



Financial Reporting Council

Draft UK Taxonomy Suite 2025

Changelog

26 July 2024

Draft UK Taxonomy Suite 2025 - changelog

Context

The UK Taxonomy Suite is updated annually to reflect changes to UK GAAP and UK endorsed IFRS. In addition, housekeeping and other items are included [following scrutiny and approval through the UK Taxonomy due process](#). Proposed changes to this year's Suite are explained in detail below. This paper should be read alongside the draft Taxonomy Suite and mapping files. Guidance on using the mapping files can be found in the help box, below. Public consultation is open from Monday 29 July 2024 to Friday 20 September 2024 and we welcome comments via [our taxonomy viewer](#) or by email to xbri@frc.org.uk.

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How should I use the mapping files to check the draft taxonomy suite?

The mapping files show the additions, deletions, changes, and deprecations (where applicable) proposed to the taxonomy suite.

1. A full list of proposed changes can be found by filtering on the **Description of Change** cell (A1) and deselecting "Blanks" from the list. This is the case for each Presentation tab of the mapping file. Please note that it will still be necessary to see the changes in context of the full taxonomy; this advice is only intended to help users easily identify where changes have been made.
2. For convenience, two new columns, **Hypercube Numbers** (Column C in the Presentation tabs) and **Dimension Numbers** (Column E in the Hypercube Dimensions tab) have been added to help users find the hypercubes and dimensions associated with specific concepts in the Hypercube items, Hypercube dimensions, and Dimensions members tabs.
3. The **Label** column (D in the Presentation tabs and A in the other tabs) shows the taxonomy hierarchy by indenting items and can be checked to ensure tags have the correct parent-child relationship. Users can also consider whether tags are located in the correct place in the taxonomy.
4. The **Label** and **Name** Columns (D and H in the Presentation tabs, A and D in the other tabs) can be checked to ensure that the meaning of the tag labels is clear and useful for users of the taxonomy to find what they are looking for.
5. The **Label** and **Name** columns can be checked for spelling errors. Welsh speaking Members are encouraged to look at the **Label (cy)** columns (E & K in the Presentation tabs, B in the other tabs).
6. The Presentation tabs includes reference information. Where feasible, users are asked to consider these references and suggest any others that may be viable.

1 Mandatory annual items

The Taxonomy Team partnered with the relevant teams at the FRC and UKEB to work through the below items and incorporate them into the Taxonomy Suite. A list of [changes in disclosure requirements for the FRS 102](#), and their implications, are included in Appendix 1 (Analysis of new disclosure requirements).

With respect to FRED82 and FRED84, as listed in Appendix 1, many changes were based on existing IFRS equivalents (changes to IFRS15 and IFRS16) that have been endorsed by the UK Endorsement Board in recent years and which have already implemented in the Taxonomy Suite. As a result, in some cases there were already elements defined in the Taxonomy Suite core schema for the IFRS entry point that were sufficient and which we have adopted in the FRS102 entry point; further additions, changes and depreciations are included in the attached mapping sheets. When working through the changes in disclosure requirements for the Financial Reporting standards based on existing IFRS equivalents, we also found some elements were missing from the taxonomy, so we defined them in the core schema and adopted them in the IFRS and FRS101 entry point.

Regarding UK Endorsement Board items, relevant new elements are listed in the attached mapping sheets. To find these changes, it is recommended to use the Presentation tabs of FRC-2025-v0.1.0 sheet, filter for blanks (see the help box, above) and then look at the References (columns P-S).

The relevant standards are listed below for ease of reference:

1.1 UK Endorsement Board

- 1.1.1 Supplier Finance Arrangements: Amendments to IAS 7 and IFRS 7
- 1.1.2 Lack of Exchangeability: Amendments to IAS 21

1.2 Amendments to the Financial Reporting Standards

- 1.2.1 Periodic Review to FRS 102 and other FRSs – FRED 82
- 1.2.2 Amendments to FRS 102 – FRED 84
- 1.2.3 Periodic Review to FRS 101 – FRED 85

Publication of amendments to FRS 101 from FRED 85 was postponed due to the announcement of the General Election. We will reconsider this in the next year's Taxonomy workplan.

