XBRL EUROPE

Management Report 2018

XBRL EUROPE

2018 Main Achievements

XBRL EUROPE - WORKPLAN – 3 AXIS

1 - WGs

2 - DEV

3 - CONF

4 - Management

Work in 2018 followed the Workplan 2018 finalised in April 2018 (see excerpts):

XBRL EUROPE

XBRL Europe
Avenue d'Auderghem 22-28/8
1040 Brussels
Company number: Be 0817.211.538

1. 2020 WORKPLAN

This **DRAFT document** defines the XBRL Europe pluriannual workplan.

It has been created after the Exco strategic meeting of March 22nd, 2018 and is based on its outcomes, with a global organisation including DEVELOPMENT, WORK, CONFERENCES and MANAGEMENT.

The document has been prepared by the President and Vice-Presidents, with the support of the Secretary General and some members, for endorsement and follow-up by the Executive Committee.

The global roadmap to 2020 is concentrated around:

- 2018: webinar program to future ESMA filers, SSM (ECB)/SRM (SRB) full liaison and solid membership (+3 increase);
- 2019: continuous webinars on ESEF, filing & extension best practices and a collaborative platform for members;
- 2020: adoption for preparers and users and definition of the 2020-2022 roadmap.

This 2018-2020 roadmap is detailed in 8 tasks described hereafter.

3. DEVELOPMENT

1.1 Member Development Task Force

Task reported by Thomas Verdin / Gilles Maguet   ID: 1.1

Topic	Member Development		DEV
Data updated	10 April 2018		Open
Entity	Role	Person	Commitment
SDTF	Co-chair	Liv Watson	15 days/year
SDTF	Co-Chair	Thomas Verdin	15 days/year
XBRL Europe	General Secretary	Gilles Maguet	9 days/year
SDTF	Members		
Target date	Description		Workload Forecast
2018-06-30	SDTF 2018-1 Short-term Membership development: + 3 members		15 workdays
2018-12-31	SDTF 2018-2 Mid-term Membership development: + 30 contacts		15 workdays
2018-12-31	SDTF 2018-3 Updated website (XII template)		5 workdays

XBRL Europe: 2018 Conferences

- Copenhagen Feb 2018 (130 participants)

- Warsaw May 2018 (220 participants)

- Contribution to Paris ESMA AMF XBRL Fr June 2018 (80 part.) & Dec 2018 – (130 participants)

- XBRL Europe WG meetings in Dubai November 2018

- Preparation of Rome Feb 2019 – new format implemented as decided in ExCo meeting September 2018

XBRL Europe: 2018/2019 Conferences

XBRL EUROPE XBRL DENMARK
20th XBRL EUROPE DAY
In Copenhagen
FEBRUARY 1st 2018
Hosted by Deloitte
Technical Groups on Jan. 31
Hosted par Danish Business Authority

USE OF XBRL DATA AND MACHINE LEARNING

XBRL EUROPE XBRL IT
22nd XBRL EUROPE DAY
in Rome
7-8th FEBRUARY 2019
Hosted by UNIONCAMERE

EBA Eurofiling XBRL|EUROPE
EUROFILING XBRL WEEK IN WARSAW 28-30 MAY 2018
Eurofiling 25th workshop | 21st XBRL Europe day | Tutorials | Academic Track

XBRL EUROPE XBRL FR
23rd XBRL EUROPE DAY
in Paris
28-29th MAY 2019
Hosted by ACPR

XBRL Europe: Digital Hub

- Plans discussed in June in the context of ESEF and the SDTF

- ExCo decision to move forward on 6 September 2018

- Discussion with ESMA on objective and collaboration

- "Soft" launch 12 November (incl. ESMA first video)

- 5 sponsored webinars already signed (+1 committed) in 2019

- Collaboration with ESMA on script for 2nd video (following collaboration to ESMA / AMF market meet the market meeting in June 2018 in Paris)

XBRL Europe: ESEF Working group

- Monthly meetings of the working group with designated representatives of jurisdictions (as agreed in Copenhagen) and ESMA

- Work on the 2nd webinar to come from ESMA towards filers

- Work well to share activities across EU (dedicated seminars in the UK, Nordics, Italy, Spain, France)

- Work performed on the filing manual: coordination of comments to ESMA of our members

