

# Sage Accounts Production Advanced

Guide to submitting iXBRL accounts

# Sage (UK) Limited

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## Introduction

Sage Assisted Tagging can be used to produce iXBRL files for the client types listed below. Sage Assisted Tagging is included with Sage APA. For these clients, you'll continue to produce your financial statements in familiar software, before Sage Assisted Tagging launches to take you through the final stages in generating an iXBRL file.

Depending on the client type, the proportion of items you need to manually tag will differ but Sage Assisted Tagging guides you through the process, minimising the impact on your time, training, and day-to-day operations.

Client type description	Client type code
Limited companies	SUBLTD
Incorporated farm	FARMLTD
Groups	GROUP
Club or Association	CLUBC2
Limited Charities	LTDCHAR
Irish Limited Company	SUBLTDIR
Irish Group	GROUPIR

For information about what XBRL is and how it may affect your practice generally, see [What is XBRL? on page 23](#).

## The Learning Centre

You can find a lot of help for our iXBRL tagging solutions at the Learning Centre.

Visit the Learning Centre at [www.xbrlwithsage.com/learningcentre](http://www.xbrlwithsage.com/learningcentre)

We'll be adding to this website over time and are keen to hear your feedback on the areas you'd like to see covered (let us know at [xbrl@sage.com](mailto:xbrl@sage.com)).

Sage Assisted Tagging also has a Help system full of topics to help you when you're not sure about something. When running Sage Assisted Tagging, click on the 'Read some instructions' links to open the help.

In addition to this you'll still have access to our Support website <https://support.sage.co.uk>.

## Address any customised formats

- Address any customised formats
  - Check the company registration number is present
  - Get ReportPads ready for iXBRL
  - Create the iXBRL file
  - Check and confirm tags using Sage Assisted Tagging
  - Submit the iXBRL file with CT600

One of the strengths of Sage APA has been the ability to “tailor” or customise the financial statements in a variety of ways.

You might have customised formats to allow for:

- creating a house style
- changing headers or footers
- changing alignment in some areas
- tweaking to get a client's accounts looking a certain way.

If you've made changes to your formats, they will be different to the files that we ship with each update.

When you make a change to your format files, our software update preserves your changes in preference to our own. Ordinarily this wouldn't cause much of an issue, but starting with Sage APA v13.00, we've written the XBRL codes into the master formats.

For each client using our master formats, the XBRL codes will be available automatically. However, clients with customised formats might not use our updated format files, and the XBRL codes we've added. As a result, their XBRL file might be missing some expected tags.

So check if you have any customised formats using our Format Comparison tool, and follow the advice in the next section.

### Have you customised formats?

We've included a tool on the installation CD that can check which formats you've changed and might need to check.

On the CD click [Format Comparison Utility](#) to start this program.

As well as using this tool to find out which files have been changed, it might be worth running your client's report without customisations to help you decide whether the customisations are essential.

**Tip:** To run accounts without customisations, right-click the [Run](#) button when generating accounts.

## Options if you have customised formats

1. Revert your formats to our supplied masters

Pros	Cons
Quickest way to make sure the financial statements will meet the latest XBRL compliance.	All your customisations will be lost, and when you print the financial statements to give to your client, they could appear rather different to how they are used to them appearing.

2. Copy your customisations to the master formats

Install the latest version of Sage APA. Run the format comparison utility from the CD to get a list of your customised formats, then compare these formats with the updated master formats using a file compare tool. You can manually copy your customisations into our master formats using a text editor.

Pros	Cons
Customisations are preserved	Time-consuming
	Requires a good deal of specialist knowledge and accuracy

3. Copy the XBRL coding from the master formats

Install the latest version of Sage APA. Run the format comparison utility from the CD to get a list of your customised formats, then compare these formats with the updated master formats using a file compare tool. The embedded iXBRL tags and legislative changes would need to be manually copied from the master formats into your customised formats using a text editor.

Pros	Cons
Customisations are preserved	Time-consuming
	Requires a good deal of specialist knowledge and accuracy
	Easy to miss an embedded tag or new piece of compliance

## Preserving customised formats

If you make changes to your Sage APA formats you'll want to read this section. It will tell you how you can make sure any formats you've customised don't get left behind the formats that are shipped with Sage APA.

### Format comparison utility

We recommend you run the utility prior to installing your Sage APA update.

The utility checks to see whether you've made changes to format files that the update is going to overwrite.

