
 - Balance Sheet Statement
 - IFRS Consolidated Cash Flow Statement
 - IFRS Consolidated Comprehensive Income Statement
 - Notes To Consolidated Financial Statements
 - Parent Company Balance Sheet
 - Notes To Parent Company Balance Sheet
 - Independent Auditor Report
 - Corporate Information
 - InDesign Baseline Graphics

Report queries

- 999 MA Report Suite - Report Details
- 999 MA Report Suite - Report Status
- 999 MA Report Suite - Reports Per Owner
- A7. Basel III CRD IV - Detailed OPR Loss Template
- A8. Basel III CRD IV - Detailed SEC Template
- B3. Solvency II RSR Fund Portfolio
- C2. EBA Open Regular Exam C14.00

Dashboards

Report

Administration

Tasks

XBRL

Extension Taxonomies

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accuracy	Transformat...	Negated	Report Obj...	Dimensions
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2018-12-31	604,200,000	604.2	Infinite	Millions	No	Balance Sh	
Intangible assets other than goodwill	IntangibleAssetsOtherThanGoodwill	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	460,000,000	460	Infinite	Millions	No	Balance Sh	
Property, plant and equipment	PropertyPlantAndEquipment	ifrs-full	monetaryIt...	Instant	Debit	GBP	First Class T...	2017-12-31	284,000,000	284	Infinite	Millions	No	Balance Sh	

Rows: 1 Columns: 1 100%

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept Name Prefix Type Period Balance Unit Entity Time Period Value Source Value Accuracy Transformat... Negated Report Obj... Dimensions

Intangible assets other than goodwill IntangibleAssetsOtherThanGoodwill ifrs-full monetaryIt... Instant Debit GBP First Class T... 2018-12-31 604,200,000 604.2 Infinite Millions No Balance Sh

Intangible assets other than goodwill IntangibleAssetsOtherThanGoodwill ifrs-full monetaryIt... Instant Debit GBP First Class T... 2017-12-31 460,000,000 460 Infinite Millions No Balance Sh

Property, plant and equipment PropertyPlantAndEquipment ifrs-full monetaryIt... Instant Debit GBP First Class T... 2017-12-31 284,000,000 284 Infinite Millions No Balance Sh

Tag Inspector Footnotes Validation Messages

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ESMA 2018 Balance Sheet Statement Annual Report & Accounts 2018 (ESMA IFRS 2017) Tasks All processes completed

User Object Summary Balance Sheet Statement

D6 =Database!B9

	B	C	D	E	F
1					
2					
3			2018	2017	
4			€m		
5					
6		Note			
7			604.2	460.0	
8			312.4	284.0	
9			36.8	34.5	
10			0.6	0.8	
11			80.0	60.6	
12			56.8	49.8	
13			1,090.8	889.7	
14					
15			391.7	315.6	
16			1.6	0.0	
17			177.5	125.3	
18			4.2	9.0	
19			572.0	449.9	
20			1,662.8	1,339.6	
21					
22					
23			(8.6)	(73.3)	
24			(62.5)	0.0	
25			(865.9)	(789.8)	
26			(17.6)	(21.3)	
27			(24.7)	(28.4)	
28			(979.3)	(912.8)	
29					
30					
31			(272.2)	(33.9)	
32			(24.7)	(34.2)	
33			(40.1)	(25.3)	
34			(30.2)	(33.4)	
35			(34.3)	(23.8)	
36			(401.5)	(150.6)	
37					
38			(1,380.8)	(1,063.4)	
39					
40			282.0	276.2	

Properties and Comments

CERTENT Solution – ESMA/ESEF



Certent CDM

File Home Pivot Grid Report Object

History [181000] Notes - Corporate Information and statement No table Flow Layout

General

Pivot Grid

Filter Data Save Layout Load Layout Show Pivot Headers Show Units Format Numbers Highlight Item Types Show Legend Edit Elements Tag Edit Items Negate Items Delete Items

XBRL

100 First Class Travellers Plc - ESMA... Parameters Report Format Report Contents Financial Highlights Chairman Statement Business Financial Review Consolidated Financial Statements IFRS Consolidated Income Sta... IFRS Consolidated Balance Sh... Header Balance Sheet Statement IFRS Consolidated Cash Flow... IFRS Consolidated Comprehen... Notes To Consolidated Financial S... Note 0 Contents Note 1 Accounting Policies Accounting Policies Sect... Accounting Policies Sect... Accounting Policies Sect...