XBRL Europe: SBR, B&I, xEBR Working group

- SBR – Survey of SBR approaches in Europe, Publication of interim report/white paper
- Banking and Insurance – new co chairs and cooperation with ECB and other central banks – Kick off in Rome Feb 2019
- xEBR – new launch with new chair (Bundesanzeiger German BR and OAM) in the light of ESMA impact on BRs
- SDTF – Strategy plans, new Website and Definition/Guidelines/Implementation of digital Hub, Revenue models assessment, contacts/nego with conf organiserslike Cef Pro
- BPTF – Decided by ExCo and Launched in September 2018 chaired by Roger Haddad – dedicated to ESEF – Filing Manual
- ADTF - Answers on 2 EC consultations on "Fitness on Reporting"
- Others – ESG reporting in Europe examined

XBRL Europe: answers to 3 consultations

- XBRL Europe made answers to the following consultations:
  - EC Consultation on fitness check on supervisory reporting March 2018
  - EC Consultation on Fitness check on the EU framework for public reporting by companies July 2018
  - XII Consultation on the XBRL International trademark policy Coordination of answers from Jurisdictions

XBRL Europe: membership, contribution

- New members in XBRL Europe in 2018 – PwC (Premium), Bank Al Maghrib (Silver), XBRLExpress (Premium)

- New members in XBRL Europe for 2019 – DFINS (Premium), Bundesanzeiger (Silver), Iris (Silver), Parseport (Silver).

- Resignation XBRL Belgium, XBRL Spain , 31 members in 2018 (28 in 2017) – 33 members expected in 2019 despite resignations thus a growth

- Increase of budget FY 2018/2017 – 10% budgeted more expected

XBRL EUROPE

2019 Workplan - Objectives

XBRL EUROPE - WORKPLAN – 3 AXIS

1 - WGs

2 - DEV

3 - CONF

4 - Management

XBRL Europe: Workplan 2019 executive summary

DEV (150 days)
    SDTF (New mbrs, Tools/Webinars, Workplan/Strategy, London conference, …)
    ADTF (Consultations, liaison with ESMA, EBA, EIOPA, EC, ECB, others
    ESG reporting
    BPTF (Technical papers for ESEF, Filing manual)
WG (135 days)
    ESMA WG - 5 Webinars on ESEF, Monthly meetings
    B&I WG – users recommendations
    SBR WG – Wider survey area, Audit guidelines
    xEBR WG – transformed in OAM & EBR WG
CONF (50 days)
    22nd XBRL Europe in Rome,
    23rd XBRL Europe day
MAN (60 days)
    ExCo, GA, Admin&Fin, Communication

Updated 2018Worplan as initially prepared by members of the ExCo

Estimated efforts (Man days) required to reach the FY 19 objectives is 395 md which include both XBRL Europe internal resources (126 in total) as well as of Exco members and other members' contribution

XBRL Europe: Workplan 2019

DOMAIN	LEADER	TASK AS PER 2018 WP	TO BE 2019	COMMENTS	2019 ESTD WORKLOAD wd / Group of tasks	2019 ESTD WORKLOAD wd per Domain
DEV	SDTF	New members	32 members (+1)	(+3 but 2 jurisdictions' resignation	50	150
		Website		*see ADMIN*		
		Collaborative tool		*see ADMIN*		
		Webinars		*see ESMA WG*		
		Conference	Conference in London			
		Workplan	examine 1 of 6 non launched pillars			
		TF meetings	1 per month			
	ADOPTION TF	Liaison SRB	transfer to Bank&Ins WG		40	
		Liaison BIRD/ERF	transfer to Bank&Ins WG			
		Liaison Statistics				
		Liaison ESEF		*see ESMA WG*		
		Answer to consultations	2 consultations	(trademark policy)		
		Liaison DG FISMA	2 conference presentations	contact John Turner		
		Liaison EBA EIOPA ESMA	conference presentations			
	EXCO	ESG reporting	conference presentations + initiate wg	contact Bas Groenveld	10	
	BEST PRACTICE TF	Creation	charter and meeting		50	
		White paper	technical comments (market views) for ESMA	as defined with Anna Sciortino		
		WG meetings	1 per month			
WG	ESMA WG	Communication plan	1 plan with ESMA		40	135
		Webinars	comm & publication 5 webinars			
		WG meetings	1 per month			
	B&I WG	Creation	charter and meeting		40	
			5 users' recommandations			
		WG meetings	1 per month			
	SBR WG	panorama	wider survey area		30	
			audit guidelines			
		WG meetings	1 per month			
	xEBR NWG	keep network	1 per year		25	
			5 meetings	contact Bundesanzeiger		
CONF	EXCO	Conferences	winter & summer sessions	Rome & Paris	50	50
		Preparation committee	5 per conference			
	MEMBERS	Sponsoring	sponsoring guidelines			
MAN	EXCO	Executive committee	1 per month		60	60
		General Assembly	1 per year			
		Admin & Finance	general task			
		Communication	1 per month + 2 letters			
				Total	395	395