The folders it checks are:

- User
- Practice
- Client
- Group

It produces a report to highlight the matching files within your custom folders. These files in the format custom folders will be compiled in preference to the master formats and may now be out of date. These files may need manually updating to ensure they conform to the latest compliance changes.

## Updating customised formats



Although the report is useful in showing which files we've updated, it doesn't tell you exactly what those changes are. To see what changes have been made to the Master format files you'll need to install the latest update.

It's recommended that after the installation, the files listed in the utility's report are compared with the Master versions to check what changes have been made. You may want to use a third party file comparison tool to help you with this. You can then decide how best to implement these changes in your custom formats.

- 
- If you've downloaded this update using the Automatic Updates facility or directly from the website, double-click the update file you've downloaded, then click **OK** on the message. The Installation Menu appears.
  - If you've received this update on CD, place the Sage APA CD into your computer's CD drive. The Installation Menu appears.

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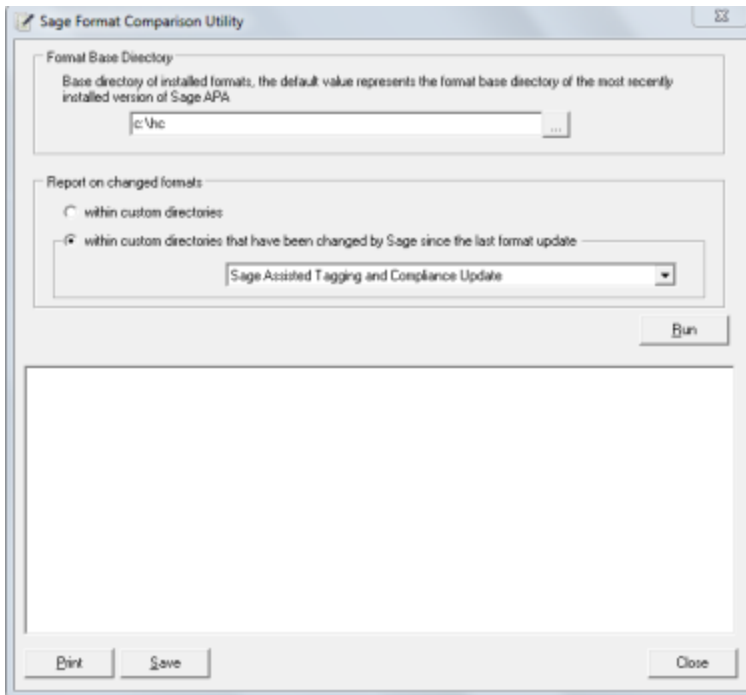
**Note:** If the menu doesn't appear, your computer is not set up to autorun CDs. On your

keyboard press  +  (Windows key + R), then in the Run window type `d:\autorun.exe` where d is the drive letter for your CD/DVD drive.

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To produce a report based on formats changed since last release:

1. Click Run Format Comparison Utility from the Installation Menu. The utility appears.




2. Make sure that the Sage APA base directory for comparison is set to the expected directory.

This can be changed by clicking the browse  button.

**Note:** This would normally be C:\hc but when you installed Sage APA you might have chosen a different path.

3. The Current Format Version drop-down list should display the name of the most recently installed format update on your system. If this is incorrect, it can be changed by clicking on the arrow to the right of the drop-down list.
4. Click Run to start the report. The report will identify the files in your format custom folders that will need to be checked after the latest update is installed.
5. Optional: To save the report, click Save and specify a save location.
6. Optional: To print the report, click Print.
7. To close the utility, click Close.

To produce a report listing all customised formats:

1. Click Run Format Comparison Utility from the Installation Menu. The utility appears.
2. Make sure that the Sage APA base directory for comparison is set to the expected directory.  
This can be changed by clicking the browse  button.
3. Choose the within custom directories option.
4. Click Run to start the report. The list of all format files within the format custom directories will be displayed.
5. Optional: To save the report, click Save and specify a save location.



6. Optional: To print the report, click Print.
7. To close the utility, click Close.

## Check the company registration number is present

- ✓ Address any customised formats
- Check the company registration number is present
- Get ReportPads ready for iXBRL
- Create the iXBRL file
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Check you've entered your company registration number correctly. A company number consists of 8 digits. The first of these is usually a zero and because of this, often only the last 7 numbers are the ones noted. Make sure that all 8 digits are included in the Company Registration Number box in Sage APA.