2 Housekeeping

2.1 Employee information and ethnicity breakdown:

All relevant concepts relating to employee information concepts can now be disaggregated by gender, sex and ethnicity. Different options were discussed, and it was decided it was most in keeping with the design principles to split gender, sex, and ethnicity into their own hypercubes. As a result, below-mentioned three new hypercubes are proposed and for the concepts under "Employee information [heading]" the hypercube was changed from "9080 Income-MainHypercube" and "90801 Income-MainHypercube" to these three:

1. 9611 - Hypercube - Income - Main - By Sex
2. 9612 - Hypercube - Income - Main - By Gender
3. 9613 - Hypercube - Income - Main - By Ethnicity

In a presentation tab of FRS 102 of FRC-2025-v0.1.0 sheet, please filter for blanks and look for yellow-highlighted items "Hypercube changed from 9080" or "Hypercube changed from 90801" and look at 9611, 9612 or 9613 on the relevant Hypercube tabs.

2.2 Non-negative facts in accounts

We propose to change the datatype of the concept "Average number of employees during the period" to "types:nonNegativeDecimalItemType" to address the issue where users are accidentally reporting a negative number; it is not possible for the value of this concept to be a negative number (although it is possible for it to be "0"). We plan to conduct a post implementation review of this change in future years to assess the improvement in the quality of annual accounts as a result of this change and to explore more concepts that should not accept negative values with the Companies House. Please review row number 3132 of FRS 102 tab in the FRC-2025-v0.1.0 sheet.

2.3 Balance types

2.3.1 Issue of bonus shares

The balance type for "Issue of bonus shares, decrease (increase) in equity" is now defined as 'credit' and the label has also been changed. In a presentation tab, please filter for blanks and look for yellow-highlighted items "Changed label from "Issue of bonus shares, decrease (increase) in equity; Changed balance type from "debit" at row number 326 of FRS 102 tab in the FRC-2025-v0.1.0 sheet.

2.3.2 Increase (decrease) in net debt

"Further item of increase (decrease) in net debt in period [component of total increase (decrease) in net debt in period]", and "Other items of increase (decrease) in net debt in period" are now defined with balance type as 'credit'. In a presentation tab, please filter for blanks and look for yellow-highlighted items "Changed balance type from "debit" at row number 2853 and 2854 of FRS 102 tab in the FRC-2025-v0.1.0 sheet.

2.3.3 Past service cost of defined benefit plan

The concept "[Past service cost of defined benefit plan](#)" is now defined with balance type as 'debit'. In a presentation tab, please filter for blanks and look for yellow-highlighted items "Changed balance type from "credit" at row number 3073 of FRS 102 tab in the FRC-2025-v0.1.0 sheet.

2.4 Financial Instruments Current / Non-current dimension

The "[Financial Instruments Current / Non-current \[Dimension\]](#)" is now available to be used with a wider number of concepts. In a presentation tab, please filter for blanks and look for yellow-highlighted items "Hypercube changed from 92601 to 92621" and **92621** in the "Hypercube items" tab.

2.5 Financial instruments policies

The "[Financial instruments classification policy](#)" and "[Financial instruments recognition and measurement policy](#)" concepts can now be used in conjunction with the "[Financial assets at fair value through profit and loss](#)" and "[Financial liabilities at fair value through profit and loss](#)" domain members. In a presentation tab, please filter for blanks and look for yellow-highlighted items "Hypercube changed from 9000" and "Hypercube changed from 9050" and row numbers 440 and 1804 in the "Hypercube items" tab.

2.6 Net Reinsurance Contracts Held Analysis duplicate domain member

Previously, [NetReinsuranceContractsHeldAnalysisDimension](#) has had duplicate domain members [PresentValueFutureCashFlows](#) and [RiskAdjustmentForNon-financialRisk](#) as a child of [Contracts under Premium Allocation Approach, amounts recoverable on incurred claims](#) domain member and [Contracts not under Premium Allocation Approach, amounts recoverable on incurred claims](#) domain member. We have renamed the duplicate domain members; please see lines 2910-2918 in the "Presentation – Common" tab.