Annex 1 XBRL Europe: detailed 2019 Workplan

DOMAIN	ORIGINATOR	PILOT	CODE	TASK	AS TARGETED 2018	AS IS 2018	TO BE 2019	COMMENTS	PLANNING 2019	2019 ESTD WORKLOAD wd / tasks	2019 ESTD WORKLOAD wd / Group of tasks	2019 ESTD WORKLOAD wd per Domain
DEV DEVELOPMENT	SDTF	SDTF	SD1	New members	31 members (+3vs2017)	31 members	32 members (+1)	(+3 but 2 jurisdictions' resignation)	EOY	10		150
			SD2	Website	Update to XII template 31/12/2019	Updated		see ADMIN			50	
			SD3	Collaborative tool		Digital Financial Reporting Hub		see ADMIN				
			SD4	Webinars		List of 5 webinars		see ESMA WG				
		SDTF	SD5	Conference		Proposal CEFPRO	Conference in London		SEPT/OCT	20		
		BOARD	SD6	Workplan	workplan 2020-2022	9 pillars of revenue model - 1st 3 launched	examine 1 of 6 non launched pillars		Q2	10		
		SDTF	SD7	TF meetings	1 per week	1 per week when needed	1 per month		EOY	10		
	ADOPTION TF	B&I WG	AD1	Liaison SRB	2 conference presentations	presentations Frankfurt+Paris	transfer to Bank&Ins WG		Q2	5		
		B&I WG	AD2	Liaison BIRD/ERF	2 conference presentations	presentations Copenhagen+Frankfurt	transfer to Bank&Ins WG		Q2	5		
			AD3	Liaison Statistics	1 linkperson, 1 presentation	nil					40	
			AD4	Liaison ESEF	1 special ESEF	Proposal CEFPRO		see ESMA WG				
		GEN SECRET	AD5	Answer to consultations	nil	2 consultations	2 consultations	(trademark policy)	EOY	10		
		EXCO	AD6	Liaison DG FISMA			2 conference presentations	contact John Turner	Q2	10		
		EXCO	AD7	Liaison EBA EIOPA ESMA			conference presentations		EOY	10		
	EXCO	EXCO	AD8	ESG reporting			conference presentations + initiate wg	contact Bas Groenveld	EOY	10	10	
	BPTF	BPTF	BP1	Creation	populated wg	4 persons	charter and meeting		Q1	20		
		BPTF	BP2	White paper	1 white paper	filing manuel esma (comments) on going	technical comments (market views) for ESMA	as defined with Anna Sciortino	EOY	20	50	
		BPTF	BP3	WG meetings			1 per month		EOY	10		
WG WORKING GRP	ESMA WG	ESMA WG	ESM1	Communication plan	1 plan with ESMA	1 plan with ESMA	1 plan with ESMA		EOY	10		135
		ESMA WG	ESM2	Webinars	Base + Filing webinars	1 webinar with ESMA	comm & publication 5 webinars		EOY	20	40	
		ESMA WG	ESM3	WG meetings	1 per month	1 per month	1 per month		EOY	10		
	B&I WG	B&I WG	BI1	Creation	populated wg	3 chairs	charter and meeting		Q1	10		
		B&I WG	BI2				5 users' recommandations		EOY	20	40	
		B&I WG	BI3	WG meetings			1 per month		EOY	10		
	SBR WG	SBR WG	SBR1	panorama	survey & whitepaper	survey & whitepaper	wider survey area		EOY	10		
		SBR WG	SBR2				audit guidelines		EOY	10	30	
		SBR WG	SBR3	WG meetings	1 per month	1 per month	1 per month		EOY	10		
	xEBR NWG	xEBR NWG	BR1	keep network	1 per year	2 per year	1 per year		EOY	5		
		OAM-BR WG	BR2			transformation in OAM & BR WG	5 meetings	contact Bundesanzeiger	EOY	20	25	
CONF CONFERENCES	EXCO	GEN SECRET	CNF1	Conferences	winter & summer sessions	Copenhaguen & Warsaw	winter & summer sessions	Rome & Paris	EOY	20		50
		GEN SECRET	CNF2	Preparation committee	5 per conference	8 per conference	5 per conference		EOY	20	50	
	MEMBERS	SDTF	CNF3	Sponsoring			sponsoring guidelines		before Paris	10		
MAN MANAGEMENT	EXCO	EXCO	MNG1	Executive committee	1 per month	1 per month	1 per month		EOY	20		60
		EXCO	MNG2	General Assembly	1 per year	1 per year	1 per year		EOY	10	60	
		GEN SECRET	MNG3	Admin & Finance	general task	general task	general task		EOY	20		
		GEN SECRET	MNG3	Communication	emails on events	emails on events	1 per month + 2 letters		EOY	10		
									Total	395	395	395

