Sage Assisted Tagging

User Guide

Copyright statement

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Issue date: 04/12/2013

Ref: User Guide SAPA UK

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Contents

1: Introduction

This guide explains how to prepare an iXBRL file to submit to HMRC.

Sage Assisted Tagging can be used to produce iXBRL files for the client types listed below. 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

The Learning Centre

You can find a lot of user assistance material for Sage Assisted Tagging at the Learning Centre.

Visit the Learning Centre at 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.

Start Sage Assisted Tagging

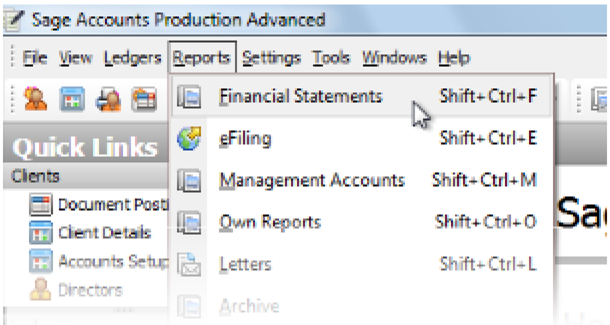
Note: If you've already customised your Sage APA formats there's some advice you should follow before continuing with this section. In Sage APA, click the Help menu, then click Contents. When the help system appears, use the Table of Contents to find the book Create and submit iXBRL accounts, and then the topic Before you generate iXBRL. When you've followed that advice, come back to this guide.

1. Launch Sage APA.
2. Choose the correct client.

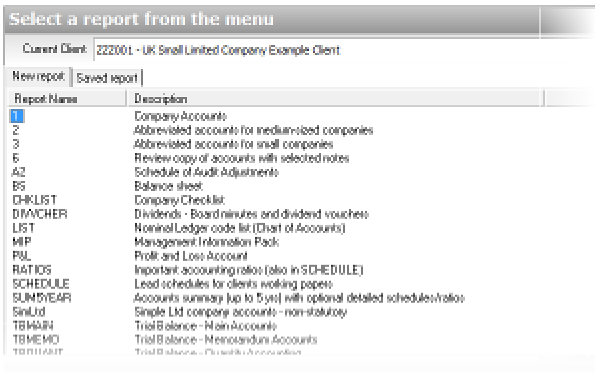
   To change client, click on the client's name in the Current Client (sometimes just Client) box. The Client Selection window appears. Click on the name of the client you want to open, and click OK.

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

3. From the Reports menu choose Financial Statements.

   The report selection window appears.

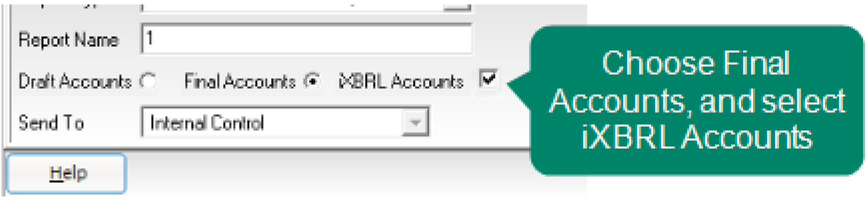
   

4. Choose 1 - Company accounts.

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

6. Select iXBRL Accounts.



7. Click Run.

Opening existing files

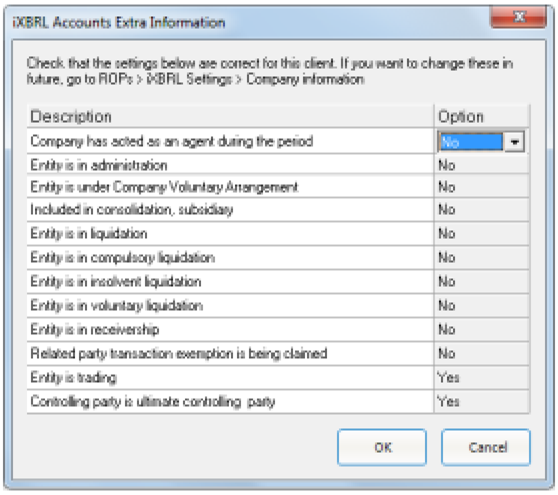
If you've already generated iXBRL accounts for this client for this period, you can open the existing file or start afresh.

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.

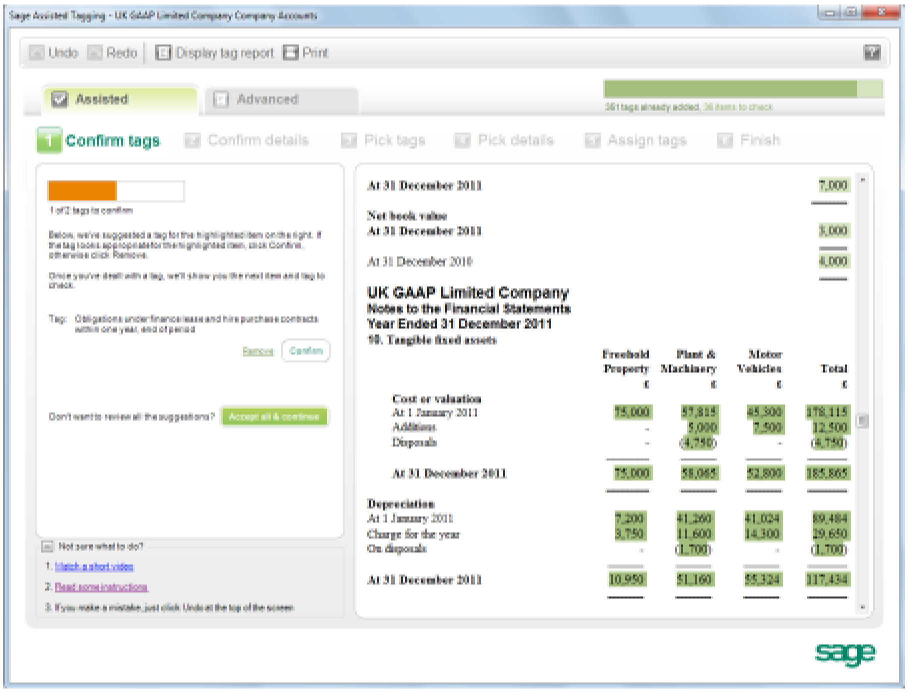


These questions are Report Options that support iXBRL.

8. 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.

Sage Assisted Tagging



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.

If you're working on clients with the following entity types, Sage Assisted Tagging opens in the Document Tagging view.

Entity description
Limited Charities
Irish Limited Company
Irish Group

See Document Tagging on page 32.

You don't need to complete this work in a single session.

If you exit out of the accounts, you can always return to them later through the Financial Statements option in Sage APA.

2: Assisted tagging

Note: If you're working on a limited charity, Irish limited company, or Irish group, Sage Assisted Tagging opens in the Document Tagging view. See Document Tagging on page 32.

There are three ways to use Sage Assisted Tagging. The first is to use the assisted tagging process. Using this method, Sage Assisted Tagging takes you through the steps in confirming tags and adding extra detail in a very focused way. At each step, you'll have one type of task to do, and Sage Assisted Tagging gives you guidance at each step.

This chapter covers the step-by-step approach. To use this approach, make sure you have clicked the Assisted tab.

The second method gives you more control over the areas of your financial statements that you want to tag. To use the non-assisted method, click the Advanced tab.

See Advanced tagging on page 21 for more information.

The third method lets you tag sets of accounts that exist as Microsoft Word files, or RTF files.

See Document Tagging on page 32 for more information.

How to know whether the tag is appropriate or not

Knowing what elements to tag in a set of financial statements is a skill that gets easier the more sets of accounts you process.

Although a lot of elements are tagged automatically, there are some areas that require your attention and an understanding of what the appropriate XBRL tags are will help.

HMRC have produced resources to help with this.

Document	Website address
XBRL guide for UK businesses	http://www.hmrc.gov.uk/ct/ct-online/file-return/xbrl-guide.pdf
XBRL - when to tag, how to tag, what to tag	http://www.hmrc.gov.uk/ct/ct-online/file-return/online-xbrltag.pdf

Your work is automatically saved

Since the software saves your work whenever you make a change, there's no Save button.

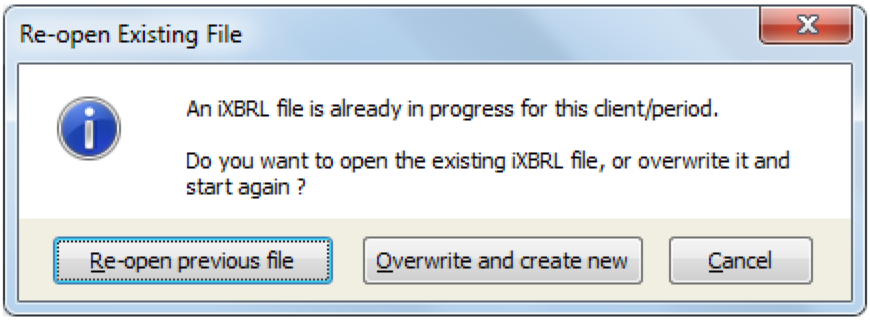
Whenever a change is detected, the title bar is updated to show saving in progress before displaying 'All changes saved'.

