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UKSEF Developers' Guide

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UKSEF Developers' Guide – Multiple Target Documents 2023

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1. Introduction

This guide sets out for software developers the main principles involved in adding multiple XBRL target document support to ESEF/UKSEF preparation software applications in order to meet the requirements of UKSEF 2023.

Multiple XBRL Target document support (MT for short) is a long-standing but little-used feature of Inline XBRL v1.1. Its intention is to allow a single Inline XBRL document (or an Inline XBRL Document Set¹) to give rise to multiple, independent, standalone XBRL documents when Inline XBRL to XBRL transformation takes place. Conforming Inline XBRL processors must support this feature.

The ESEF Reporting Manual allows for the possibility that a local jurisdiction may impose additional local reporting requirements² using multiple XBRL target documents. Consequently, ESEF compliant systems must be able to consume ESEF submissions that result in target XBRL documents in addition to the default target XBRL document that is the usual result of Inline XBRL transformation to XBRL. UKSEF 2023 makes use of this capability.

This guide should be read in conjunction with the FRC publication 'XBRL Tagging Guide – UKSEF' v1.3, which sets out the guidance on the reporting requirements for UKSEF 2023, including mandatory content and filing rules.

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 specifications³ MUST be followed in the creation of Inline XBRL reports and issuers' XBRL

¹ These will be supported by Companies House from April 2023, but are not currently supported by the FCA.

² The requirement to report them in the UK is laid out in the Companies Act 2006 and the FCA Handbook – see Section 5 of the UKSEF Tagging Guide.

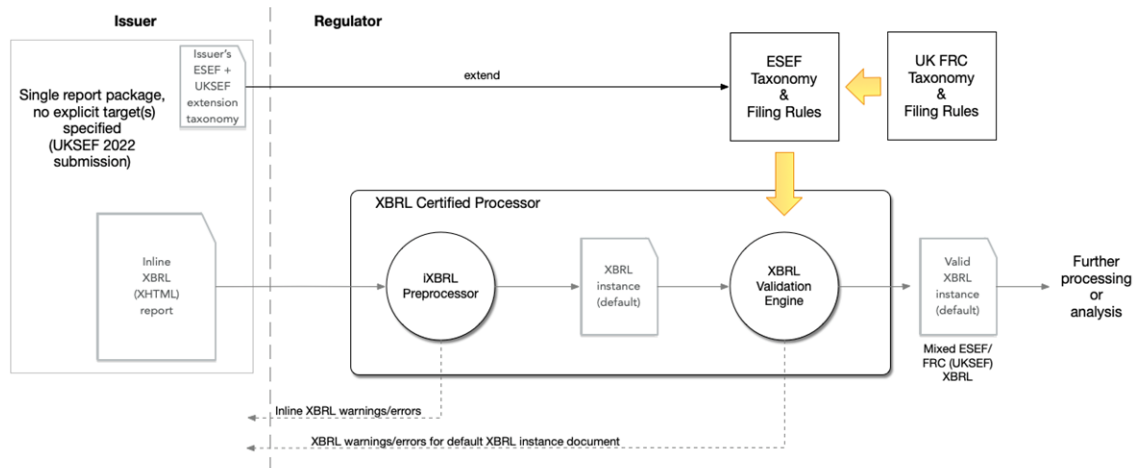
³ <https://specifications.xbrl.org/>

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.

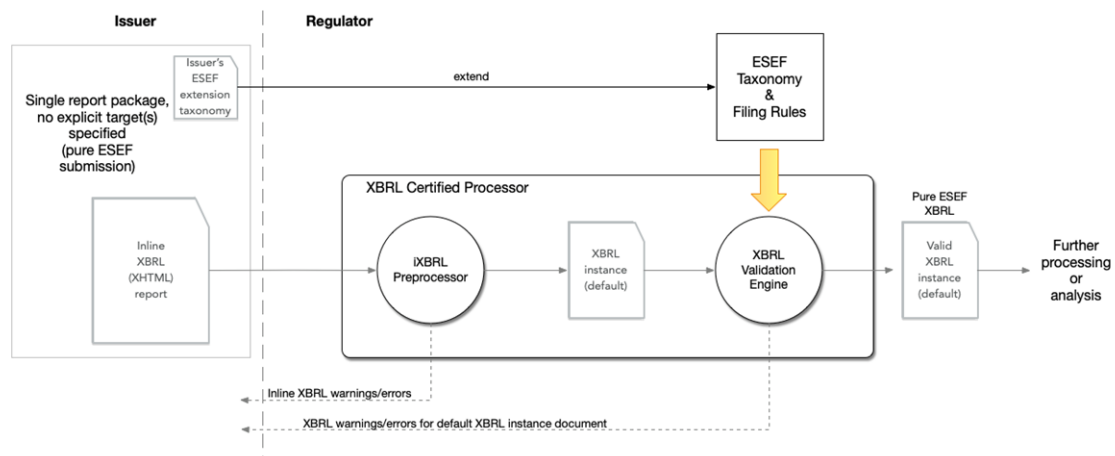
The FRC taxonomies and other supporting information are published on the FRC website at <https://xbrl.frc.org.uk>.

