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UKSEF Tagging Guide

UKSEF Taxonomy Version 1.2

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XBRL Tagging Guide – UKSEF Taxonomy

Version 1.2, dated 4th April 2022

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1. Introduction

This guide sets out for software developers the main principles involved in the preparation and consumption of structured reporting in the UK (under FCA DTR 4.1.14R) as described in the ESEF Reporting Manual¹, modified to accommodate the additional requirements of UK regulators, the FCA and Companies House. Such modifications are covered by the generic term “UKSEF”, which refers to a UK-specific variant of ESEF.

Conventions used in this guide

When stating rules, this guide uses the following conventions to indicate requirement levels, based on [RFC2119] published by the IETF organisation. (These conventions are not the same as those used by the FRC in publications on accounting standards.)

- **MUST:** This word, or the terms "REQUIRED" or "SHALL", means that the definition is an absolute requirement.
- **MUST NOT:** This phrase, or the phrase "SHALL NOT", means that the definition is an absolute prohibition.
- **SHOULD:** This word, or the adjective "RECOMMENDED", means that there may be valid reasons in certain circumstances to ignore a particular item, but the full implications must be understood and carefully weighed before choosing such a course.
- **SHOULD NOT:** This phrase, or the phrase "NOT RECOMMENDED", means that there may be valid reasons in certain circumstances when the particular behaviour is acceptable, but the full implications should be understood and carefully weighed before adopting it.
- **MAY:** This word, or the adjective "OPTIONAL", means that an item is truly optional.

Alignment with XBRL technical specifications

Unless otherwise indicated or, where no specific guidance is provided in this document, the applicable XBRL specifications² MUST be followed in the creation of Inline XBRL reports and issuers' XBRL extension taxonomies. This includes XBRL 2.1, XBRL Dimensions 1.0, Inline XBRL 1.1, Formula 1.0, Taxonomy/Report Packages 1.0, Enumerations 1.0 and 2.0 and the Unit Types Registry.

This document contains some additional validation rules that the FRC recommends for software vendors to implement within their solutions used to produce and/or consume UKSEF inline XBRL reports.

The FRC taxonomies and other supporting information are published on the FRC website at <https://xbrl.frc.org.uk/>.

¹ Latest version: https://www.esma.europa.eu/sites/default/files/library/esma32-60-254_esef_reporting_manual.pdf

² <https://specifications.xbrl.org/>

2. Overview

The UKSEF was first introduced, along with the full suite of FRC Taxonomies, for the 2021 reporting period and a re-architected version was included with the suite of FRC Taxonomies for 2022. In addition to the mandatory items, in both cases issuers are able (and encouraged) to voluntarily tag Streamlined Energy and Carbon Reporting (SECR) data. Issuers using UKSEF 2022 can also voluntarily tag Task-force on Climate-related Financial Disclosure (TCFD) information, Pay Ratio (PR) information and Gender Pay Gap (GPG) information.

At a minimum, the intention is that the tagged consolidated financial statements that comprise an ESEF report are augmented by UK-specific tagging of information legally required by Companies House. These additional items DO NOT require issuer extensions to achieve this, and so the mechanisms provided by ESEF to facilitate the definition of issuer-specific concepts and anchoring them are not applicable – they MUST NOT be used with FRC-defined concepts.

The sections below provide guidance on the use of the UKSEF 2021 and UKSEF 2022 taxonomies. They assume familiarity with the general structure of an ESEF report and the mechanisms provided for issuer-specific extension concepts, including anchoring, as well as the guidance provided by the ESEF Reporting Manual.

3. The UKSEF 2021 Taxonomy

Introduced for the 2021 reporting period as a UK-specific extension to the ESEF Taxonomy, which is itself an extension to the IASB's IFRS Taxonomy, it is independent of the UK FRC Taxonomy. This version was deliberately limited in scope, during a period of uncertainty over the exact nature of the UK's departure from the European Union. It defines two additional UK-specific concepts (UK Companies House Registered Number and Balance Sheet Date) that are mandatory identifiers for accounts filed to Companies House. Other requirements applying to the tagged content of UK accounts filings were postponed during this period.