If you make a change and want to undo that change, click Undo on the toolbar.

Returning to your work

When you run iXBRL accounts, if you've already worked on the iXBRL for that client, you can either open the existing file or start afresh.

1. From your accounts production software run a set of iXBRL accounts. A message appears.



2. To open Sage Assisted Tagging with the last file you worked on for this client, click Re-open previous file.
3. To start again, click Overwrite and create new. Starting again, will generate a completely fresh iXBRL file without any changes you might have manually made.

Working on a different client

If you want to work on a different client's iXBRL file:

1. Close Sage Assisted Tagging.
2. In the main accounts production program, open the next client.
3. Run iXBRL accounts.

Note: If an iXBRL file already exists for the client, you can either open the existing file or start afresh.

Undo or redo an action

If you've made a mistake you can use undo to go back to how things were before you made the mistake.

You can also redo an undone action.

Notes

- There's no restriction on the number of changes you can undo.
- If you're using Sage Assisted Tagging and the Assisted tab, Undo might undo a change that happened on a different tab to the one you're currently on.
- When you can't undo or redo an action, the respective button will be greyed out.

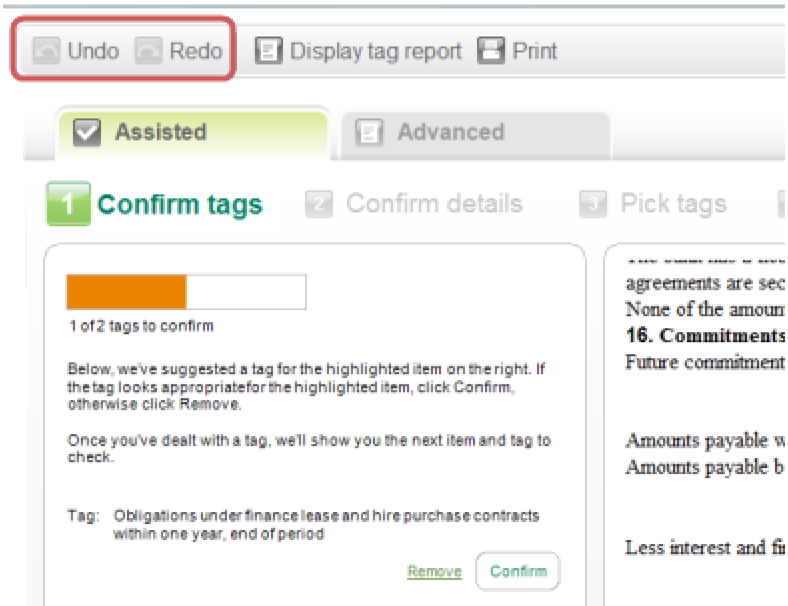


Figure 2-1: *Undo and Redo buttons on the toolbar in Sage Assisted Tagging*

Undo an action

If you've made a mistake, by perhaps adding a tag to the wrong item, or removing a tag when you didn't mean to, you can undo that action.

To undo an action, click Undo.

Redo an action

You can also redo an action that you've undone. So, if you've added a tag to an item, then undone that action, you can add the tag back to the item with redo.

To redo an action, click Redo.

Note: If you undo an action, then take another action, you won't be able to redo the first action.

Keyboard shortcuts for undo and redo

For undo, press and hold Ctrl and Z.

For redo, press and hold Ctrl and Y.

1 - Confirm tags

How do I get here?

With Sage Assisted Tagging open, click the Assisted tab, then click 1 Confirm tags.

What's this page about?

We've added tags to the financial statements. Many of these we don't need you to look at, but for some of them, we need you to review and confirm that we've added an appropriate tag.

On this page we're going to show you a number of items, one at a time, where we've added a tag. We'll highlight the item in the preview, and show you the tag we've applied. You need to confirm that the tag is appropriate for the highlighted item, or remove the tag.

Once you've confirmed a tag, we'll show you the next highlighted item and tag we need you to check, until you've checked all of them.

When you've checked all of the tags, you'll be prompted to move to step 2 - Confirm details.

Note: If there aren't any tags we need you to check, click Continue to move to the next step.

How to confirm tags

1. The first item you need to check will be highlighted in the preview. The tag that we've applied to this item will be shown on the left-hand side.
    a. If the tag looks appropriate for the item we've highlighted, click Confirm.

       If there are more tags to check, the preview will jump to the next item, and a new tag will be shown on the left-hand side.
    b. If the tag is not appropriate, click Remove.
    c. If you want to accept the suggestions without reviewing, click Accept all & continue.
2. When you've worked through all suggested tags, you'll see a confirmation that all tags are confirmed, and can click the Continue button that appears.

2 - Confirm details

How do I get here?

With Sage Assisted Tagging open, click the Assisted tab, then click 2 Confirm details.

What's this page about?

We've added tags to the financial statements. Some of these tags have additional detail associated with them that needs to be specified. In many cases we can do this automatically, but there are some tags where we need you to review and confirm that we've added the appropriate detail.

On this page, we're going to show you a number of items, one at a time, where we've added a tag that has additional detail. We'll highlight the item in the preview, and show you the detail that we've applied. You need to confirm that the detail is appropriate for the highlighted item, or remove the tag.

Once you've confirmed the detail, we'll show you the next highlighted item and detail we need you to check, until you've checked all of them.

When you've checked all the details, you'll be prompted to move to step 3 - Pick tags.

Example

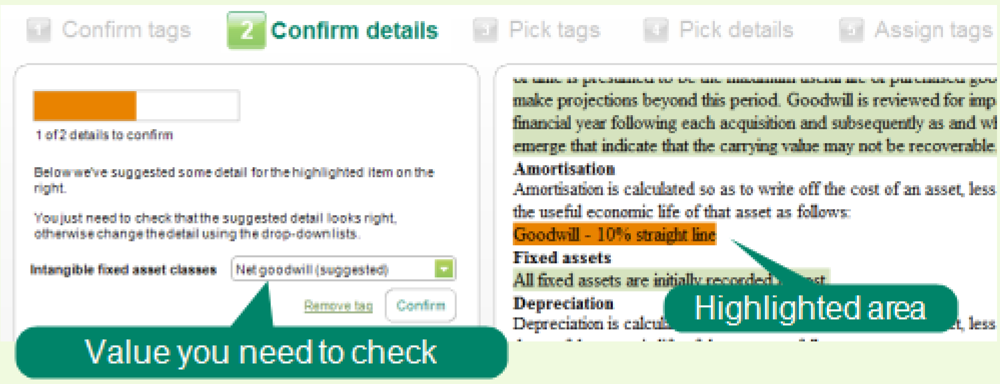
In the accounting policies, the description of amortisation may have an item like the goodwill amortisation rate. This might look like:

Goodwill - 10% straight line

in the policy description.

The tag for this item is 'Description of goodwill and intangible asset amortisation method and periods'. This tag needs more detail adding. In the example below, we've suggested the value 'Net goodwill'. If this looks right, you can click Confirm. If it looks wrong you can either choose a different value from the drop-down list, or remove the tag from the highlighted item altogether.

In Sage Assisted Tagging this will look like:



Advanced iXBRL

In this section we talk about adding detail to tags. In XBRL terms, what's happening is connected with dimensions. Some tags have dimensions and we can suggest values for some of the associated dimensions. On this page of Sage Assisted Tagging you're actually confirming the appropriate dimension member for a given dimension of a tag.

See Dimensions on page 45 for more information.

How to confirm detail

1. The first item you need to check will be highlighted in the preview. We've applied a tag to this item but the tag has more detail associated with it that you need to check.

2. The details that we need you to check will be shown on the left-hand side. The value for the detail that we think is appropriate is shown in a drop-down list. There may be more than one value we need you to check for a highlighted item, and when this is the case, there will be more than one drop-down list visible.
    a. If the value in the drop-down list (or lists) looks appropriate for the item we've highlighted, click Confirm.

       If there are more values to check, the preview will jump to the next item, and the details of the next tag will be shown on the left-hand side.
    b. If the value in the drop-down list doesn't look right for the item we've highlighted, you can choose a different value from the drop-down list.
    c. If you don't think that the highlighted item should have any tag applied to it at all, click Remove tag. This will remove the tag from the highlighted item, and any associated detail for that tag.
    d. If you want to accept the suggestions without reviewing, click Accept all & continue.
3. When you've worked through all suggested detail, you'll see a confirmation that all details are confirmed, and can click the Continue button that appears.

3 - Pick tags

How do I get here?

With Sage Assisted Tagging open, click the Assisted tab, then click 3 Pick tags.

What's this page about?

On this page, we're going to show you a number of highlighted items, one at a time, and show you a list of tags that we think it could be tagged with. We need you to review the list of tags, and determine whether the highlighted item in the preview should be tagged with one of these or not.

Once you've made a decision for a highlighted item, we'll show you the next highlighted item and list of tags we need you to consider, until you've checked them all.

When you've picked all the tags, you'll be prompted to move to step 4 - Pick details.

How to pick tags

1. The first item you need to check will be highlighted in the preview. In the list, you'll see a number of tags that might be appropriate for the selected item.
    a. If a tag from the list looks appropriate, select it then click Confirm.

