

# **XBRL EUROPE**

**DIGITAL GENERAL ASSEMBLY 2019 – 17  
June 2020 through GoToMeeting Tool  
during the  
25th XBRL Europe digital week**

# GA 2019 – 17 June 2020 - AGENDA

## AGENDA

1. Management Report 2019
2. Accounts 2019 and Approval of Budget 2020
3. Granting of discharge to the Executive Committee
4. Election to renew the Executive Committee and the Audit Committee
5. Miscellaneous.

# **XBRL EUROPE**

## **MANAGEMENT REPORT 2019**

### **Main Achievements and Workplan 2020**



# XBRL Europe – Members in 2020

## JURISDICTIONS AND EU INSTITUTIONS & FEDERATIONS

- XBRL Finland
- XBRL France
- XBRL Germany
- XBRL Italy
- XBRL Netherlands
- XBRL Sweden
- XBRL United Kingdom
- European Federation of Financial Analyst Societies (EFFAS)



## PREMIUM MEMBERS

- Amelkis
- Bundesanzeiger Verlag
- DFIN Solutions
- EY
- Invoke
- Labrador
- PwC
- XBRL Express



**XBRL | EUROPE**

# XBRL Europe – Members in 2020

## SILVER MEMBERS

- Alui
- Anubo XBRL
- Axiom SL
- Bank Al-Maghrib
- Certent
- DataTracks
- Fujitsu Poland EMEA
- GPM Systemy
- Infogreffe



- Iris
- Julhiet Sterwen
- Oracle
- Parseport
- Reporting Standard
- Studio Lupini
- TESH Advice
- Toppan Merrill
- UBPartner
- Workiva



## INDIVIDUALS

- Declan Collins

# Objectives of XBRL Europe

## Primary objectives of XBRL Europe 2018 - 2022:

1. Continuing Networking through conference & meetings
2. Focus on support of ESEF implementation – ESEF Hub, etc
3. Support of other implementations (SBR, OAMs&BR, B&I, ESG, other EU and national regulators)
4. New initiatives

# XBRL Europe: Workplan 2019

## 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)

22<sup>nd</sup> XBRL Europe in Rome,

23<sup>rd</sup> XBRL Europe day

## MAN (60 days)

ExCo, GA, Admin&Fin, Communication

Updated 2018 Worplan 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

# Annex 1 XBRL Europe: detailed 2019 Workplan

DOMAIN	ORIGINA TOR	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 DEVELOP MENT	SDTF	SDTF	SD1	New members	31 members (+3vs2017)	31 members	32 members (+1)	(+3 but 2 jurisdictions' resignation)	EOY	10	50	150	
			SD2	Website	Update to XII template	Updated		see ADMIN					
			SD3	Collaborative tool	31/12/2019	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			
	ADOPTIO N TF	B&I WG	AD1	Liaison SRB	2 conference presentations	presentations Frankfurt+Paris	transfer to Bank&Ins WG		Q2	5	40		
		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							
			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
BPTF	BPTF	BP1	Creation	populated wg	4 persons	charter and meeting		Q1	20	50			
	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				
	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	40	135	
		ESMA WG	ESM2	Webinars	Base + Filing webinars	1 webinar with ESMA	comm & publication 5 webinars		EOY	20			
		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	40		
		B&I WG	BI2				5 users' recommendations		EOY	20			
		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	30		
		SBR WG	SBR2				audit guidelines		EOY	10			
		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	25		
OAM-BR WG		BR2			transformation in OAM & BR WG	5 meetings	contact Bundesanzeiger	EOY	20				
CONF CONFEREN CES	EXCO MEMBER S	GEN SECRET	CNF1	Conferences	winter & summer sessions	Copenhagen & Warsaw	winter & summer sessions	Rome & Paris	EOY	20	50	50	
		GEN SECRET	CNF2	Preparation committee	5 per conference	8 per conference	5 per conference		EOY	20			
		SDTF	CNF3	Sponsoring			sponsoring guidelines		before Paris	10			
MAN MANAGE MENT	EXCO	EXCO	MNG1	Executive committee	1 per month	1 per month	1 per month		EOY	20	60	60	
		EXCO	MNG2	General Assembly	1 per year	1 per year	1 per year		EOY	10			
		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			
20200617 – XBRL Europe General Assembly – Management report 2019													
										Total	395	395	395



# XBRL Europe: Workplan 2020

## DEV (>150 days)

SDTF (New mbrs, Tools/Webinars, Workplan/Strategy, New topics, ...)

