CONTENT CHANGES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
5144979	Support for early adoption of the 2024 Periodic Review	New tickbox "*Early adoption of the 2024 periodic review*" and new paragraph field named "*Guidance*" used to provide guidance/warning text so set to read-only. Text reads as "*Where early adoption of the periodic review is selected, this selection must be applied consistently to all parts of the accounts that are subject to the periodic review changes*". This can be found in the following location. • Summary tab | Client Details | General | General New variables *'EarlyAdoption2024Review'* and *'IsPost1January2026'* added to the Disclosure tab and following reports. • FRS 102 Financial Statements • FRS 102 Consolidated Financial Statements • FRS 102 Section 1A - Small Entities • FRS 102 Section 1A - Abridged Financial Statements • FRS 102 Dormant Financial Statements
5121185	UK FRS 102 Sept '24 - Going Concern disclosure	Updated *Going Concern* guidance within the status panel and the default text for "prepared / not prepared on a going concern basis". • Disclosure tab | Accounting Policies | Basis of Preparation | Going concern Display condition of the report element templates listed below updated to “always” display as disclosure required regardless of going concern basis. • FRS 102 Financial Statements | Notes to the Financial Statements | Accounting policies | Going concern

<table>
<tr><td></td><td></td><td>FRS 102 Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Going concern FRS 102 Section 1A - Small Entities | Notes to the Financial Statements | Accounting policies | Going concern FRS 102 Section 1A - Abridged Financial Statements | Notes to the Financial Statements | Accounting policies | Going concern FRS 102 Dormant Financial Statements | Notes to the Financial Statements | Accounting policies | Going concern</td></tr>
<tr><td>5121515</td><td>UK FRS 102 Sept '24 – Leases (Right of Use Asset depreciation disclosures)</td><td> New table "Table of methods and rates for right of use assets" added to allow separate disclosure of depreciation methods and rates for Right of Use Assets. Disclosure | Accounting Policies | Non-Current Assets | Depreciation Report templates have been updated to include the new disclosure with additional headings to clearly distinguish Property, Plant and Equipment depreciation disclosures from Right of Use Asset depreciation disclosures. The changes can be found in the following locations: FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Depreciation FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Depreciation FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Depreciation</td></tr>
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		• FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Depreciation • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Depreciation
5121515	UK FRS 102 Sept '24 – Leases (Right of Use Asset categories)	The following new categories have been added to disclosure *Right of Use Asset* values. • NCA 1a - Right of use assets • NCA 1a 1 – Machinery • NCA 1a 1 1 – Machinery cost • NCA 1a 1 1 1 – Machinery cost brought forward • NCA 1a 1 1 2 – Machinery cost additions • NCA 1a 1 1 3 – Machinery cost disposals • NCA 1a 1 2 – Machinery depreciation • NCA 1a 1 2 1 – Machinery depreciation brought forward • NCA 1a 1 2 2 – Machinery depreciation charge for year • NCA 1a 1 2 3 – Machinery depreciation disposals • NCA 1a 2 – Property • NCA 1a 2 1 – Property cost • NCA 1a 2 1 1 – Property cost brought forward • NCA 1a 2 1 2 – Property cost additions • NCA 1a 2 1 3 – Property cost disposals • NCA 1a 2 2 – Property depreciation • NCA 1a 2 2 1 – Property depreciation brought forward • NCA 1a 2 2 2 – Property depreciation charge for year • NCA 1a 2 2 3 – Property depreciation disposals • NCA 1a 3 – Other • NCA 1a 3 1 – Other cost • NCA 1a 3 1 1 – Other cost brought forward • NCA 1a 3 1 2 – Other cost additions • NCA 1a 3 1 3 – Other cost disposals • NCA 1a 3 2 – Other depreciation

		• NCA 1a 3 2 1 – Other depreciation brought forward • NCA 1a 3 2 2 – Other depreciation charge for year • NCA 1a 3 2 3 – Other depreciation disposals In the Balance Sheets listed below, a new row has been added using the new categories added. • FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position • FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position (no SOCIE) • FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill • FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position values • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position values (no SOCIE) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position with negative goodwill • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position with negative goodwill (no SOCIE) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position values