       The tag you apply may require additional detail specifying. In this case, you'll see drop-down lists with values for you to choose from.

When you've finished adding detail (if any) and if there are more items to check, the preview will jump to the next item, and the list of tags will be refreshed with suggested tags for the next item.

b. If you don't see any tags that look suitable, click Don't apply any.

c. If you'd sooner not pick any of the suggested tags click Skip this step. Any remaining items will not have any of the suggested tags applied to them.

2. When you've worked through all suggested tags, you'll see a confirmation that all tags have been picked, and can click the Continue button that appears.

4 - Pick details

How do I get here?

With Sage Assisted Tagging open, click the Assisted tab, then click 4 Pick details.

What's this page about?

We've added tags to the financial statements. Some of these tags have additional detail associated with them that needs to be specified. In many cases we can do this automatically, but there are some tags where we know some detail is needed, but we can't make a reasonable suggestion because we can't derive the meaning of the report content.

On this page, we're going to show you a number of items, one at a time, where we've added a tag that has additional detail. We'll highlight the item in the preview and you need to choose the appropriate detail.

Once you've chosen the appropriate detail, we'll show you the next highlighted item until you've reviewed all the items.

Example

In the financial statements, where intangible fixed assets are tagged, we can automatically tag items that are from the accounts production codes for specific named intangibles. But where you've used a generic code for other intangible fixed assets, we need you to review the tagging. We know that the item is an intangible fixed asset, but we don't know what class it most closely belongs too.

So, if in your accounts production software you used a code for intangibles and used it for Trademarks, Sage Assisted Tagging would recognise the code as belonging to an intangible fixed asset, but it wouldn't know for what purpose you were using the code. You'd therefore have to review and add the correct detail manually.

Advanced iXBRL

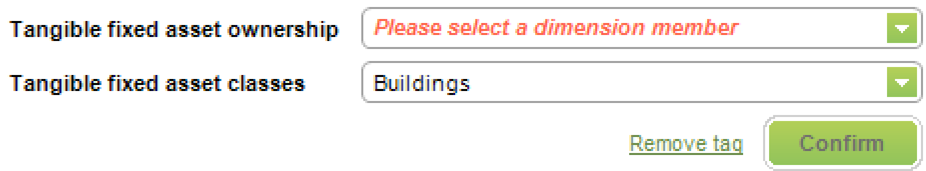
In this section we talk about adding detail to tags. In XBRL terms what's happening is connected with dimensions. Some tags have dimensions and we can suggest values for some of the associated dimensions. On this step of Sage Assisted Tagging we're **not** able to suggest any dimension members for a given dimension of a tag, and need you to choose the dimension member.

See Dimensions on page 45 for more information.

How to pick details

1. The first item you need to check will be highlighted in the preview. We've applied a tag to this item but the tag has more detail associated with it that you need to specify.
2. The details that we need you to specify will be shown on the left-hand side. There are options for the detail shown in the drop-down list. There may be more than one option we need you to specify for a highlighted item, and when this is the case, there will be more than one drop-down list visible.
    a. Choose an option from the drop-down list (or lists) that looks appropriate for the item we've highlighted. Click Confirm.

    Note: In XBRL terminology, you're actually choosing a *dimension member* from each drop-down list.

    If there are more values to specify, the preview will jump to the next item, and the details of the next tag will be shown on the left-hand side.

    b. If you don't think that the highlighted item should have any tag applied to it at all, click Remove tag. This will remove the tag from the highlighted item, and any associated detail for that tag.

    c. If you'd sooner not add any detail to the tags, click Skip this step. Any items you haven't yet checked will have their tags automatically removed.
3. When you've specified all detail we've prompted you for, you'll see a confirmation that all details have been picked, and can click the Continue button that appears.

5 - Assign tags

How do I get here?

With Sage Assisted Tagging open, click the Assisted tab, then click 5 Assign tags.

What's this page about?

Sage Assisted Tagging recognises that some areas in the financial statements commonly have tags added. In some cases we're able to tag these areas automatically, but sometimes all we can determine is that an area of the financial statements **might** have one of a number of tags.

This might be because the area in question, e.g. the related parties note, is basically a free-form paragraph that you have full control over. Sage Assisted Tagging can't break down a free-form paragraph automatically in order to tag it with XBRL and therefore you need to tag parts of the paragraph manually.

On this page, we're going to show you a number of areas, one at a time, where we might expect to see one of a number of tags. We'll highlight the general area in the preview, and show you a list of tags that are often found in this area. We need you to select specific parts of text in the report and use the suggested tags list to tag your selection.

Once you've finished tagging an area, we'll show you the next highlighted area and list of tags we need you to consider, until you've checked them all.

Note: It might be that no tags are required in an area even though we've made suggestions. If you feel this is the case, you shouldn't add any tags.

How to assign tags

1. The first area you need to check will be displayed in the preview. In the list, you'll see a number of tags that could be appropriate for the selected area.
    a. Review the list of tags and if you think any might apply to this area, select the tag from the list, then select something in the preview, then click Confirm tag. The Confirm tag window appears.

    Depending on the item you're tagging, you'll have a number of different options available. We'll try to choose the right options automatically but you might still need to provide some details.

    Typical options include:

Option	Description
Period	▪ Current year ▪ Prior year
Scale	Specify how the monetary item has been presented. ▪ Exact ▪ Nearest whole number ▪ Thousands ▪ Millions
Currency	▪ Pounds ▪ Euros ▪ US Dollars
Sign	▪ Credit ▪ Debit **Note:** For some tags instead of seeing Credit/Debit options, you'll see As

Option	Description
	expected/Opposite. This is because the tag doesn't have a default sign associated with it. In these cases, if the value you're tagging represents the tag description specified in brackets, then choose Opposite, otherwise choose As expected.

If the tag you're using is a dimensions tag, you can change the dimension details by clicking View/edit all. If there are already dimensions set for this tag that are not set to default values, they'll be displayed here too. See Editing dimensions on page 24 for more information.

For an example of tagging paragraphs in this step, see Example: tagging related parties note on page 19.

  b. If you want to move on to the next area that needs reviewing, click Move on to next area.

  c. If you don't want to add any more tags, click Skip this step & continue.

2. When you've worked through all suggested areas, you'll see a confirmation that all areas are reviewed, and can click the Continue button that appears.

Example: tagging related parties note

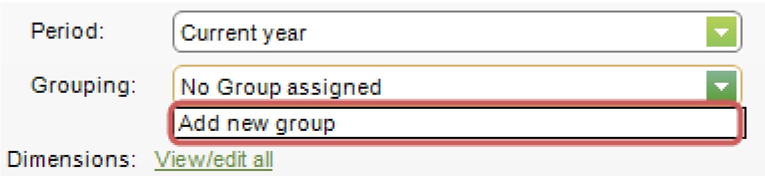
The following example demonstrates how you can tag a free-form paragraph like the Related parties note.

1. Select the first part of the text that requires a tag.

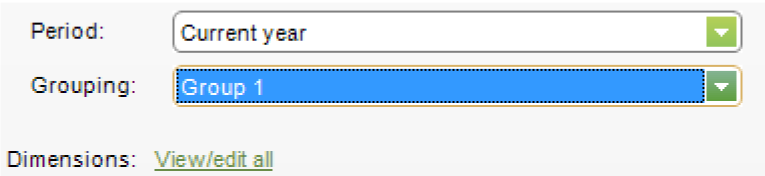
   Related parties

   Cybus Industries Ltd received £1,415 from us this year, whilst our joint venture International Electromatics was paid £12,124.

2. On the left- hand side, click the XBRL tag that you want to apply to this part of text.
3. Choose the group from the Grouping drop-down list. If this is the first item in this particular grouping type e.g. the first related party transaction then you'll need to add a new group. From the Grouping drop-down list, choose Add new group.

   A new group will be added and be selected in the drop-down list.

   Items for this related party item should use Group 1.

   Note: This Group 1 is for this related party tag. Other tags might be using their own Group 1 grouping which would be relevant for their tag.

4. Some tags have additional detail known as dimensions. If this is the case for the tag you've selected, the View/edit all option will be available. Click it to add dimension details.
5. When finished tagging this item, click Confirm tag.
6. Continue tagging items in the financial statements for this group.

More than one group of the same type

If you have another group of the same type, e.g. a second Related Party:

1. Select some text that requires a tag in a second group.
2. Find the XBRL tag that you want to use in the All available tags navigation tree and select it.
3. From the Grouping drop-down list, choose Add new group. A new group will be created.

   From this point on, you have two groups of this type. When you select text ready to tag, make sure you have the correct group chosen in the Grouping drop-down list.

4. Continue tagging items in the financial statements for this group.

Note: When tagging items in the same paragraph like this where there is more than one group involved, take care to make sure the Grouping drop-down list is set to the right instance of the group before you confirm the tag.

6 - Finish

How do I get here?

With Sage Assisted Tagging open, click the Assisted tab, then click 6 Finish.

What's this page about?

The Finish page has three main aims:

- It lists any steps that you've passed over, and gives you the option to go back and work on those steps.
- From this page, you can generate an iXBRL file.
- Sage Assisted Tagging can detect some problems with the XBRL file and will walk you through the steps to correct them. See Validations on page 42 for more information.