ADTF (Consultations, liaison with ESMA, EBA, EIOPA, EC, ECB, others)

ESG reporting to be transformed in a WG

BPTF (Technical papers for ESEF, Filing manual)

## WG (>135 days)

ESMA WG – 6/7 new Webinars on ESEF, Monthly meetings

B&I WG – users recommendations, POC for IREF

SBR WG – Wider survey area, Audit guidelines

xEBR WG – OAM & EBR WG, 1<sup>st</sup> Public session Milan, 2<sup>nd</sup> in 25<sup>th</sup> week

ESG WG – Relaunch in Milan, Answer to NFRD consultation

## CONF (>50 days)

24<sup>th</sup> XBRL Europe in Milan,

25<sup>th</sup> XBRL Europe day in Paris transformed into 25<sup>th</sup> XBRL Europe digital week due to Covid 19

Other ?

## MAN (>60 days)

ExCo, GA, Admin&Fin, Communication

Updated 2018 Worplan as initially prepared by members of the ExCo

Estimated efforts (Man days) required to reach the FY 20 objectives is 395 (?) md which include both XBRL Europe internal resources (136 in total) as well as of Exco members and other members' contribution

# CONF: XBRL Europe 2019/2020 Conferences

- Rome Feb 2019 22<sup>nd</sup> XBRL Europe days – new format implemented as decided in ExCo meeting September 2018 with WG meetings – 130 participants
- Paris May 2019 – 23<sup>rd</sup> XBRL Europe days – 150 participants
- XBRL Europe WG meetings in Shanghai October 2019
- Participation in CefPro conf on ESEF London – 14 November 2019 – few participants
- Milan Feb 2020 24<sup>th</sup> XBRL Europe days – 220 participants
- June 2020 – Transformation of the 25<sup>th</sup> XBRL Europe days into a 25<sup>th</sup> XBRL Europe digital week due to the covid 19 crisis
- And postponed due to Covid19
  - ESEF Event in Cologne, Germany October 2020 organized by Bundesanzeiger with XBRL Europe support and participation

# CONF - XBRL Europe: 2019/2020 Conferences



## CONF - XBRL Europe: 25th XBRL Europe digital week focus



- Divided in dedicated slots per day
  - 15 June afternoon: ESEF (with authorities ESMA, AMF, Bafin, Bundesanzeiger, etc.)
  - 16 June afternoon: Bank and Insurance (with authorities EBA, EIOPA, SRB, ECB, BdF, etc.) and OAM public session with many OAMs from Europe
  - 16 June evening: Cocktail and team building session
  - 17 June afternoon: SBR & ESG session (with authorities like French Standard setter ANC and business association like the Partnership for Carbon Accounting Financials)
  - 17 June end of afternoon: GA and ExCo XBRL Europe
  - 18 June morning: ESEF Demos by companies and
  - 18 June afternoon : ESEF Use cases

## CONF - XBRL Europe: 25th XBRL Europe digital week focus



- Tools: Webinars hosted by XBRL Europe Gotowebinar and Zoom tools for ESEF, SBR&ESG, ESEF Use cases, Cocktail and partners tools for B&I hosted by AxiomSL and Invoke and OAM by Bundesanzeiger and also the ESEF Demos by each of the company.
- More than 400 registrants as a whole for all the sessions – 2 levels of registration for security reasons (157 attendees in the ESEF session)
- A new format for our XBRL Europe days/week due to the covid crisis but a success that will be reproduced in certainly mixed future editions

# DEV: XBRL EUROPE DIGITAL HUB & WEBINARS



Part of the XBRL International Consortium.

