



Financial Reporting Council

UK Taxonomy Suite 2025

Changelog

18 October 2024

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 Taxonomy Suite and mapping files. Guidance on using the mapping files can be found in the help box, below. For any comments, please contact us via [taxonomy viewer](#) or email to xbrl@frc.org.uk.

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

The mapping files we provide in September/October are prepared after actioning relevant feedback from the public consultation and show changes to the taxonomy suite compared to the previous year version.

1. A full list of 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. The **Hypercube Numbers** column (C in the Presentation tabs) and **Dimension Numbers** column (E in the Hypercube Dimensions tab) shows 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. [The UK Taxonomy Suite can be viewed online using Yeti.](#)
4. The **Label** and **Name** information is available in both English and Welsh.
5. The Presentation tabs includes reference information where applicable.

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.

With respect to FRED82 and FRED84 [changes in disclosure requirements for the FRS 102](#), 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. These were defined in the core schema and adopted 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, the below-mentioned three new hypercubes are provided.

- 9611 - Hypercube - Income - Main - By Sex
- 9612 - Hypercube - Income - Main - By Gender
- 9613 - Hypercube - Income - Main - By Ethnicity

Additionally, the hypercube for concepts under "Employee information [heading]" was changed from "9080 Income-MainHypercube" and "90801 Income-MainHypercube" to these three.

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.

The tag average number of employees is also kept in hypercubes 9080 and 90801, alongside the new hypercubes. This will give filers the option of submitting along the lines of sex, gender or ethnicity if they wish to, but not force them to tag.

2.2 Non-negative facts in accounts

We updated 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](#), the UK Taxonomy Suite now enables digital reporting of Community Interest Company reports (CICs) and Dormant Subsidiary Exempt Package accounts (DSEP).

- 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 UK Taxonomy Suite 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 a UK 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, the files in the DPL directory have been updated as follows:

- Created a dpl-core schema which contains all the DPL elements, but does not import the DPL presentation linkbase;
- Replaced 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;
- Updated 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 remains the same.

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 provide 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 provide 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 provide 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 provide 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 provide 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 updated this year's Irish Extensions taxonomy by extending the 2025 FRC Taxonomy Suite; this also include the updates to last year's Taxonomy Suite (2024 FRC Taxonomy Suite v1.0.0). The relevant changes arising from 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. 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 updated the Charities Taxonomies by extending the 2025 FRC Taxonomy Suite. Please refer to the Charities-2025-v0.1.0 spreadsheet.



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