Steps that still need attention will be listed. If you want to continue to generate an iXBRL file without checking these steps, click Use the default settings for all areas that still need checking.

3: Advanced tagging

Note: If you're working on a limited charity, Irish limited company, or Irish group, Sage Assisted Tagging opens in the Document Tagging view. See Document Tagging on page 32.

The Advanced tagging tab gives you the freedom to tag your financial statements as you see fit. Less guidance is offered on this tab than on the Assisted tab.

For most customers, we advise using the Assisted tab as a step-by-step approach is followed meaning you will only need to tag the minimum amount of the financial statements.

See Assisted tagging on page 9 for more information.

Manually add a tag

The basic process for tagging manually is:

1. Select an item in the preview.
2. Find the XBRL tag that you want to use in the All available tags navigation tree and select it.

   Note: To help you find the correct tag, click in the search box and enter a term to search for. For example, if you're trying to find a tag related to tangible fixed assets, you could enter "tangible" in the search box. The taxonomy list will filter as soon as you start typing and will contain all tags with the term "tangible" in their name.

3. Check the details are correct for the tag, e.g. the tag will default to refer to the Current year period. You might need to change this. Also, some tags have additional detail known as dimensions. If this is the case for the tag you've selected, the View/edit all option will be available. Click it to add dimension details.
4. When you've finished adding detail, click Confirm tag. The item in the report pane will be highlighted.

   Note: Tags can only be applied to compatible items. For example, you wouldn't be able to tag a date in the report pane, with a tag intended for a monetary item.

Tip: Click any highlighted item to see its XBRL tag.

Depending on the item you're tagging, you'll have a number of different options available. We'll try to choose the right options automatically but you might still need to provide some details.

Typical options include:

Option	Description
Period	▪ Current year ▪ Prior year
Scale	Specify how the monetary item has been presented.

Option	Description
	▪ Exact ▪ Nearest whole number ▪ Thousands ▪ Millions
Currency	▪ Pounds ▪ Euros ▪ US Dollars
Sign	▪ Credit ▪ Debit **Note:** For some tags instead of seeing Credit/Debit options, you'll see As expected/Opposite. This is because the tag doesn't have a default sign associated with it. In these cases, if the value you're tagging represents the tag description specified in brackets, then choose Opposite, otherwise choose As expected.

If the tag you're using is a dimensions tag, you can change the dimension details by clicking View/edit all. If there are already dimensions set for this tag that are not set to default values, they'll be displayed here too. See Editing dimensions on page 24 for more information.

Change the details of an already tagged item

Note: If you want to change the tag that's applied to an item to a different tag, see Replace the tag on an item with another on page 22.

You can change the details of a tag that's already been applied:

1. Select an item in the preview whose tag details you want to change. The details of the tag will appear on the left-hand side. These will be greyed out.
2. Click Change details. The options will become enabled.
3. Make your changes to the tag options using the pane on the left-hand side.
4. Click Confirm tag. The item in the editor will be highlighted. The details of the tag in the options pane will update to reflect the changed tag.

Replace the tag on an item with another

If you want to replace the tag that's on an item with a different tag:

1. Select an item in the preview whose tag you want to replace. The details of the tag will appear on the left-hand side.
2. Click Remove tag. The item will have its tag removed.

3. Find the XBRL tag that you want to use in the All available tags navigation tree and select it.

   Note: If you want to use a tag that's already been used, for instance to tag an item that appears on a primary statement and tag the same item in the notes, make sure that you are specifying the same value for both tags.

4. Click Confirm tag. The item in the report pane will be highlighted.

   Note: Tags can only be applied to compatible items. For example, you wouldn't be able to tag a date in the report pane, with a tag intended for a monetary item.

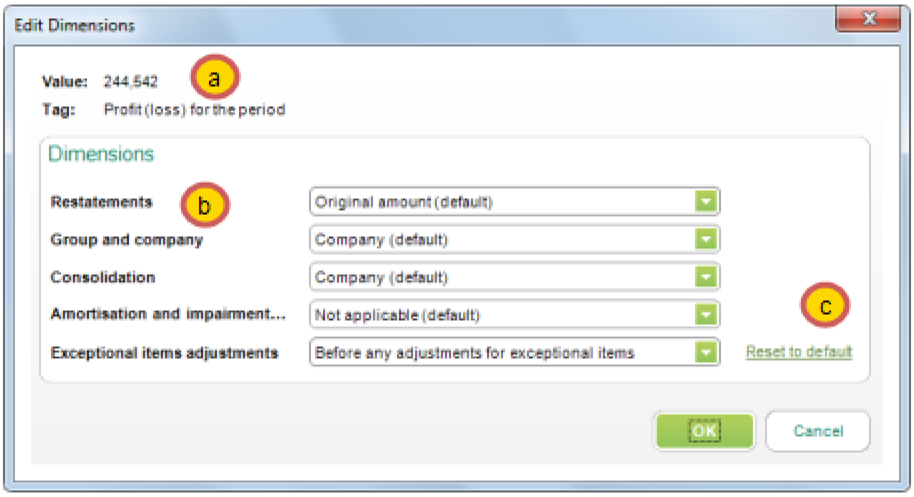
Remove tags

Most items that have been tagged automatically, or you've tagged yourself, can be removed. Some tags are mandatory and if you try to remove them, you'll see a warning message.

1. Click on the item in the preview that has the tag you want removing. The tag that is currently applied will be shown.
2. Click Remove tag. The item will lose its tag, and the highlighting from the item will be removed.

Editing dimensions

For help on understanding what dimensions are see Dimensions on page 45.



ref	Description
a	The value of the currently selected item, and the name of the tag you are applying (or editing).
b	These are the dimensions associated with the tag. Choose a dimension member by using the drop-down lists. To help you choose, additional detail is added where possible to the options in the drop-down lists. This might help you select the correct director from several for instance.
c	For any dimension where anything other than the default is chosen, you can revert back to the default by clicking Revert to default. **Note:** This option is hidden if the dimension is already set to the default.

If the tag you're editing or applying for an item is a dimension type, you can add detail.

1. With the item selected in the preview, click View/Edit all. The Edit dimensions window appears.

   Note: If you don't see this link, the tag you're working with does not have any dimensions associated with it.

2. Each dimension for the tag is displayed on its own row. Use the drop-down list to choose the dimension member for each dimension.
3. Click OK to save your changes.

Tagging groups (tuples)

Some items in the financial statements are logically grouped together in paragraphs like Related Parties, or Bank Loans. The XBRL tags for these items are referred to as tuples.

Note: We appreciate that tuples isn't very descriptive, so we call the same thing 'Groups'. We feel that as the term is to suggest tags closely associated with each other, that Group is a more understandable term.

For help on understanding what Groups are, see Groups (Tuples) on page 47.

Apply tags that are part of a group

How to apply tags that are part of a group:

1. Identify the part of the financial statements that is going to be tagged. e.g. the Related parties paragraph.

   Related parties

   Cybus Industries Ltd received £1,415 from us this year, whilst our joint venture International Electromatics was paid £12,124.

2. Select the first part of the text that requires a tag.

   Related parties

   Cybus Industries Ltd received £1,415 from us this year, whilst our joint venture International Electromatics was paid £12,124.

3. Find the XBRL tag that you want to use in the All available tags navigation tree and select it. e.g.

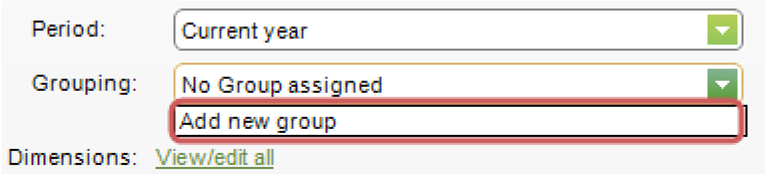
   \+ 20 - Notes and detailed Disclosures

   \+ Note to financial statements and detailed disclosures [heading]

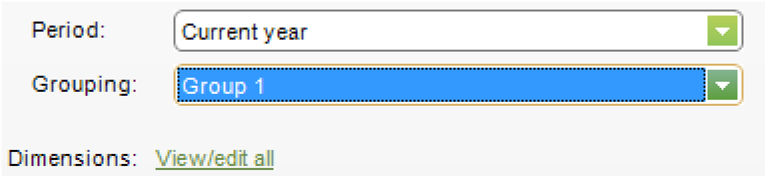
   \+ Related Party Transactions [grouping]

   Names of the related parties involved in the transaction

4. Choose the group from the Grouping drop-down list. If this is the first item in this particular grouping type e.g. the first related party transaction then you'll need to add a new group. From the Grouping drop-down list, choose Add new group.



A new group will be added and be selected in the drop-down list.



Items for this related party item should use Group 1.

Note: This Group 1 is for this related party tag. Other tags might be using their own Group 1 grouping which would be relevant for their tag.

5. Some tags have additional detail known as dimensions. If this is the case for the tag you've selected, the View/edit all option will be available. Click it to add dimension details.
6. When finished tagging this item, click Confirm tag.
7. Continue tagging items in the financial statements for this group.

