



SBR

WHAT IS IN IT FOR YOU

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**EUROFILING XBRL WEEK
WARSAW 28-30 MAY 2018**

WHAT IS SBR ALL ABOUT

Standard Business Reporting

It is about business not about technology

It is about reducing transaction costs

It is about transparency

It is about private public partnership

It is about corporation in the industry

It is about fighting red tape

It is about reduction of administrative burden

It is about standardisation, standardisation and standardisation

It is about goodies for business, auditors and software industry

All of the above

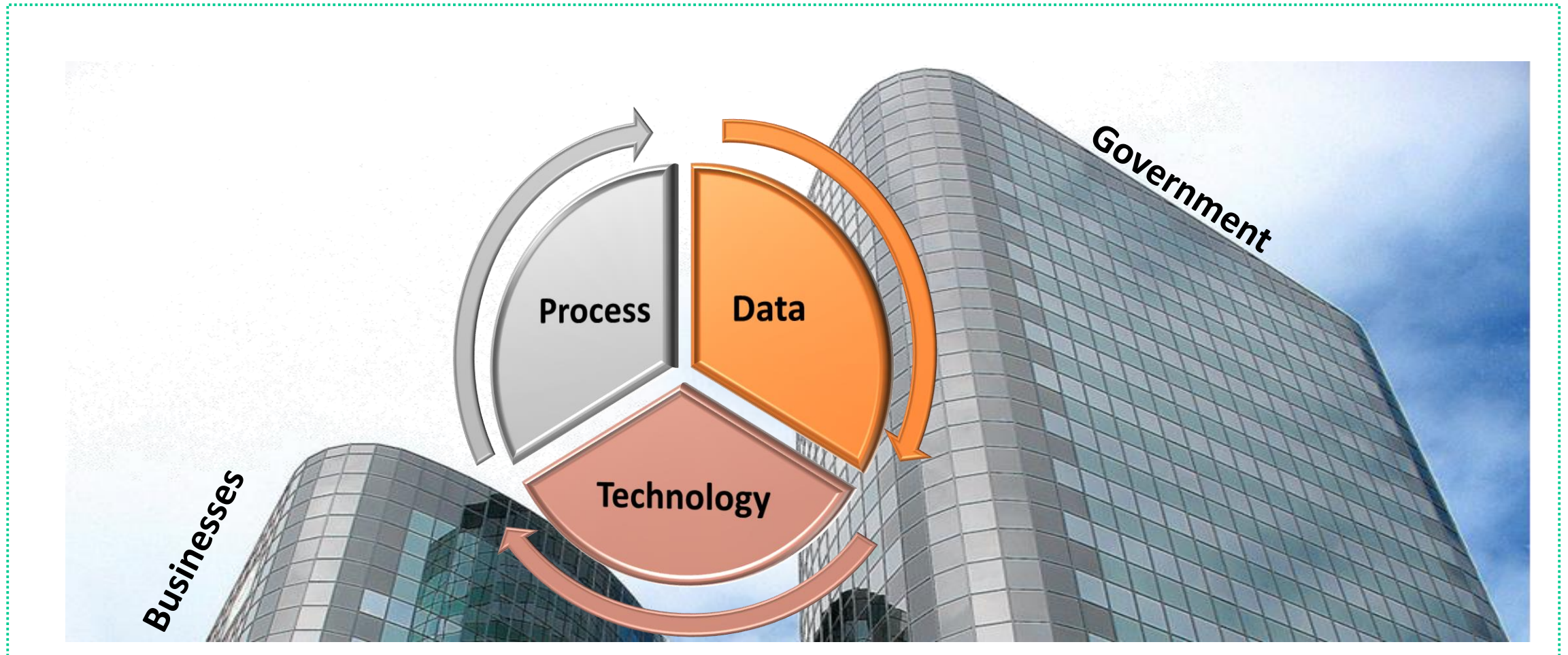
Ooooh..... it also brings benefits for regulators