Report queries

999 MA Report Suite - Report Details 999 MA Report Suite - Report Status 999 MA Report Suite - Reports Per Owner A7. Basel III CRD IV - Detailed OPR Loss Template A8. Basel III CRD IV - Detailed SEC Template B3. Solvency II RSR Fund Portfolio C2. EBA Open Reporting Form C.14.00

Dashboards Report Administration Tasks XBRL Extension Taxonomies

100 First Class Travellers Plc

Instants 12 months ended 2017-12-31 2018-12-31

Disclosure of notes and other explanatory information [text block]

Statement of IFRS compliance [text block] Management conclusion on fair presentation as Explanation of departure from IFRS Explanation of financial effect of departure from IFRS Explanation of nature of requirement in IFRS and Explanation of adjustments that would be necessary to Disclosure of uncertainties of entity's ability to continue Explanation of fact and basis for preparation of financial Explanation of why entity not regarded as going concern Description of reason for using longer or shorter Description of fact that amounts presented in financial

Disclosure of reclassification s or changes in presentation [text block]

Disclosure of reclassification s or changes in presentation Description of Amount of Description of

Description of reason why reclassification of Description of nature of necessary adjustments to

Disclosure of amounts to be recovered or settled after twelve months

Disclosure of amounts to be recovered or settled after Current Current trade Current trade

Disclosure of significant accounting policies [text block]

Explanation of measurement bases Description of other accounting policies Explanation of management

Explanation of sources of estimation uncertainty with

Rows: 1 Columns: 1 100%

Tag Inspector

Update from Selection Show in Report Object Show in Data Area Edit Show all tags in the following location:

Drag a column header here to group by that column

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source Value	Accu...	Transformation...	Negated	Report Object Name	D...
Country of incorporation	CountryOfIncorporation	ifrs-full	stringItemTy...	Duration	Undefined	-	First Class Tr...	2018-01-01 to 2	England and V	England and V	-	None	-	Accounting Policies Section 1	
Statement of IFRS compliance [text block]	StatementOfIFRSCompliance	ifrs-full	textBlockite...	Duration	Undefined	-	First Class Tr...	2018-01-01 to 2	HTML	HTML	-	None	-	Accounting Policies Section 1	

Tag Inspector Footnotes Validation Messages

Page 1 of 1 27 of 873 words English (United States) Focus + 84%

Properties and Comments

1. Accounting policies
First Class Travellers Plc is a public limited company incorporated in England and Wales. The Group financial statements consolidate those of the Company and its subsidiaries and equity account the Group's interest in joint ventures and associates. The parent company financial statements present information about the Company as a separate entity and not about the Group.

(A) Basis of preparation
The consolidated financial statements have been prepared and approved by the Directors in accordance with International Financial Reporting Standards as adopted by the European Union (Adopted IFRS). The Company has elected to prepare its parent company financial statements in accordance with UK GAAP. These are presented separately. The financial statements are presented in the Group's functional currency of Sterling, rounded to the nearest hundred thousand.

The Group believes that underlying operating profit, underlying profit before tax and underlying earnings per share provide additional guidance to statutory measures on the underlying performance of the business during the financial year.

The term underlying is not defined under IFRS. It is a measure that is used by management to assess the underlying performance of the business internally and is not intended to be a substitute measure for Adopted IFRSs GAAP measures.

