

<b>Date</b>	April 12 <sup>th</sup> , 2017
<b>Topic</b>	<b>XBRL Europe Standard Business Reporting Working Group Meeting 6</b>
<b>Place</b>	Conference Call (14pm CET – 16pm CET)
<b>Author</b>	Frans HIETBRINK

## 1. Participants to the meeting

Alf HEIDEMANN (DE), Valdek JÄRVPÕLD (EE), Elina KOSKENTALO (FI), Esko PENTTINEN (FI), Bas GROENVELD (NL), Frans HIETBRINK (NL), Mikael EKLUND (SE), Daniel EIDELMAN (UA), Joel VICENTE (Corefiling) and Hugh WALLIS (IBM).

Frans received mails from Bjorn RYDBERG (SE), Kyle LAMB (UK) and Gilles MAGUET (XBRL EU).that they will not be able to join this meeting.

## 2. Minutes of previous Conferenc Call

There was one comment received by mail: the draft minutes mentioned a wrong date for XBRL Europe Week.

There are no comments during the conference call.

The draft minutes did by accident not mention that Martin Deville (UP Partners) like to join as observer to this working group.

## 3. Survey

Elina prepared a new version of the survey using the webropol-survey-tool. Frans prepared a screenshot-version to support the discussion

[http://www.xbrleurope.org/files/SBR-WG%20documents/Documents/2017-04/2017-04-07\\_Survey\\_prepared\\_by\\_Elina\\_Frans.pdf](http://www.xbrleurope.org/files/SBR-WG%20documents/Documents/2017-04/2017-04-07_Survey_prepared_by_Elina_Frans.pdf)

Participants suggest to:

- use personalized links to the survey (so you can save draft-answers) (**Action: Elina**)
- make a distinction between micro-entities and small entities
- make a number of small changes (noted by Elina)

Participants decide to:

- use optional questions only (no mandatory questions besides the questions regarding the respondent)

Participants plan to:

- finalize the survey on April 18<sup>th</sup> (**Action: Elina**)
- finalize the Dutch example on April 18<sup>th</sup> (**Action: Frans**)
- fill in the survey before May 9<sup>th</sup> by the members of the WG (**Action: Alf, Elina, Frans, Mikael**)
- present the method and the result in June (XBRL Week) (**Action: Elina, Frans**)
- fill in the survey in July/August by the other members of XBRL Europe
- present the method and the result in November (XBRL International)
- fill in the survey in December/January by other countries
- prepare a report early 2018
- repeat the survey once a year

#### **4. Inventory of present and new legislation**

Participants plan to:

- start the inventory in the next Conference Call May 17<sup>th</sup>
- prepare on the inventory before May 17<sup>th</sup> (**Action: All**)
- have a discussion during the meeting in Frankfurt

#### **5. Next meetings**

Our next SBR meeting (conference call) will be **May 17<sup>th</sup> 2017 (14.00-16.00 CET)**:

- discuss progress and first results of survey
- discuss inventory of present and new European legislation

Our next SBR meeting (face to face) will be **June 6<sup>th</sup>, 7<sup>th</sup> or 8<sup>th</sup>** during XBRL Week in Frankfurt:

- present survey
- presents results of survey (based upon WG-participants)
- make plans regarding committing other XBRL EU-members to survey

Another SBR meeting (face to face) will be in **November** during XBRL International in Paris:

- present survey
- presents results of survey (based upon XBRL EU-members)
- make plans regarding committing other XBRL II-members to survey

