Comparing/Contrasting Document-oriented and Model-oriented Financial Reporting Systems (Brainstorming)

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This document shows some initial brainstorming related to comparing and contrasting documentoriented financial reporting and semantic model-oriented financial reporting, accounting working papers, and auditing working papers. Another perspective of this relates to the use of reported information as is described by *Financial Knowledge Graph Based Financial Report Query System*¹.

¹ IEEE.org, *Financial Knowledge Graph Based Financial Report Query System*, <u>https://ieeexplore.ieee.org/document/9424591</u>

Document-based Financial Report

Report created by typing information into a table within a Microsoft Word document; Microsoft Word does not understand financial reports, rule cannot be included within report to verify numeric relationships, information is not effectively reusable because it is presentation-oriented and not semantic in nature:

	2022-01-01 2022-12-31
Support and Revenue:	
Revenue:	
Contract Revenue	2,000
Other Revenue	2,000
Revenue	4,000
Support:	
Grants	1,000
Other Support	1,000
Support	2,000
Support and Revenue	6,000
Expenses:	
Program Services Expenses:	
Salaries and Related Expenses	2,000
Other Program Services Expenses	1,000
Program Services Expenses	3,000
Supporting Services Expenses:	
Management and General Expenses	1,000
Fundraising Expenses	1.000
Supporting Services Expenses	2,000
Expenses	5,000
Change in Net Assets	1,000

Report created by typing information into Microsoft Excel spreadsheet which is presentation-oriented information; Microsoft Excel does not understand financial reports, information is presentation-oriented rather than semantic in nature; rules (formulas) can be embedded within report but cannot reference external rules which can be used to verify report.

	Α	В	C
		Component: (Network and Hypercube)	
3		Network	1102 - Statement - Statement of Activity, Basic
1		Hypercube	Statement of Activity, Basic [Table]
5			
5		Reporting Entity [Aspect]	GH259400TOMPUOLS6511 http://standards.iso.org/iso/17442
7			
3			Period
•		Line Item	2022-01-01 2022-12-31
.0		Change in Net Assets:	
.1		Support and Revenue:	
2		Revenue [Roll Up]	
.3		Contract Revenue	2,000
.4		Other Revenue	2,000
5		Revenue	4,000
6		Support:	
7		Grants	1,000
8		Other Support	1,000
9		Support	2,000
0		Support and Revenue	6,000
1		Expenses:	
2		Program Services Expenses:	
3		Salaries and Related Expenses	2,000
4		Other Program Services Expenses	1,000
5		Program Services Expenses	3,000
26		Supporting Services Expenses:	
.7		Management and General Expenses	1,000
8		Fundraising Expenses	1,000
9		Supporting Services Expenses	2,000
80		Expenses	5,000
1		Change in Net Assets	1,000

Model-based Financial Report

Report created by manually entering report information into an expert system for creating financial reports that does understand financial reports. Information could also be "piped" into report creation tool using an API, information can be generated into an Excel file format and then imported into the model-based financial report creation tool.

There are many different views of the report including a view specifically designed for "viewing" the information of the model-based report:

Rendering Model Fact Table	Rules Verification Report Eler	ients	
	** ** **		View
Reporting Entity [Aspect]	GH259400TOMPUOLS65II http://standards.is	o.org/iso/17442	
		Period [Aspect]	
Concep	t [Aspect]	2022-01-01 2022-12-31	
Change in Net Assets [Roll Up]			
Support and Revenue [Roll Up]			
Revenue [Roll Up]			
Contract Revenue		ŝ	2,000
Other Revenue			2,000
	Re	venue	4,000
Support [Roll Up]			
Grants			1,000
Other Support			1,000
	S	ipport	2,000
	Support and Re	venue	6,000
Expenses [Roll Up]			
Program Services Expenses [Roll Up]			
Salaries and Related Expenses			2,000
Other Program Services Expenses			1,000
	Program Services Exp	enses	3,000
Supporting Services Expenses [Roll Up]			
Management and General Expenses			1,000
Fundraising Expenses			1,000
	Supporting Services Exp	enses	2,000
	Exi	enses	5,000
	Change in Net	Assets \$	1,000

