

UK iXBRL Viewer

FRC UK and Arelle Team



DIGITAL REPORTING IN EUROPE

3-5 JUNE 2025, FRANKFURT

Hosted by the European Central Bank



UK iXBRL Viewer

Financial Reporting Council

FRC

The purpose of the FRC is to serve the public interest and support UK economic growth by upholding high standards of corporate governance, corporate reporting, audit and actuarial work.



Digital Reporting

The FRC publishes the UK XBRL Taxonomy Suite to support the digital reporting of business data in iXBRL format to various regulators.



UK iXBRL Viewer

Digital Reporting in the UK

Mandate	Scope	Format	Taxonomy	Other notes
	Companies listed on UK market – group consolidated accounts	iXBRL	ESEF taxonomy/ UKSEF approach	600+ filings each year
 Companies House	Individual company and consolidated accounts	iXBRL/ paper	FRC Taxonomy/ UKSEF approach	3 million+ filings each year



UK iXBRL Viewer

Company & Organisational Data Explorer (CODEx) Project

CODEx Project

The FRC, with partner regulators, launched the CODEx Project, to accelerate the use of structured data for economic growth, long-term investment, and enhancing the UK's capital markets.

RPF

The CODEx project is funded by the Regulators' Pioneer Fund (RPF).

The RPF is a grant-based fund designed to help UK regulators foster a regulatory environment that encourages business innovation and investment.



UK iXBRL Viewer

Project Outcome

UK Regulatory Toolkit

A tool to do bulk analysis of XBRL data to identify companies with specific or outlier values, investigate reporting practices, and monitor data quality.

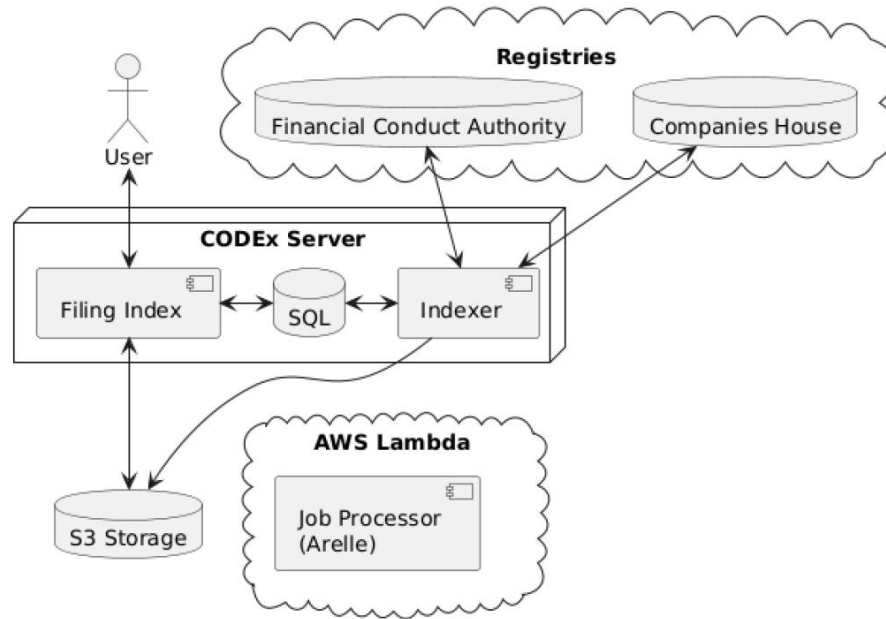
UK iXBRL Viewer

A publicly available, open source tool to view individual iXBRL reports, showing the XBRL facts in the context of the human-readable report.



UK iXBRL Viewer

UK iXBRL Viewer Architecture



UK iXBRL Viewer

Arelle

Mission

Standardizing business reporting by facilitating the global adoption of XBRL.

Vision

Arelle is the free, open source platform that enables regulators, auditors and filers to build, validate and process structured data worldwide.



UK iXBRL Viewer

Arelle and iXBRL Viewer Improvements

Arelle Improvements

- Faster iXBRL Viewer processing
- More reliable XBRL-JSON exports
- More reliable XBRL-CSV exports

iXBRL Viewer Improvements

- WCAG 2.2 Compliant
 - Contrasting XBRL highlighting
 - Keyboard navigability
- Dark Mode
- More configurability via generation options
 - Hidden and Mandatory Facts
 - Other UI Features
- Documentation
 - Tooltips
 - User Guide
- Support for Welsh



UK iXBRL Viewer

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Arellle/iXBRL Viewer + AWS Lambda =

Real-Time iXBRL Viewer Generation



UK iXBRL Viewer

UK iXBRL Viewer

Demo



A Win-Win Scenario

- Regulators leveraging open source software to jump start initiatives
- Global XBRL community benefits from the improvements being contributed back to Arelle
- Direct customer feedback and feature validation
- Increases the accessibility of iXBRL, improving its value to the general public





A Call to Contribute

- Monthly Standups
 - Last Tuesday of the month
- Open Source Code
- Testing





Thanks for your attention

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