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position values (no SOCIE) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position with negative goodwill • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position (no SOCIE) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Balance Sheet | Statement of financial position • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Balance Sheet | Statement of financial position (no SOCIE) • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Dormant Financial Statements | Financial Statements | Balance Sheet | Statement of financial position • FRS 102 Dormant Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill

5121515	UK FRS 102 Sept '24 – Leases (Right of Use Asset disclosures)	New disclosures added to support the requirements of the FRS 102 2024 Periodic Review, including restricted covenant disclosures, discount rate disclosures, sale and leaseback transaction disclosures and manual data entry tables for *Right of Use Asset* movements. These can be found in the following locations: • Disclosure | Financial Statements | Group Right Of Use Assets • Disclosure | Financial Statements | Group Right Of Use Assets | Restricted covenants • Disclosure | Financial Statements | Group Right Of Use Assets | Discount rates • Disclosure | Financial Statements | Group Right Of Use Assets | Sale and leaseback transactions • Disclosure | Financial Statements | Group Right Of Use Assets | Manual data entry • Disclosure | Financial Statements | Company Right Of Use Assets • Disclosure | Financial Statements | Company Right Of Use Assets | Restricted covenants • Disclosure | Financial Statements | Company Right Of Use Assets | Discount rates • Disclosure | Financial Statements | Company Right Of Use Assets | Sale and leaseback transactions • Disclosure | Financial Statements | Company Right Of Use Assets | Manual data entry The reports have been updated in the following locations to include these new disclosures: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets

		• FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Restricted covenants • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Discount rates • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Sale and leaseback • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - manual data entry • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets – Group • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Group | Restricted covenants • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Group | Discount rates • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Group | Sale and leaseback • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements |

		Right of use assets | Right of use assets - Group | Right of use assets • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Group | Right of use assets - manual data entry • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets – Company • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Company | Restricted covenants • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Company | Discount rates • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Company | Sale and leaseback • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Company | Right of use assets • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - Company | Right of use assets - manual data entry • FRS 102 Section 1A – Small Entities | Financial Statements | Notes to the Financial Statements | Right of use assets

		• FRS 102 Section 1A – Small Entities | Financial Statements | Notes to the Financial Statements | Right of use assets | Restricted covenants • FRS 102 Section 1A – Small Entities | Financial Statements | Notes to the Financial Statements | Right of use assets | Discount rates • FRS 102 Section 1A – Small Entities | Financial Statements | Notes to the Financial Statements | Right of use assets | Sale and leaseback • FRS 102 Section 1A – Small Entities | Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets • FRS 102 Section 1A – Small Entities | Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - manual data entry • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Restricted covenants • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Discount rates • FRS 102 Dormant Financial Statements |Financial Statements | Notes to the Financial Statements | Right of use assets | Sale and leaseback • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets

		• FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Right of use assets | Right of use assets - manual data entry
5121515	UK FRS 102 Sept '24 – Leases (accounting policies)	Lease accounting policy disclosures have been updated to support the requirements of the FRS 102 2024 Periodic Review. Existing lease accounting policy disclosures have been amended so that they are only available where the 2024 Periodic Review has not been early adopted and the accounting period begins before 1 January 2026. • Disclosure | Accounting Policies | Leases | Leases A new accounting policy section has been introduced with new policy wording covering initial recognition and measurement, sale and leaseback transactions, short-term and low-value leases, portfolio application and lease modifications, and will be included when early adopting the 2024 Periodic Review or where the accounting period begins on or after 1 January 2026. • Disclosure | Accounting Policies | Leases | Finance leases on right of use assets The reports have been updated in the following locations to include these new disclosures: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Initial recognition and measurement • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Sale and leaseback transactions

		• FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Short term and low value leases • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Portfolio application • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Lease modification • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Leases • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Initial recognition and measurement • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Sale and leaseback transactions • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Short term and low value leases • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Portfolio application • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements |

		Accounting policies | Leases | Finance leases on right of use assets | Lease modification • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Initial recognition and measurement • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Sale and leaseback transactions • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Short term and low value leases • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Portfolio application • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Lease modification • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Initial recognition and measurement

