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OPEN SOURCE TOOLS FOR IXBRL.
DEMOS WITH ESEF (ESMA)

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Warsaw,   29th May 2018

PATENT CALL TEXT

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REALLY EASY CONVERTER FROM EXCEL TO IXBRL

Download here the RECEiX program and HANDBOOK manual. Release 0.3 dated 2018/04/07

ABSTRACT: The Really Easy Converter from Excel to iXBRL (RECEiX) is an Excel proof-of-concept open source tool with an input of Excel spreadsheets and an output of (a) the corresponding extended XBRL taxonomy and (b) the iXBRL document. RECEiX fully follows the XBRL specifications, as inline XBRL, Dimensions and Taxonomy package, as well as Anchoring draft.
The iXBRL document can be displayed using whatever Internet browser (Microsoft Explorer, Mozilla Firefox, Google Chrome…) with the same layout that the Excel spreadsheets. The iXBRL document can be also processed by whatever XBRL processor, as Arelle open source suite, Openfiling iXBRL extractor, or any other XBRL tool. .

OBJECTIVES: The first objective is didactic, for software developers when creating iXBRL documents and extended XBRL taxonomies from scratch. The second objective is providing empirical evidence, for reporting entities and regulators, about iXBRL generation and consumption. The third objective is contributing to the European Securities and Markets Authority (ESMA) efforts on the European Single Electronic Format (ESEF), according to the European Parliament decisions about transparency in financial markets.

REQUISITES: Any Microsoft Excel version with VBA enabled. Stand alone: Internet is not required.

http://www.openfiling.info/ixbrl/

INLINE XBRL PART 1: SPECIFICATION 1.1

Inline XBRL Part 1: Specification 1.1

Recommendation 18 November 2013

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This version:
   <http://www.xbrl.org/Specification/inlineXBRL-part1/REC-2013-11-18/inlineXBRL-part1-REC-2013-11-18.html>

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http://www.xbrl.org/specification/inlinexbrl-part1/rec-2013-11-18/inlinexbrl-part1-rec-2013-11-18.html

ESMA: EUROPEAN SINGLE ELECTRONIC FORMAT

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esma European Securities and Markets Authority

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EUROPEAN SINGLE ELECTRONIC FORMAT

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.

RTS ON ESEF

The cornerstones of the RTS on ESEF ⓘ that is included in the Final Report on the RTS on ESEF as Annex II are as follows:

- All annual financial reports shall be prepared in XHMTL which can be opened with standard web browsers and can be prepared and displayed as intended by the issuer;
- Where the annual financial report contains IFRS consolidated financial statements, these shall be labelled with XBRL 'tags' which make the labelled disclosures structured and machine-readable. This allows for instance the analysis of large amounts of financial information without extensive and burdensome manual processing. Furthermore, as XBRL taxonomies can contain labels in several languages, users can compare numeric information in the financial statements across issuers even though the issuers prepare their financial statements in different languages. In addition to that, the machine-readable XBRL information can be easily transformed to other formats such as SQL or Excel thus avoiding onerous manual rekeying;
- The XBRL 'tags' shall be embedded in the XHTML document using the <mark>Inline XBRL</mark> technology which allows to encapsulate the XBRL tags in the XHTML document within a single document set;
- Structured electronic reporting using XBRL requires the existence of a taxonomy, which is a given hierarchical structure used to classify financial information. The IFRS Taxonomy ↗, issued by the IFRS Foundation has been specifically developed to mark-up IFRS financial statements with XBRL tags. Therefore, the core taxonomy to be used is an extension of the IFRS Taxonomy.
- The IFRS consolidated primary financial statements (income statement, balance sheet, etc.) shall be marked up in detail, whereas the notes to these financial statements need to be marked up by applying mark-ups for whole sections of the notes (block tagging).

https://www.esma.europa.eu/policy-activities/corporate-disclosure/european-single-electronic-format [7]

ESMA: EUROPEAN SINGLE ELECTRONIC FORMAT

ESEF REPORTING MANUAL

ESMA prepared an ESEF reporting manual ⓘ to provide guidance on common issues encountered when generating Inline XBRL instance documents. The purpose of this document is to promote a harmonised and consistent approach for the preparation of annual financial reports in the format specified in the RTS on ESEF.