3 Candidates for digitisation

3.1 Companies House items for the workplan

3.1.1 Digitisation of Community Interest Company reports and 3.1.2 Dormant Subsidiary Exempt Package accounts

Following substantial discussion with Companies House, the Community Interest Company policy team, and with careful regard for the [Taxonomy design principles](#), we propose the following amendments to the UK Taxonomy Suite to enable digital reporting of these forms:

- Three new entry points for these specific forms. This ensures that the main taxonomies are not confused by the addition of these concepts, allows software developers to choose to support or not support these types of filings as they prefer, and allows for a CIC/DSEP-specific presentations to support preparers. The newly added entry points are:
 - a. **CIC 34:** Concept groups specific to the presentation of the CIC 34 entry point
 - b. **DSEP AA06:** Concept groups specific to the presentation of the DSEP AA06 entry point
 - c. **DSEP Agreement:** Concept groups specific to the presentation of the DSEP Agreement entry point
- Presenting CIC/DSEP in folders beginning with "1". Concepts are grouped today hierarchically under numbered headings (e.g. 010 Directors'/Strategic Report, 201 Income Statement (FRS101), 202 Income Statement (FRS102)). It was decided to group CIC/DSEP concepts beginning with "111" because prefix "1" has not been used in the Taxonomy Suite before. Numbering beginning with "101" was avoided to reduce the risk of confusion with FRS 101 and FRS102.
 - a. **111 - Short CIC 34 Report**
 - b. **112 - Detailed CIC 34 Report**
 - c. **113 - DSEP Statement of Guarantee (AA06)**
 - d. **114 - DSEP Agreement**

This ensures clear delineation between these concepts and others pre-existing in the Taxonomy Suite and, whilst not expected, permits for other forms to be grouped together under the "1" groupings.

- **Building on top of the core schema:** As has been the case previously, the CIC entry point makes use of pre-existing elements in the core schema (e.g. "UK Companies House registered number") and additions are only made for specific CIC and DSEP items (e.g. "ConsultationHasBeenHeldTruefalse").

To review the changes, please refer to CIC 34, DSEP AA06, and DSEP Agreement tabs in the FRC-2025-v0.1.0 sheet.

3.1.3 Detailed Profit and Loss restructure

At present, the DPL schema imports its own presentation linkbase. This is necessary, since the DPL entry point is used for filing to HMRC. This is not how the rest of the schemas in the FRC taxonomy work. The core schema imports the individual schemas (which do not import their own presentation linkbases), then the core-full schema imports the core schema and the presentation linkbases. In conclusion, the core entry point contains no presentation apart from DPL, whereas the core-full entry point contains the presentation for every group in the taxonomy.

The presence of the DPL presentation in the core entry point is not an issue for filing against the FRC taxonomy, since the structure of the taxonomy files do not matter as long as the correct files are imported into the relevant entry point. However, in order to improve handling of extension taxonomies or importing the core schema in other entry points, it would be preferable if the core entry point contained no presentation at all. Therefore, we propose to update the files in the DPL directory as listed below:

- Create a dpl-core schema which contains all the DPL elements, but does not import the DPL presentation linkbase;
- Replace the DPL elements in the existing dpl schema with an import for the new dpl-core schema, so that the dpl schema just imports the dpl-core schema and the dpl presentation linkbase;
- Update the core entry point to import the new dpl-core schema rather than the dpl schema.

This should not affect end-users of the taxonomy – the location of the DPL entry point schema would remain the same. The only change would be to files within the taxonomy package.

3.2 Additions to the UK Taxonomy Suite

3.2.1 Exemption for discontinued operations

Previously, the Taxonomy Suite lacked concepts for tagging an exemption for discontinued operations. We propose a new concept "Entity has claimed exemption from reporting due to discontinued operations [true/false]" under "Reporting exemptions claimed by entity [heading]" to ensure full tagging. Please filter for blanks and look for green-highlighted items "Added" at row numbers 754 of FRS 101 tab in the FRC-2025-v0.1.0 sheet.

3.2.2 Capital commitments

Previously, the Taxonomy Suite only had one high level concept for "Capital Commitments", so issuers are limited to only tag the total capital commitments. We propose a "Further item of capital commitments" concept under "Commitments [heading]" in the taxonomy to allow issuers to tag more than one capital commitment if they disclose it. Please filter for blanks and look for green-highlighted items "Added" at row numbers 3735 of FRS 101, row numbers 3250 of FRS 102 tab, and row numbers 3574 of IFRS tab in the FRC-2025-v0.1.0 sheet.