Objectives of XBRL Europe
(as agreed in June 2018)

Primary objectives of XBRL Europe 2018 - 2020:

1. Continuing Networking

2. Focus on support of ESEF implementation – Hub of info around ESEF

3. Support of other implementations (SBR, BRs, other EU and national regulators)

FY 19 Objectives – focus Networking

1. 22nd XBRL Europe day in Rome (Unioncamere Headquarters Piazza Sallustio – 80 participants confirmed to date)

2. 23rd XBRL day in Paris (Banque de France Offer)

3. CefPro / XBRL Europe / XBRL UK London Conference

4. XBRL Europe WG & Forum meetings in November 2019 at dataamplified2019 annual conference

FY 19 Objectives – focus on ESEF

- Support of ESEF implementation remains a key focus for FY19.
- ESMA sees value in XBRL Europe:
  - Organization of events,
  - Developing the digital hub,
  - Contributing Technical comments (the market's view) coordinated by XBRL Europe on ESMA papers such as the filing manual.
- New focus of xEBR WG coordinating OAM discussion, with the agreed support of ESMA. Agreement to rename xEBR WG to OAM & EBR WG to further support on ESEF. Chair Bundesanzeiger (German BR and OAM) K. Jesse and Infocamere (Italian BR) Marco Vianello

FY 19 Objectives – focus on WGs

- ESMA WG - 5 Webinars on ESEF, Continuing monthly WG meetings
- B&I WG – users recommendations
- SBR WG – Wider survey area, Audit guidelines
- xEBR WG – transformed in OAM & BR WG
- BPTF WG WG
- ESG WG

Bank & Insurance Working Group

Roadmap 2019

For Preparers, Supervisors, Services & Software Providers

- NEWS ON THE UPDATE AND MODIFICATIONS FOR BANKING AND INSURANCE (continuation)
- EXCHANGE POINTS OF VIEW FROM FILERS, REGULATORS, SERVICE PROVIDERS (main focus 2019)
- SHARE ON BANKS STATEMENTS STANDARDISATION (link with SBR Bank NL)
- LINK BANK/INSURANCE WITH ESEF (later in 2019)
- EXTEND CONTACTS WITH INDUSTRY MEMBERS AND REPRESENTATIVES

XBRL Europe Best Practice Task Force

- Promotion of general XBRL best practices within XBRL-Europe

- Reports directly to XBRL-Europe Executive Committee

- Activities in line with XBRL International Best Practice Board

- Current activity particularly focused on providing support to ESMA and the ESEF programme

- Perceived need in order to consistent approach and smooth implementation.

ESEF Best Practice Topics

- ESEF Filer Manual Work

- Inline XBRL Updates to support ESEF

- ESEF Validation Rule Work

- Open Information Model Update

- XBRL Calculations V2 Update

SBR WorkingGroup of XBRL Europe

Topics we (are goingto) work in 2019

- Issue Paper Audit Files (related to ISO-ADC and XBRL-GL)

- Issue Paper Assurance (related to ESMA)

- updated Interim report:

- updated with the information from additional countries

- updated with additional insight

- strategy on how to create a cross-domain-approach in other countries

XBRL Europe ESG initiative - introduction

- ESG = Environmental, social and (corporate) governance

- "ESG stands for finding a balance between financial returns, transparency, social interests and the environment without losing the balance there between."*

- ESG & sustainability are high on the agendas in politics, business and consumers

- Over the last decades, hundreds of frameworks have been designed: CDP*, CDSB, DJSI, GRI*, IIRC, EU NFRD, SASB, SDG, TCFD, etc. Which one should be used?