More than one group of the same type

If you have another group of the same type, e.g. a second Related Party:

1. Select some text that requires a tag in a second group.
2. Find the XBRL tag that you want to use in the All available tags navigation tree and select it.
3. From the Grouping drop-down list, choose Add new group. A new group will be created.

   From this point on, you have two groups of this type. When you select text ready to tag, make sure you have the correct group chosen in the Grouping drop-down list.

   Note: Check the period is set correctly for the current year start or end, and the prior year start or end.

4. Continue tagging items in the financial statements for this group.

Note: When tagging items in the same paragraph like this where there is more than one group involved, take care to make sure the Grouping drop-down list is set to the right instance of the group before you confirm the tag.

If you tag an item with the wrong group

If you had the wrong group selected in the Grouping drop-down list when tagging, you could have tagged items incorrectly.

To correct this:

1. In the financial statements, select the item that has the wrong tag applied.
2. Click Change details.
3. Choose the correct group from the Grouping drop-down list.

   It may be that the tag you've used for this item has already been filled in this group. This might happen if you've made two mistakes, like getting two values mixed up. If the tag has already been used for the group you're changing it to, you'll see a warning message. If you're sure you're right, confirm the change, then check the other item (where the tag will have been removed) to see whether that needs a different tag applying.
4. Click Confirm details.

Tagging the same value in the accounts as two different tuple tags

It's possible that a single value appearing in the accounts should be associated with two different tuple instances.

You might want to do this if:

- There is only one occurrence of a value in a paragraph that relates to two different transactions. For example, '£500 was donated to both Cancer Research and Scope in 2011.' In this example, the £500 is referring to two different transactions and will need tagging twice.
- There is only one occurrence of a value in a paragraph and that value needs to be tagged for the current year and the prior year.

See Nested tags on page 27 for information on how to do this.

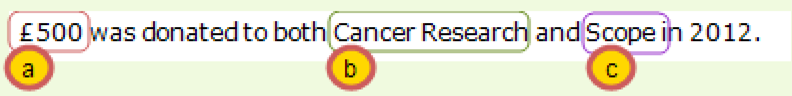
Nested tags

A nested tag is a tag which is used more than once, with the same basic information, but one or more attributes will be different. The difference is commonly the ‘group’ or the period duration.

Examples of nested tags can include text based notes, such as Charitable donations, Related Parties and Transactions with Directors but also can appear in tables, such as the creditors for Amount and Description of specific loan after 5 years.

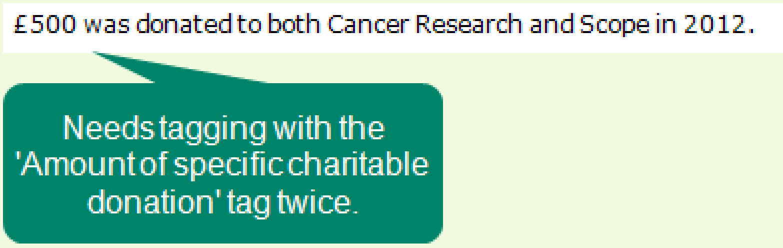
Example

The wording in the financial statements might look like this:



a. £500 is the value
b. Cancer Research was a recipient of £500
c. Scope was a recipient of £500

So, £500 needs to be tagged for both Cancer Research and Scope.



Here's a summary of what we need to do:

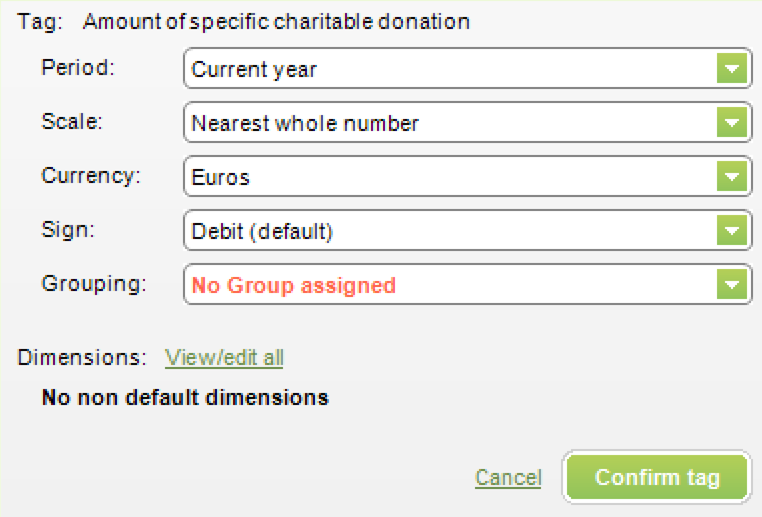
1. Because we have two charities that are referenced in this sentence, we're going to designate Cancer Research as 'Group 1' and Scope as 'Group 2'. These groups will allow us to use the same tags more than once, and keep the specific detail separate.
2. Tag the £500 with Amount of specific charitable donation, and set it to Group 1.
3. Tag the words 'Cancer Research' with Description of purpose of specific charitable donation, and set it to Group 1.
4. Tag the £500 with Amount of specific charitable donation, and set it to Group 2.
5. Tag the words 'Scope' with Description of purpose of specific charitable donation, and set it to Group 2.

Here's the detailed instructions for how to do this:

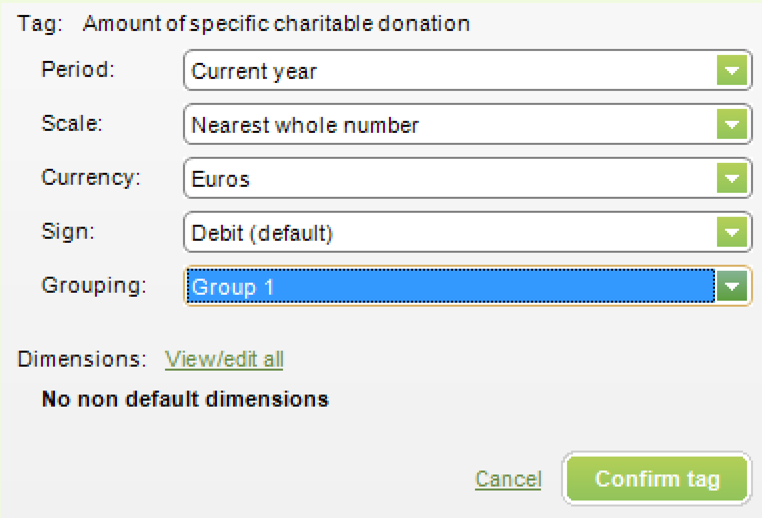
1. Select the £500 in the preview.
2. Choose the tag 'Amount of specific charitable donation' from the taxonomy tree (on the Advanced tab).

   Tip: Start typing 'Amount of specific charitable donation' in the search box to help find the tag in the tree.

3. The options appear.

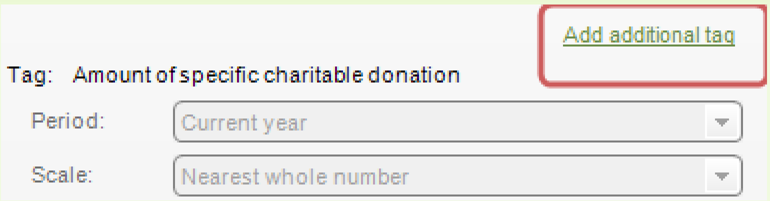


4. From the Grouping drop-down list, choose Add new group.

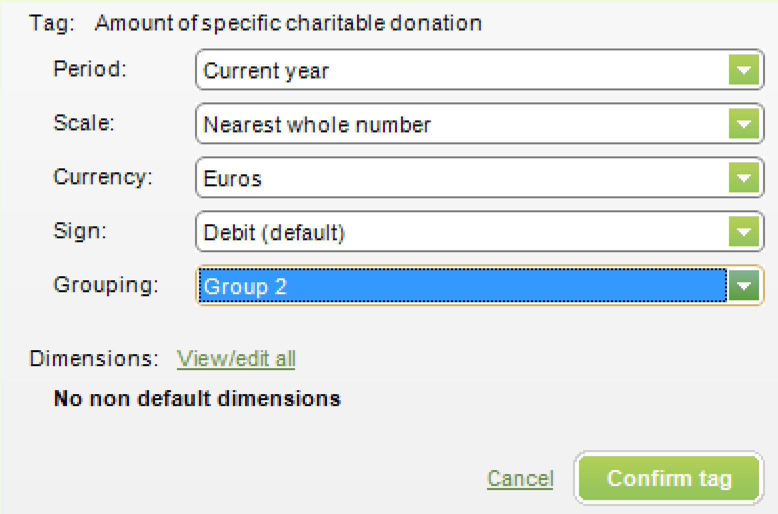


5. Click Confirm tag.
6. Select the text 'Cancer Research' in the preview.
7. Choose the tag 'Description of purpose of specific charitable donation' from the taxonomy tree (on the Advanced tab).
8. **Tip:** Start typing 'Description of purpose of specific charitable donation in the search box to help find the tag in the tree.
9. From the Grouping drop-down list, choose Group 1.
10. Click Confirm tag.
11. Click the same £500 in the preview. As this already as a tag applied to it, a new option Add additional tag becomes available.

