



BANK OF ENGLAND

Financial Statements XBRL Utility v1.0.1

Release Notes

26 April 2018

Contents

- 1. General information3
- 2. Bug fixes (v1.0.1)3
- 3. Installation instructions.....3
- 4. Completion instructions.....4
- 5. Disclaimer5

1. General information

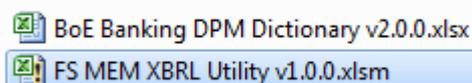
- This simple product (utility) generates an XBRL instance from data entered in to the worksheets of the spreadsheet provided. The spreadsheet is based on the annotated templates.
- The utility does not provide any validation of the data entered into the spreadsheet.
- This utility only generates XBRL for the reporting of Financial Statements (PRA104to107 & PRA108).
- Firms are responsible for viewing and validating the output generated by the utility prior to submission to the Bank.
- It is the Bank's preference Firms use the XBRL Taxonomy v2.0.0 with compatible software; however they have the option to use this utility.

2. Bug fixes (v1.0.1)

- A bug where the FRN was being inserted as "12" in the xbrli:identifier object has been fixed. This will now be dynamic, dependant on what is typed by the firm in the header information sheet of the active excel workbook.

3. Installation instructions

- Download the zip package (FinancialStatementsXBRLUtilityv100.zip) from the Bank of England website.
- The zip package contains three folders
- Each folder contains two files
 - BoE Banking DPM Dictionary v2.0.0
 - FS GAAP XBRL Utility v1.0.0/ FS IFRS XBRL Utility v1.0.0/ FS MEM XBRL Utility v1.0.0
- The contents of the zip package can be extracted to any folder on your local machine or network.
- N.B. Each folder must always keep these two documents together for this utility to work correctly for example:



- Once extracted to a folder on your local machine or network, open any of the spreadsheet utilities.

4. Completion instructions

- a) The utilities are based on the annotated templates (BoE Banking Annotated Templates v2.0.0) but only contain the templates and tables specifically for reporting in the three Financial Statements modules.
- b) When you open them you will see the sheets as per the annotated templates.
- c) The 'Entry points' sheet provides information on which templates you will be required to complete based on your reporting requirements as determined within PS36/16.
- d) Find the relevant template from the sheets and complete as required.
- e) N.B. Figures are to be reported in units (in your reporting currency). You must select your @decimal attribute in the 'Entry Points' sheet as per the rules for precision reporting in the latest eba filing rules. For further information about precision please see the latest release of the EBA filing rules on the EBA website.
- f) Ensure you have reported all templates sheets listed under the modules codes (PRA104aTo107a, PRA104bTo107b, PRA108) columns listed in the 'Entry Points' tab.
- g) Completion of sheets "FS700.00.01" and "FF700.00.01" containing your firm details is mandatory with the exception of row 070 ("Notes from the firm, if any", which is an optional field.) The utility will not generate an XBRL instance if this mandatory information is not entered.
- h) In sheet FF700.00.01 and FS700.00.01 rows 040 and 050, the dates must be in the format yyyy-mm-dd.
- i) Once you have entered data into all the required template sheets, return to the 'Entry points' sheet. Depending on the templates you are required to report (as determined from PS36/16 in step c), click on the appropriate button i.e. 'Create PRA104aTo107a' or 'Create PRA104bTo107b' or 'Create PRA108'.
- j) Return to your folder on your local machine or network and you will find a generated .xbrl instance named with the following convention

[MODULE]_[FRN]_[REPORTING PERIOD END DATE].xbrl¹.

For example this might look like:

PRA108_123456_2017-12-31.xbrl

¹ This will be based on the selections you made in sheet 'CP700.00.01'.

5. Disclaimer

This product is provided 'as is' without warranty of any kind, either express or implied, including, but not limited to, the implied warranties of fitness for a purpose, or the warranty of non-infringement. The Bank of England does not accept any responsibility or liability for, the accuracy or completeness of the product or for any loss which may arise from use or reliance of it.