* Source: https://www.pwc.nl/en/industries/private-equity/environment-sustainable-governance.html

XBRL Europe OAM&BR WG - Sum up

Relaunch xEBR Working Group

- Chair Bundesanzeiger - in cooperation with Infocamere

- OAM´s have great efforts to fullfill regulatory requirements:

- Put special topics in the WG in 2019/2020 more in direction of OAM´s
  - Promote the exchange of information within the OAM´s
  - Information to the OAM´s on BRIS – EEAP – EFTG – ESEF – 5th Anti Money Laundering Directive - ...

- Invitation to the 23rd XBRL Europe Day in Paris to kick off the group

22nd XBRL EUROPE DAY IN ROME

Objectives of 22nd XBRL Europe Day

New format of the days

- WG sessions with

- Small plenary presentations on focused topics

22nd XBRL Europe day in Rome - Figures

1. Unioncamere Headquarters Piazza Sallustio – > 100 registrants/participants or so
2. Subsequent and parallel Sessions for 6 Working groups/Task forces
3. Plenary session the 8th in the morning for 6 keynote presentations and 5 WG small presentations from the WGs
4. A very friendly dinner for 80 persons in the Hangout café
5. Communication with photos and a 2' video largely broadcasted on social medias

XBRL EUROPE DIGITAL HUB & WEBINARS UPDATE

Introduction & Taxonomy Pages : www.esef.xbrl-europe.org

XBRL EUROPE WEBINARS UPDATE

www.xbrleurope.org/?page_id=1243   d'instruction sarkozy

Fujitsu www.fqs.pl/en/finance/products xbrl@fqs.pl XBRL International Direct Member XBRL Europe Direct Member Member of local jurisdictions	Interstage XWand and RAPORTADO Submission Platform (Services through Partners)	Fujitsu provides a complete range of taxonomy-agnostic solutions for creation, validation, rendering, review of XBRL and inline XBRL reports including ESMA ESEF. Our certified products are widely used by Regulators/OAMs and Filers/Issuers. xBRL Certified Software™
Invoke www.invoke-software.com contact@invoke-software.com XBRL International Direct Member XBRL Europe Direct Member XBRL France Member	Invoke iESEF	Invoke leverages its native XBRL technology and empowers business users by designing a bespoke, light and comprehensive solution that covers the entire annual report production chain in iXBRL format for ESEF reporting, from the preparatory to the production phase (incl. modeling of the extension taxonomy, tagging of the accounts, rendering, validation and iXBRL publication).

XBRL EUROPE WEBINARS UPDATE

Digital Financial Reporting Hub

by **XBRL | EUROPE**

To facilitate an anticipated adoption of ESMA's ESEF rules, technologies & tools, XBRL Europe offers this **ESEF Digital Financial Reporting Hub**.

The European Single Electronic Format (ESEF/iXBRL) is the electronic reporting format in which issuers on EU regulated markets shall prepare their annual financial reports from 1st January 2020.

REGULATIONS

Find information on the European Single Electronic Format (ESEF) on the ESMA ESEF page. Review the Delegated Act in the Register of Commission Documents (subject to the right of the Parliament and Commission to express objections).

TAXONOMY

Access the ESEF taxonomy that defines the shared tags to describe the data published in ESEF annual reports. Also access other taxonomies such as the IFRS taxonomy.