3.2.3 Deferred tax adjustment prior periods

Previously, the Taxonomy Suite lacked a specific concept to tag deferred tax adjustment prior periods. We propose a new concept "Deferred tax adjustments from a prior period" under "Total deferred tax expense (credit)" and "Reconciliation between tax expense and accounting profit multiplied by applicable tax rate [heading]" in the taxonomy. Please filter for blanks and look for green-highlighted items "Added" at row numbers 1621 and 1662 of FRS 101 tab, row numbers 1405 and 1443 of FRS 102 tab, and row numbers 1586 and 1627 of IFRS tab in the FRC-2025-v0.1.0 sheet.

3.2.4 Deferred tax assets

Although the Taxonomy Suite has previously had concepts such as "Deferred tax expense (credit) from unrecognised tax loss or credit" (IFRS and FRS 102) and "Tax rate increase (decrease) from change in deferred tax from unrecognised tax loss or credit" (FRS 101), issuers struggle to tag unrecognised deferred tax assets as there is no specific concept available for that. We propose a new concept "Tax increase (decrease) from unrecognised deferred tax assets" under "Reconciliation between tax expense and accounting profit multiplied by applicable tax rate [heading]" in the taxonomy. Please filter for blanks and look for green-highlighted items "Added" at row numbers 1673 of FRS 101 tab, row numbers 1454 of FRS 102 tab, and row numbers 1638 of IFRS tab in the FRC-2025-v0.1.0 sheet.

3.2.5 Further fixed/current asset/liability items

Currently, there are concepts such as "Further asset item" and "Further liability item" to be used in the balance sheet if no specific concept exists in the taxonomy for the item concerned. We propose a dimension of 'Fixed/non-current asset item' and 'Current asset item' for the concept 'Further asset item'. Similarly, for the concept 'Further liability item' to have a dimension of 'Non-current liability item' and 'Current liability item' so issuers can tag specific current/non-current assets or liabilities where there is no specific concept is available. Please filter for blanks and look for yellow-highlighted items " Hypercube changed from 92601 to 92621" at row numbers 282 of FRS 101 tab, row numbers 205 of FRS 102 tab, and row numbers 297 of IFRS tab in the FRC-2025-v0.1.0 sheet for Further asset item and look at row numbers 313 of FRS 101 tab, row numbers 226 of FRS 102 tab, and row numbers 319 of IFRS tab in the FRC-2025-v0.1.0 sheet for Further liability item.

4 Extension Taxonomies

4.1 Irish Extension Taxonomy 2025

Following on from last year, when we did not produce a new Irish Extensions taxonomy for the Revenue Commissioners of Ireland, we plan to update this year's Irish Extensions taxonomy by extending the 2025 FRC Taxonomy Suite which will also include the updates to last year's Taxonomy Suite (2024 FRC Taxonomy Suite v1.0.0). The relevant changes to last year's Taxonomy Suite that are being implemented can be viewed by referring to the [2024 mapping files](#) in which all changes to the 2024 suite are available. A summary of these changes can also be found in Appendix 2 (FRC Taxonomy 2024 changes which are relevant to the Irish extension taxonomy). To review the changes in the Irish extension taxonomy, please refer to the Ireland-FRS-2025-v0.1.0 spreadsheet.

4.2 Charities Taxonomies 2025

We plan to update this year's Charities Taxonomies by extending the planned 2025 FRC Taxonomy Suite. Please refer to the Charities-2025-v0.1.0 spreadsheet.

Appendix 1 – Analysis of new disclosure requirements

This table sets out the new disclosure requirements being added to [FRS 102 as a result of FRED82 and FRED84](#). It does not include revisions to the content of existing disclosure requirements where the revision does not result in disclosure of a new item.

Please note that in Section 20 and Section 23 of FRS 102 all existing disclosure requirements are being deleted and paragraph numbers have been re-used for new disclosure requirements in the table below.

Column 1 sets out the paragraph being added/amended in FRS 102

Column 2 sets out what this disclosure is based on

Column 3 sets out a brief explanation of what the new requirement involves

| FRS 102 new requirement | Existing FRS or IFRS equivalent | Explanation of disclosure |
|--------------------------------|--|---|
| 1.38 | FRS 102 1.14 | Early adoption of amendments |
| 1.44 | Based on FRS 102 10.13 but new requirement | P&L impact of adopting new lease requirements (or explanation) |
| 1.48 | n/a | Usage of IFRS 16 option (leasing) |
| 1.66 | IFRS 15.C6 | Usage of practical expedients (revenue) |
| 1AC.40 | Moved from 1AE.1 | Dividends declared payable |
| 3.8A | n/a | Usage of going concern basis & significant judgements |
| 3.17(e) | IAS 1.117 | Now 'material' rather than 'significant accounting policy information |
| 3.24(a) | n/a | Address of principal place of business disclosed as well as registered office in some circumstances, rather than instead of |
| 6.3B | n/a | Dividends paid per class of share |