The Group defines these underlying measures as follows:

- Underlying operating profit is profit before financial income and expense, taxation (Group and share of joint venture and associate), separately disclosed items, amortisation of intangible assets acquired in business combinations and impairment of goodwill.
- Underlying profit before tax is profit before taxation (Group and share of joint venture and associate), separately disclosed items, amortisation of intangible assets acquired in business combinations and impairment of goodwill.
- Underlying profit after tax is profit before separately disclosed items, amortisation of intangible assets acquired in business combinations and impairment of goodwill.

(B) Transition to Adopted IFRSs
The Group is preparing its financial information in accordance with Adopted IFRSs for the first time and consequently has applied IFRS 1, 'First-time adoption of International Financial Reporting Standards'. The preparation of the consolidated financial statements in accordance with Adopted IFRSs resulted in changes to the accounting policies as compared with the previous annual financial statements prepared under UK GAAP. With the exception of accounting policies in respect of financial instruments, the accounting policies set out below have been applied consistently to all years presented in these consolidated financial statements. They have also been applied in preparing an opening Adopted IFRSs balance sheet at 1 January for the purposes of the transition to IFRS, as required by IFRS 1. The impact of the transition from previous UK GAAP to Adopted IFRSs is explained in notes to the accounts.

The consolidated financial statements are prepared on the historical cost basis. Non-current assets held for sale are stated at the lower of their carrying amount and fair value less costs to sell. The Group has adopted the transitional rules of IFRS 1 and has therefore adopted IAS 32, 'Financial Instruments - Disclosures and Presentation' and IAS 39, 'Financial Instruments - Recognition and Measurement' and IFRS 7, 'Financial Instruments'. In the comparative financial year the previous UK GAAP accounting policy has been applied. A reconciliation showing the impact of the adoption of these standards is provided in note 33 and further details of the change in accounting policy are provided in (E). The Group has early adopted IFRS 7 which replaces the disclosure requirements of IAS 32. In addition, IFRS 1 grants certain exemptions from the full requirements of other Adopted IFRSs on transition. The following exemptions permitted under IFRS 1 have been taken in these Group financial statements:

- Business combinations
Business combinations that took place prior to 1 November 2004 have not been restated.
- Foreign exchange
Cumulative translation differences for all foreign operations have been set at zero at 1 November 2004.
- Share-based payments
IFRS 2, 'Share-based payments' have only been applied in respect of share options issued after 7

Admin https://emeapartner.certent.com/kucharscy/ 100 First Class Travellers Plc - ESMA 2018 Accounting Policies Section 1 Annual Report & Accounts 2018 (ESMA IFRS 2017) Tasks All processes completed

CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM application window. A 'Text Block Preview' dialog is open, showing a text area with the following content: "The consolidated financial statements have been prepared and approved by the Directors in accordance with International Financial Reporting Standards as adopted by the European Union (Adopted IFRSs)". The dialog has a checkbox for "Allow components to be reordered" which is currently unchecked. Below the text area is a tip: "Tip: To put text block components in a different order, drag and drop them." The dialog has "OK" and "Cancel" buttons at the bottom right. The background interface includes a sidebar with a tree view of XBRL elements, a top menu with options like File, Home, Pivot Grid, and Report Object, and a bottom taskbar with various toolbars and a status bar.

File Home Pivot Grid Report Object

Update Report View Refresh XBRL Tag Edit Items Negate Items Delete Items Highlight Tags Add Footnote Delete Footnote Search Validate Generate Render in SEC Previewer Show Manage View

XBRL

- 100 First Class Travellers Plc - ESMA...
- Parameters
- Report Format
- Report Contents
- Financial Highlights
- Chairman Statement
- Business Financial Review
- Consolidated Financial Statements
 - IFRS Consolidated Income Sta...
 - IFRS Consolidated Balance Sh...
 - Header
 - Balance Sheet Statement
 - IFRS Consolidated Cash Flow...
 - IFRS Consolidated Comprehen...
- Notes To Consolidated Financial S...
 - Note 0 Contents
 - Note 1 Accounting Policies
 - Accounting Policies Secti...
 - Accounting Policies Secti...
 - Accounting Policies Secti...