3.1 *Guidance UKFRC21.1 – Mandatory Items (for Companies House only)*

For identification purposes two mandatory items MUST be tagged in any UKSEF report :

1. UK Companies House registered number (*uksef:UKCompaniesHouseRegisteredNumber*)
2. Balance Sheet Date (*uksef:BalanceSheetDate*)

where the “*uksef*” prefix is bound to "<http://xbrl.frc.org.uk/uksef/2021-01-01/uksef>"

UKSEF 2021 comprises a single taxonomy extension that defines the two additional mandatory (for Companies House only) items and imports the standalone SECR Taxonomy. The full entry point extends ESEF 2019 but the core entry point does not import a specific ESEF entry point, potentially enabling it to be used alongside either 2019 or 2020 ESEF core entry points, depending upon the capabilities of preparation software.

3.2 *Guidance UKFRC21.2 – UKSEF taxonomy reference in issuer's taxonomy extension*

Issuer taxonomy extensions targeting UKSEF 2021 MUST have a reference to the UKSEF Core entry point (https://xbrl.frc.org.uk/uksef/2021-01-01/uksef-2021-01-01_cor.xsd).

3.3 *Guidance UKFRC21.3 – ESEF taxonomy reference in issuer's taxonomy extension*

Issuer taxonomy extensions targeting UKSEF 2021 MUST have a reference to a core entry point of the ESEF taxonomy version that has been used for tagging. The following two entry points are valid:

http://www.esma.europa.eu/taxonomy/2020-03-16/esef_cor.xsd or

http://www.esma.europa.eu/taxonomy/2019-03-27/esef_cor.xsd

The intention is that both uksef-2021-01-01_cor.xsd and esef_cor.xsd (either 2019 or 2020 version) are imported in to the issuer’s extension taxonomy, allowing an ESEF report to be tagged with the identifiers required by Companies House and any additional voluntary SECR data.

3.4 Guidance UKFRC21.4 – SECR taxonomy reference in issuer’s taxonomy extension
 Issuer taxonomy extensions targeting UKSEF 2021 MAY have a reference to the entry point of the SECR taxonomy (<https://xbrl.frc.org.uk/secr/2019-04-01/secr.xsd>)³

3.5 Guidance UKFRC21.5 – Extension of concepts from the FRC taxonomies
 The two mandatory items and the voluntary SECR data **MUST NOT** be extended.

None of the additional UK-specific items are monetary items, including the entire content of the SECR Taxonomy, so they are not required by the RTS to be anchored - only extensions of the consolidated primary financial statements (which are all monetary) must be anchored⁴.

ESEF filing rules modules in preparation or consumption software **MUST** be modified for UKSEF to treat concept definitions from the *frc.org.uk* domain as “base” taxonomy definitions. This avoids filing rules intended to apply to issuer’s taxonomy extensions from applying to the imported FRC taxonomy. See Appendix B for the full list of ESEF Filing Rule variations.

3.6 Guidance UKFRC21.6 – Modification of ESEF Reporting Manual Guidance
 Wherever ESEF requirements refer to “core taxonomy elements”, the UKSEF requirement is the same except that any concept defined in a namespace beginning <http://xbrl.frc.org.uk/> **MUST** be treated as a core taxonomy element.

Companies House’s filing service for UKSEF 2021 operates with this modification.

4. The UKSEF 2022 Taxonomy

The version of UKSEF released along with the suite of FRC Taxonomies for 2022 is intended to broaden the scope of mandatory UK-specific information required by Companies House to cover the legal requirements of a Directors’ Report, an Auditor’s Report, a P&L (Income Statement) for the individual reporting entity where relevant, and a Balance Sheet (Statement of Financial Position) for the individual entity (See **Additional UK Reporting Requirements for 2022** below). In addition it facilitates the voluntarily tagging of TCFD, PR and GPG reporting information.

UKSEF 2022 is somewhat different from 2021: the single extension taxonomy is empty save for the import of the ESEF 2021 core entry point – the UKSEF taxonomy extension is now reserved solely for future UK-specific variations to the ESEF Taxonomy, which necessitates it extending a specific ESEF version (unlike the UKSEF 2021 version). At present there are no UK-specific variations, which means that for the time-being at least importing the uksef-2022-01-01_cor.xsd (“core”) entry point has the same effect as importing the esef_cor.xsd entry point directly. However, UK issuers **MUST** import the UKSEF “core” entry-point in anticipation of accommodating future UK variations to ESEF transparently and automatically.

³ Note that this is a “full” entry point including a Presentation linkbase since the standalone SECR taxonomy was not designed with a “core” (non-presentation) entry point.

⁴ Some ESEF Filing Rules implementations regard *all* issuer’s extension concepts regardless of type as requiring anchoring.