W. GROUPS

TASK FORCES

WEBLINKS

ESEF Hub

Participate > Task Forces > ESEF Hub

Direct access to Hub at :  
[www.esef.xbrleurope.org](http://www.esef.xbrleurope.org)



LOGOUT



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




# DEV: XBRL EUROPE DIGITAL HUB & WEBINARS



## Digital Financial Reporting Hub


by **XBRL** | **EUROPE**

### REGULATION




Find information on the European Single Electronic Format (ESEF) on the [ESMA ESEF page](#) and the [EC TD page](#). Read the [COMMISSION DELEGATED REGULATION \(EU\) 2019/815](#) of 17 December 2018 as published on 29th May 2019, modified by [COMMISSION DELEGATED REGULATION \(EU\) 2019/21000](#) of 30 September 2019 as published on 16th December 2019. Also join the ESMA ESEF group in the [fizReg](#) hub for ESEF regwatch.

### 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.

### WEBINARS & EDUCATION



View [webinars](#) to learn how to prepare or read ESEF/iXBRL reports. Or [publish](#) such webinars.

### TOOLS & SERVICES



Direct access to Hub at :  
[www.esef.xbrleurope.org](http://www.esef.xbrleurope.org)

Updated regularly thanks  
to Thomas Verdin

# DEV: XBRL EUROPE HUB : LIST OF SOFTWARES

- 34 solutions / service providers referenced

Please contact [XBRL Europe](#) if you wish to include additional solutions in the list.

See also the [XBRL Certified Software™](#) list provided by XBRL International.

Visit the [ESEF Digital Financial Reporting Hub](#) form more info and webinars about ESEF.



## Which solutions for ESEF/iXBRL?

List by alphabetical order.

Product Types (ESEF requirements as indicated in the [ESEF RTS](#)) :



The software allows an issuer to produce inline XBRL files that comply with ESEF requirements.



The software allows an analyst to consume data submitted in accordance with the ESEF requirements.



The company provides services to produce inline XBRL files that comply with ESEF requirements.

Editor/Provider	Product	Functionalities Description



# DEV: XBRL EUROPE DIGITAL WEBINARS

## Introduction & Taxonomy Pages : [www.efef.xbrl-europe.org](http://www.efef.xbrl-europe.org)

The screenshot shows a web browser displaying the 'ESEF Hub: Webinars' page. The browser's address bar shows the URL [www.xbrleurope.org/?page\\_id=1247](http://www.xbrleurope.org/?page_id=1247). The page header features the 'XBRL | EUROPE' logo, with the tagline 'Part of the XBRL International Consortium.' Below the logo, there are three navigation links: 'W. GROUPS', 'TASK FORCES' (which is underlined), and 'WEBLINKS'. The main heading of the page is 'ESEF Hub: Webinars'. Below this, a breadcrumb trail reads 'Participate > Task Forces > ESEF Hub > ESEF Hub: Webinars', followed by a 'LOGIN' link. A large banner image is displayed, featuring the 'ESEF' logo on the left and the text 'European Single Electronic Format' and 'Digital Financial Reporting Hub by XBRL | EUROPE' on the right. At the bottom of the page, there is a section titled 'Webinars on ESEF' and a link 'SEE ALSO: [INTRO](#) | [TAXONOMY](#) | [TOOLS](#)'.

### Webinars on ESEF

# DEV: XBRL EUROPE DIGITAL WEBINARS - STATISTICS

## **Statistics one year ago on 25 March 2019**

- ESMA 1 – ESEF Tutorial = 35
- ESMA 2 – Support for Preparers = 128
- PwC – Anchoring Demystified = 118

Note: the statistical tool has been set up Mid March 2019, 3 weeks after the publication of the webinar on our website.

# DEV - XBRL EUROPE DIGITAL HUB STATISTICS

Statistics		At the beginning of October 2019	4 months later, end of January 2020	Mid March 2020	June 2020	Progress since October in %
1.	Hub	6 197	9 480	10 201	12 151	96%
2.	Hub eseftools	7 095	11 451	13 036	18 110	155%
3.	Hub webinars	3 801	5 609	6 034	7 259	91%
4.	Hub Taxonomy	3 913	6 274	6 939	8 633	121%
5.	Webinars					
a.	IXBRL Impacts - Workiva	804	950	986	986	23%
b.	Ancho Demystified - PwC	745	1 330	1 424	1 840	147%
c.	ESMA ESEF Tutorial - ESMA	561	744	788	1 012	80%
d.	ESMA Support for Prep - ESMA	412	998	1 044	1 238	200%
e.	ESMA Further support for preparers - ESMA	235	710	763	1 073	357%
f.	Instance production - Datatracks				436	
g.	ESEF and Artificial intelligence - Corefiling				241	

Strong increase and especially during the Lockdown period !!

