

## UK extension of ESEF Taxonomy (UKSEF 2022)

Purpose and Scope	<p>The UKSEF 2022 taxonomy is an extension taxonomy designed for use with the ESEF 2020 accounts taxonomy. It provides a UK-specific (currently empty) extension of the ESEF taxonomy, which can be combined with the FRC 2022 taxonomy (via the FRC 2022 taxonomy core entry point) to allow for the preparation of UK-specific ESEF accounts containing FRC taxonomy items, and based on the English language ESEF entry points.</p> <p>Items previously defined in UKSEF 2021 (i.e. UK Companies House Registration Number and Balance Sheet Date) can now be obtained via the core entry point in the FRC 2022 taxonomy. The SECR taxonomy has also migrated into the FRC 2022 taxonomy as a common module, so SECR items are now also available via the core entry point.</p> <p>Although the UKSEF 2022 extension taxonomy is currently empty, preparers are encouraged to use it in place of a direct reference to the ESEF 2020 taxonomy extension in order to accommodate future UK-specific variances to ESEF.</p> <p>The UKSEF entry point will be used by companies who need to report ESEF regime accounts to UK regulators (principally the FCA and Companies House). It does not contain any additional items, but it may be used to create a combined submission with the core entry point for Full IFRS or FRS 102.</p> <p>Browsing access to the UKSEF-specific versions of the Full IFRS and FRS 102 Presentations is available via two corresponding UKSEF-variant entry points in the FRC 2022 taxonomy. Browsing access to the UKSEF 2022 extension taxonomy, including ESEF 2020, is available via the 'UKSEF Full' entry point (see below).</p>
Owner	The Financial Reporting Council
Formal version date	2022-01-01
Version (number)	1.0.0
Status	FINAL
Contact	See <a href="https://xbrl.frc.org.uk/">https://xbrl.frc.org.uk/</a>
Schema location and reference	<a href="https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01.xsd">https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01.xsd</a> <a href="https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01_cor.xsd">https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01_cor.xsd</a>
Location of taxonomy zip file	<a href="https://xbrl.frc.org.uk/">https://xbrl.frc.org.uk/</a>

## ***Viewing the taxonomy***

The UKSEF taxonomy published and hosted by the Financial Reporting Council (FRC) may be viewed on the internet through the 'Yeti' viewer at <https://uk-taxonomies-tdp.corefiling.com/yeti>. This provides access to the principal entry points. No log in is required to see the taxonomy.

The Yeti viewer shows the general content of the taxonomy but does not show the dimensions attached to individual tags or all technical details. (These dimension links can only be seen by viewing the taxonomy files through appropriate software.)

The taxonomy is also available as a package (zip archive) which may be downloaded from <https://uk-taxonomies-tdp.corefiling.com/yeti> or the FRC website at <https://xbrl.frc.org.uk/>. The taxonomy package should be viewed through appropriate software.

Entry points for those viewing the taxonomy files through XBRL software are listed below.

## ***Using the taxonomy***

Whilst both the IFRS UKSEF and FRS 102 UKSEF entry points are suitable for taxonomy browsing, complications arise when they are used to produce UKSEF filer extensions. Instead, the existing FRC "core" schema should be used, as it provides access to all definitions in the core of the FRC taxonomy - independent of Presentation networks (which differ between "full" IFRS and FRS 102). Private filer extensions must be constructed with a schema reference to the FRC "core" entry-point and not either of the "full" entry-points.

## ***Base Taxonomies***

The UKSEF taxonomy is an extension of ESMA's ESEF taxonomy, which is itself an extension of the IASB's IFRS taxonomy. This version of UKSEF is dependent on:

- ESEF taxonomy (esef\_taxonomy\_2020.zip, v1.0.0, published 2020-11-30, awaiting the publication of the ESEF 2021 taxonomy)
- IFRS taxonomy (IFRST\_2021-03-24.zip, version Final, published 2021-03-24)
- LEI taxonomy (lei-taxonomy-REC-2020-07-02.zip, version 2020-07-02 (REC), published 2020-07-02)

## ***Mandatory reporting items***

A report generated against this taxonomy must include facts for the following concepts (represented by their standard labels):

- The base IFRS taxonomy includes 242 tags that are mandatory if, and only if, the corresponding facts are present in the report.
- For UK filing, the UK-specific tags 'UK Companies House registered number', 'Balance sheet date' and 'Entity current legal or registered name' are mandatory for the individual reporting entity. In addition, Companies House require a Profit and Loss account (if the individual reporting entity is trading) and a Balance Sheet for the individual reporting entity to be present, plus a Directors' Report and an Auditor's Report for the group – Companies House's filing rules define the exact tagging requirements for these additional sections.

See the FRC guidance documentation for further information.

**Entry point for the extension taxonomy:**

**UKSEF Full:** <https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01.xsd>

**Schema file to import for private filer extension:**

**UKSEF Core:** [https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01\\_cor.xsd](https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01_cor.xsd)

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