THE CORE OF SBR

Standardization, Standardization and Standardization



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WHAT IS NEEDED



Corporation by all stakeholders

Regulators, Software industry, Auditors, government

Team work and participation by specialists

Hard work, lot of coordination

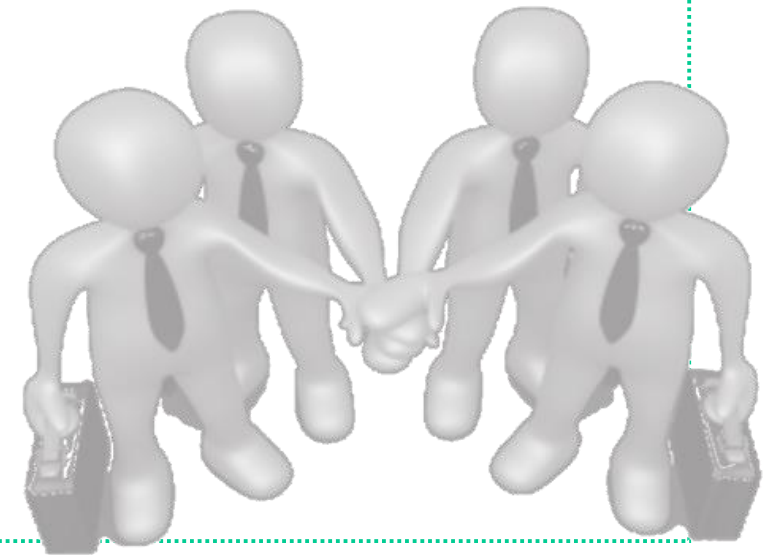
Enough resources

Coalition of the willing

Cope with frustration

Time

And.....**XBRL**



THE BEAUTY OF XBRL



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2.316 Pages
475.285 Word count

XBRL GL
Inline XBRL
Best Practices
Candidate releases
Working Drafts

Word count **280.260**

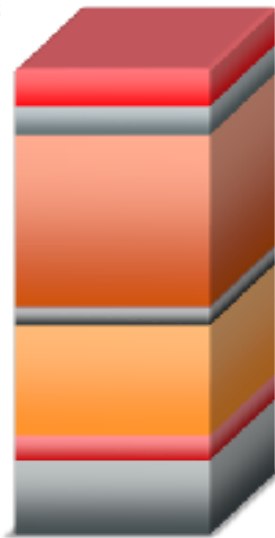
Pages

Versioning 1242
Tables 1142

Formulas 1065

Enumerations 607
GenericLinks 603
Registries 558

Dimensions 265
XBRL 2.1a 198



Tabel layouts

Formulas

Dimensions

Presentation structures

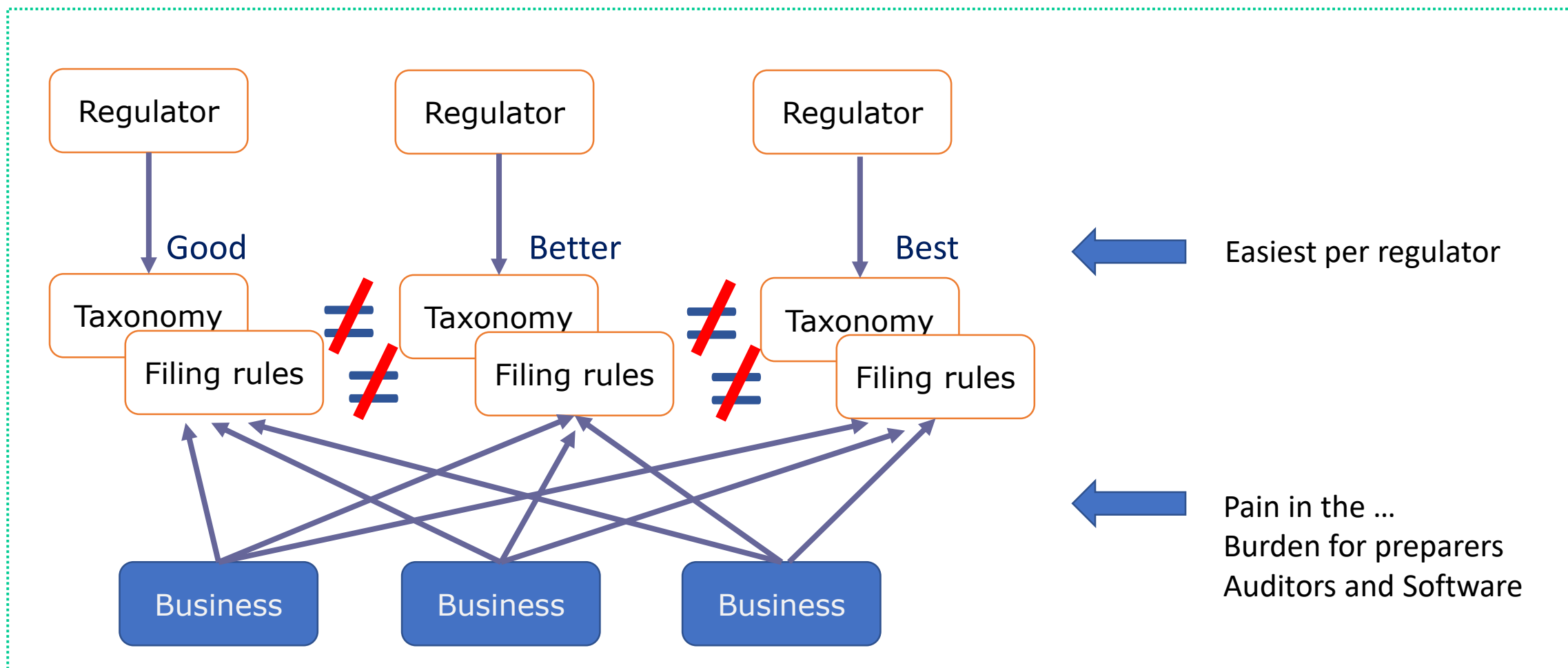
Labels & references

Data Definitions



A MAJOR CHALLENGE

Every regulator inventing its own 'standard'