The content of this document is addressed to issuers required to prepare annual financial reports in Inline XBRL and to software firms developing software used for the preparation of annual financial reports in Inline XBRL. The guidance directed at issuers relates to questions that were frequently asked by stakeholders in the course of ESMA's outreach activities or to issues identified in the course of the field tests of ESEF. The guidance to software firms consists of recommendations on technical aspects, and rules that should be supported by their tools to facilitate harmonised reporting by issuers.

OPENFILING

Generic iXBRL extractor to XBRL and Excel

This **iXBRL extractor to XBRL and Excel** is a simple Excel flat spreadsheet with a VBA program of 1200+ lines. Click the button and select your input **iXBRL file**: the VBA will extract for output file the corresponding XBRL instance document, while showing the content (the facts) in the spreadsheet. The errors detected are presented in a MsgBox and listed in a spreadsheet .It is GENERIC and not dependant of any XBRL taxonomy.

The iXBRLextractor follows the iXBRL recommendations **Inline XBRL 1.1** and **Transformation Registry 3** (versions 1 & 2 also included). NOT YET IMPLEMENTED: Some less used elements [ix:footnote / ix:relationship / xml:lang] and some formats [ixt:boolean / ixt:dates not having year & month & day or using Asiatic features]. Tested with the **Conformance Suite 2017-10-11** BUT not all tests are passed, for different reasons.

In the **Field Test** for the **European Single Electronic Format** (ESEF) of the European Securities and Markets Authority (**ESMA**) the output format is **iXBRL** based in the **ESEF Taxonomy**. Each **example** is provided as an iXBRL file (in both versions, with and without iXBRL viewer) and the corresponding XBRL instance document. This iXBRLextractor has been also tested with these ESMA examples. The rationale is show how a simple iXBRL extractor can extend the current reporting frameworks based in XBRL for input files also in iXBRL, without other modifications.

The iXBRLextractor is open source and operational, delivered by the **Openfiling Team of volunteers for ESEF testing**. Next releases will include (1) Extractor from XBRL to Excel (2) Remaining elements (3) Remaining formats

Arelle is a much more complete generic solution, but its use requires a bit of knowledge. The only other open source is an XSLT-based generic tool, inlineXBRL Extractor (https://sourceforge.net/projects/inlinexbrl/), developed in 2009 by Evan Lenz and Diane Mueller for XBRL International, with Apache License V2.0. *Please note that this project is no longer being actively maintained, and this extractor does not support Inline XBRL v1.1, or more recent versions of the Transformation Registry.*

Comments welcomed to **boixo@eurofiling.info** !

http://www.openfiling.info/ixbrl/

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Office of Structured Disclosure

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What is Structured Data?

History and Rulemaking

Inline XBRL

IFRS Taxonomy

Inline XBRL

What is Inline XBRL?
Inline XBRL is a format that allows filers to embed XBRL data directly into a HyperText Markup Language (HTML) document.

What are the potential benefits of Inline XBRL?
The Inline XBRL format has the potential to provide a number of benefits to companies and users of the information. Inline XBRL could decrease filing preparation costs, improve the quality of structured data, and by improving data quality, increase the use of XBRL data by investors and other market participants.

https://www.sec.gov/structureddata/osd-inline-xbrl.html

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HM REVENUE AND CUSTOMS (HMRC) AND COMPANIES HOUSE

GOV.UK

Home > XBRL guide for UK businesses

HM Revenue & Customs

Guidance

XBRL guide for UK businesses

Updated 12 January 2018

Contents

This document provides an introduction for UK businesses to the eXtensible Business Reporting Language (XBRL) data format and Inline XBRL (iXBRL), the standard form of presentation of business reports tagged in XBRL.

The guide explains what XBRL is, its adoption in the UK for filing of company accounts in iXBRL format to HM Revenue and Customs (HMRC) and Companies House and how businesses may introduce it for their financial reporting.

It describes the main options and issues for business to consider when adopting iXBRL and points to the benefits which XBRL tagging offers for business processes.

... TIME FOR DEMOS!

QUESTIONS?

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