If you are planning to use the iXBRL file with Sage Corporation Tax (pbO), you should also make sure that you have all eight digits present in that software as well.

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**Tip:** In Sage APA, the Company Registration Box is on the Statutory Information tab of the Accounts Setup pages.

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## Get ReportPads ready for iXBRL

- ✓ Address any customised formats
- ✓ Check the company registration number is present
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## Update ReportPads to get latest changes

Many changes have been made in the ReportPads of Sage APA and it's important that you update your ReportPads to take advantage of these changes. We can't do this automatically as the update process is designed to protect any customisations you might have made to your client's ReportPads.

### Understand the ReportPads flow of information

There is a hierarchy of ReportPads:

- Release - These are the versions that we ship with an update and may contain new or additional text.
- Master- These are the versions that are being used for a particular master. You might have changed this from the Release versions.
- Client - These are the versions that are being used for a particular client. You might have changed this from the master version the client was based on.

When reports are run, the lowest level ReportPad in this simple hierarchy is used. So, if you've made a change to a client's ReportPad, that version will be used instead of the master version.

When we update the software, we want to make sure your changes are preserved. We don't overwrite your changes, only the Release level ReportPads (and any Master ReportPads you haven't changed). So, if you've made a change to the Signatory ReportPad at the client level, and we add some XBRL detail to that ReportPad with an update, the Signatory ReportPad at the Release level will have the change, but neither the Master or the Client level will.

We need to trickle these changes down from the Release level. The following procedures will trickle down the changes we've made to ReportPads to your clients.

### Step 1 - Update your master ReportPads

After an update, your master ReportPads may not match the latest ones included in the update.

Revert to release will trickle the release changes down to your master ReportPads.

### Notes

- Reverting your master Reportpads does not affect your individual client's ReportPads. We'll look at the client ReportPads in the next step.
- If you've made customisations to your master ReportPads, using Revert to Master will save your customised ReportPads into a backup file, and then replace the ReportPad with our released version. If you still want the customisations you made, you will need to manually enter them again.

For **each** of your master databases follow this procedure to revert your master ReportPads to release:

1. From the Settings menu, choose Masters then ReportPads. The Master Selection window appears.
2. Select the master you want to revert by clicking its name in the list.
3. Click OK. The Financial Statements ReportPads page appears.
4. Click Revert to Release. A confirmation window appears.
5. Click Yes. This will ensure that new clients based on this master have the correct ReportPads. It will not alter any of your existing client ReportPads.
6. Click Close to close the Financial Statements ReportPads page.

Once you've done this for all of your master databases, the changes in the release ReportPads will have trickled down to the master ReportPads.

## Step 2 - Update your client's ReportPads

To get the changes from the master ReportPads to trickle down to each of your clients, you need to use the Revert to Master option.

Revert to Master will reset your client's ReportPads to the current contents of the master ReportPads. As you've just reverted your master ReportPads to the release versions in the previous procedure, this step will trickle down the latest ReportPad contents to each of your clients.

### Notes

- If you've made customisations to your client ReportPads, when working through this procedure you'll be asked for each client if you want to keep your customisations. We'd suggest keeping them unless you know for sure that you don't want them. Keeping them will append the customisations to the end of the ReportPad they're in.
- If you've already used Sage APA to process iXBRL accounts for some of your clients, once you've reverted your client ReportPads, there are some extra checks you need to do. These checks form Step 3 below.

For each of your clients, follow this procedure to revert their ReportPads to the master database.

1. In Reports, choose ReportPads. The ReportPads page appears.
2. Click Revert to Master. A confirmation window appears.
  - If you want to preserve any text you've entered in the ReportPads and let Sage APA add any additions from the Master to your client, click **Yes**. We suggest this option unless you know for sure that you don't want your customisations keeping.
  - If you want to replace all of your ReportPads with the Master ReportPads, click **No**. This option will lose any customisations you had in your ReportPads for that client.

## Additional checks for clients that you've already processed iXBRL accounts for

In the Guide to submitting iXBRL accounts, which has been available on the Learning Centre for previous releases of Sage APA, we detailed a procedure to revert Master ReportPads to release, and specific client ReportPads to Master. This was to ensure that the necessary iXBRL commands we'd added into the ReportPads were available for each client.