WORK WITH REGULATORS



Get agencies to work together

Set agency egos aside

Accept the common goal

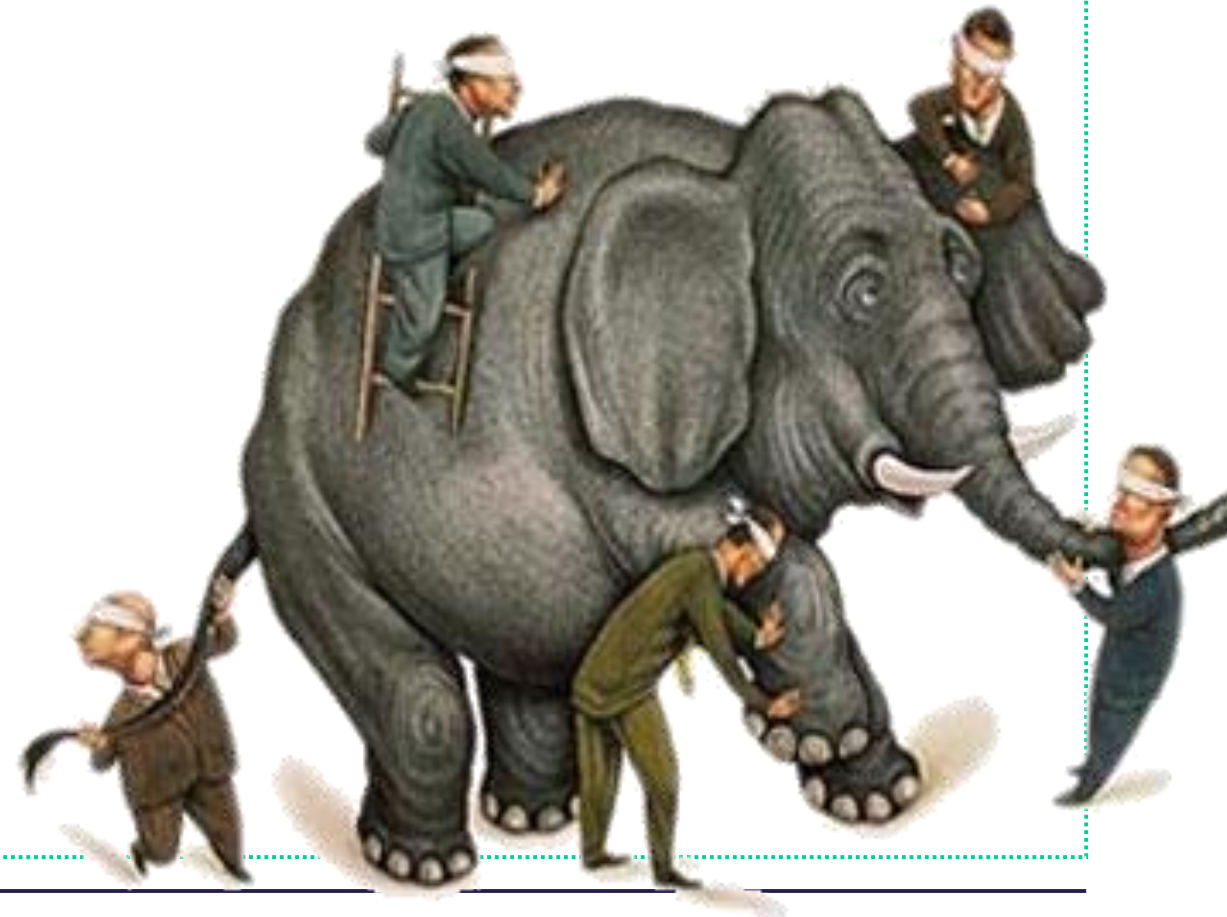
Harmonization is key

It **does not 'just' happen,**

It **need to be organized**

A taxonomy is not about the evolution,
it's intelligent design.