4.1 *Guidance UKFRC22.1 – UKSEF taxonomy reference in issuer’s taxonomy extension*
Issuer taxonomy extensions targeting UKSEF 2022 MUST have a reference to the UKSEF Core entry point (https://xbrl.frc.org.uk/uksef/2022-01-01/uksef-2022-01-01_cor.xsd).

The two identifiers previously (re-)defined in UKSEF 2021 and all the additional mandatory items required for UKSEF 2022 can now be accessed via an entry point into the FRC 2022 Taxonomy itself, and since the SECR Taxonomy is part of the FRC 2022 Taxonomy all SECR concepts are also still available, as well as TCFD, PR and GPG concepts.

4.2 *Guidance UKFRC22.2 – Extension of concepts from the FRC taxonomies*
FRC taxonomy concepts (mandatory or voluntary) MUST NOT be extended.

UKSEF 2022 filers MUST import the FRC 2022 taxonomy “core” entry point⁵ alongside the UKSEF or ESEF “core” entry point in their issuer’s extension taxonomy.

4.2 *Guidance UKFRC22.3 – FRC taxonomy reference in issuer’s taxonomy extension*
Issuer taxonomy extensions targeting UKSEF 2022 MUST import the FRC 2022 taxonomy “core” entry point alongside the UKSEF or ESEF “core” entry point in their issuer’s extension taxonomy. The valid core entry point is:
<https://xbrl.frc.org.uk/fr/2022-01-01/core/frc-core-2022-01-01.xsd>

This approach means that the filing will not be ESEF compliant. Attempting to validate a UKSEF filing as if it were an ESEF filing is likely to result in any FRC concept definitions imported being regarded as issuer’s extension concept definitions, potentially raising ESEF Filing Rule warnings about unanchored extension concepts and other non-compliances⁶. To avoid this the UKSEF Filing Rules functionality in preparation or consumption software MUST follow the ESEF Filing Rules except for documented variations and for treating concept definitions from the *frc.org.uk* domain as “base” taxonomy definitions. See Appendix B for the full list of ESEF Filing Rule variations.

4.3 *Guidance UKFRC22.4 – Modification of ESEF Reporting Manual Guidance*
Wherever ESEF requirements refer to “core taxonomy elements”, the UKSEF requirement is the same except that any concept defined in a namespace beginning <http://xbrl.frc.org.uk/> MUST be treated as a core taxonomy element.

Companies House’s filing service for UKSEF 2022⁷ operates with this modification.

5. Additional UK Reporting Requirements for 2022

Regardless of the method by which the additional UK reporting items are incorporated into an ESEF report, the requirement to report them in the UK is laid out in legislation, namely the Companies Act 2006 and the FCA Handbook. Note that these reporting requirements only apply to UKSEF 2022 and beyond.

5.1 Companies House Requirements

Companies House requires the following disclosures for group audited accounts (whether filed on paper or electronically):

⁵ <https://xbrl.frc.org.uk/fr/2022-01-01/core/frc-core-2022-01-01.xsd>

⁶ The FRC Taxonomy follows different design rules that are not necessarily in harmony with those of the ESEF Taxonomy.

⁷ This may be removed in future if the UK moves to full alignment with the ESEF Reporting Manual.

- A balance sheet date for both individual entity AND consolidated entity accounts⁸
- The UK Companies House registered number of the individual entity
- The legal or registered name of the individual entity
- A directors’ report for the group
- An auditor’s report for the group
- A P&L/income statement for the individual entity, if not claiming exemption under Section 408 of the Companies Act 2006
- A balance sheet/statement of financial position for the individual entity

The extent to which an issuer tags these disclosure requirements in a UKSEF report is discretionary, except to say that there is a minimum mandatory set defined by Companies House and full tagging is encouraged.

5.1.1 Companies House Mandatory Items

The full set of mandatory FRC tags (identified below by their labels, element names and membership of the disclosure requirement sections described above where applicable) required by Companies House for group audited accounts is:

1. UK Companies House registered number [*bus:UKCompaniesHouseRegisteredNumber*]
2. Balance Sheet Date for individual AND group entity [*bus:BalanceSheetDate*] (**Balance Sheet**)
3. Start date for period covered by report [*bus:StartDateForPeriodCoveredByReport*]
4. End date for period covered by report [*bus:EndDateForPeriodCoveredByReport*]
5. Entity current legal or registered name [*bus:EntityCurrentLegalOrRegisteredName*]
6. Date Authorisation Financial Statements For Issue [*core:DateAuthorisationFinancialStatementsForIssue*] (**Balance Sheet**)
7. Director Signing Financial Statements [*core:DirectorSigningFinancialStatements*] (**Balance Sheet**)
8. Entity Dormant True/False [*bus:EntityDormantTruefalse*]
9. Entity Trading Status [*bus:EntityTradingStatus*]
10. Accounting Standards Applied [*bus:AccountingStandardsApplied*]
11. Accounts Status Audited or Unaudited [*bus:AccountsStatusAuditedOrUnaudited*]
12. Accounts Type [*bus:AccountsType*]
13. Average number of employees during the period [*core:AverageNumberEmployeesDuringPeriod*]
14. Date auditor’s report [*aurep:DateAuditorsReport*] (**Auditor’s Report**)
15. Opinion of auditors on entity [*aurep:OpinionAuditorsOnEntity*] (**Auditor’s Report**)
16. Name of individual auditor [*aurep:NameIndividualAuditor*] OR Name of senior statutory auditor [*aurep:NameSeniorStatutoryAuditor*] AND Name of entity auditors [*bus:NameEntityAuditors*] (**Auditor’s Report**)
17. Date signing Directors’ report [*direp:DateSigningDirectorsReport*] (**Directors’ Report**)
18. Director signing Directors’ report [*direp:DirectorSigningDirectorsReport*] (**Directors’ Report**)
19. ProfitLoss [*core:ProfitLoss*] (**Profit & Loss statement**)

These items are mandatory for group audited accounts ordinarily filed electronically to Companies House using the FRC Taxonomy. The items are also mandatory for UKSEF filings. The first 13

⁸ The ESEF taxonomy does not provide a concept for ‘balance sheet date’ so the FRC taxonomy concept ‘Balance Sheet Date’ must be used for both individual and consolidated balance sheets, using appropriate members of the FRC ‘Group and company data’ dimension.

represent items that are mandatory for **all** account types; the remainder are mandatory items only for group audited accounts⁹.

For the 2021 (transitional, voluntary) reporting period (i.e. January to December 2021) only the first two of these items were required to be tagged. For the 2022 reporting period (i.e. January to December 2022) onwards, all are required by Companies House to be tagged. Most relate to the legal entity that is responsible for preparing the consolidated financial statements, not directly to the group whose financial statements they represent. However, the directors' and auditor's report items, and the consolidated balance sheet date, **MUST** relate to the group.

The UK Companies House Registered Number (item 1) and Balance Sheet Date (item 2) are fundamental identifiers for the legally-registered entity and the accounting period (of both individual and group entity) respectively. The group may have its own legally-recognised name and identifier (an LEI in the case of issuers subject to the ESMA mandate) but the UK Companies House Registered Number is required to associate the group's consolidated financial statements with a legally-registered entity in the UK. This is used for the purposes of publishing those consolidated financial statements on the public record. The individual entity's legal or registered name (item 5) serves as an additional identity cross-check.

A Directors' Report, signed by a company secretary or director¹⁰ (represented at a minimum by items 16 and 17) must be provided. Similarly, an Auditor's Report, containing the name of the auditor, the date of "signing" and the opinion of the auditors on the entity (represented at a minimum by items 13, 14 and 15) must be provided unless the company/group is exempt from audit (which is unlikely for an issuer subject to the ESMA mandate).

A Profit and Loss (P&L) account (also known as an Income Statement) is required (represented at a minimum by item 18) for the individual legal entity in addition to the P&L/Income Statement provided for the group in the consolidated financial statements, but not if the individual legal entity has claimed the exemption identified in Section 408 of the Companies Act 2006.

Finally, a Balance Sheet (also known as a Statement of Financial Position) is required (represented at a minimum by items 2, 6 and 7) for the individual legal entity in addition to the ESEF-tagged Balance Sheet/Statement of Financial Position provided for the group in the consolidated financial statements. A Balance Sheet Date for the consolidated Balance Sheet is also required (represented by item 2).

The remainder of the items in the list enumerate basic information about the reporting period, the report or the individual entity itself.

It is important that items relating to the individual entity **MUST** use the default 'Company' member of the FRC Taxonomy's 'Group and company data' dimension to clearly distinguish them from ESEF consolidated data reported using the 'Consolidated' member of the similarly intentioned 'Consolidated and separate financial statements' dimension of the ESEF Taxonomy. In the case of the Directors' and Auditor's Reports, and the consolidated Balance Sheet Date, items comprising these **MUST** use the 'Consolidated' member of the FRC Taxonomy's 'Group and company data' dimension since they relate to the group.