In following Step 1 and Step 2 above, it's possible that you will have duplicate iXBRL commands in some of your client ReportPads. (The duplication has arisen because you've already reverted these ReportPads with a previous Sage APA update, and you've reverted them again following the instructions in Step 1 and Step 2 above). Follow this final procedure to clean those ReportPads up.

### Step 3 - Clean up the Signatory ReportPads

This section is important for customers who use ReportPads to generate the content of the signatory section for the Directors' Report and the Balance Sheet. If you don't use ReportPads as signatories you can skip this section and read [Step 4 - Clean up specific ReportPads on page 16](#).

#### Tagging account signatories in Reportpads

If you have chosen to set your signatories for the Directors' Report or the Balance Sheet to be read from a ReportPad you need to follow this procedure to ensure the correct tags are added when you generate an iXBRL file. If you have these options set to ReportPads but don't follow these instructions, when generating the iXBRL file, you'll see an error message.

If you're not sure whether you're using the ReportPads or not for the signatories, check the following Report Options:

Option	Description	Advice	Corresponding ReportPad
rop.acc.b.sig	Report Options > Directors Report > Signatory to Directors Report	If set to ReportPad follow the instructions below	ReportPads > Directors Report > Signatory
rop.acc.f.app	Report Options > Balance Sheet > Balance Sheet signatories from	If set to ReportPad follow the instructions below	ReportPads > Accounts > Signatory

Following the instructions in Step 1 and Step 2 will have added the necessary XBRL commands to your Signatory ReportPads, and as long as you clicked Yes to preserve customisations, your customisations will remain in the ReportPad at the end.

This procedure will help you identify your customisations and incorporate them with the XBRL commands.

Repeat these instructions for each of the Signatory ReportPads you're using.

1. From the Reports menu, choose ReportPads, then navigate to the Signatory ReportPad. Select it from the list.
2. You'll see something similar to this image:

Reference	Description
<input type="checkbox"/> PostBSEvent	Details of post balance sheet event
<input type="checkbox"/> DisabledEmpl	Disabled employees
<input type="checkbox"/> EmplInvolve	Employee involvement
<input checked="" type="checkbox"/> OwnShares	Purchase of own shares
<input checked="" type="checkbox"/> IFRSTransition	Information on IFRS transition plans
<input type="checkbox"/> AuditorChange	Alternative text relating to auditors appointment
<input checked="" type="checkbox"/> Signatory	Signatory to Directors report - Not secretary

Reference	Description
Signatory	Signatory to Directors report - Not secretary

```

1 // Warning: please do not remove [def block] and [end block] statements as these control pagination.
2 [def block]
3 [tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director1"] ** Name (line 1) **[end xbrl]
4 //[tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director1"]** Name (line 2) **[end xbrl]
5
6 [tab 40]** Position **
7 [end block]
8 [tab 40]** Name (line 1) **
9
10
11 [tab 40]Mr S King
12
13 [tab 40]Director

```

This section is the XBRL commands

This section is an example of customisations

Your customisations will be present in the ReportPad.

3. If you see any duplicate sections you can remove them.
4. If it looks like your director's information is included in the XBRL command, you've already updated this ReportPad on a previous release, and as long as there's no duplication to remove, you can skip the rest of this step.
5. If the director's information isn't included in the XBRL command, you need to continue.

The most important instruction in this ReportPad is the following line:

```
[tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director1"] ** Name (line 1) **[end xbrl]
```

There are two things you need to change in this line (steps 6 and 7).

6. Replace the **\*\* Name (line1) \*\*** part of this instruction with the name of the signing director. In the example used in this procedure this would result in:

```
[tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director1"] Mr S King[end xbrl]
```

**Note:** If you are using directors' cdb references in your ReportPads, rather than insert the name of the director, you could insert the cdb reference here instead.

7. Check what position in the database that director occupies and adjust the instruction accordingly.
  - a. From the File menu, choose Open, then Directors. The Client Database - Directors page appears.
  - b. At the top of the screen you'll see the Current Director box.

Current Director	Mr S King
Family Name	King
Given Names	
Address	

- c. Click the Current Director box. A drop-down list of directors appears.
- d. Make a note of the position the signatory director appears in this list.

**Tip:** These are not numbered so you'll need to manually check the position.

Current Director	Mr S King
Family Name	Mr S King
Given Names	Mr B Benedict
Address	Mrs C Clement
	Mr D Duncan
	Ms E Ector
	Mr G Gawain

In this example, the signatory we want to use occupies the first position in the list so is Director 1.