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		• FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Portfolio application • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Leases | Finance leases on right of use assets | Lease modification
5121515	UK FRS 102 Sept '24 – Leases (lease disclosures)	Lease disclosures have been updated to support the requirements of the FRS 102 2024 Periodic Review. Existing *Finance Lease and Hire Purchase Commitments* and *Operating Lease* disclosures have been amended so that they are only available where the 2024 Periodic Review has not been early adopted and the accounting period begins before 1 January 2026. • Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Finance lease and hire purchase commitments – group • Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Finance lease and hire purchase commitments – company • Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Operating leases – group • Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Operating leases – company New disclosure sections have been introduced for *Short-term and Low-value Leases* and *Finance Leases on Right of Use Assets*, including support for leasing arrangements, restrictions and covenants, future lease payment disclosures, lease liabilities, lease cash outflows, sub-leasing arrangements and sale and leaseback transactions. • Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Short term and low value leases – group • Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Finance leases on right of use assets – group

		- Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Short term and low value leases – company - Disclosure | Financial Statements | Lease and Hire Purchase Obligations | Finance leases on right of use assets – company The reports have been updated in the following locations to include these new disclosures: - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Leasing arrangements - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Restrictions and covenants - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Minimum lease payments - short term - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Minimum lease payments - low value - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Payments recognised as an expense - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Leasing arrangements

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		• FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Minimum lease payments - short term • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Minimum lease payments - low value • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Payments recognised as an expense • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Leasing arrangements • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Restrictions and covenants • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Finance lease amounts • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Cash flow commitments • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Leasing arrangements • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Restrictions and covenants

		• FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Minimum lease payments - short term • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Minimum lease payments - low value • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Short term and low value assets | Payments recognised as an expense • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Leasing arrangements • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Restrictions and covenants • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Finance lease amounts • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Finance leases on right of use assets | Cash flow commitments
5121515	UK FRS 102 Sept '24 – Leases (lessor income disclosures)	A new lessor income section has been added to support the requirements of the FRS 102 2024 Periodic Review and includes disclosures relating to significant lease arrangements, finance lease income and operating lease income with fields to record variable lease payments, finance income, profit or loss arising on finance

		leases, maturity analyses of lease payments receivable and information relating to lease arrangements, restrictions and covenants. • Disclosure | Financial Statements | Lessor Income | Significant lease arrangements – group • Disclosure | Financial Statements | Lessor Income | Significant lease arrangements • Disclosure | Financial Statements | Lessor Income | Finance lease income – group • Disclosure | Financial Statements | Lessor Income | Finance lease income • Disclosure | Financial Statements | Lessor Income | Operating lease income – group • Disclosure | Financial Statements | Lessor Income | Operating lease income The reports have been updated in the following locations to include these new disclosures: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Leasing arrangements • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Restrictions and covenants • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Variable lease payments • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income |

		Finance leases FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Selling profit or loss • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Finance income on net investment • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Variable lease payments income • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Significant changes in carrying amount • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Undiscounted lease payments receivable • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases | Operating lease income • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases | Variable lease payments income • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases | Undiscounted lease payments receivable • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Leasing arrangements • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Restrictions and covenants • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Variable lease payments • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Finance leases • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Finance leases | Selling profit or loss • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Finance leases | Finance income on net investment • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Finance leases | Variable lease payments income • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Finance leases | Significant changes in carrying amount • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Finance leases | Undiscounted lease payments receivable

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Operating leases • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Operating leases | Operating lease income • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Operating leases | Variable lease payments income • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Group | Lessor income | Operating leases | Undiscounted lease payments receivable • FRS 102 Consolidated Financial Statements |Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Leasing arrangements • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Restrictions and covenants • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Variable lease payments • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Finance leases

		• FRS 102 Consolidated Financial Statements |Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Finance leases | Selling profit or loss • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Finance leases | Finance income on net investment • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Finance leases | Variable lease payments income • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Finance leases | Significant changes in carrying amount • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Finance leases | Undiscounted lease payments receivable • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Operating leases • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Operating leases | Operating lease income • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Operating leases | Variable lease payments income

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Leases | Company | Lessor income | Operating leases | Undiscounted lease payments receivable • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Leasing arrangements • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Restrictions and covenants • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Variable lease payments • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Selling profit or loss • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Finance income on net investment • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Variable lease payments income • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases |

		Lessor income | Finance leases | Significant changes in carrying amount • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Finance leases | Undiscounted lease payments receivable • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases | Operating lease income • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases | Variable lease payments income • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Leases | Lessor income | Operating leases | Undiscounted lease payments receivable
5137850	UK FRS 102 Sept '24 - Small entities taxation note	Income Tax disclosures have been updated to support reporting requirements introduced by the FRS 102 2024 Periodic Review. Display conditions have been amended to make relevant disclosures available where a small company is early adopting the 2024 Periodic Review or where the reporting period begins on or after 1 January 2026. The changes can be found in the following locations: • Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Current tax related to items recognised as items of other comprehensive income

		• Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Current tax related to items recognised as items of equity • Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Explanation of changes in tax rates since previous accounting period • Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Factors that may affect future tax charges • Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Tax treatment of amounts debited or credited to the fair value reserve • Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Special circumstances affecting overall tax charge or credit for the period or future periods • Disclosure | Financial Statements | Income Tax | Company reconciliation of tax charge | Free text comment • Disclosure | Financial Statements | Income Tax | Income tax relating to proposed dividends • Disclosure | Financial Statements | Income Tax | Company deferred tax | Details to support disclosure of deferred tax • Disclosure | Financial Statements | Income Tax | Company deferred tax | Deferred tax related to items recognised as items of other comprehensive income • Disclosure | Financial Statements | Income Tax | Company deferred tax | Deferred tax related to items recognised as items of equity • Disclosure | Financial Statements | Income Tax | Company deferred tax | Unrecognised deferred tax assets

		• Disclosure | Financial Statements | Income Tax | Company deferred tax | Expiry date of timing differences, unused tax losses and unused tax credits • Disclosure | Financial Statements | Income Tax | Company deferred tax | Amount of net reversal of deferred tax assets and liabilities expected to occur during the year beginning after the reporting period • Disclosure | Financial Statements | Income Tax | Company deferred tax | Explanation for expected reversal • Disclosure | Financial Statements | Income Tax | Pillar Two legislation | Disclosure that the entity is within the scope of Pillar Two legislation • Disclosure | Financial Statements | Income Tax | Pillar Two legislation | Disclose information to assist users to understand the exposure to Pillar Two legislation if it's not yet in effect for the entity • Disclosure | Financial Statements | Income Tax | Pillar Two legislation | Qualitative information about the entity's exposure to Pillar Two income tax (if legislation not yet in effect) • Disclosure | Financial Statements | Income Tax | Pillar Two legislation | Quantitative information about the entity's exposure to Pillar Two income tax (if legislation not yet in effect)
5138081	UK FRS 102 Sept '24 - Small entities - share based payments	Share-based payment disclosures have been updated to support reporting requirements introduced by the FRS 102 2024 Periodic Review. Display conditions throughout the *Company Share-Based Payments* disclosure have been updated to ensure the applicable disclosures are or aren't presented as appropriate, depending on whether or not the reporting small entity is applying the changes introduced in the 2024 Periodic Review.

		The changes have been applied to the disclosures in the following locations: • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Name of scheme • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Description of scheme (including general terms and conditions, maximum term of options granted and method of settlement) • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Description of how fair value of goods or services received or the value of equity instruments granted was measured (equity-settled) • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Description of valuation methodology used (if applicable) and reason for choice • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Description of how liability was measured (cash-settled) • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Entity is part of a group share-based payment plan • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Basis for allocation of group expense • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Total expense recognised in profit or loss arising from share-based payments • Disclosure | Financial Statements | Company Share-Based Payments | Scheme details | Total carrying amount of liabilities arising from share-based payments

		- Disclosure | Financial Statements | Company Share-Based Payments | Movements | Share options movement table - Number of share options - Disclosure | Financial Statements | Company Share-Based Payments | Movements | Share options movement table - Weighted average exercise price of share options New *Share-based Payment* notes have been added to the *FRS 102 Section 1A - Small Entities* and *FRS 102 Section 1A - Abridged Financial Statements* reports.
5138145	UK FRS 102 Sept '24 - Small entities - related party transactions	New disclosures have been added to support the reporting of commitments given by directors and key management personnel. The changes have been applied to the disclosures in the following locations: - Disclosure | Company Related Party Transactions | Transactions with Key Management | Transactions with directors | Commitments given - Disclosure | Company Related Party Transactions | Transactions with Key Management | Details of transactions with key management | Details of any commitments given The changes can be found in the following locations: - FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Related party transactions | Key management personnel | Summary of commitments given - FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Related party transactions | Transactions with directors | Commitments - FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements |

		Related party transactions | Key management personnel | Summary of commitments given • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Related party transactions | Transactions with directors | Commitments
5138308	UK FRS 102 Sept '24 - Section 1a reports – provisions and contingencies	New *Provisions for liabilities* notes have been added to the *FRS 102 Section 1A - Small Entities* and *FRS 102 Section 1A - Abridged Financial Statements* reports.
5140491	UK FRS 102 Sept '24 - Transition to FRS 102	The Transition to FRS 102 disclosure area has been enhanced with new disclosures to record the nature of changes in accounting policy. The existing first-time adoption option has been renamed to better reflect the purpose of the disclosure New disclosures have been added to support the reporting of commitments given by directors and key management personnel. The changes have been applied to the disclosures in the following locations: • Disclosure | Financial Statements | Group Transition to FRS 102 • Disclosure tab | Financial Statements | Transition to FRS 102 The changes can be found in the following locations: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Nature of change to accounting policy • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Further details or no previous financial statements • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements |

		Transition to FRS 102 | Group transition | Nature of change to accounting policy • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Group transition | Further details or no previous financial statements • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Company transition | Nature of change to accounting policy • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Company transition | Further details or no previous financial statements • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Nature of change to accounting policy • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Further details or no previous financial statements • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Nature of change to accounting policy • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Further details or no previous financial statements • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Nature of change to accounting policy

		FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Transition to FRS 102 | Further details or no previous financial statements
5156657	UK FRS 102 Sept '24 - Revenue recognition (accounting policies)	New disclosures have been added to support the reporting of commitments given by directors and key management personnel. The changes have been applied to the disclosures in the following locations: - Disclosure | Accounting Policies | Revenue, Income and Expenses | Contract revenue | Contract revenue is recognised - Disclosure | Accounting Policies | Revenue, Income and Expenses | Contract revenue | Text to be displayed in the report - Disclosure | Accounting Policies | Revenue, Income and Expenses | Cost of obtaining contracts - Disclosure | Accounting Policies | Revenue, Income and Expenses | Cost of obtaining contracts | Text to be displayed in the report New report element templates for these disclosures can be found in the following locations: - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Cost of obtaining contracts - FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Cost of obtaining contracts - FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Cost of obtaining contracts - FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Cost of obtaining contracts

5156657	UK FRS 102 Sept '24 - Revenue recognition (recognition disclosures)	Section on the Disclosure tab renamed from "Revenue from Construction Contracts", now "*Revenue from Contracts*". New revenue analysis category structures have also been added to support disclosures by customer type, revenue timing, agent or principal arrangements and major product or service lines. • Turnover 1 - Turnover - Customer type • Turnover 1 1 - Customer type 1 • Turnover 1 2 - Customer type 2 • Turnover 1 3 - Customer type 3 • Turnover 1 4 - Customer type 4 • Turnover 1 5 - Customer type 5 • Turnover 1 6 - Revenue from financial instruments • Turnover 1 7 - Other activities • Turnover 2 - Turnover - Revenue timing • Turnover 2 1 - Revenue received at a point in time • Turnover 2 2 - Revenue received over time • Turnover 2 3 - Revenue from financial instruments • Turnover 2 4 - Other activities • Turnover 3 - Turnover - Agent or principal • Turnover 3 1 - Revenue received as agent • Turnover 3 2 - Revenue received as principal • Turnover 3 3 - Revenue from financial instruments • Turnover 3 4 - Other activities • Turnover 4 - Turnover - Product or service • Turnover 4 1 - Product or service 1 • Turnover 4 2 - Product or service 2 • Turnover 4 3 - Product or service 3 • Turnover 4 4 - Product or service 4 • Turnover 4 5 - Revenue from financial instruments • Turnover 4 6 - Other activities New disclosures have been added for contract revenue recognition, contract performance obligations, contract balances, costs to obtain contracts and segmental revenue analysis.