2. Overview of Changes for UKSEF 2023

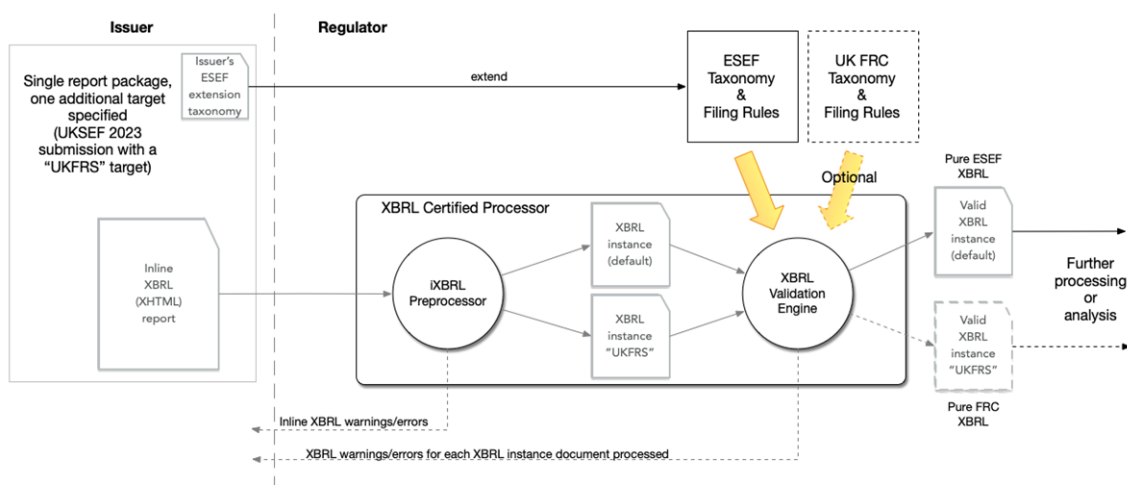
UKSEF 2022 required the use of an extension taxonomy (the UKSEF extension taxonomy) to further extend the ESEF taxonomy, and also required a FRC taxonomy “core” entry-point to be imported into the issuer’s extension taxonomy to provide access to all FRC taxonomy concepts, dimensions, etc. The following diagram describes the resulting submission path for UKSEF 2022 reports:



This arrangement results in an issuer’s extension that contains taxonomy content that is not created by the issuer. This contrasts with the submission path for a pure ESEF submission:



UKSEF 2023 addresses these concerns by adopting multiple XBRL target document support to provide a clean separation between ESEF- and FRC-tagged content. This can be seen in the submission path diagram below, where the Inline XBRL processor creates not one but two XBRL documents, with all FRC-targeted mark-up in the “UKFRS” XBRL target document. The two XBRL target documents can then be validated independently, but if the regulator is not interested in the “UKFRS” document validation and processing is optional and the document can simply be ignored/discarded:



In this way, a single UKSEF 2023 package can be treated technically as an ESEF package by EU consumers (and FCA) and a UKSEF 2023 (i.e. ESEF + FRC) package by interested UK consumers (primarily Companies House).

For consumers in general, not just regulators, Inline XBRL-aware report viewers and analysis tools must be aware of the multiple target document nature of the report to validate, display or process it properly.

3. Implementation Details

This section covers key aspects of the implementation changes required to align existing preparation applications with the specific requirements of UKSEF 2023.

3.1 Specifying A Target

The key to multiple XBRL target documents is the 'target' attribute. If this attribute exists on certain key Inline XBRL elements their content is diverted to a target XBRL document with a name derived from the attribute value, which for the UK MUST be "UKFRS" (all caps). Any Inline XBRL elements that do not carry a target attribute will continue to be output to the (un-named) default target document. It is intended that ESEF tagging will fall into this category and MUST continue to end up in the default target document (as happens by default now).

The target attribute MAY be applied to the 'ix:references' container element and to all data mark-up elements in the 'ix' namespace (ix:nonFraction, ix:nonNumeric, ix:footnote). It MUST NOT be applied to the 'ix:resources' container element – a conforming Inline XBRL processor MUST include all required context and unit declarations in the target document(s) automatically. It MUST NOT be applied to 'ix:continuation' or 'ix:exclude' elements.