This corresponds to the officer part of the instruction.

```
[tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director1"] Mr S King[end xbrl]
```

- e. In the ReportPad, change the Director1 element to match the position the signatory occupies in the list.

For example if we wanted to use Mr B Benedict as the signatory, we would change the instruction to:

```
[tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director2"] Mr B Benedict[end xbrl]
```

**Tip:** The red highlighting is to make the element stand out. You will not see this when editing the ReportPad.

- f. If the signatory is the company secretary and not a director, you should change the instruction to:
 

```
[tab 40][xbrl "uk-bus:NameEntityOfficer", officer="CompanySecretary"] Mr B Benedict [end xbrl]
```
- g. If the signatory is the company secretary and also a director, you can choose to identify them by their position in the director's list or with the text CompanySecretary.

8. Once you've made the change to the instruction in the ReportPad, you should tidy up any extraneous instructions to leave something like the following:

```

Signatory Signatory to Directors report - Not secretary 7:1 M
1 // Warning: please do not remove [def block] and [end block] statements as these control pagination.
2 [def block]
3 [tab 40][xbrl "uk-bus:NameEntityOfficer", officer="Director1"] Mr S King[end xbrl]
4 [tab 40]Director
5 [end block]
6 .

```

9. Click Close to save your changes.

**Note:** If you have long director names or are using the cdb references for directors' names, you might notice alignment problems when you preview the financial statements. To resolve this you will need to adjust the Tab instructions in the ReportPad. This alignment issue may be more prominent in the Balance Sheet ReportPad when two directors are included as signatories.

## Step 4 - Clean up specific ReportPads

For Step 4, you'll be referring to the ReportPads listed in Table 1 below.

ReportPad	Location
FinancialInstrumPol	Accounting Policies > FinancialInstrumPol ( Financial instruments for FRSSE or FRS 25 Presentation only)
Opinion	Auditors' Report > Opinion (Revised opinion - suggested copy from AUDREP01.hc & modify)
FRS25_26	Accounting Policies > FRS25_26 (FRS 25 / 26 Financial Instruments)

**Table 1**

If you've experience with editing ReportPads and can spot duplication you can remove the duplication.

If you're not comfortable with editing ReportPads, we suggest reverting these ReportPads to Master a second time, but this time when asked if you want to preserve your customisations, choose No. This will erase the contents of the ReportPad and replace it with the master ReportPad. You will then need to reapply your customisations.

You need to:

- i. Find the first ReportPad in Table 1.
- ii. Revert it to master using the instructions that follow.
- iii. Move to the next ReportPad from Table 1.
- iv. Repeat until you've worked through Table 1.

To revert an individual ReportPad to Master:



1. In Reports, choose ReportPads. The ReportPads page appears.
2. Navigate to the specific ReportPad from Table 1 above, using the information in the Location cell.

---

**Tip:** The ReportPads listing is displayed in the order that the ReportPads would appear in a set of accounts. Clicking on the 'Reference' column will sort the ReportPads into an alphabetical order, based on the ReportPad name.

---

3. Select the ReportPad by clicking on the ReportPads Reference. To see more ReportPads, scroll down the list.
4. If the ReportPad looks like it contains duplicate information that can be removed, do so and skip the rest of this procedure, before choosing the next item in Table 1.
5. If you're not sure about the contents of the ReportPad, and are happy to lose any customisations you might have made in this ReportPad click *Revert to Master* . A confirmation window appears.
6. Click *No*. This will erase the contents of the ReportPad and replace it with the contents of the master ReportPad.
7. Repeat steps 2-6, working through the ReportPads listed in Table 1.
8. Once you've done this, you will need to reapply your customisations.

Following these steps will make sure that you have the latest changes in place for your clients, including compliance updates and iXBRL updates.

## Create the iXBRL file

- ✓ Address any customised formats
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- Check and confirm tags using Sage Assisted Tagging
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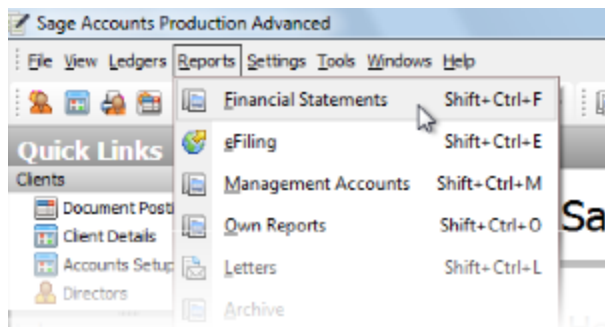
This chapter explains how to create an iXBRL file in Sage APA. You will need to finalise your client's financial statements in the usual way before following this procedure.