ESEF Taxonomy concepts **MUST NOT** be used to tag the financial statements, reports or notes of the company that is the individual legal entity (or the UK-specific reports relating to the group – i.e. the directors' and auditors reports). To satisfy Companies House's voluntary online filing requirements

⁹ See the Technical Interface Specification (TIS) published by Companies House (obtained via: <https://www.gov.uk/company-filing-software>).

¹⁰ With electronic filing it is sufficient to provide the tagged name of the relevant individual.

and/or HMRC’s mandatory online filing requirements individual company financial statements and reports MUST be tagged using FRC Taxonomy concepts.

5.2 Financial Conduct Authority (FCA) Requirements

The FCA Handbook defines the additional UK disclosure requirements for issuer’s Annual Financial Reports in section DTR 4.1¹¹.

5.2.1 FCA Mandatory Items

FCA specific requirements can be found on the FCA website - <https://www.fca.org.uk/markets/filing-structured-annual-financial-reports>.

5.3 General Technical Requirements

The XML and XBRL specifications place no restrictions on the character encodings that may be used in instance documents. In order to avoid using a character encoding that is not supported by a receiving processor, all instances should use the UTF-8 character encoding.

5.3.1 Guidance UKFRC1.1 – Instance Document Encoding

UKSEF instance documents SHOULD use the UTF-8 character encoding.

The “Publisher Country” element of the report package metadata for a UKSEF report MUST be set to “GB”.

5.3.2 Guidance UKFRC1.2 – Publisher country setting

UKSEF report package “publisherCountry” metadata element MUST be “GB”.

6. Taxonomy information

6.1 Taxonomy availability

The FRC taxonomies, including UKSEF, are available for download as a zip file from the FRC website at <https://xbrl.frc.org.uk/>.

Their main content can be viewed over the internet at <https://uk-taxonomies-tdp.corefiling.com/yeti>.

The taxonomy files are also published on FRC website pages which match the locations declared within the files themselves. Software developers may use these pages as authoritative references for taxonomy content.

Taxonomies should be viewed and used in appropriate XBRL software. Taxonomies consist of a range of different files which contain a variety of internal links. Spreadsheet or similar text files are not able to represent taxonomy content and features clearly and effectively.

6.2 Key information

¹¹ <https://www.handbook.fca.org.uk/handbook/DTR/4/1.html>

Key information documents published with each taxonomy on the FRC website provide a range of basic information including:

- Name of owner, version date and number.
- Copyright, warranty and related legal information.
- Entry point for the taxonomy (the file through which a taxonomy should be opened in XBRL software).
- Schema location and reference: the identifier for the taxonomy which should be used by XBRL reports based on the taxonomy.

The key information documents are included in the zip file containing the taxonomies.

All users or prospective users **MUST** consult these documents and note the legal statements before using the taxonomies.

Other documents published on the FRC website at <https://xbrl.frc.org.uk/> provide guidance to users and developers as well as showing examples of tagging using the taxonomies.

HMRC, Companies House, the FCA and other receivers of filings using the taxonomies will publish other information on their general and technical filing requirements, including dates for adoption.

6.3 *Updating of taxonomies*

Taxonomies are expected to be updated from time to time to reflect changes in standards and experience with use. Taxonomy content will remain stable unless requirements dictate otherwise and plans for updating will be announced well in advance. Taxonomy review is likely to settle into a predictable cycle in line with standards review. The FRS 101 and FRS 102 standards are expected to be reviewed on a three-yearly basis. At present the UKSEF Taxonomy is subject to review on an annual basis until it achieves maturity and will continue to track annual updates to the ESEF Taxonomy upon which it depends.

New taxonomy versions will normally be published as drafts for public comment a number of weeks before being finalised. Updated taxonomies are expected to be accompanied by mapping spreadsheets detailing changes made.

6.4 *Taxonomy versioning*

In principle only two versions of the taxonomies should be in use by preparers and developers; the latest version and the penultimate version. This is to ensure that preparers comply with the latest requirements from regulators.

The latest versions of the full suite of FRC taxonomies for 2022 were released on 8 October 2021, with a UKSEF 2022 update released on 14th January 2022. All reporters may elect to use this 2022 taxonomy suite from April 2022 (or January 2022 for UKSEF).