A typical 'ix:references' container for UKSEF might look like this:

```
<ix:references target="UKFRS">
  <link:schemaRef xlink:type="simple"
    xlink:href="https://xbrl.frc.org.uk/IFRS/2023-01-01/UKSEF/IFRS-2023-01-01.xsd"/>
</ix:references>
```


In a UKSEF report this would be one of two 'ix:references' containers – the other would contain the schemaRef for the issuer's private extension as per ESEF requirements and MUST omit the target attribute.

A typical UKSEF data item for UK-specific information might look like this:

```
<ix:nonNumeric target="UKFRS" contextRef="c1"
name="bus:UKCompaniesHouseRegisteredNumber">01234567</ix:nonNumeric>
```

In this case, the context with the ID "c1" would be copied into the "UKFRS" target, but it may also be copied to the default target if referenced by non-targeted ESEF data items (but, see Dimensional Qualifiers, below).

3.2 Namespaces

All namespaces used in the Inline XBRL report MUST be declared as usual, whether they originate from use of the ESEF taxonomy or of the FRC taxonomy.

Attributes which declare namespace bindings ("xmlns" and "xmlns:prefix" for any prefix) have semantic significance for their element and its descendants as defined in [XML Names](#). This implies that a processor should not 'blindly' copy such attributes across from the input document set to target document(s) as part of mapping 'other attributes', but rather attempt to preserve the namespace context of elements when mapping them. However, an Inline XBRL processor may make no distinction when creating the target XBRL documents, so all target documents would contain declarations for all namespaces. This is not an issue, but it does result in a sub-set of un-used namespace declarations in each target document (and a residual clue as to the origin of the XBRL document).

3.3 Dimensional Qualifiers

The ESEF and FRC taxonomies have differing requirements when it comes to which context container to use for dimensional qualifications. The ESEF taxonomy requires the 'scenario' container to be used; the FRC taxonomy requires the 'segment' container to be used. Both are legitimate XBRL design choices.

As noted above, contexts that are shared between ESEF and FRC data items will be copied to both target documents. However, this would be inappropriate for dimensionally-qualified contexts – it would result in the wrong container being used in one of the two target documents⁴.

There are no namespaces or dimensions that are common to both taxonomies, so there will never be dimensionally qualified contexts shared between ESEF- and FRC-tagged data items. Consequently, contexts that belong with FRC-tagged data will end up in the UKFRS target document, and contexts that belong with ESEF-tagged data will end up in the default target document.

This means that the use of 'segment' and 'scenario' containers can be mixed in the Inline XBRL report as required. Existing ESEF/UKSEF preparation software simply needs to ensure that when emitting contexts into the generated Inline XBRL report, the 'scenario' container is used for ESEF-tagged data, and the 'segment' container is used for FRC-tagged data.

ESEF Filing Rules prohibiting use of the 'segment' container should apply to the default target document only and not other explicitly named target documents. The 'segment' container is also

⁴ Be aware that where explicit dimensions with a default member are being used, the use of the wrong container might result in an assumption of a defaulted dimension rather than a dimensional invalidity – XBRL processors are not required to examine the unused container for content. Only the use of explicit dimensions without a default or the use of typed dimensions is sure to produce a dimensional error under these circumstances.

prohibited in the issuer's extension taxonomy, but as that is exclusively used in connection with ESEF tagging, this is not a problem.

3.4 Unit Declarations

Unit declarations can be shared by ESEF- and FRC-tagged data items..

3.5 UKSEF 2023 Filing Rules

The UKSEF 2023 filing rules documented in the FRC publication 'Tagging Guide – UKSEF' v3.0 are reproduced here for completeness:

5.1 Guidance UKFRC23.1 – FRC taxonomy reference in report

UKSEF 2023 reports MUST have a reference (a schemaRef in a "UKFRS" targeted ix:references element) to one of two possible FRC taxonomy entry-points:

<https://xbrl.frc.org.uk/FRS-102/2023-01-01/UKSEF/FRS-102-2023-01-01.xsd> or
<https://xbrl.frc.org.uk/IFRS/2023-01-01/UKSEF/IFRS-2023-01-01.xsd>

5.2 Guidance UKFRC23.2 – ESEF Taxonomy reference in the issuer's extension taxonomy

UKSEF 2023 reports MUST only be used in conjunction with ESEF 2022 or later.

In accordance with the ESEF Reporting Manual, Rule 2.5.3, 'All tagged data must be in the "default" target XBRL document'.

5.3 Guidance UKFRC23.3 – Extensions that apply to the FRC Taxonomy

FRC taxonomy concepts (mandatory or voluntary) MUST NOT (cannot) be extended, and the FRC taxonomy itself MUST NOT (cannot) be modified.

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 .



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