1. Choose the correct client.

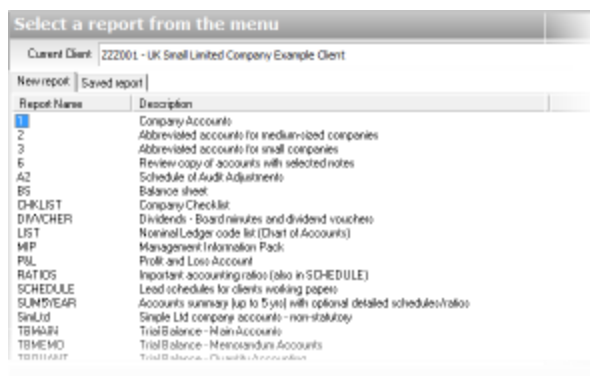
To change client, click on the client's name in the Current Client (sometimes just Client) box. The Client Selection window appears. Click on the name of the client you want to open, and click OK.

**Note:** If you can't see your client in the list, choose All clients from the Search Criteria drop-down list.

2. From the Reports menu choose Financial Statements.



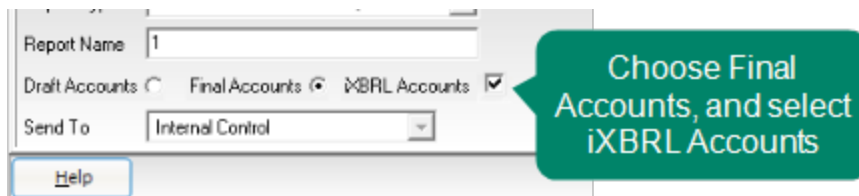
The report selection window appears.



3. Choose 1- Company accounts.



4. Choose Final Accounts. The iXBRL Accounts check box is enabled.
5. Select iXBRL Accounts.



6. Click Run.

**Opening existing files**

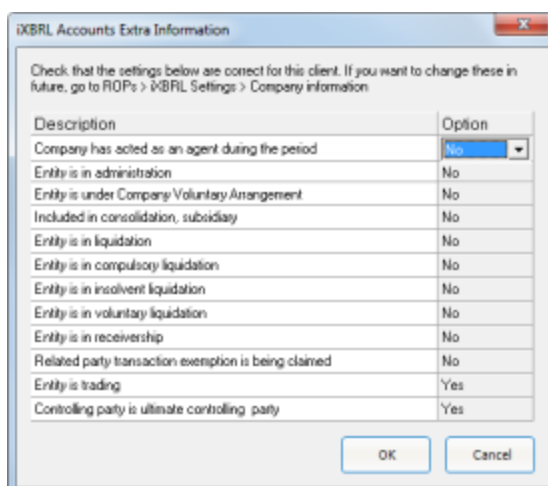
If you've already generated iXBRL accounts for this client for this period, you can open the existing file or start afresh.

If you open an existing file, the iXBRL won't be regenerated. This means that any changes you might have made to the data in Sage APA won't be reflected.

If you start afresh, you'll lose any work you've already done in Sage Assisted Tagging.

**Note:** If there is important information missing, you'll see a warning screen with a list of missing information. You'll need to enter this in Sage APA before running iXBRL accounts.

If this is the first time you've generated iXBRL accounts for this client, the iXBRL Accounts Extra Information window appears.



These questions are Report Options that support iXBRL.

7. Check that the options are set appropriately then click OK.

---

**Note:** You will only see this window the first time you run iXBRL accounts for each client. If you later want to make a change, you can do so by choosing ROPs from the Reports menu, then click the iXBRL tab, then click Company Information. If you do make a change, you'll need to **start with a fresh** iXBRL file. To avoid having to do any rework, it's worth making sure these details are set correctly the **first time** you start to use Sage Assisted Tagging. The details in this section are used by Sage Assisted Tagging to add XBRL tags to the financial statements. This tagging will not have any impact on the face of the accounts.

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When you've run your set of financial statements and selected iXBRL Accounts, Sage Assisted Tagging will start and walk you through the steps needed to check and confirm the tags we've added. You may also be required to add additional detail to some tags that we're not able to extrapolate from the financial statements.