The XBRL taxonomy reflects legislation
and rules but it's design must be based
on common goals

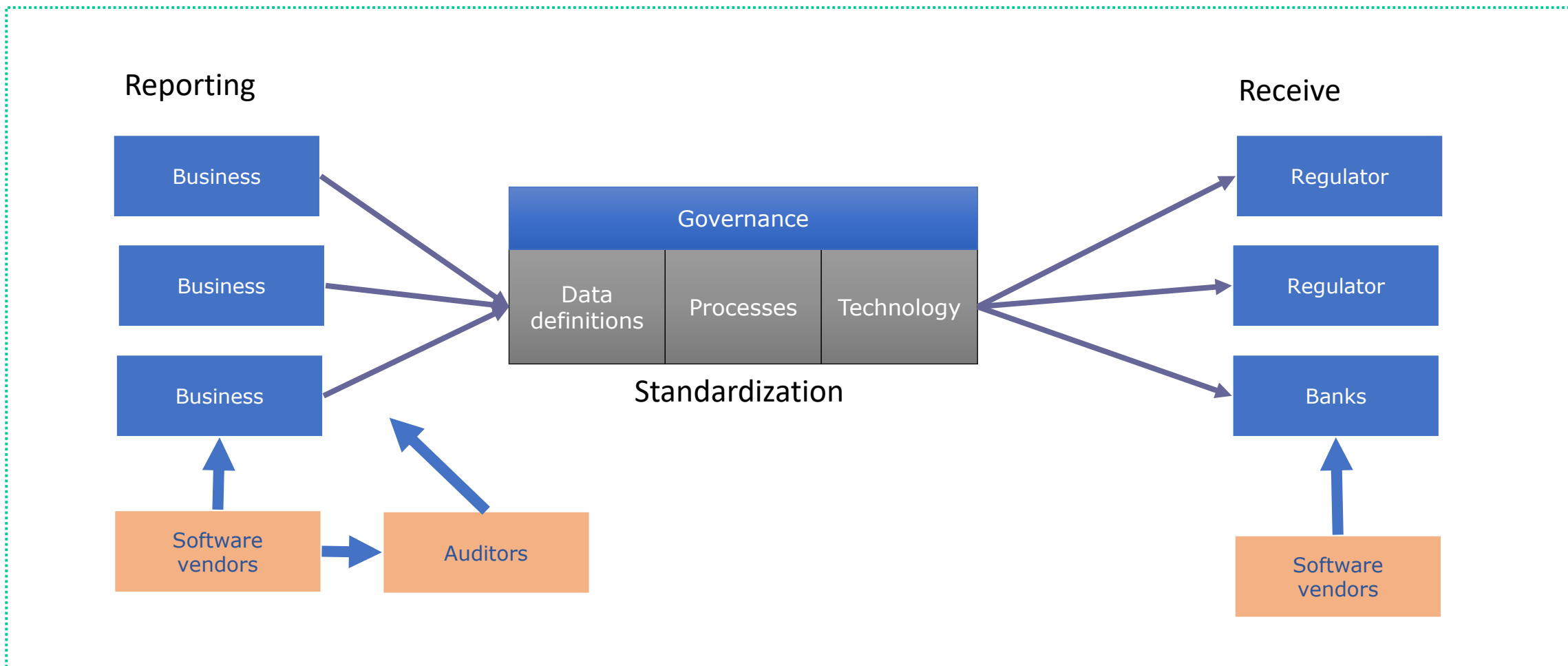


COORDINATED ARCHITECTURE

One clean implementation; The Dutch Model



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DID ALL GO WELL?