Introduction & Taxonomy Pages : www.esef.xbrl-europe.org

List of tools & services : www.xbrl-europe.org/eseftools

16 offers in a single entry point with key characteristics, cor

Created 12 November - Last updated 20th February

Webinars : www. xbrl-europe.org/webinars

- One from ESMA

And

- Our focus in the next months see after

Digital Financial Reporting Hub
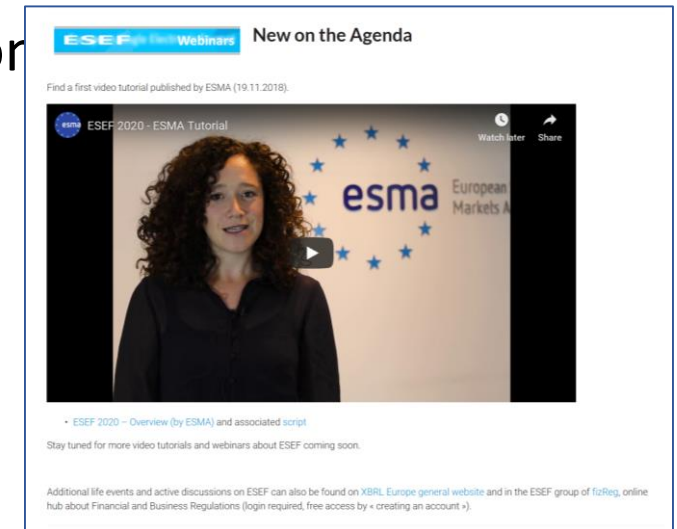
by **XBRL|EUROPE**

1st Existing online XBRL Europe Webinars

- Anchoring Demystified by PwC

Webinars under preparation

- Mapping & Taxonomy Extension for Preparers by ToppanMerrill
- Impact of inlineXBRL (by Workiva)
- Using Artificial Intelligence to simplify ESEF (by CoreFiling)
- Instance Production & Review for preparers (by DataTracks)

Other Webinars to be announced (Iris)

XBRL EUROPE DIGITAL HUB & WEBINARS UPDATE

Introduction & Taxonomy Pages : www.esef.xbrl-europe.org

Andromeda Wood
Senior Director of Data Modeling
Workiva

Thomas Wacha
Director of Product Management
Workiva

Thomas Toomse-Smith
Project Director
Financial Reporting Lab,
Financial Reporting Council

The Impact of ESMA's Inline XBRL Requirement for Preparers

BY Workiva
www.workiva.com

recorded 06.03.2019
published 04.04.2019
read the full script

Join this webinar to learn about the impact the iXBRL requirement will have on your reporting process. Experts will share insight on how iXBRL standards increase data transparency and data accessibility and will discuss what preparers and consumers should expect with the transition to the iXBRL format.
With Andromeda Wood (Senior Director of Data Modeling, Workiva), Thomas Wacha (Director of Product Management, Workiva) and Thomas Toomse-Smith (Project Director, Financial Reporting Lab, Financial Reporting Council).

Mapping Financial for EU Files – Creating XBRL Documents to Comply with ESEF

BY Toppan Merrill
www.toppanmerrill.com

ESEF Webinars

XBRL EUROPE

2018 Accounts – Budget 2019

MAN – Accounts 2018

- Statement of comprehensive income

Year ended 31 December 2018

in Euro	Note	Actual 2017 €	Actual 2018 €	Budget 2018 €
Income				
Conference & sponsorship revenue		16 800	16 000	12 000
Membership fee	1	125 932	137 662	135 500
		142 732	153 662	147 500
Operating expenses				
Operational activities	2	119 682	125 449	129 605
Specific XBRL Europe Action/project Contribution to XII		22 233	21 000	21 000
		141 915	146 449	150 605
Finance costs		355	-3	0
Income before tax		462	7 216	-3 105
Income tax Expenses		-	3	
Comprehensive income for the year		462	7 212	-3 105

		Actual 2017	Actual 2018
Note 1	Membership		
	Jurisdictions	55 000	50 000
	Direct Premium	10 500	16 500
	Direct Silver	60 432	71 162
		125 932	137 662

Direct Premium 2018: EY EMEIA, Invoke, Julhiet Sterwen, PwC, XBRLXpress

Direct Silver 2018: EFFAS, Vizor, Infogreffe, Atos, Anubo, Reporting Estandard, UB Partner, TESH Advice, Fujitsu, BR&AG, GPM Systemy, Certent, AxiomSL, Workiva, MerillCorp, Datatracks, Bank Al Maghrib

In total 32 members incl. 10 jurisdictions

Note 2   The operating expenses of 125.449 € include remuneration of the management (99.000 €), administrative services (12.600 €), travel expenses (8.853€), accounting fees (1.452 €) and other expenses.

XBRL Europe: membership, contribution

- New members in XBRL Europe for 2019 – DFINS (Premium), Bundesanzeiger (Silver), Iris (Silver), Parseport (Silver).