Statistics (Total visit XBRL Europe Website)	Mid March 2020	June 2020
Last Month	5 739	17 665
Last Year	256 541	301 692

# DEV: XBRL EUROPE NEXT WEBINARS UPDATE

Next Webinars at June 2020	Title	Status
1. Iris	The other requirement of the ESEF mandate: Creating and filing your company taxonomy	Video in Progress
2. ToppanMerrill	Mapping Financial for EU files - Cteating XBRL Documents to comply with ESEF	Ordered in 2019 but delayed
2. Labrador		Ordered in 2020
2. Amelkis		Interest sent in 2020
2. CTRL Print		Interest sent in 2020

## DEV: XBRL Europe: answers to 2 consultations

- XBRL Europe made answers to the following consultations through adhoc dedicated committees
  - XBRL International trademark policy in 2019 and in 2020
  - EC consultation on Non Financial reporting directive revision in 2020 – XBRL Answer prepared through an adhoc committee initiated by the ESG WG - filed on the European Commission website the 9th of June 2020

## DEV - XBRL Europe – Work Plan 2020/2021 ?

### NEW AXIS OF DEVELOPMENT

- DIGITAL CONFERENCES - ON GOING
- TRAINING INITIATIVE - LEAD BY EUGENIO VIRGUTI
- NEW TYPE OF WEBINARS
- CERTIFICATION
- Other

## WG - XBRL Europe Working groups

- ESEF WG co chaired by Bruno Tesnière, Gilles Maguet XBRL Europe
- BPTF ESEF – Decided by ExCo and Launched in September 2018 co-chaired by Roger Haddad, David Bell Ubpartner and Pierre Hamon XBRL France
- Banking and Insurance WG - co chaired by Vincent Le Moal-Joubel XBRL France, Thomas Verdin XBRL UK

## WG XBRL Europe Working Groups

- OAM&BR WG co chaired by Krzysztof Jesse Bundesanzeiger German BR and OAM and Marco Vianello Infocamere XBRL Italy
- SBR WG – co chaired by Elina Koskentalo XBRL Finland, Frans Hietbrink XBRL NL
- ESG WG – Co chaired by René van der Meij XBRL NL and Matthieu Garat Labrador



# WG - Bank & Insurance Working Group

*Co-Chair Vincent Le Moal Joubel, Thomas VERDIN*

- With **10 meetings in 2019**, (see [www.xbrleurope.org/biwig](http://www.xbrleurope.org/biwig) for minutes) the B&I WG has shared:
  - **News on regulatory and taxonomy updates** and modifications for banking & insurance firms
  - **Points of view from filers, regulators, service providers** (with a proposal for a better track change in value lists for dimensions and discussions about pension funds)
  - **Contribution to the Standard Banking Statements Taxonomy** (SBR for banks)
  - **Definition of a Use Case** as a support for 2020 discussions about a Proof of Concept for granular data (higher volumes of data) and Recommendation for better taxonomies, taking into account the business meaning of concepts (link with BIRD)
- An updated WG mandate for 2020 includes work on the Use Case and POC (with an online Bank & Insurance Track in the 25th XBRL Europe Week) and links with ESEF (discussions opened during the 25th Week).
- Join us! please contact: [thomas.verdin@tesh-advice.com](mailto:thomas.verdin@tesh-advice.com) ; [Vincent.LEMOALJOUBEL@banque-france.fr](mailto:Vincent.LEMOALJOUBEL@banque-france.fr)

# WG - SBR Working Group

Topics we (are going to) work in 2020

- Issue Paper Audit Files (related to ISO-ADCS and XBRL-GL)
- Issue Paper Assurance (related to ESMA)
- strategy on how to create a cross-domain-approach in other countries
- Join us! please contact the co-chairs:
  - [elina.koskentalo@tieke.fi](mailto:elina.koskentalo@tieke.fi) ; [f\\_hietbrink@belastingdienst.nl](mailto:f_hietbrink@belastingdienst.nl)