Report queries

- 999 MA Report Suite - Report Details
- 999 MA Report Suite - Report Status
- 999 MA Report Suite - Reports Per Owner
- A7, Basel III CRD IV - Detailed OPR Loss Templ
- A8, Basel III CRD IV - Detailed SEC Template
- B3, Solvency II RSR Fund Portfolio
- ESR - EPR Regular Form C 11.00

Dashboards

Report

Administration

Tasks

XBRL

Extension Taxonomies

Pivot Grid

Disclosure of notes and other explanatory information [text block]

- Statement of IFRS
- Management cor
- Explanation of de
- Explanation of fin
- Explanation of na
- Explanation of ad
- Disclosure of unc
- Explanation of fac
- Explanation of wh
- Description of rea
- Description of fac
- Disclosure of reclassification s or changes in presentation [text block]
- Description of rea
- Description of na
- Disclosure of amounts to be recovered or settled after twelve months
- Disclosure of significant accounting policies [text block]
- Exolanation of so

Rows: 1 Columns: 1

Tag Inspector

Update from Selection Show

Concept

Country of incorporation

Statement of IFRS compliance [text block] StatementOfIFRSCompliance ifrs-full textBlockIte... Duration Undefined - First Class Tr... 2018-01-01 to 2 HTML HTML - None

Tag Inspector Footnotes Validation Messages

Generate Inline XBRL

Options

Select Jurisdiction: None
No jurisdiction. Output is standard inline XBRL.

Select Version: Inline XBRL 1.0 Specification

Split Boundary: 5 MB

- Highlight Tags
- Generate Instance Document
- Alternating Row Coloring
- Show Hidden Element Comments
- Allow Document Splitting

Refresh

- No Refresh
Generates without refreshing.
- Quick Refresh
Fetches the latest data for all the report objects in the current project.
- Full Refresh
Fetches the latest data for all the report objects in the current project and also refreshes the data from all data sources.

Validation

- XBRL 2.1 & Dimensional
Validates the current taxonomy and instance document against the XBRL 2.1 and XBRL Dimension 1.0 specification, including calculation links.
- XSD Content Model
Validates that the values of the facts in the current instance document match the content model of their respective elements as defined in the governing schema.
- CDM/Internal
Validates data currently available to the user against the data stored in the internal system. If any inconsistencies are found, a refresh will occur and the appropriate notification messages will be returned to the user.
- Formula Linkbase Validation
Applies any formulas defined in any local formula linkbase files that are part of the current taxonomy and any other user-selected ad hoc formula linkbase files.
- Generic Inline

OK Cancel

Accounting Policies Section 1

(B) Transition to Adopted IFRSs
The Group is preparing its financial information in accordance with Adopted IFRSs for the first time and consequently has applied IFRS 1: "First-time adoption of International Financial Reporting Standards". The preparation of the consolidated financial statements in accordance with Adopted IFRSs resulted in changes to the accounting policies as compared with the previous annual financial statements prepared under UK GAAP. With the exception of accounting policies in respect of financial instruments, the accounting policies set out below have been applied consistently to all years presented in these consolidated financial statements. They have also been applied in preparing an opening Adopted IFRSs balance sheet at 1 January for the purposes of the transition to IFRS, as required by IFRS 1. The impact of the transition from previous UK GAAP to Adopted IFRSs is explained in notes to the accounts.