## Check and confirm tags using Sage Assisted Tagging

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When you've run your set of financial statements and selected iXBRL Accounts, Sage Assisted Tagging will start and walk you through the steps needed to check and confirm the tags we've added. You may also be required to add additional detail to some tags that we're not able to extrapolate from the financial statements.

### Find help at the Learning Centre

You can find a lot of help for our iXBRL tagging solutions at the Learning Centre.

Visit the Learning Centre at [www.xbrlwithsage.com/learningcentre](http://www.xbrlwithsage.com/learningcentre)

We'll be adding to this website over time and are keen to hear your feedback on the areas you'd like to see covered (let us know at [xbrl@sage.com](mailto:xbrl@sage.com)).

Sage Assisted Tagging also has a Help system full of topics to help you when you're not sure about something. When running Sage Assisted Tagging, click on the 'Read some instructions' links to open the help.

In addition to this you'll still have access to our Support website <https://support.sage.co.uk>.

## Submit the iXBRL file with CT600

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- ✓ Create the iXBRL file
- ✓ Check and confirm tags using Sage Assisted Tagging
- Submit the iXBRL file with CT600

For instructions on how to file the CT600 with an iXBRL file using Sage Corporation Tax (powered by ONESOURCE), see the Submit your iXBRL file with your CT600 topic in the Sage APA help system.

## Appendix A: What is XBRL?

The idea behind XBRL (eXtensible Business Reporting Language) is simple: Instead of treating financial information as raw text – as in a printed or electronic document – a descriptive tag is provided for each item of data. This is computer-readable. For example, company net profit has its own unique tag.

- The introduction of XBRL tags enables automated processing of business information by computer software, cutting out laborious and costly processes of manual re-entry and comparison.
- Computers can recognise the information in an XBRL document, select it, analyse it, store it, exchange it with other computers and present it automatically in a variety of ways for users.
- XBRL can greatly increase the speed of handling financial data, reduce the chance of error and permit automatic checking of information.

## Glossary

### Dimensions

Multidimensional analysis is a data analysis process that groups data into two or more categories: data dimensions and measurements. ([http://en.wikipedia.org/wiki/Multidimensional\\_analysis](http://en.wikipedia.org/wiki/Multidimensional_analysis)).

If you're familiar with pivot tables in spreadsheets, then the concept is similar. It's about "slicing and dicing" data, i.e. looking at the same data through different views.

Financial data is a great example of something that may want to be viewed in different ways. Take for example how you might want to look at Sales in an international organisation. Here are a couple of ways of viewing that Sales information.

## a. By Product, then by Region.

## Breakdown by product, by region

		2010	2009	2008
Product	Region	£'000	£'000	£'000
Consumer Health	Australia	2,765	3,074	2,570
	South America	2,834	2,592	2,462
	United States	1,457	1,263	1,025
	Other Regions	767	1,340	1,365
	Total	7,823	8,269	7,422
Generics	Australia	1,506	1,660	1,378
	South America	1,616	1,383	1,359
	United States	807	634	503
	Other Regions	489	890	918
	Total	4,418	4,567	4,158
Pharmaceuticals	Australia	5,568	5,527	4,576
	South America	5,317	4,732	4,233
	United States	2,864	2,471	2,009
	Other Regions	1,147	1,715	1,690
	Total	14,896	14,445	12,508
Other Products	Australia	1,673	3,225	3,038
	South America	1,790	2,746	4,626
	United States	895	1,396	1,315
	Other Regions	540	1,154	1,200
	Total	4,898	8,521	10,179
Grand Total		32,035	35,802	34,267



## b. By Region, then by Product.

## Breakdown by region, by product

<b>Region</b>	<b>Product</b>	<b>2010</b> £'000	<b>2009</b> £'000	<b>2008</b> £'000
Australia	Consumer Health	2,765	3,074	2,570
	Generics	1,506	1,660	1,378
	Pharmaceuticals	5,568	5,527	4,576
	Other	1,673	3,225	3,038
	<b>Total</b>	<b>11,512</b>	<b>13,486</b>	<b>11,562</b>
South America	Consumer Health	2,834	2,592	2,462
	Generics	1,616	1,383	1,359
	Pharmaceuticals	5,317	4,732	4,233
	Other	1,790	2,746	4,626
	<b>Total</b>	<b>11,557</b>	<b>11,453</b>	<b>12,680</b>
United States	Consumer Health	1,457	1,263	1,025
	Generics	807	634	503
	Pharmaceuticals	2,864	2,471	2,009
	Other	895	1,396	1,315
	<b>Total</b>	<b>6,023</b>	<b>5,764</b>	<b>4,852</b>
Other Regions	Consumer Health	767	1,340	1,365
	Generics	489	890	918
	Pharmaceuticals	1,147	1,715	1,690
	Other	540	1,154	1,200
	<b>Total</b>	<b>2,943</b>	<b>5,099</b>	<b>5,173</b>
	<b>Grand Total</b>	<b>32,035</b>	<b>35,802</b>	<b>34,267</b>