The previous version of the full suite of FRC taxonomies for 2021 was released on 23 September 2020.

A. References

<i>XBRL Guide for UK Businesses</i>	HMRC introductory guide to XBRL. Available at https://www.gov.uk/government/publications/xbrl-guide-for-uk-businesses
<i>HMRC Inline XBRL Style Guide</i>	HMRC CT Inline XBRL Style Guide, 2.2, dated October 2014. Available at https://www.gov.uk/government/publications/corporation-tax-technical-specifications-xbrl-and-ixbrl
<i>HMRC XBRL information</i>	HMRC webpage with a range of documents on filing Corporation Tax information in XBRL. Available at https://www.gov.uk/government/publications/corporation-tax-technical-specifications-xbrl-and-ixbrl
<i>XBRL Specification</i>	XBRL Specification 2.1, recommendation dated 2003-12-31 with errata to 2013-02-20. Available at http://specifications.xbrl.org/work-product-index-group-base-spec-base-spec.html .
<i>XBRL Dimensions Specification</i>	XBRL Dimensions Spec 1.0, recommendation dated 2006-09-18 with errata to 2012-01-25. Available at http://specifications.xbrl.org/work-product-index-group-dimensions-dimensions.html .
<i>Inline XBRL Specification</i>	Inline XBRL (Rendering) Spec 1.1, recommendation dated 2013-11-18. Available at http://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html .
<i>RFC 2219</i>	Key words for Indicating Requirement levels, March 1997. Available at http://www.ietf.org/rfc/rfc2119.txt .

B. ESEF Reporting Manual Exceptions

The following ESEF Reporting Manual guidance items are not applicable to UKSEF reports or are varied as indicated below. All other ESEF guidance items remain applicable to UKSEF reports.

2.1.3 Use of segment and scenario containers in the context elements of Inline XBRL documents

This ESEF guidance item is designed to ensure that the issuer’s extension taxonomy uses the ‘scenario’ context container when defining dimensional items, in line with the ESEF taxonomy itself. Unfortunately, the UK FRC taxonomy uses the ‘segment’ container by convention. Mixing ESEF and UK FRC tagging in a single report violates this restriction and therefore this Guidance is not applicable to UKSEF reports.

2.1.4 The Inline XBRL document shall only contain data of the issuer

The intent of this ESEF guidance item is to ensure that the Inline XBRL document contains data from only a single issuer. However, FRC-tagged data relates, as far as UK regulators are concerned, not to the issuer (the group) but to the individual entity (usually the group’s parent entity), which would be identified by a UK Company Registration Number in the context entity identifier, associated with the Companies House entity identifier scheme ([“http://www.companieshouse.gov.uk”](http://www.companieshouse.gov.uk)).

2.5.3 Use of more than one target XBRL document for an Inline XBRL

Multiple target XBRL documents are not currently permitted. All tagged data must be in the “default” target XBRL document.

3.1.2 Taxonomy files published by ESMA

The intent of this ESEF guidance item is to ensure that an issuer’s extension taxonomy must import the entry point of the taxonomy files prepared by ESMA. However, as Guidance UKFRC22.1 indicates, for UKSEF 2022 a reference to the UKSEF core entry point is required. This in turn imports the ESEF core entry point so it has the desired effect. UKSEF 2021 is unaffected and would still be bound by this rule.

3.2.5 Definition of abstract concepts in extension taxonomies

The FRC taxonomy contains many abstract concepts as part of its structure and internal documentation. Since the ESEF Reporting Manual regards any taxonomies imported by an issuer’s extension as though they are part of the issuer’s extension the FRC taxonomy violates this ESEF guidance item. The application of Guidance UKFRC22.4 will ensure that this ESEF guidance item is not applicable to the FRC taxonomy.

3.4.2 Defining the dimensional validity of line items in the definition linkbase

The FRC taxonomy does not follow the ESEF guidance in this regard. The application of Guidance UKFRC22.4 will ensure that this ESEF guidance is not applicable to the FRC taxonomy.

3.4.6 Restrictions on taxonomy relationships

The intent of this ESEF guidance item is that all usable concepts in extension taxonomy relationships must be used by tagged facts. With an “extension” taxonomy as large and

complex as the FRC taxonomy this is impracticable. The application of Guidance UKFRC22.4 will ensure that this ESEF guidance item is not applicable to the FRC taxonomy.

Note: There are no plans for a UKSEF-specific Conformance Suite at this time.



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