The consolidated financial statements are prepared on the historical cost basis. Non-current assets held for sale are stated at the lower of their carrying amount and fair value less costs to sell. The Group has adopted the transitional rules of IFRS 1 and has therefore adopted IAS 32: "Financial Instruments: Disclosures and Presentation" and IAS 39: "Financial Instruments: Recognition and Measurement" and IFRS 7: "Financial Instruments". In the comparative financial year the previous UK GAAP accounting policy has been applied. A reconciliation showing the impact of the adoption of these standards is provided in note 33 and further details of the change in accounting policy are provided in (E). The Group has early adopted IFRS 7 which replaces the disclosure requirements of IAS 32. In addition, IFRS 1 grants certain exemptions from the full requirements of other Adopted IFRSs on transition. The following exemptions permitted under IFRS 1 have been taken in these Group financial statements:

- (i) Business combinations
Business combinations that took place prior to 1 November 2004 have not been restated.
- (ii) Foreign exchange
Cumulative translation differences for all foreign operations have been set at zero at 1 November 2004.
- (iii) Share-based payments
IFRS 2: "Share-based payments" have only been applied in respect of share options issued after 7

Properties and Comments

84%

Accounting Policies Section 1

Accounting Policies Section 1

CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM software interface. The top menu includes 'File', 'Home', 'Pivot Grid', and 'Report Object'. The main workspace is divided into several panes:

- Left Pane (XBRL):** A tree view showing the report structure for '100 First Class Travellers Plc - ESMA...'. It includes sections like 'Parameters', 'Report Format', 'Report Contents', 'Financial Highlights', 'Chairman Statement', 'Business Financial Review', 'Consolidated Financial Statements', 'IFRS Consolidated Income Sta...', 'IFRS Consolidated Balance Sh...', 'Header', 'Balance Sheet Statement', 'IFRS Consolidated Cash Flow...', 'IFRS Consolidated Comprehen...', 'Notes To Consolidated Financial S...', 'Note 0 Contents', and 'Note 1 Accounting Policies'.
- Center Pane (Pivot Grid):** A table with columns for '12 months ended' (2017-12-31, 2018-12-31) and rows for various disclosure items. The 'Statement of IFRS compliance [text block]' is highlighted in blue.
- Right Pane (Report Preview):** A preview of the 'Accounting Policies Section 1' report. It contains text such as '1. Accounting policies' and '(B) Transition to Adopted IFRSs'. The preview shows the layout of the report as it will appear.
- Bottom Pane (Tag Inspector):** A table listing tags and their properties. The table has columns: Concept, Name, Prefix, Type, Period, Balance, Unit, Entity, Time Period, Value, and Source.

Concept	Name	Prefix	Type	Period	Balance	Unit	Entity	Time Period	Value	Source
Country of incorporation	CountryOfIncorporation	ifrs-full	stringItemTy...	Duration	Undefined	-	First Class Tr...	2018-01-01 to 2	England and V	Eng
Statement of IFRS compliance [text block]	StatementOfIFRSCompliance	ifrs-full	textBlockite...	Duration	Undefined	-	First Class Tr...	2018-01-01 to 2	HTML	

At the bottom right, a task bar shows '6 of 7 processes completed' and lists tasks like 'Generate Inline XBRL', 'Refresh and Compile', and 'Generate report as Microsoft Word'.

CERTENT Solution – ESMA/ESEF



The screenshot displays the Certent CDM software interface. The main window shows the 'Report Object Tools' tab with various functions like 'Update Report View', 'Refresh XBRL', 'Tag', 'Edit Items', 'Delete Items', 'Highlight Tags', 'Add Footnote', 'Delete Footnote', 'Search', 'Validate', 'Generate Inline XBRL', 'Render in SEC Previewer', 'Show Orphan Tags', 'Manage Variable Security', and 'View XBRL Logs'. The left sidebar shows the 'XBRL' tree structure for '100 First Class Travellers Plc', including sections like 'Parameters', 'Report Format', 'Report Contents', 'Financial Highlights', 'Chairman Statement', 'Business Financials', 'Consolidated Financials', 'IFRS Consolidated Financials', 'Header', 'Balance Sheet', 'IFRS Consolidated Financials', 'Notes To Consolidated Financials', 'Note 0 Consolidated Financials', and 'Note 1 Accounting Policies'. The bottom left shows 'Report queries' and 'Dashboards'. The bottom right shows 'Validation Messages' with a table of errors.