Even Dutch go through the cycle of transition



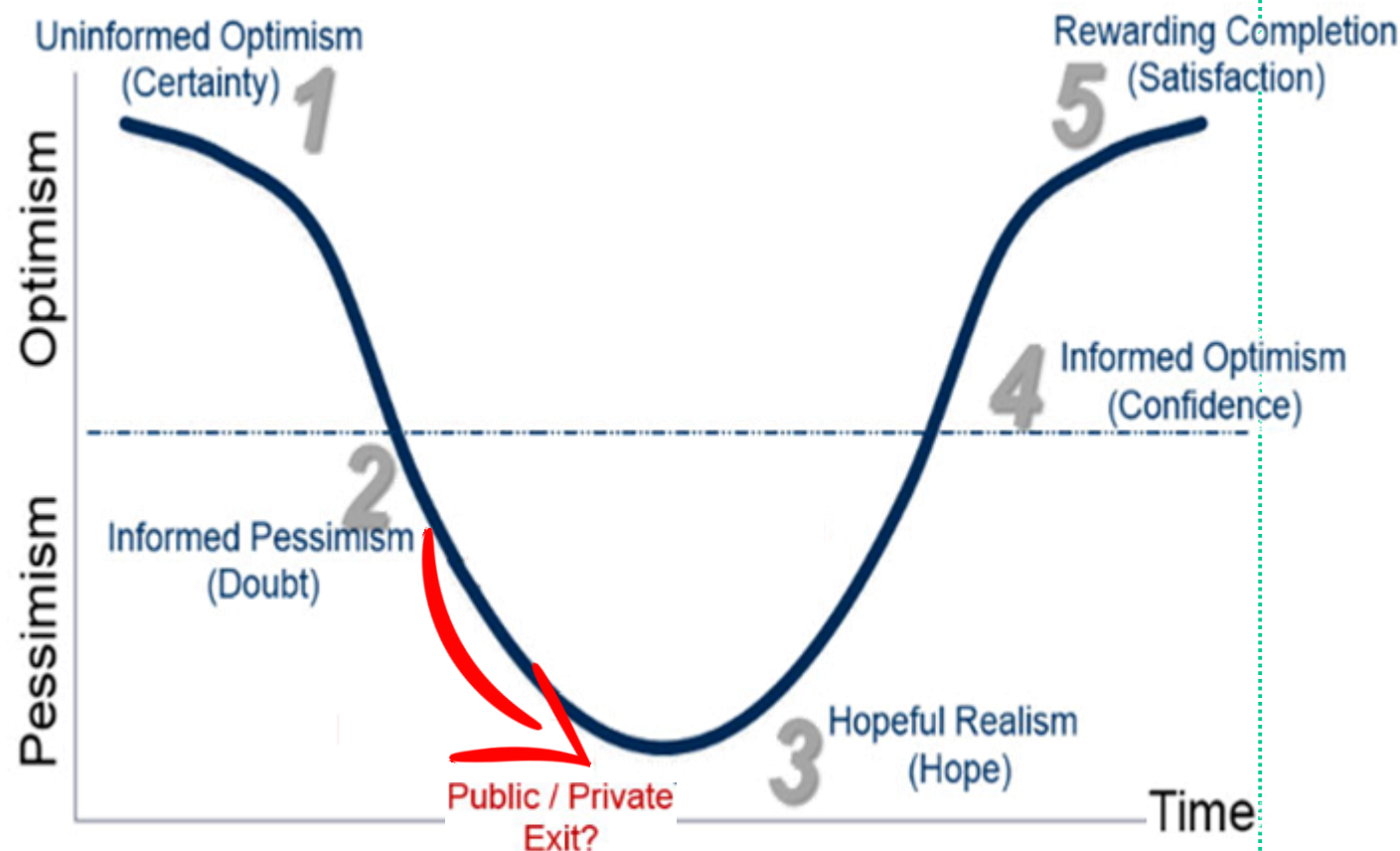
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Challenges:

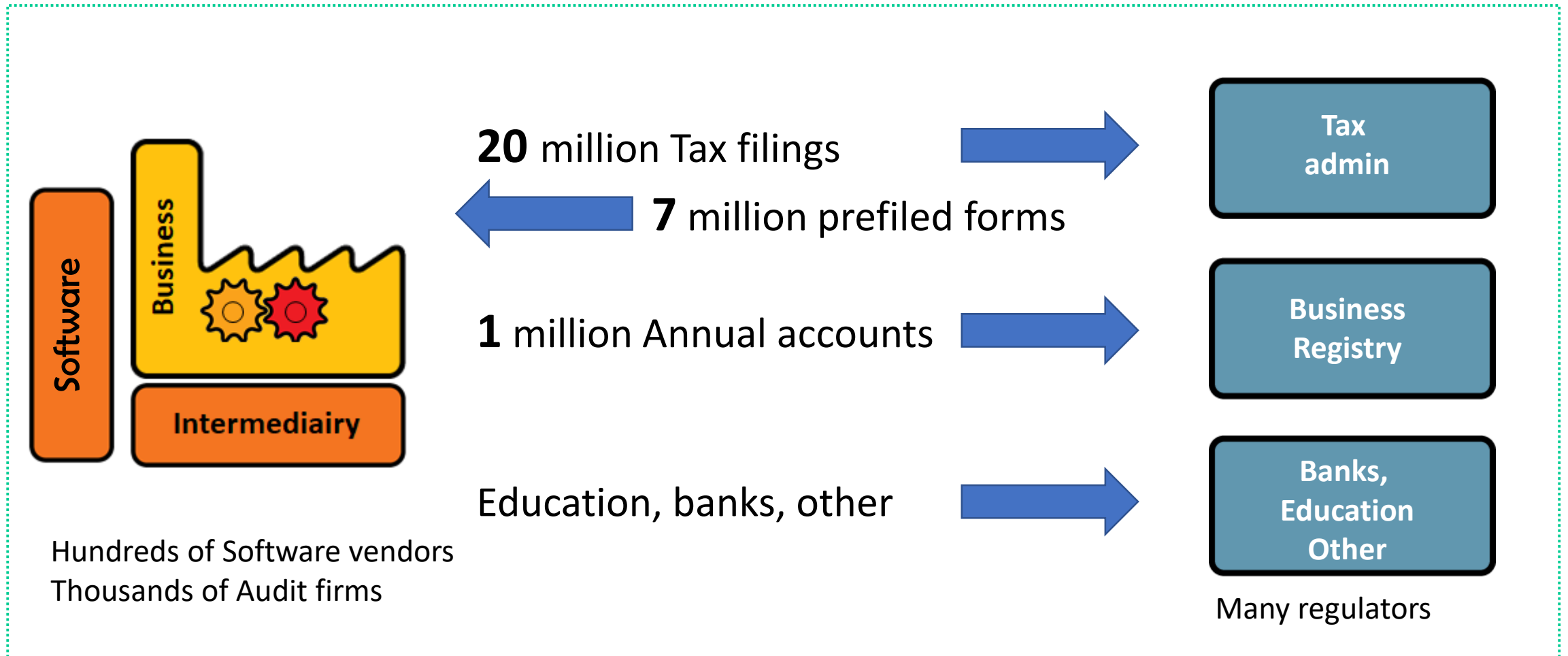
- working in a competitive market
- seeking the buy-in of organizations involved (public AND private sector)
- getting the market to actually start using SBR
- Create legislative fundament (policy makers)

