XBRL CHANGES

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ITEM ID	TITLE	DETAILS AND LIMITATIONS
4733018	Update to 2026 UK Taxonomy References	Updated taxonomy references from 2025 to 2026 across the UK FRS 102 template suite to ensure compliance with the latest taxonomy release. • FRS 102 Financial Statements | root folder • FRS 102 Consolidated Financial Statements | root folder • FRS 102 Dormant Financial Statements | root folder • FRS 102 Section 1A - Small Entities | root folder • FRS 102 Section 1A - Abridged Financial Statements | root folder • FRS 105 - Micro Entities | root folder • Blank iXBRL Enabled Report | root folder
5129073	2026 Taxonomy - changes to tags / validation rules for audited reports	The Independent Auditor's Report templates have been updated to align with the latest UK taxonomy requirements. Changes include revised taxonomy tags, continuation tagging, updated display conditions, revised going concern disclosures, auditor responsibilities tagging, other matter tagging and updated audit firm address tagging. The changes can be found in the following locations: • FRS 102 Financial Statements | Independent Auditor's Report | Emphasis of matter • FRS 102 Financial Statements | Independent Auditor's Report | Conclusions relating to going concern pre Dec 2019 • FRS 102 Financial Statements | Independent Auditor's Report | Conclusions relating to going concern

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