ONESOURCE™ Statutory Reporting

UK IFRS CORPORATE TEMPLATE RELEASE NOTES

Content Version:	Version 31
Release Notes:	February 2024
Period Ended:	December 2023
Update Type:	Legislative, minor fixes and improvements

Document Version 1

CONTENTS LIST

RELEASE HISTORY

CONTENT	PLATFORM	PERIOD END	RELEASE DATE
V 31.0	P 6.30 9574	December 2023	9 February 2024
V 30.0	P 6.30 9574	June 2023	8 December 2023
V 29.0	P 6.30 9574	June 2023	9 November 2023
V 28.0	P 6.30 9574	June 2023	3 October 2023
V 27.0	P 6.30 9574	December 2022	20 April 2023
V 26.0	P 6.30 9574	December 2021	30 September 2022
V 25.0	P 6.30 9574	December 2021	23 September 2022
V 24.0	P 6.30 9574	December 2021	25 January 2022
V 23.0	P 6.28 9259	December 2020	28 May 2021
V 22.0	P 6.28 9259	December 2020	6 May 2021
V 21.0	P 6.24 8820	December 2019	3 June 2020
V 20.0	P 6.24 8820	December 2019	18 May 2020
V 19.0	P 6.24 8820	December 2019	17 October 2019
V 18.0	P 6.17 8163	December 2019	15 March 2019

OVERVIEW

This template release is a legislative release containing the content from new models. This template also includes various fixes and improvements based on customer feedback.

The template has been made available on platform 6.30.

RELEASE SCHEDULE

Distribution:

The Version 31 Template will be provided on the client distribution website for download.

This release note document will only outline information relating to V31 of the template. Please refer to previous release notes for further information regarding other versions.

DEFECT CORRECTIONS & NOTABLE CONTENT UPDATES

CONTENT UPDATE

Added disclosures for "International Tax Reform - Pillar Two Model rules" which become effective immediately (from 23 May 2023) to allow an entity to disclosure that it has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

CORRECTIONS

ITEM ID	TITLE	DETAILS AND LIMITATIONS
1862615	Correct the expression used in the ‘Financial instruments and risk references’ disclosure preventing the report exporting to iXBRL	Corrected the expression used the disclosure ‘Financial instruments and risk references’ which was causing errors when the note ‘Financial risk review’ was used. The disclosure ‘Financial instruments and risk references’ can be found in notes; ▪ ‘Trade and other receivables/debtors’ ▪ ‘Trade and other payables/creditors’ ▪ ‘Creditors failing due within one year’ ▪ ‘Loans and borrowings’
1894659	Correct ‘Cover page’ font size when viewed at Companies House	Edited the style used on the ‘Cover page’ so the page views the same on the Companies House validation service as it does in Accounts Production.
1911661	Amend the ‘Tax Reconciliation‘ categories for consistency with the UK FRS 102 template	Edited the wording of the tax reconciliation categories, found in the predefined list which in turn links to the XBRL tagging, to ensure these match the tags in the taxonomy and are consistency with the wording used in other templates.
1913007	Updates to the ‘Income Tax‘ disclosure	Edited both Group and Company disclosures to provide consistency with other templates and correct errors with the expressions used to calculate the tax differences to reconcile.
1913851	Correct the wording used in the ‘Financial instruments and risk references’ disclosure	Added missing speech marks around the note name being referenced, “Financial risk review”.
1913854	Update the display condition on note ‘Operating Profit’	Amended the condition to use the same categories used in the table within this note.

1914130	Remove border clearance sections	Edited the spacing between notes to improve the presentation and alignment when the financial statements report is exported to iXBRL.
1914413	Remove empty cells from the 'Details of undertakings list' disclosure	Correct the issue resulting in filing errors with HMRC when the report contains empty cells. Corrected throughout the report, not just within the 'Investments' note where the issue was first detected.
1914737	Correct the expression used within the 'Revised Financial Statements' disclosure on the 'Audit Report'	Condition on wording "and consist of the attached supplementary note together with the original financial statements circulated to members", now links to the tick box on the Disclosure tab to include this type of revision.
1914738	Tagging error between the 'Cash Flow' and 'iXBRL Detailed P&L' within the Consolidated Financial Statements	Tag dimension "consolidated" now added to both the 'iXBRL Detailed Profit and Loss' tables. Previously this tag dimension didn't exist for all detailed profit and loss tags.
1914742	Amend disclosure 'Average number of employees' so it can accommodate zero as the average number of employees	Note updated to display zero as the number of employees where no number entered on the Disclosure tab.
1916980	Update auditors 'Detecting irregularities' disclosure so data rolls forward	Edited the 'Detecting irregularities' disclosure within the 'Auditors Report' > 'Other Disclosures' section so data can be published and/or roll forward to later periods.

FEATURES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
1862333 & 1912183	Added new disclosure 'International tax reform - Pillar Two model rules'	New tab added within the 'Income Tax' disclosure to enter details with the reports updated to link to this.

IMPACT ON EXISTING CLIENTS

ITEM ID	
1	As the 2023 taxonomy no longer contains the tag dimension “RestatedAmount" a large number of tables have been updated, therefore if these tables have been edited customers should expect an error unless selecting the “revert to template” option or amending manually.

DEVIATIONS FROM STANDARD CONFIGURATION

ITEM ID	
1	There are no deviations from the standard configuration.

KNOWN ISSUES

ITEM ID	DETAILS AND LIMITATIONS
1	When exporting the report to Word, unless the report includes three or more signatories, use the vertical presentation otherwise the export will stop at the signatories.
2	Unable to correct issues exporting the report to Excel but this can be resolved by removing/unticking the ‘Contents Page’ so this isn’t included in the export.

ADDITIONAL INFORMATION

ITEM ID	DETAILS AND LIMITATIONS
1	There is no additional information for this template release.