## 6. List of decisions

Number	Decision
16-11-09/01	Chair from the government NL (Frans), co-chair from FI (Elina)
16-11-09/02	One conference call per month
16-12-14/01	Meeting will be recorded to support the preparing of the Minute
16-12-14/02	Minutes will be short, not a verbal report
16-12-14/03	Draft-Minutes will be send within a week for review by the participants
16-12-14/04	Draft-Minutes will be published the next week on the website of XBRL Europe
16-12-14/05	Draft-Minutes will be finalized during the next meeting and will be published within a week
17-02-15/01	Use the Finnish survey tool to collect information
17-02-15/02	Share using mail: <ul style="list-style-type: none"> <li>- draft version of minutes and action list</li> <li>- draft versions of descriptions of the application of (parts of) SBR within the participating countries</li> <li>- draft inventory of present and new European legislation</li> </ul>
17-02-15/03	Share on the website for everybody to see: <ul style="list-style-type: none"> <li>- news about next meetings</li> <li>- news about ongoing work</li> <li>- most recent minutes and action lists</li> <li>- charter</li> <li>- description of the methodology for describing SBR</li> <li>- general presentation(s)</li> </ul>
17-02-15/04	Share on the closed section of the website: <ul style="list-style-type: none"> <li>- older minutes and action lists</li> <li>- descriptions of the application of (parts of) SBR within the participating countries-</li> <li>- inventory of present and new European legislation</li> </ul>
17-02-15/05	Decisions will be made for every individual product whether it is possible to share it on the website for everybody to see
17-02-15/06	Charter is finalized
17-03-15/01	Fill in one survey per jurisdiction
17-04-13/01	Use optional questions only (no mandatory questions besides the questions regarding the respondent

**7. Actionlist: to do**

Action-nr	Action	Holder	Completed
16-12-14/05	Prepare plan how to involve the local jurisdiction and how to involve private and public parties	All	
17-01-11/03	Fill the tables with information from their own country	Björn Kyle	17-03-15
17-01-11/04	Send some background information about developments in their country	Alf Niels-Peter	17-02-15
17-04-12/01	Prepare personalized links	Elina	
17-04-12/02	Finalize the survey on April 18 <sup>th</sup>	Elina	
17-04-12/03	Finalize the Dutch example on April 18 <sup>th</sup>	Frans	
17-04-12/04	Fill in the survey before May 9 <sup>th</sup>	Alf Elina Frans Mikael	
17-04-12/05	Prepare the presentation of the survey in Frankfurt	Elina, Frans	
17-04-12/06	Prepare on the inventory of present and new European legislation before May 17 <sup>th</sup>	All	

## 8. Actionlist: completed

Action-nr	Action	Holder	Completed
16-11-09/01	Contacting XBRL Sweden	Frans	16-12-14
16-12-14/01	Send important comments regarding charter by email	All	17-01-11
16-12-14/02	Prepare new version of the charter	Frans	17-01-11
16-12-14/03	Send important comments regarding questionnaire by email	All	17-01-11
16-12-14/04	Prepare new version of the questionnaire, including <u>explanations</u>	Frans	17-01-11
16-12-14/06	Contact Estonia	Elina	17-01-11
16-12-14/07	Contact Poland	Gilles	17-02-15
16-12-14/08	Contact Italy	Gilles	17-02-15
16-12-14/09	Contact Ukraine	Daniel	17-01-11
16-12-14/10	Reach out to community of xEBR	Thomas	17-02-15
16-12-14/11	Reach out to community of XBRL Europe	Thomas	17-02-15
17-01-11/01	Prepare a draft-decision regarding the openness of information from the WG	Frans	17-02-15
17-01-11/02	Prepare new version of the charter	Frans	17-02-15
17-01-11/05	Explore the possibility to use an existing survey-tool to collect the data	Elina	17-02-15
17-01-11/06	Arrange a working session in Amsterdam	Frans	17-02-15
17-02-15/01	Send additional questions (regarding Assurance)	Daniel and others	17-03-15
17-02-15/02	Prepare the survey-tool for collecting information	Elina	17-03-15
17-02-15/03	Share the presentation about E-Bilanz	Frans	17-03-15
17-02-15/04	Plan the conference calls for March-May	Frans	17-03-15
17-02-15/05	Publish the charter on the website	Frans	17-03-15
17-03-15/01	Publish information about an SBR-report from the Data Foundation and PwC on the website	Frans	17-04-12
17-03-15/02	Prepare a new version of the survey: - add "purpose" and "disclaimer" to the intro - add an explanation to every question - add a text field to every question (for clarification)	Elina	17-04-12
17-03-15/03	Prepare an example from the Netherlands	Frans	17-04-12
17-03-15/04	Send a revised survey to the participants before March 29th (postponed to April 7th)	Frans	17-04-12
17-03-15/05	Review the revised survey before April 5th	All	17-04-12
17-03-15/06	Prepare/send the final survey to the participants before April 9th .	Elina/Frans	cancelled