## WG - 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.

# WG - XBRL Europe Best Practice Task Force

## ◀ What has happened since February and ▶ next steps

- ◀ Inline XBRL updates to support ESEF
- ◀ Feedback on the ESEF Reporting Manual and Conformance Suite
  - Support the ESEF Filing Manual
  - Provide information that complements what is already there
  - To have as little guidance as possible
- ▶ Propose guidance
  - Update of guidance following update of the ESEF Reporting Manual
  - Review of guidance by XBRL Best Practice Board to ensure alignment and consistency with other filing programmes
  - Proposed publication of draft documents within the member section of the XBRL Europe web site
- Join us! please contact the co-chairs:
- David Bell - [dbell@ubpartner.com](mailto:dbell@ubpartner.com) ; 'Roger Haddad - [rhaddad@ubpartner.fr](mailto:rhaddad@ubpartner.fr) ; 'Pierre Hamon - [hamon.pierre@etxetera.com](mailto:hamon.pierre@etxetera.com)

# WG - XBRL Europe ESG Working Group

- ESG = Environmental, social and (corporate) governance
- Re-initiated at the conference in Milan 2020
- Work done so far: Responded to NFRD consultation form the European Commission
- Next:
  - ESG working group Charter

## WG - XBRL Europe ESG Working Group

- *“It will identify and provide guidance on ESG reporting initiatives. It aims to connect or to support everyone in or outside Europe working on the electronic filing, exchange, publishing and analysis of non-financial data of companies for which XBRL is the relevant standard.”*
- Join us! please contact the co-chairs:
  - René van der Meij - [rene.vandermeij@visma.com](mailto:rene.vandermeij@visma.com)
  - Matthieu Garat - [garat.m@labrador-company.com](mailto:garat.m@labrador-company.com)

# WG - XBRL Europe OAM&BR WG

- Relaunch xEBR Working Group in 2019 in Rome
- Chair Bundesanzeiger - in cooperation with Infocamere
- OAM's make great efforts to fulfill regulatory requirements:
  - In 2020, we have placed special topics in the WG in the direction of OAMs to promote the exchange of information within the OAMs
  - Discussed blockchain technology regarding the EFTG project. German OAM has sent a position paper to the EU commission
    - All OAMs were encouraged to send their opinion on the EFTG project to the EU commission as well
    - Also we sent a mail to ESMA regarding the EEAP project that is needed but still pending. Also OAMs were encouraged to send their opinion on the EEAP project to ESMA
  - On the 24th XBRL Europe day in Milan we split the WG for the 1st time in 2 parts: restricted and open part.
  - The OAM&BR WG session organised in 2 parts as well at 25th XBRL Europe digital week 16 June
  - Join us! please contact the co-chairs Krzysztof Jesse, [Krzysztof.Jesse@bundesanzeiger.de](mailto:Krzysztof.Jesse@bundesanzeiger.de) ; Marco Vianello [marco.vianello@infocamere.it](mailto:marco.vianello@infocamere.it)

# MAN - Management update

- Monthly Executive Committee meetings - 11 times in 2019 (25/01; 28/02; 12/03; 25/04; 28/05; 13/06; 03/07; 05/09; 08/10; 22/11; 19/12). One General Assembly the 28th of May 2019 in Paris during the 23<sup>rd</sup> XBRL Europe week.
- Website and ESEF Hub constant update
- Accountancy and administrative tasks in liaison with our accountants in Belgium (BFS company)
- Website security reinforcement in <https://> in 2020
- And many other admin/banking tasks



# **XBRL EUROPE**

## **2019 Accounts – Budget 2020**



# MAN – Accounts 2019

## • Statement of comprehensive income

### Statement of comprehensive income Year ended 31 December 2019

<i>in Euro</i>	Note	Actual 2018 €	Budget 2019 €	Actual 2019 €
<b>Income</b>				
Conference & sponsorship revenue		16 000	28 600	32 800
Membership fee	1	137 662	136 000	140 917
		<u>153 662</u>	<u>164 600</u>	<u>173 717</u>
Operating expenses				
Operational activities	2	125 449	139 600	149 635
Specific XBRL Europe Action/project Contribution to XII		<u>21 000</u>	<u>21 000</u>	<u>21 000</u>
		<u>146 449</u>	<u>160 600</u>	<u>170 635</u>
Finance costs		0	0	0
Income before tax		7 213	4 000	3 082
Income tax Expenses		0		
Comprehensive income for the year		7 213	4 000	3 082