Co-operation:

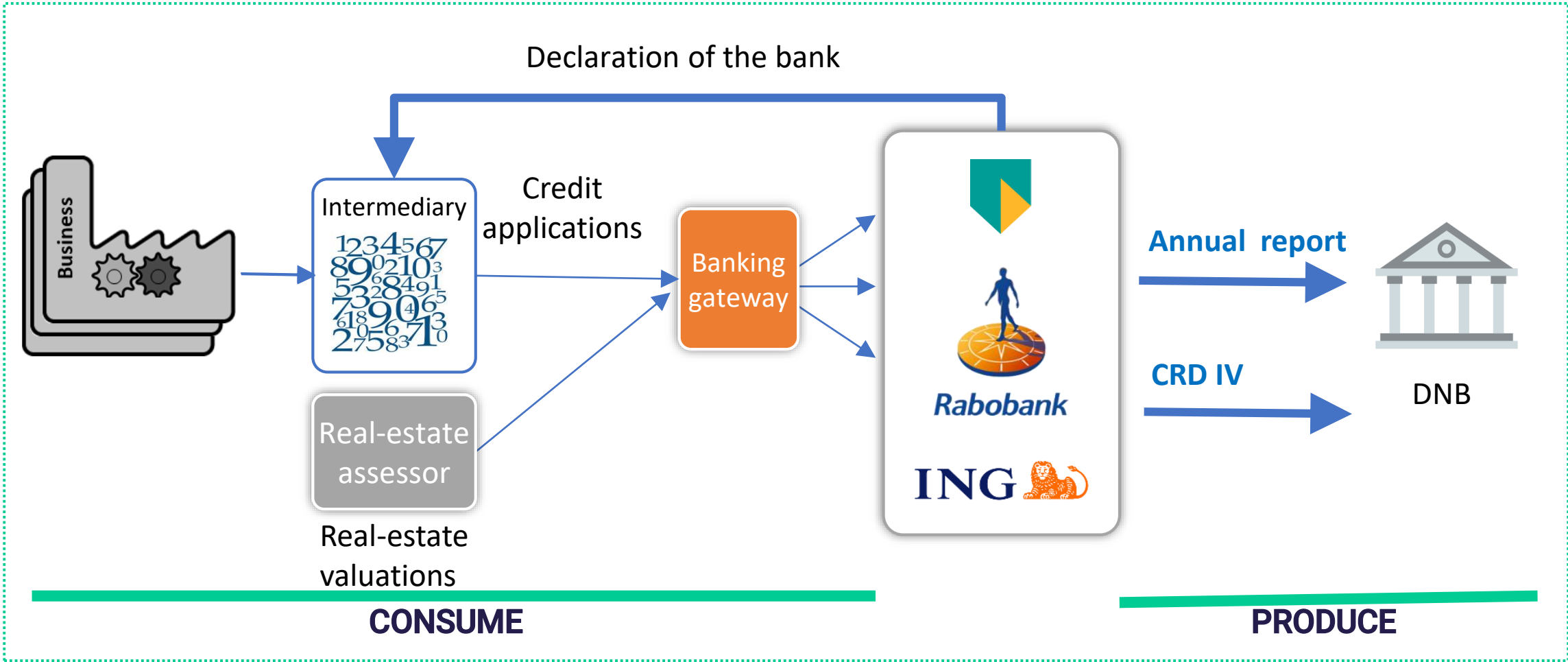
- on issues that have deep impact for business- and government processes
- on issues that were not understood by many
- Development & distribution of Knowledge