- Resignation XBRL Belgium, XBRL Spain

- 32 members in 2018 (28 in 2017) – 33 members expected in 2019 despite resignations thus a growth

- Increase of budget FY 2019/2018 – 11% more budgeted (8% on FY2018/2017)

Statement of comprehensive income
Budget 2019

in Euro	Note	Budget 2019 €	Actuals 2018 €	Budget 2018 €
Income				
Conference & sponsorship revenue		23 000	16 000	12 000
Webinars sponsorship		5 600		
Membership fee	1	136 000	137 662	135 500
		164 600	153 662	147 500
Operating expenses				
Operational activities	2	129 600	125 449	129 605
Specific XBRL Europe Action/project		10 000		
Contribution to XII		21 000	21 000	21 000
		160 600	146 449	150 605
Finance costs		0	-3	0
Income before tax		4 000	7 216	-3 105
Income tax Expenses		-	3	-
Comprehensive income for the year		4 000	7 212	-3 105

			Budget 2019	Actuals 2018	Budget 2018
Note 1	Conference & sponsorship re		23 000	16 000	12 000
	Webinars sponsorship		5 600	0	0
	Membership				
	Jurisdictions		40 000	50 000	50 000
	Direct Premium		21 500	16 500	10 500
	Direct Silver		74 500	71 162	75 000
			136 000	137 662	135 500
	Total		164 600	153 662	147 500

6 Direct Premium 2019: EY EMEIA, Invoke, Julhiet Sterwen, PwC, DFIN Sol, XBRL.express

18 Direct Silver 2019: EFFAS, Infogreffe, Atos, Anubo, Reporting Estandard SL, UB Partner, TESH Advice, Fujitsu, BR&AG, GPM Systemy, Certent, AxiomSL, Workiva, ToppanMerill, Datatracks, Bank Al Maghrib, IRIS Carbon, Bundesanzeiger Verlag

In total 32 members incl. 8 jurisdictions

The increase in Conference and sponsorship budget is due largely to the webinars and also to the increase in the premium membership

Note 2   * Budget 2019 Constant operational activities expenses (129.600 € to be compared to Budgeted 2018 129.605 and 125.449 for the Actuals 2018).

* Specific XBRL Europe Action/project with a budget of 10.000 € ; To be determined in a specific call for projects to members

XBRL Europe: Budget 2019

- Specific XBRL Europe project/Action budgeted for some 10.000 € based on conservative revenue forecast.
- Proposal for ExCo to decide to invest in further supporting activities to ESEF:
  - Topic to be further discussed at this GA
    - Specific communication action (video shooting, …)
    - support to Hub development,
    - dedicated webinar
  - Call for proposed projects by members ?

XBRL EUROPE

Adoption of the resolutions

XBRL Europe General Assembly 2019: Adoption of the Resolutions

1. Approval of the Accounts 2018

2. Approval of Budget 2019

3. Approval of the Management Report 2018

4. Granting of discharge to the Executive Committee

XBRL EUROPE

Election for the vacant seat 2019

XBRL Europe: The present Executive Committee – 12 seats

- **a.   Cat 1 – Jurisdictions representatives**
- XBRL Denmark represented by Poul Kjaer
- XBRL France represented by Bruno Tesnière **elected Chair of XBRL Europe**
- XBRL Italy represented by Eugenio Virguti
- XBRL Netherlands represented by Paul Snijders **elected Vice Chair of XBRL Europe**
- XBRL UK represented by Philip Allen
- Vacant seat
- **b.   Cat 2, 3, 4 – Direct Members representatives**
- EFFAS represented by Hans Buysse **elected Vice Chair Vice Chair of XBRL Europe**
- E&Y EMEA represented by Kyle Lamb
- PwC represented by Jon Rowden
- TESH Advice represented by Thomas Verdin
- UB Partner represented by Martin Deville
- **c.   Permanent XII representative**
- XBRL International permanent seat represented by John Turner

XBRL Europe: draft budget 2019

1) Replacement of the vacant jurisdictional seat as per article 14.8 bylaws for one year term.

> **14.8.** Executive Committee members may retire at any time. Notification of retirement is given by registered letter addressed to the Secretarial office, which immediately passes such letters to the Chairperson of the Association. The retirement takes effect from the first subsequent meeting of the Executive Committee. The retiring Executive Committee member must be replaced by a new Executive Committee member at the next subsequent general assembly meeting.

2) Candidacy of XBRL Germany represented by Krzysztof Jesse from Bundesanzeiger

3) Election

XBRL EUROPE

Losing of the General Assembly 2019
And more to come in 2019/2020
Thank you for your support
Questions ?