12. Click Add additional tag.



13. The Period option will change automatically to Prior year. This might be right for many situations. In this case, change this back to Current year.
14. From the Grouping drop-down list, choose Add new group.



15. Click Confirm tag.
16. Select the text 'Scope' in the preview.
17. Choose the tag 'Description of purpose of specific charitable donation' from the taxonomy tree (on the Advanced tab).
18. **Tip:** Start typing 'Description of purpose of specific charitable donation in the search box to help find the tag in the tree.
19. From the Grouping drop-down list, choose Group 2.
20. Click Confirm tag.

This example demonstrates how you can apply more than one tag to the same item in the preview. In this situation, we've use nested tags to make one value apply to two different charity recipients. In other situations, you could use a similar technique to use one item in the preview with the same tag but for different periods.

When editing tags later, select the item in the preview, then use the Tag drop-down list to choose the tag you want to edit.

Search taxonomy

To help you find suitable tags to use you can search the taxonomy.

1. In the search box, enter a term to search for.

   The taxonomy tree will change to a list of search results, containing the term.

Tip: Clear the search by clicking the x to the right of the search box.

If the item you want has been returned as a search result, select it, then select the item in the preview to tag with the item. See Manually add a tag on page 21 for more information.

Detailed profit and loss statement

HMRC are introducing new tagging requirements for the detailed profit and loss statement that becomes mandatory in October 2014.

With this update, Sage Assisted Tagging supports the detailed profit and loss XBRL tags enabling you to tag the detailed profit and loss statement. These tags have been added to the existing UK-GAAP_MINIMUM taxonomy under a new section: 31.

Only use the tags in section 31 for tagging elements within a detailed profit and loss statement.

Further information can be found at the HMRC website and within the document at:

http://www.hmrc.gov.uk/softwaredevelopers/ct/dpl-guide.pdf

3: Document Tagging

Note for Sage APA customers

If you're working on clients with the following entity types, Sage Assisted Tagging opens in the Document Tagging view when you choose iXBRL from the Financial Reports page.

Entity description
Limited Charities
Irish Limited Company
Irish Group

Open other files in Document Tagging

If you have accounts already produced in Word, or RTF files (whether they were prepared in your accounts production software or not), you can use the Document Tagging view to produce an iXBRL file.

In Sage APA, from the Tools menu, choose Sage Links then iXBRL Document Tagging.

Open file

How do I get here?

With Sage Assisted Tagging open in the Document Tagging view, click 1 Open File.

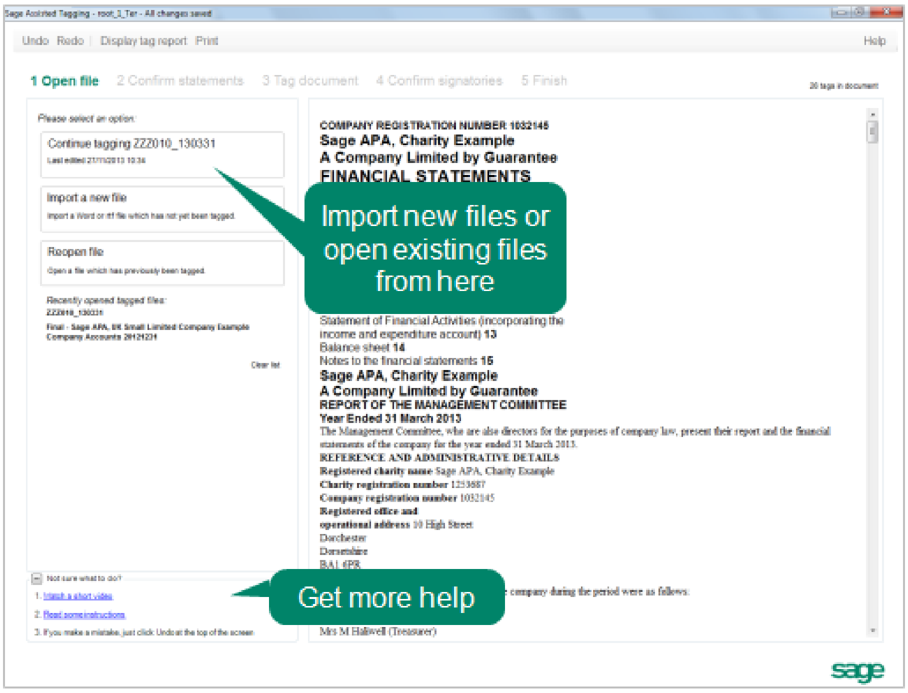


Figure 3-1: *The open file page*

Import a new file to start work on

1. Click Import a new file. The Open window appears.
2. Find the file you want to import. Use the file type drop-down list to choose between MS Word or RTF format.
3. Click Open.
4. A window appears with additional detail that you should complete. This is information that forms part of the hidden section in the iXBRL file. See Confirm statements on page 33 for more information. This isn't visible on the surface of the accounts preview, but needs to be specified or it will fail submission.

   Complete the details in the window.

ROI GAAP	The Republic of Ireland taxonomy. Use this when processing Irish clients.
UK GAAP Full Taxonomy	The full taxonomy has many more tags than the minimum taxonomy. **Note:** Unless you feel it's more appropriate to use the UK GAAP Full taxonomy, we recommend using the UK GAAP Minimum taxonomy. There is no requirement to use the UK GAAP Full Taxonomy when tagging accounts.
UK GAAP Minimum Taxonomy	The minimum taxonomy is a cut down version of the full taxonomy.
Charity	Use this when processing charity clients.
IFRS	Use this when processing IFRS client.

5. When you've filled in the details, click OK and Sage Assisted Tagging prepares the file for you to start tagging.

You can now continue working on the file, adding or removing tags as required.

Open a file you've already worked on

There are several ways to open a file you've previously worked on:

- The last file you were working on is displayed under the Continue section.
- Click Reopen File to find a file you've already worked on.
- Click one of the files listed under the Recently opened section.

Confirm statements

How do I get here?

With Sage Assisted Tagging open in the Document Tagging view, click 2 Confirm statements.

What's this page about?

Information on the Confirm statements tab is required to produce a valid iXBRL file that will be suitable for submission, but the information contained there, may not be present in the accounts preview.

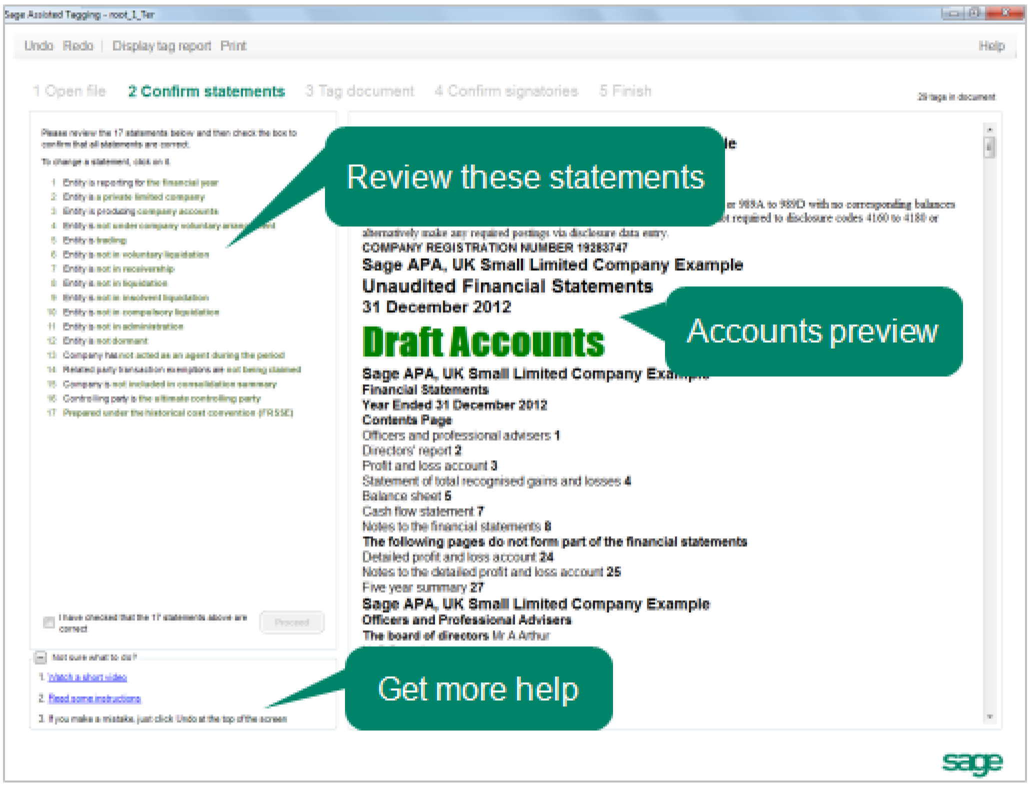


Figure 3-2: *The Confirm statements page*

How do I complete information for the Confirm statements tab?

Starting with Sage APA

If you're working on a limited charity, Irish limited company, or Irish group in Sage APA, the Confirm statements tab will be completed automatically from information present in your accounts production software. The Confirm statements tab will be filled in when Sage Assisted Tagging starts, and you can view this information or change it.

Starting with an imported file

If you're importing a file in MS Word or RTF format, a window appears as part of the import process.