| | | |
|------------|------------|--|
| 7.20C(a) | IAS 7.44H | Supplier finance terms & conditions |
| 7.20C(b) | IAS 7.44H | Supplier finance carrying amounts & payment due dates comparison |
| 7.20C(c) | IAS 7.44H | Supplier finance effect of non-cash changes |
| 8.5 | IAS 1.117 | Material accounting policy information |
| 11.40 | IAS 1.117 | Material accounting policy information (financial instruments) |
| 11.48ZA(a) | IFRS 7.35G | ECL inputs, assumptions & techniques |
| 11.48ZA(b) | IFRS 7.35G | ECL use of forward-looking info |
| 11.48ZA(c) | IFRS 7.35G | ECL changes in estimation techniques |
| 11.48ZB | IFRS 7.35H | Reconciliation from the opening balance to the closing balance of the allowance for ECL |
| 19.25(aA) | IFRS 3.B64 | Business combination reason/description of how control acquired |
| 19.25(cA) | IFRS 3.B64 | Business combination amount of NCI acquired |
| 19.25(dA) | IFRS 3.B64 | Business combination contingent consideration amount/description/estimate of range of outcomes |
| 19.25B | IFRS 3.B67 | Business combination incomplete accounting and info on provisional amounts |
| 19.26B | n/a | Goodwill amortisation useful life where previously could not be estimated reliably |
| 20.76 | IFRS 16.59 | Leases – lessee – general description |
| 20.77(a) | IFRS 16.59 | Leases – lessee – future cashflows potential exposed to |
| 20.77(b) | IFRS 16.59 | Leases – lessee – restrictions/covenants |
| 20.77(c) | n/a | Leases – lessee – types of discount rate used |
| 20.77(d) | IFRS 16.59 | Leases – lessee – sale & leaseback details |
| 20.78 | n/a | Leases – lessee – usage of practical expedients |
| 20.79 | n/a | Leases – lessee – usage of unchanged discount rate for remeasurement |

| | | |
|-----------|-------------------|---|
| 20.80(a) | IFRS 16.53 | Leases – lessee – interest expense |
| 20.80(b) | IFRS 16.53 | Leases – lessee – short-term operating expense |
| 20.80(c) | IFRS 16.53 | Leases – lessee – low-value operating expense |
| 20.80(d) | IFRS 16.53 | Leases – lessee – variable operating expense |
| 20.80(e) | IFRS 16.53 | Leases – lessee – sublease income |
| 20.80(f) | IFRS 16.53 | Leases – lessee – cash outflow |
| 20.80(g) | IFRS 16.53 | Leases – lessee – S&LB gains/losses |
| 20.81(a) | IFRS 16.53 | Leases – lessee – carrying amount and depreciation |
| 20.81(b) | IFRS 16.53 (part) | Leases – lessee – reconciliation of carrying amounts |
| 20.82 | IFRS 16.55 (part) | Leases – lessee – ST and LV commitments |
| 20.114 | IFRS 16.92 | Leases – lessor – general description |
| 20.115 | IFRS 16.92 | Leases – lessor – additional info |
| 20.116 | IFRS 16.90 | Leases – lessor – selling P&L/finance income/variable income |
| 20.117 | IFRS 16.93 | Leases – lessor – FL – explanation of changes in carrying amount |
| 20.118 | IFRS 16.94 | Leases – lessor – FL – maturity analysis of amounts receivable and reconciliation showing unearned finance income |
| 20.121 | IFRS 16.97 | Leases – lessor – OL – maturity analysis of amounts receivable |
| 23.131 | IFRS 15.114 | Revenue - disaggregation |
| 23.132 | IFRS 15.115 | Revenue – explanation of relationship to segmental disclosures |
| 23.133(a) | IFRS 15. | Revenue – amounts of revenue from CWC |
| 23.133(b) | IFRS 15.113 | Revenue – impairment losses on assets arising from CWC |
| 23.134(a) | IFRS 15.116 | Revenue – opening and closing balances arising from CWC |