THE RESULTS



BANKS: SBR PARTNERS



EXTRA 1: PREPARER EXTENSIONS



- Company must provide 'insight' in financial position
- Consequence: Company can extent Dutch GAAP taxonomies
- Auditor must audit XBRL instance AND the extension
- Extent Dutch GAAP only
- Images allowed (imageItemType)
- Anchoring, no structure change allowed
- **We do not promote**

Preparer extension

Dutch GAAP

Book 2, Netherlands Civil Code

EXTRA 2: SBR ASSURANCE



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- Consistent presentation
 - Generic presentation rules for the **true and fair view**
 - Based on table design of GAAP taxonomy
- XBRL auditor report taxonomy
 - Support of different types of auditor reports
 - Auditors report also in XBRL
- Linking & signing
 - Electronic signature
 - Detached signature file
 - Cryptographic hashes

Balans per 31 december 2015		
	31 december 2015	31 december 2014
	€	€
Activa		
Immateriële		
Materialen		
Vaste		
Vorderingen		
Liquide		
Totaal		

CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT		
AUDIT STATEMENT		
Aan: de aandeelhouders en de raad van commissarissen van ABV B.V.		
A. Verklaring over de in het jaarverslag opgenomen jaarrekening 2016		
Ons oordeel	- <xbri:xbrixml:lang="nl"> <link:schemaRef link:type="simple" xlink:href="http://www.nl-taxonomie.nl/nba/2.0/entrypoints/nba-rpt-contrôleverklaring.xsd"/> <xbri:context id="C20170325"> <xbri:entity> <xbri:identifierscheme="http://www.nba.nl/kvk-id">12345678</xbri:identificer> </xbri:entity> <xbri:period> <xbri:startDate>2017-03-25</xbri:startDate> <xbri:endDate>2017-03-25</xbri:endDate> </xbri:period> </xbri:context> <xbri:unit id="pure"> <xbri:measure>xbri:pure</xbri:measure> </xbri:unit> <nba-i:AuditorsReportHeader contextRef="C20170325">CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT</nba-i:AuditorsReportHeader> <nba-i:Addressee contextRef="C20170325">Aan: de aandeelhouders en de raad van commissarissen van ABV B.V.</nba-i:Addressee> <nba-i:ReportingTitle contextRef="C20170325">A. Verklaring over de in het jaarverslag opgenomen jaarrekening 2016</nba-i:ReportingTitle> <nba-t:ProfessionalAccountantsOpinionSpecification> <nba-i:ProfessionalAccountantsOpinionHeader contextRef="C20170325">Ons oordeel over de jaarrekening 2016 van ABV B.V. is: </nba-i:ProfessionalAccountantsOpinionHeader>	
Wij hebben		
Naar ons oordeel		
De jaarrekening		
1. de balans		
2. de geïntegreerde		
3. de toelichtingen		
De basis van ons oordeel		
Wij hebben verantwoording		
Wij zijn onafhankelijk		