Note 1

	Actual 2018	Actual 2019
Membership		
Jurisdictions	50 000	40 000
Direct Premium	16 500	21 500
Direct Silver	71 162	79 417
	<u>137 662</u>	<u>140 917</u>

6 Direct Premium 2019: DFIN Solutions, EY EMEA, Invoke, Julhiet Sterwen, PwC, XBRLXpress

20 Direct Silver 2019: EFFAS, Vizor (partly), Infogreffe, Atos, Oracle (Partly) Anubo, Reporting Estandard, UB Partner, Bundesanzeiger, TESH Advice, Parseport, Fujitsu, BR&AG, GPM Systemy, Certent, AxiomSL, Workiva, ToppanMerrill, Datatracks, Bank Al Maghrib, IRIS

In total 34 members incl. 8 jurisdictions

Note 2

The operating expenses of 149.635 € include remuneration of the management (110.000 € incl. an increase of 10 days for 2019), administrative services (13.240 €), travel expenses (14.190 €), accounting fees (1.886 €) and other expenses.

# XBRL Europe: membership, contribution

- New members in XBRL Europe for 2019 – DFINS (Premium), Bundesanzeiger (Silver), Iris (Silver), Parseport (Silver).
- Members having resigned for 2020: XBRL Denmark, BRAG
- New members in 2020: Labrador (Premium), Amelkis (Premium and also member in Fr), Alui, Studio Lupini and Bundesanzeiger (Also member in Ge and transforms its membership into Premium)

# MAN – Budget 2020

## Statement of comprehensive income Budget 2020

<i>in Euro</i>	Note	Budget 2019	Actuals 2019	Budget 2020
		€	€	€
<b>Income</b>				
Conference & sponsorship revenue		23 000	30 400	37 000
Webinars sponsorship		5 600	2 400	4 000
Membership fee	1	136 000	140 917	139 000
		<u>164 600</u>	<u>173 717</u>	<u>180 000</u>
<b>Operating expenses</b>				
Operational activities	2	129 600	149 635	152 200
Specific XBRL Europe Actor		10 000		
Contribution to XII		21 000	21 000	21 000
		<u>160 600</u>	<u>170 635</u>	<u>173 200</u>
<b>Finance costs</b>		0	0	0
<b>Income before tax</b>		-3 105	3 082	6 800
<b>Income tax Expenses</b>		-		-
<b>Comprehensive income for the year</b>		-3 105	3 082	6 800

	Budget 2019	Actuals 2019	Budget 2020
Note 1 Conference & sponsorship revenue	23 000	30 400	37 000
Webinars sponsorship	5 600	2 400	4 000
Membership			
<i>Jurisdictions</i>	40 000	40 000	35 000
<i>Direct Premium</i>	21 500	21 500	25 000
<i>Direct Silver</i>	74 500	79 417	79 000
	<u>136 000</u>	<u>140 917</u>	<u>139 000</u>
<b>Total</b>	<u>164 600</u>	<u>173 717</u>	<u>180 000</u>

7 Direct Premium: DFIN Solutions, EY EMEA, Invoke, Labrador, Amelkis, PwC, XBRLXpress

22 Direct Silver: EFFAS, Infogreffe, Juliet Sterwen, Oracle, Anubo, Reporting Estandard, Studio Lupini, UB Partner, Juliet Sterwen, Bundesanzeiger, TESH Advice, Parseport, Alui, Fujitsu, GPM Systemy, Certent, AxiomSL, Workiva, ToppanMerrill, Datatracks, Bank Al Maghrib, IRIS

In total 36 members incl. 7 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 2020 Constant on operational activities expenses (152.200 €) to be compared to Actuals 2019 (149.635 €).