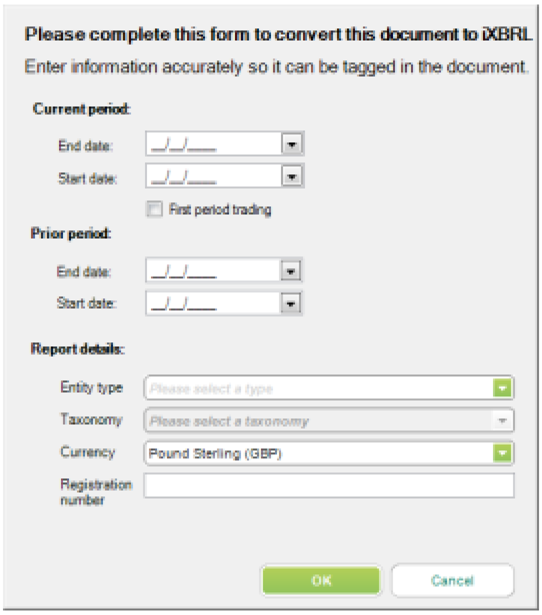
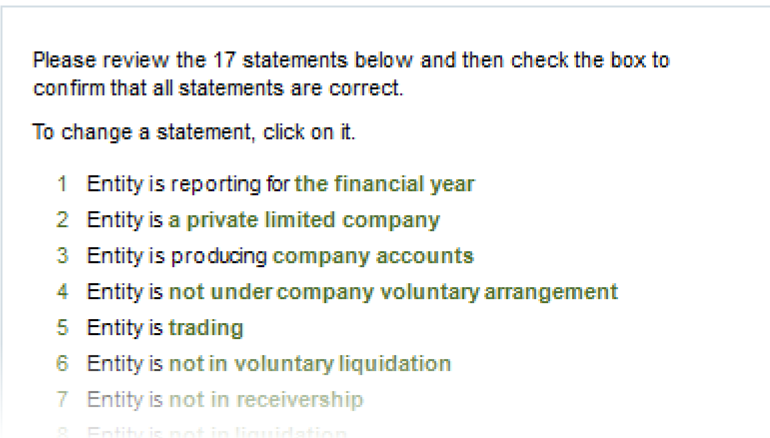


Figure 3-3: Complete the Confirm statements window when importing a new file

See Import a new file to start work on on page 33 for more information about how to complete this window.

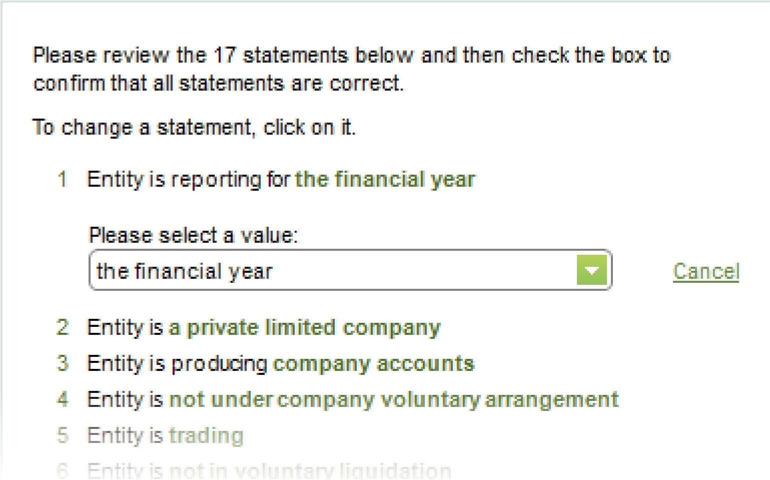
Reviewing the statements on the Confirm statements tab

1. When the Confirm statements tab is viewable, a series of statements are presented in a list.



2. Review each statement and make sure the statement is appropriate for your client.

3. If you need to change any statement, click it in the list, then choose a new value from the drop-down list that appears.



4. When you're happy with all of the statements, check the confirmation checkbox, then click Proceed.

Tag Document

How do I get here?

With Sage Assisted Tagging open in the Document Tagging view, click 3 Tag Document.

This page is where you'll make selections in your accounts, then select a tag and apply it to that selection.

How do I complete the Tag Document section?

The basic process for tagging manually is:

1. Select an item in the preview.
2. Find the XBRL tag that you want to use in the All available tags navigation tree and select it.

   Note: To help you find the correct tag, click in the search box and enter a term to search for. For example, if you're trying to find a tag related to tangible fixed assets, you could enter "tangible" in the search box. The taxonomy list will filter as soon as you start typing and will contain all tags with the term "tangible" in their name.

3. Check the details are correct for the tag, e.g. the tag will default to refer to the Current year period. You might need to change this. Also, some tags have additional detail known as dimensions. If this is the case for the tag you've selected, the View/edit all option will be available. Click it to add dimension details.
4. When you've finished adding detail, click Confirm tag. The item in the report pane will be highlighted.

   Note: Tags can only be applied to compatible items. For example, you wouldn't be able to tag a date in the report pane, with a tag intended for a monetary item.

Tip: Click any highlighted item to see its XBRL tag.

Depending on the item you're tagging, you'll have a number of different options available. We'll try to choose the right options automatically but you might still need to provide some details.

Typical options include:

Option	Description
Period	▪ Current year ▪ Prior year
Scale	Specify how the monetary item has been presented. ▪ Exact ▪ Nearest whole number ▪ Thousands ▪ Millions

Option	Description
Currency	▪ Pounds ▪ Euros ▪ US Dollars
Sign	▪ Credit ▪ Debit **Note:** For some tags instead of seeing Credit/Debit options, you'll see As expected/Opposite. This is because the tag doesn't have a default sign associated with it. In these cases, if the value you're tagging represents the tag description specified in brackets, then choose Opposite, otherwise choose As expected.

If the tag you're using is a dimensions tag, you can change the dimension details by clicking View/edit all. If there are already dimensions set for this tag that are not set to default values, they'll be displayed here too. See Editing dimensions on page 24 for more information.

Learn more about tagging items

Read the following sections to learn more about tagging items:

- Change the details of an already tagged item on page 22
- Replace the tag on an item with another on page 22
- Remove tags on page 23
- Editing dimensions on page 24
- Tagging groups (tuples) on page 24
- Nested tags on page 27
- Search taxonomy on page 31

Confirm Signatories

How do I get here?

With Sage Assisted Tagging open in the Document Tagging view, click 4 Confirm Signatories.

What's this page about?

A valid XBRL file must include details of the signatories for the balance sheet, and the directors' report or trustees’ report.

Use this page to specify the signatories.

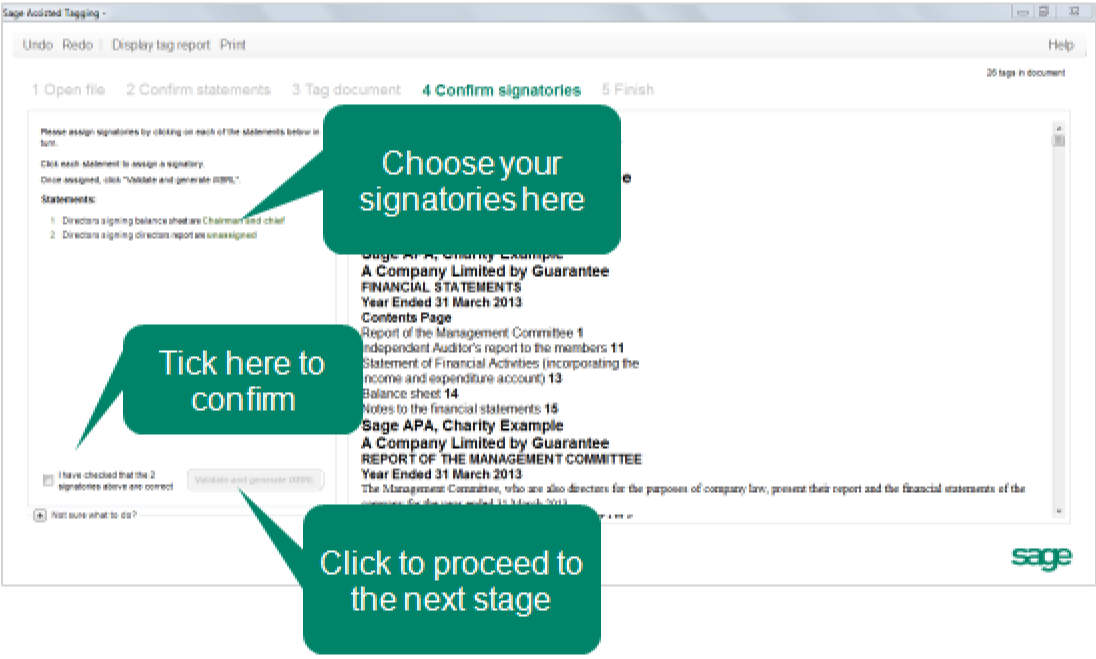


Figure 3-4: *The Confirm Signatories page*

How to confirm signatories

1. Click the first statement. The statement expands.
2. Choose one or more signatories from the list.
3. Click the second statement. The statement expands.
4. Choose one or more signatories from the list.
5. Click the checkbox to indicate you confirm your selection.
6. Click Validate and Generate iXBRL. The Finish tab appears. See Finish on page 39

Finish

How do I get here?