		• Disclosure | Financial Statements | Revenue from Contracts • Disclosure | Financial Statements | Revenue from Contracts | Revenue from construction contracts • Disclosure | Financial Statements | Revenue from Contracts | Revenue from contracts • Disclosure | Financial Statements | Revenue from Contracts | Revenue from contracts | Contract performance obligations • Disclosure | Financial Statements | Revenue from Contracts | Revenue from contracts | Reconciliation of receivables, contract assets and contract liabilities from contracts with customers • Disclosure | Financial Statements | Revenue from Contracts | Revenue from contracts | Closing balance of assets recognised from costs incurred to obtain or fulfil a contract by category of asset • Disclosure | Financial Statements | Revenue from Contracts | Revenue from contracts | Other costs incurred to obtain or fulfil a contract Revenue from contracts disclosures have been enhanced to support the requirements of the FRS 102 2024 Periodic Review. New accounting policy options have been introduced for contract revenue recognition in the following locations: The changes linking to these new disclosures can be found in the following locations of the reports: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description

		• FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Revenue recognised • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Performance obligations • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Reconciliation • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Closing balance of assets • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Value of amortisation and impairment • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Segment description • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Revenue recognised • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Performance obligations • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Reconciliation • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Closing balance of assets • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements |

		Revenue | Revenue from contracts | Value of amortisation and impairment • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue values • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Revenue recognised • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Performance obligations • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Reconciliation • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Closing balance of assets • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Revenue from contracts | Value of amortisation and impairment • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Construction contracts • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Revenue | Construction contracts | Construction contracts values
5159692	UK FRS 102 Sept '24 - Financial instruments (accounting policies)	Financial instruments disclosures have been enhanced to support different financial instrument accounting policy options available under FRS 102, IAS 39 and IFRS 9, which can be found here:

		• Disclosure | Accounting Policies | Financial Instruments | Financial instruments | Select the accounting policy used to disclose financial instruments The change to the reports can be found in the following locations: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Financial instruments • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Accounting policies | Financial instruments • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Accounting policies | Financial instruments • FRS 102 Section 1A - Abridged Financial Statements | Abridged Financial Statements | Notes to the Financial Statements | Accounting policies | Financial instruments • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Accounting policies | Financial instruments
5159692	UK FRS 102 Sept '24 - Financial instruments	Financial instruments disclosures have been enhanced to support expected credit loss (ECL) reporting and new disclosure fields have been added to capture assumptions, future considerations, changes in estimates and reconciliations of expected credit loss allowances. The impairment note structure has also been redesigned to support multiple classes of assets, allowing detailed ECL disclosures to be reported separately for each asset category. • Disclosure | Group Financial Instruments | Impairment | Impairment | Basis of inputs, assumptions and estimation techniques used to measure expected credit losses • Disclosure | Group Financial Instruments | Impairment | Impairment | Factors about the future which have been

		considered in determining expected credit losses, including macroeconomic factors • Disclosure | Group Financial Instruments | Impairment | Impairment | Changes in estimation techniques or significant assumptions made during the reporting period, and the reasons for those changes • Disclosure | Group Financial Instruments | Impairment | Impairment | Reconciliation of the expected credit loss allowance • Disclosure | Company Financial Instruments | Impairment | Impairment | Basis of inputs, assumptions and estimation techniques used to measure expected credit losses • Disclosure | Company Financial Instruments | Impairment | Impairment | Factors about the future which have been considered in determining expected credit losses, including macroeconomic factors • Disclosure | Company Financial Instruments | Impairment | Impairment | Changes in estimation techniques or significant assumptions made during the reporting period, and the reasons for those changes • Disclosure | Company Financial Instruments | Impairment | Impairment | Reconciliation of the expected credit loss allowance Five default impairment classes have been added to support reporting by asset category. Additional asset classes can be added where required. The changes can be found in the following locations: • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Impairment loss

		• FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | ECL Inputs and assumptions • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Future considerations • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Changes in estimates and assumptions • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Reconciliation of ECL • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 2 to Class of assets 5 [disclosures repeat] • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Impairment loss • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | ECL Inputs and assumptions • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Future considerations

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Changes in estimates and assumptions • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Reconciliation of ECL • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 2 to Class of assets 5 [disclosures repeat] • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Impairment loss • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | ECL Inputs and assumptions • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Future considerations • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Changes in estimates and assumptions

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 1 | Reconciliation of ECL • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Financial instruments | Financial instruments - group | Impairment (folder) | Class of assets 2 to Class of assets 5 [disclosures repeat] • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Impairment loss • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | ECL Inputs and assumptions • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Future considerations • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Changes in estimates and assumptions • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Reconciliation of ECL • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 2 to Class of assets 5 [disclosures repeat] • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements |

		Financial instruments | Impairment (folder) | Class of assets 1 | Impairment loss • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | ECL Inputs and assumptions • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Future considerations • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Changes in estimates and assumptions • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Reconciliation of ECL • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 2 to Class of assets 5 [disclosures repeat] • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Impairment loss • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | ECL Inputs and assumptions • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Financial

		instruments | Impairment (folder) | Class of assets 1 | Future considerations • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Changes in estimates and assumptions • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 1 | Reconciliation of ECL • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Financial instruments | Impairment (folder) | Class of assets 2 to Class of assets 5 [disclosures repeat]
5423923	UK FRS 102 Sept '24 - Profit and loss account changes	New '*Income Statement'* report element templates have been added to the reports (as listed below) to meet the requirements introduced by the FRS 102 2024 Periodic Review. The new version includes a new sub-total "Profit before interest and tax" when compared to the existing version. The existing templates have been conditioned to display if not early adopting the Periodic Review or period starts is before 1 January 2026. • FRS 102 Financial Statements | Financial Statements | Income Statement | Income statement by function (2024 periodic review) • FRS 102 Financial Statements | Financial Statements | Income Statement | Discontinued income statement by function (2024 periodic review) • FRS 102 Financial Statements | Financial Statements | Income Statement | Income statement by nature (2024 periodic review)

		• FRS 102 Financial Statements | Financial Statements | Income Statement | Discontinued income statement by nature (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Income Statement | Income statement by function (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Income Statement | Discontinued income statement by function (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Income Statement | Income statement by nature (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Income Statement | Discontinued income statement by nature (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Income Statement | Income statement by function (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Income Statement | Discontinued income statement by function (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Income Statement | Income statement by nature (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Income Statement | Discontinued income statement by nature (2024 periodic review) • FRS 102 Dormant Financial Statements | Financial Statements | Income Statement | Income statement by function (2024 periodic review)
5423988	UK FRS 102 Sept '24 - Balance sheet changes	New ‘*Balance Sheet’* report element templates have been added to the reports (as listed below) to meet the requirements introduced by the FRS 102 2024 Periodic Review. The new version includes a new row for “Goodwill”, to present this separately from “Intangible Assets”.

		The existing templates have been conditioned to display if not early adopting the Periodic Review or period starts is before 1 January 2026. • FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position values (2024 periodic review) • FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position values (no SOCIE) (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position values (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position values (no SOCIE) (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Consolidated statement of financial position values (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Consolidated statement of financial position values (no SOCIE) (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position values (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position values (no SOCIE) (2024 periodic review) • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Balance Sheet | Statement of financial position values (2024 periodic review)

		• FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Balance Sheet | Statement of financial position values (no SOCIE) (2024 periodic review) • FRS 102 Dormant Financial Statements | Financial Statements | Balance Sheet | Statement of financial position values (2024 periodic review)
5424019	UK FRS 102 Sept '24 - Intangible fixed asset note amendment	New '*Intangible Fixed Asset'* note report element templates have been added to the reports (as listed below) to meet the requirements introduced by the FRS 102 2024 Periodic Review. The new version moves column "Goodwill" in order to present a total for "Intangible Assets excluding Goodwill", then the "Goodwill" column and finally a column for "Total Intangible Assets". The existing templates have been conditioned to display if not early adopting the Periodic Review or period starts is before 1 January 2026. • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values (2024 periodic review) • FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values - manual data entry (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible assets - group | Intangible asset values (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible assets - group | Intangible asset values - manual data entry (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible assets - company | Intangible asset values (2024 periodic review)

		• FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible assets - company | Intangible asset values - manual data entry (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values - manual data entry (2024 periodic review) • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values (2024 periodic review) • FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values - manual data entry (2024 periodic review) • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values (2024 periodic review) • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Intangible assets | Intangible asset values - manual data entry (2024 periodic review)
		The following new categories for ‘Right of Use Investment Properties’ have been added to support the requirements of the FRS 102 2024 Periodic Review. • NCA 2 3 - Right of use investment properties cost or fair value • NCA 2 3 1 - Cost or fair value brought forward • NCA 2 3 2 - Additions • NCA 2 3 3 - Acquired through business combinations • NCA 2 3 4 - Disposals