## MAN - XBRL Europe: Budget 2020

- **Figures - Budget 2020**
  - Increase of budget FY 2020/2020 even in Covid19 situation
  - Budget FY2020 180 k€ - result forecast circa 7 k€
- Specific Cash monitoring due to crisis – Cash position satisfactory in June 2020.

# **XBRL EUROPE**

## **Adoption of the resolutions**

# XBRL Europe General Assembly 2019: Adoption of the Resolutions

1. Approval of the Accounts 2019 and of Budget 2020
2. Approval of the Management Report 2019
3. Granting of discharge to the Executive Committee

Vote through the GoToMeeting chat for only Against or Abstain vote

# **XBRL EUROPE**

**Election to renew the Executive  
Committee**



# XBRL Europe: Excerpt of the by laws on elections

## **C) EXCERPT OF THE XBRL EUROPE BY LAWS FOR THE ELECTION PROCESS**

14.2. *The candidates to the Executive Committee shall be proposed by members of the association. Each member may only propose one candidate. Individual members are entitled to be candidates. XBRL International may propose a representative to the Executive Committee. This representative shall become automatically a member of the Executive Committee*

14.3. *The Executive Committee shall consist of a maximum of 12 members including XBRL International representative.*

- *Six seats maximum are reserved for the members of category 1*
- *Five maximum are reserved for the members of the Categories 2, 3 and 4*

14.4. *Candidates are individually elected by the General Assembly for a period of two years. Candidatures shall be submitted in written form to the XBRL Europe's General Secretary 30 calendars days before the date of the General Assembly where the election will take place. Sitting members may be re-elected.*

14.5. *The Executive Committee shall elect the Chair person and the Vice Chair person. The Chairperson shall be a representative of a European XBRL jurisdiction*

14.6. *Votes within the Executive Committee. Resolutions are adopted by a simple majority based on one member one vote. The XBRL International representative has always one voting right. In case that approving and dissenting votes equal, the chairperson is having a casting vote.*

## **Also be aware of the voting rights process described in the bylaws**

12.2 *Voting rights - The number of votes per category for the member assembly are as follows:*

<i>Members category - each</i>	<i>Number of votes</i>
<i>Cat 1</i>	<i>5</i>
<i>Cat 2&amp;3</i>	<i>1</i>
<i>Cat 4 - Individuals</i>	<i>Non voting members</i>

# XBRL Europe: Present Executive Committee

## EXECUTIVE COMMITTEE:

At the General Assembly in Warsaw the 29th of May 2018, the members have elected their Executive Committee and Audit Committee for 2018-2019.

### a. Cat 1 – Jurisdictions representatives

- XBRL Germany represented by Krzysztof Jesse
- 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
- Seat vacant

### 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: Elections of the Executive Committee – 11 seats and 1 reserved for XII

**A) CANDIDATES TO THE EXECUTIVE COMMITTEE (12 Positions opened – 6 from Cat 1 jurisdictions, 5 for Cat 2, 3, 4 - Direct Members, 1 for XII)**

**Cat 1 - Jurisdictions (6 positions opened)**

1. XBRL Finland represented by Elina Koskentalo
2. XBRL France represented by Bruno Tesnière
3. XBRL Germany represented by Thomas Klement
4. XBRL Italy represented by Eugenio Virguti
5. XBRL Netherlands represented by René van den Meij
6. XBRL UK represented by Philip Allen



**Cat 2, 3, 4 - Direct Members (5 positions opened)**

7. Bundesanzeiger represented by Krzysztof Jesse
8. EFFAS represented by Hans Buysse
9. PwC represented by Jon Rowden
10. TESH Advice represented by Thomas Verdin
11. UB Partner represented by Martin Deville



**Permanent XII representative**

12. XBRL International permanent seat represented by John Turner



# XBRL Europe: Elections of the Executive Committee – 11 seats and 1 reserved for XII

B) CANDIDATES TO THE AUDIT COMMITTEE (Minimum  
2 Positions opened)

1. Norbert Flickinger from XBRL Germany
2. Géraud Amic from UB Partner



Note : Vote through the GoToMeeting chat for only  
Against or Abstain vote

# Closing of the General Assembly 2019 And more to come in 2020/2021

Thank you for your support – Questions ?



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