| | | |
|-----------|---|---|
| 23.134(b) | IFRS 15.116 | Revenue – amount recognised included in b/f liability |
| 23.134(c) | IFRS 15.116 | Revenue – amount recognised relating to prior periods |
| 23.135(a) | IFRS 15.119 | Revenue – description of how performance obligations satisfied |
| 23.135(b) | IFRS 15.119 | Revenue – description of payment terms |
| 23.135(c) | IFRS 15.119 | Revenue – description of nature of goods and services |
| 23.135(d) | IFRS 15.119 | Revenue – description of refund/return obligations |
| 23.135(e) | IFRS 15.119 | Revenue – description of warranty obligations |
| 23.136 | IFRS 15.124 | Revenue – method for recognising revenue over time |
| 23.137 | IFRS 15.120 | Revenue – explanation of unsatisfied performance obligations |
| 23.138(a) | IFRS 15.128 | Revenue – asset closing balances |
| 23.138(b) | IFRS 15.128 | Revenue – asset impairment/amortisation |
| 23.139 | IFRS 15.129 | Revenue – usage of reliefs to not adjust for time value of money, not capitalise cost to obtain a contract, not capitalise costs to obtain a contract when contract < 1year |
| 24.6(b) | IAS 20.39(b) | 'Extent' rather than 'amount' of grants recognised. |
| 27.33(bA) | Rest of 27.33 | ROU asset impairment |
| 28.41(f) | IAS 19.141 | Additional line items in DB reconciliation |
| 28.41(l) | IAS 19.148 | Basis for determining the limit on surplus recognition |
| 33.12(hA) | IAS 24.21 | Conditional commitments to related parties |
| 34.55 | Expansion of extant paragraph 34.55 requirement | Heritage ROU assets |
| 35.10(x) | n/a | Leases – usage of IFRS 16 option |

Appendix 2 – FRC 2024 changes which are relevant to the Irish extension taxonomy

The relevant changes can be reviewed by referencing the mapping documents detailing all the changes to the 2024 suite since the 2023 version available [here](#), attached below is a summary of changes that may be relevant:

Applicable to all entry points:

- "Significant accounting policies" was renamed to "Material accounting policy information" everywhere
- Added "Tax status of entity [heading]" and children
- Added "UK Societas" member of "Legal form of entity" dimension
- Removed "Registered charity" member of "Legal form of entity" dimension (since Charities should be filing against Charities taxonomy)
- "Revised [default]" and "Original" members of "Original and revised data" dimension replaced by "Currently stated [default]" and "Superseded" (guidance items related to these were also added)
- Removed "Insurance business SORP", "Oil and gas SORP", "Authorised funds SORP", "Charities SORP" and "Investment companies SORP" from "SORPs" dimension
- Added "Authorised Investment companies SORP" to "SORPs" dimension
- Removed "Independent examination (charity)" from "Accounts status" dimension
- "Branch" and "Foreign" members of Accounts status dimension moved to Accounts type dimension
- Added several leaseback domain members
- Added "Leaseback assets" member to Ownership of assets dimension
- Added "Right-of-use assets arising from sale and leaseback" member to PPE ownership dimension
- Added "Right-of-use intangible assets arising from sale and leaseback" member to Intangible assets ownership type dimension
- Added "Right-of-use investment property arising from sale and leaseback" to Investment property ownership type dimension
- Added "Sale and leaseback" member to Finance lease contract type dimension
- Added "Stage 3, Lifetime ECL and non-performing loans" member to Financial assets impairment stage dimension
- Added "Loans and advances product grouping [Dimension]"
- Added "Drawn and undrawn loans and advances [Dimension]"

FRS 101:

- Added "Entity has claimed exemption from reporting some income taxes in line with FRS 101 8(iZA) [true/false]"

FRS 101 and EU IFRS:

-
- Added "Definition of default policy"
 - Added "Low credit risk expedient and backstop policy"
 - Added "Collective assessments grouping policy"
 - Added "For disclosures related to expected credit loss, see 'Disclosures relating to ECL' section [cross-reference]"
 - Added "Percentage of ECL loans coverage, loans and advances to customers"
 - Added "Disclosures relating to ECL [heading]" and children

FRS 102 and EU IFRS:

- Added "Tax expense (credit) relating to OECD Pillar Two income tax"



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