With Sage Assisted Tagging open in the Document Tagging view, click 5 Finish.

What's this page about?

The Finish page has three main aims:

- It lists any steps that you've passed over, and gives you the option to go back and work on those steps.
- From this page, you can generate an iXBRL file.
- Sage Assisted Tagging can detect some problems with the XBRL file and will walk you through the steps to correct them. See Validations on page 42 for more information.

Steps that still need attention will be listed. If you want to continue to generate an iXBRL file without checking these steps, click Use the default settings for all areas that still need checking.

4: Generate iXBRL

1. Click the Finish tab.

   Note: Alternatively, if you're working on the Advanced tab (only available for some client types) click Validate and generate iXBRL

2. If there are steps you haven't checked and confirmed, or if there are any validation errors, work through the areas following the advice on screen.
3. When validation is successful, the iXBRL file is automatically created and saved and the location is displayed.

   Note: The file you should submit will contain the word 'final' in the filename, as well as the client's name.

4. You can view the file or save to another location.

   Tip: You should pay attention to where you save your client related files. Following a common naming convention in your practice, for example, by including the client code in the filename, will help you identify files in future. You might also have an agreed folder structure in place for saving your clients' files. If you don't already have such conventions in your practice, it would be a good idea to consider implementing some to save you time.

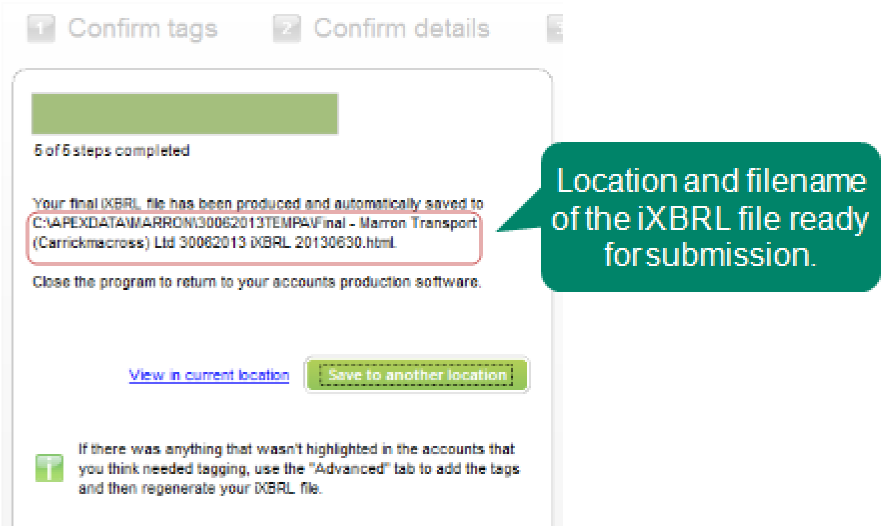
You can close the software and return to your accounts production software.

Note: Although Sage Assisted Tagging helps you prepare iXBRL files, it doesn't submit them. You should submit the file using whatever online filing system you are using.

Which file to submit

The file you should submit contains the word 'final' in the filename as well as the client's name in full.

When you generate the iXBRL file, Sage Assisted Tagging displays the location of the iXBRL file, and its filename. You can leave it in that location, or save it somewhere else.



How to submit an iXBRL file

Sage APA	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.

If you're not planning on using Sage Corporation Tax (powered by ONESOURCE), HMRC have some advice on their website. http://www.hmrc.gov.uk/ct/managing/company-tax-return/returns/submit.htm

Validations

When the software prepares the XBRL file, it checks the file for any problems that might prevent it being submitted successfully. Some problems it finds can be resolved automatically, but others need you to resolve them.

Inconsistent duplicate facts

This validation checks the XBRL file for any values that have been tagged with the same XBRL tag in different places. If the values are different , this is reported as an inconsistent duplicate fact.

As the values are different, we can't determine which of the values you want to be tagged and need you to decide.

Example

On the balance sheet there may be a figure of £200k tagged with ‘Profit or loss in period’. Later in the accounts there may be another figure of £250k also tagged with ‘Profit or loss in period’. This would be reported as an inconsistent duplicate fact.

If the software detects any duplicate fact errors, it will take you through the resolution steps when you generate your XBRL file.

Tagging both the current and comparative figure with the same grouping

When you use groups (tuples) to tag certain paragraphs, it's important that the current value and the comparative year are using different groups.

If you do try to use the same tag with the same group, you'll see a message:

"You've already used this group with this tag. Assign different groups to the current and comparative year values, otherwise these tags will be automatically removed."

Missing agent or officer name

When assigning tags which require specifying the agent or officer name like the "Name of entity officer" tag, it's important to assign a valid director.

If you don't, perhaps by assigning a director from the drop-down list that doesn't point to a director you've set up in your accounts production software, you'll see a message.

Example

Consider an example where you select the name of a director in the preview and assign the "Name of entity officer" tag. You need to edit the dimensions by clicking View/edit all and choose a director from the Entity officers drop-down list. This list displays the director references from your accounts production software, and where those references have been set up, the name of the directors. Choosing a reference which doesn't have a director name next to it will result in a warning message.

You can avoid the message by always choosing a valid director reference.

Check fact value against type

Tags can only be applied to compatible items. For example, you wouldn't be able to tag a date in the report pane, with a tag intended for a monetary item.

If you try to tag an incompatible item, the software displays a message.

Display tag report

The Tag Report displays in your browser. It shows details of the tags used together with the attributes assigned to a tag. The tags are arranged by type e.g. all monetary items together.

This could be useful to you as part of an audit process as it presents tag information in a more readable format than the actual iXBRL itself.

To view the tag report:

1. From the toolbar, click Display tag report.

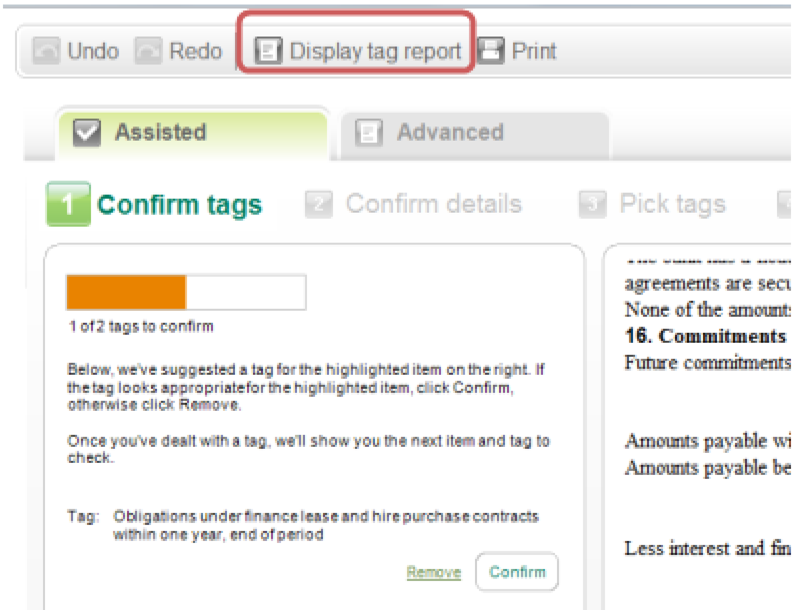


Figure 4-1: *Display tag report on the toolbar in Sage Assisted Tagging*

Print

You can print a version of the iXBRL file without highlighting or tag details.

1. From the toolbar, click Print.

If you need to print the highlighted copy of the iXBRL file then browse to the file location.

Sage APA c:\hc\output\ixbrl\client code\Client code_year end date.

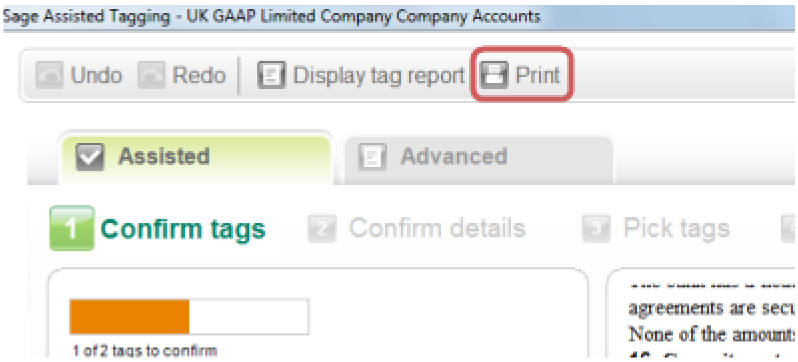


Figure 4-2: *Print report on the toolbar in Sage Assisted Tagging*

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.

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.

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.

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.

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).

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

Product	Region		2010 £'000	2009 £'000	2008 £'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

Region	Product		2010 £'000	2009 £'000	2008 £'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
		Total	11,512	13,486	11,562
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
		Total	11,557	11,453	12,680
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
		Total	6,023	5,764	4,852
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
		Total	2,943	5,099	5,173
		Grand Total	32,035	35,802	34,267

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

Groups (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 limit 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.

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