XBRL provides a way to allow views of financial information like this by using something called dimensions.

## In-line XBRL (iXBRL)

In-line XBRL (iXBRL) enables XBRL-tagged data to be embedded within standard HTML documents – just like a web page. Embedding the XBRL in-line with HTML allows for the flexibility required around the production of the statutory accounts whilst maintaining the ability for a computer to read the data.

## Taxonomies

Taxonomies are the dictionaries which the language XBRL uses. These are the categorisations that describe the specific tags for individual items of data (such as 'profit'). Each accounting jurisdiction has different accounting regulations, therefore each jurisdiction can have its own taxonomy for financial reporting. Additionally, many different organisations, including regulators, specific

industries or even companies, may also require taxonomies to cover their own business reporting needs.

## Tuples

Tuples are used to group items together in a taxonomy. They can be used repetitively in an XBRL report and only make sense when used in conjunction with one another.

Tuples are typically used to handle narrowly defined, detailed information.

For example, when looking at bank loans, there are characteristics of each bank loan that we might want to tag:

- Description of specific bank loan
- Amount of specific bank loan
- Description of interest rate on specific bank loan
- Repayment date of specific bank loan

These four tags constitute a tuple and the four pieces of information together describe a specific bank loan. This tuple is called 'Bank Loan'.

There's no limits on how many bank loans you could include, so there's no limit on how many times you can use each of the tags within the bank loan tuple.

## XBRL

XBRL is an open standard, which is one of a family of 'XML' (eXtensible Markup Language) languages which is becoming a standard means of communicating. XBRL uses an XML format to deliver a computer-readable set of data in a standard form. The power of XBRL is not necessarily in the technology, but comes from the fact that it provides a standard taxonomy (dictionary for the data and its hierarchy/relationship) which covers the financial data elements required for all of the reportable data in a corporation tax return, including the detailed data in the accounts. XBRL can also show how items are related to one another. It can thus represent how they are calculated. It can also identify whether they fall into particular groups for organisational or presentational purposes.

## Appendix B: Sage software support

Our software support team are here to provide you with assistance should you run into difficulties using your Sage software



You may be able to find the answer to your query in the Help system provided with your software without having to contact Sage Software Support. You can open the Help by pressing the F1 key at any time when running the software.

### Learning Centre

You can find a lot of help for our iXBRL tagging solutions at the Learning Centre.

Visit the Learning Centre at [www.xbrlwithsage.com/learningcentre](http://www.xbrlwithsage.com/learningcentre)

We'll be adding to this website over time and are keen to hear your feedback on the areas you'd like to see covered (let us know at [xbrl@sage.com](mailto:xbrl@sage.com)).

Sage Assisted Tagging also has a Help system full of topics to help you when you're not sure about something. When running Sage Assisted Tagging, click on the 'Read some instructions' links to open the help.

In addition to this you'll still have access to our Support website <https://support.sage.co.uk>.

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Please have the following information available if you do contact Sage Software Support:

- Your Sage Account Number.
- A brief description of the problem including the exact text of any error messages received.
- The version number of the program. This can be obtained by selecting About... from the Help menu.
- The name of the Windows platform that you are using, e.g. Windows Vista or Windows 7.

Resolving your query will be faster if you can also provide the answers to the following questions:

- Is the program being used on a single computer or is it being shared across a network?
- At what stage in the installation process are you?

## Contacting sage software support

You can contact Sage Software Support in the following ways:

Tel	0845 111 11 11
Fax	0845 245 02 85
Post	Sage Software Support Building 3 Exchange Quay Salford Quays Manchester M5 3ED
email	<a href="mailto:accountants.support@sage.com">accountants.support@sage.com</a>
Web	<a href="http://www.sage.co.uk/accountants">www.sage.co.uk/accountants</a>