Validation Code	Concept	Message
XBRL Dimension 1.0	Primary/ItemDimensionallyInvalidError	[Ins Err, 2] xbrl:AS_OF_Dec31
XBRL Dimension 1.0	Primary/ItemDimensionallyInvalidError	[Ins Err, 2] xbrl:AS_OF_Dec31

The file explorer window shows the file 'Annual Report & Accounts 2018 (ESMA IFRS 2017)-2018-12-31' (Firefox HTML Document, 955 KB) in the folder 'C:\Users\Adam\AppData\Local\Temp\CDM\tmp16F5'. The browser window displays the report cover page for 'FIRST CLASS TRAVELLERS Plc' for the year 2018, featuring a beach scene with waves and a beach chair.

CERTENT Solution – ESMA/ESEF



Annual Report & Accounts 2018 (E X)

file:///C:/Users/Adam/AppData/Local/Temp/Temp1_6F5.zip/Annual Report & Accounts 2018%20 (ESMA IFRS 2017)-2018-12-31.html

KC_edg JK_WWA L19 AK Cloud Blue IBM_FOPM iXBR_L_XSD_XML 10.4.1 CLIENTS BGK PROSPECTS KCAK INNE Adam Kucharski Witamy! | LinkedIn Gmail Mapy Google Microsoft Dynamics 3... Tłumacz Google KONGRES

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2018

	Note	2018 Em	2017 Em
Non-current assets			
Intangible assets		604.2	460.0
Property, plant and equipment	7	312.4	284.0
Investments in joint venture and associate		36.8	34.5
Other investments			
Trade and other receivables	8		
Deferred tax assets	1,09		
Current assets			
Trade and other receivables	9	39	
Derivative financial instruments			
Cash and cash equivalents	10	17	
Assets classified as held for sale	57		
Total assets		1,662.8	1,339.6
Current liabilities			
Interest-bearing loans and borrowings	12	(8.6)	(73.3)
Derivative financial instruments		(62.5)	-
Trade and other payables	13	(865.9)	(789.8)
Provisions		(17.6)	(21.3)
Income tax payable		(24.7)	(28.4)
		(979.3)	(912.8)
Non-current liabilities			
Interest-bearing loans and borrowings	12	(272.2)	(33.9)
Employee benefits	14	(24.7)	(34.2)
Other long-term liabilities		(40.1)	(25.3)
Provisions		(30.2)	(33.4)
Deferred tax liabilities		(34.3)	(23.8)
		(401.5)	(150.6)
Total liabilities		(1,380.8)	(1,063.4)
Net assets		282.0	276.2
Equity			
Share capital		15.9	15.9
Share premium		242.0	241.5
Other reserves		296.4	337.8
Retained earnings		(273.2)	(319.3)
Total equity attributable to equity holders of the parent		281.1	275.9
Minority interest		0.9	0.3
Total equity		282.0	276.2

The financial statements were approved by the Board on 25 February 2019

1 First Class Travellers
Annual Report 2018

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2018



PODSUMOWANIE

Zarządzanie Grupą Kapitałową jest zagadnieniem złożonym i wymaga skutecznego wsparcia informatycznego, szczególnie w takich obszarach jak raportowanie zarządcze i statutowe.

Oprogramowanie IBM Cognos Controller zasługuje na szczególną uwagę zarządów Grup Kapitałowych, ponieważ pozwala zautomatyzować proces kalkulacji i raportowania danych skonsolidowanych z perspektywy zarówno zarządczej jak i statutowej.

IBM Cognos Controller to wielowalutowy i wielopoziomowy system finansowo-księgowy dedykowany dla Grup Kapitałowych wspomagający proces raportowania zarządczego i statutowego.

CERTENT Disclosure Management pozwala zarządzać treścią opisową w raportach sporządzanych przez Grupy Kapitałowe oraz zapewnia spełnienie wymogów sprawozdawczości elektronicznej ESMA ESEF.



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