		- NCA 2 3 5 - Transfers to and from inventories - NCA 2 3 6 - Transfers to and from owner-occupied property - NCA 2 3 7 - Fair value adjustments - NCA 2 3 8 - Foreign exchange movements - NCA 2 3 9 - Lease incentives given - NCA 2 3 10 - Classified as held for sale or in a disposal group In the following locations row "Investment property" has been updated to include category 'NCA 2 3': - FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position (2024 periodic review) - FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position (no SOCIE) (2024 periodic review) - FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill - FRS 102 Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) - FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position (2024 periodic review) - FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position (no SOCIE) (2024 periodic review) - FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet | Consolidated statement of financial position with negative goodwill - FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Balance Sheet |

		Consolidated statement of financial position with negative goodwill (no SOCIE) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position (no SOCIE) (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position with negative goodwill • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position (no SOCIE) (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill • FRS 102 Section 1A - Small Entities | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Section 1A - Abridged Financial Statements | Abridged Financial Statements | Abridged Balance Sheet | Statement of financial position (2024 periodic review) • FRS 102 Section 1A - Abridged Financial Statements | Abridged Financial Statements | Abridged Balance Sheet | Statement of financial position (no SOCIE) (2024 periodic review) • FRS 102 Section 1A - Abridged Financial Statements | Abridged Financial Statements | Abridged Balance Sheet | Statement of financial position with negative goodwill

		• FRS 102 Section 1A - Abridged Financial Statements | Abridged Financial Statements | Abridged Balance Sheet | Statement of financial position with negative goodwill (no SOCIE) • FRS 102 Dormant Financial Statements | Financial Statements | Balance Sheet | Statement of financial position (2024 periodic review) • FRS 102 Dormant Financial Statements | Financial Statements | Balance Sheet | Statement of financial position with negative goodwill
5424074	UK FRS 102 Sept '24 - Statement of comprehensive income changes	In order to support the requirements of the FRS 102 2024 Periodic Review and disclosure of "*Aggregate income tax on components of comprehensive income, excluding profit or loss*", a new category has been added '*SOCIE 9 20 - Aggregate income tax on components of comprehensive income, excluding profit or loss*', and row in the following locations: • Disclosure | Financial Statements | Statement of Comprehensive Income | Manual data entry - group | Statement of comprehensive income • Disclosure | Financial Statements | Statement of Comprehensive Income | Manual data entry - company | Statement of comprehensive income The following locations have been updated to link to either the new category or row via the Disclosure tab: • FRS 102 Financial Statements | Financial Statements | Statement of Comprehensive Income | Statement of comprehensive income values • FRS 102 Financial Statements | Financial Statements | Statement of Comprehensive Income | Statement of comprehensive income values - manual data entry • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Statement of Comprehensive Income | Statement of comprehensive income values

		- FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Consolidated Statement of Comprehensive Income | Statement of comprehensive income values - manual data entry - FRS 102 Section 1A - Small Entities | Financial Statements | Statement of Comprehensive Income | Statement of comprehensive income values - FRS 102 Section 1A - Small Entities | Financial Statements | Statement of Comprehensive Income | Statement of comprehensive income values - manual data entry - FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Statement of Comprehensive Income | Statement of comprehensive income values - FRS 102 Section 1A - Abridged Financial Statements | Financial Statements | Statement of Comprehensive Income | Statement of comprehensive income values - manual data entry
5456089	UK FRS 102 Sept '24 - Investment properties note	New '*Investment Properties*' report element templates have been added to the reports (as listed below) to meet the requirements introduced by the FRS 102 2024 Periodic Review. The new version includes separate columns for "Owned" and "Right of use" investment property, categories 'NCA 2 1' and 'NCA 2 3'. The existing templates have been conditioned to display if not early adopting the Periodic Review or period starts is before 1 January 2026. - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties - FRS 102 Financial Statements | Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties (2024 periodic review) - FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements |

		Investment properties | Investment properties - group | Investment properties • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties - group | Investment properties (2024 periodic review) • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties - company | Investment properties • FRS 102 Consolidated Financial Statements | Consolidated Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties - company | Investment properties (2024 periodic review) • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties • FRS 102 Section 1A - Small Entities | Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties (2024 periodic review) • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties • FRS 102 Dormant Financial Statements | Financial Statements | Notes to the Financial Statements | Investment properties | Investment properties (2024 periodic review)