SBR COMPONENTS SUMMARY



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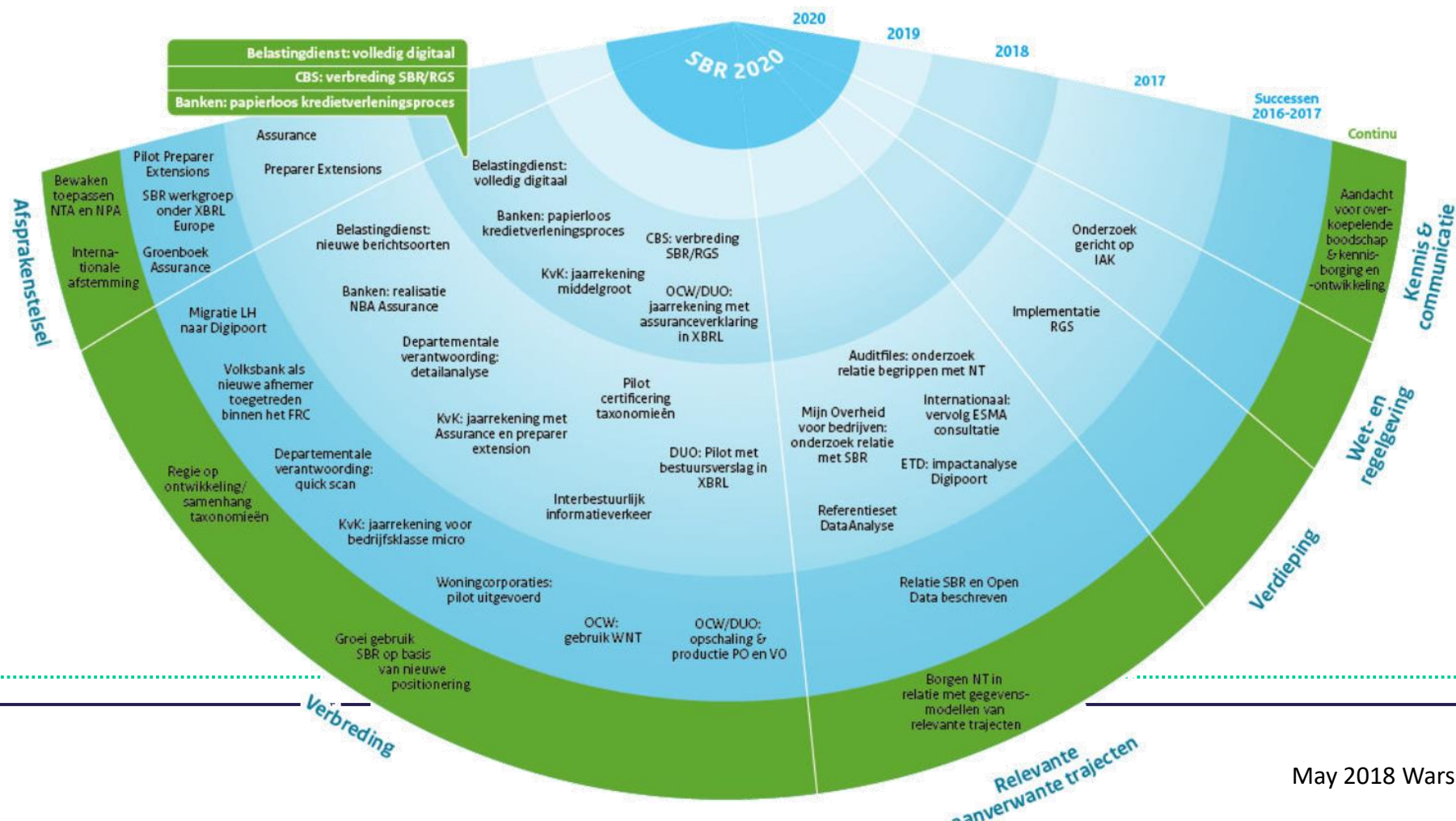
- Single standards for Data, Processes and Technologies
- Single multi agency architecture & taxonomy
- Centralized gateway
- Extra: True and fair view Consistent Presentation
- Extra: Preparer extension and Assurance Solution
- Solid governance structure: private public partnership

OUR AMBITIONS REACH FURTHER



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SBR ROADMAP



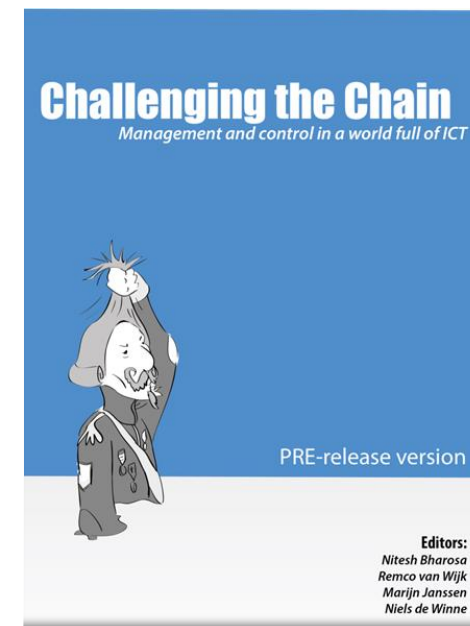
DELIVERABLES



All material is free for any-, and everyone

Most material is in English visit : <https://www.sbr-nl.nl/english>

- NTA: taxonomy architecture
- Processes for gateway
- Assurance solution for auditors
- Consistent Presentation specification
- Governance implementation model



<http://ebooks.iospress.nl/book/challenging-the-chain-governing-the-automated-exchange-and-processing-of-business-information>

IT IS NOW UP TO YOU



“Ask not what your country can do for you, ask what you can do for your country”

JF Kennedy



- See what your country can do with SBR
- Consider SBR components in your XBRL projects
- Contact us if you think we can help
- Let us know your progress
- Participate in XBRL EU SBR working group

**“THE BEST WAY
TO PREDICT THE FUTURE
IS TO CREATE IT.”** - PETER F. DRUCKER

**WE CAN, WE DID
AND WE DO**

THANK YOU

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