Rendering Model	Fact Table R	Rules	Verification	Report Elem	nents		
1 L C 0 L 1	L 🛩 🖸 🚳	÷. 10	5				Edit
Reporting Entity [Aspect]	G	H259400T	FOMPUOLS65II h	ttp://standards.is	o.org/iso/17442		
						Period [Aspect]	
	Concept [Asp	ect]				2022-01-01 2022-12-31	
Change in Net Assets [Roll Up]	I						
Support and Revenue [Roll Up]	I						
Revenue [Roll Up]							
Contract Revenue							2000
Other Revenue							2000
				Revenue	 Image: A start of the start of		4000
Support [Roll Up]					L		
Grants							1000
Other Support							1000
				Support	v		2000
			Suppo	ort and Revenue			6000
Expenses (Roll Un)							
Program Services Expenses (Ro	oll Up]						
Salaries and Related Expenses							2000
Other Program Services Expenses	5						1000
			Program Se	rvices Expenses			3000
Supporting Services Expenses	[Roll Up]						
Management and General Expens	ses						1000
Fundraising Expenses							1000
			Supporting Se	rvices Expenses	 		2000
				Expenses	 ✓ 		5000
			Chan	ne in Net Assets			1000
			2 maria		•		1000

Alternatively, another human readable rendering could be used to manually make edits to the report:

Rather than being presentation-oriented; the report information is information-oriented, machinereadable, semantic-oriented and based on a global standard technical format, XBRL; the rendering on the LEFT is generated from the model shown on the RIGHT and other additional information available within the model-based financial reporting tool:

Reporting Entity [Aspect]	GH259400TOMPUOLS65II http://standards.iso.org/iso/17442		
			- = 1102 - Statement - Statement of Activity, Basic
		Period [Aspect]	Statement of Activity, Basic [Table]
Conce	pt [Aspect]	2022-01-01 2022-12-31	- 75 Statement of Activity [Line Items]
Change in Net Assets [Roll Up]			🖾 🗔 Change in Net Assets [Roll Up]
Support and Revenue [Roll Up]			- 🗔 Support and Revenue [Roll Up]
Revenue [Roll Up]			🗔 Revenue [Roll Up]
Contract Revenue		\$ 2,000	- 🍘 Contract Revenue
Other Revenue		2,000	— 🇊 Other Revenue
	Revenue	4,000	🖵 🎁 Revenue
Support [Roll Up]			Support [Roll Up]
Grants		1,000	— 🍘 Grants
Other Support		1,000	- 🜍 Other Support
	Support	2,000	- 🗑 Support
	Support and Revenue	6,000	Support and Revenue
Expenses [Roll Up]			- Cy Expenses [Roll Up]
Program Services Expenses [Roll Up]			Program Services Expenses [Roll Op]
Salaries and Related Expenses		2,000	Other Brears Services Expenses
Other Program Services Expenses		1,000	Decement Convices Expenses
	Program Services Expenses	3,000	Supporting Services Expenses [Roll Ltp]
Supporting Services Expenses [Roll Up]			Management and General Expenses
Management and General Expenses		1,000	Fundraising Expenses
Fundraising Expenses		1,000	Supporting Services Expenses
	Supporting Services Expenses	2,000	Sopporting Services Expenses
	Expenses	5,000	Change in Net Assets
	Change in Net Assets	\$ 1,000	

Additional information about the report model is available within the "model" view of the model-based financial report:

Rendering Model Fact Table Rules Verification	Report El	ements				
						€ ■•
Label	Category	DataType	Period	Balance	PreferredLabelRole	Name
▼ Statement of Activity, Basic [Table]	Hypercube	String	Duration			report:StatementActivityBasicTable
▼ Statement of Activity [Line Items]	Lineltems	String	Duration			report:StatementOfActivityLineItems
[▼] Change in Net Assets [Roll Up]	Abstract	String	Duration			report:ChangeInNetAssetsRollUp
Support and Revenue [Roll Up]	Abstract	String	Duration			report:SupportAndRevenueRollUp
▼ Revenue [Roll Up]	Abstract	String	Duration			report:RevenueRollUp
Contract Revenue	Concept	Monetary	Duration	Credit		report:ContractRevenue
Other Revenue	Concept	Monetary	Duration	Credit		report:OtherRevenue
Revenue	Concept	Monetary	Duration	Credit		report:Revenue
V Support [Roll Up]	Abstract	String	Duration			report:SupportRollUp
Grants	Concept	Monetary	Duration	Credit		report:Grants
Other Support	Concept	Monetary	Duration	Credit		report:OtherSupport
Support	Concept	Monetary	Duration	Credit		report:Support
Support and Revenue	Concept	Monetary	Duration	Credit		report:SupportAndRevenue
▼ Expenses [Roll Up]	Abstract	String	Duration			report:ExpensesRollUp
Program Services Expenses [Roll Up]	Abstract	String	Duration			report:ProgramServicesExpensesRollUp
Salaries and Related Expenses	Concept	Monetary	Duration	Debit		report:SalariesAndRelatedExpenses
Other Program Services Expenses	Concept	Monetary	Duration	Debit		report:OtherProgramServicesExpenses
Program Services Expenses	Concept	Monetary	Duration	Debit		report:ProgramServicesExpenses
Supporting Services Expenses [Roll Up]	Abstract	String	Duration			report:SupportingServicesExpensesRollUp
Management and General Expenses	Concept	Monetary	Duration	Debit		report:ManagementAndGeneralExpenses
Fundraising Expenses	Concept	Monetary	Duration	Debit		report:FundraisingExpenses
Supporting Services Expenses	Concept	Monetary	Duration	Debit		report:SupportingServicesExpenses
Expenses	Concept	Monetary	Duration	Debit		reportExpenses
Change in Net Assets	Concept	Monetary	Duration	Credit		report:ChangeInNetAssets

Facts reported by the model-based report are separated in the global standard technical format and therefore are easy to reuse:

Rendering Model	Fact Table	Rules	Verification	Report Elements							
+ Add							Se	earch	Ø	× =-	
ReportingEntityAspect			Calen	darPeriodAspect	Concept	FactValue	Units	Rounding	Parenthetical	xplantions	Se
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:ContractRevenue	2000	iso4217:U	JSD INF	ParentheticalFo	rmatter	2
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:OtherRevenue	2000	iso4217:U	JSD INF	ParentheticalFo	rmatter	4
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:Revenue	4000	iso4217:U	JSD INF	ParentheticalFo	rmatter	6
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:Grants	1000	iso4217:U	JSD INF	ParentheticalFo	rmatter	8
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:OtherSupport	1000	iso4217:U	JSD INF	ParentheticalFo	rmatter	10
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:Support	2000	iso4217:U	JSD INF	ParentheticalFo	rmatter	12
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:SupportAndRevenue	6000	iso4217:U	JSD INF	ParentheticalFo	rmatter	14
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:SalariesAndRelatedExpenses	2000	iso4217:U	JSD INF	ParentheticalFo	rmatter	16
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:OtherProgramServicesExpenses	1000	iso4217:U	JSD INF	ParentheticalFo	rmatter	18
GH259400TOMPUOLS65	5ll http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:ProgramServicesExpenses	3000	iso4217:U	JSD INF	ParentheticalFo	rmatter	20
GH259400TOMPUOLS65	5ll http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:ManagementAndGeneralExpenses	s 1000	iso4217:U	JSD INF	ParentheticalFo	rmatter	22
GH259400TOMPUOLS65	5ll http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:FundraisingExpenses	1000	iso4217:U	JSD INF	ParentheticalFo	rmatter	24
GH259400TOMPUOLS65	5ll http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:SupportingServicesExpenses	2000	iso4217:U	JSD INF	ParentheticalFo	rmatter	26
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:Expenses	5000	iso4217:U	JSD INF	ParentheticalFo	rmatter	28
GH259400TOMPUOLS65	5II http://standar	ds.iso.org/is	o/17442 2022-	01-01 2022-12-31	report:ChangeInNetAssets	1000	iso4217:U	JSD INF	ParentheticalFo	rmatter	29
<											>

Mathematical rules that assert and verify the internal consistency of reported information can be provided directly within the report or completely separate from the report and out of the control of the creator of the report. This control mechanism can be used to verify report quality.

Rules					+ 🛛 Generate	+ O Vali	dete
Consistency Roll Forward Member Aggregation Adjustr	ent Variance Deri	vation Nonstandard					
+Add 1 1				Search		S	•
RuleType RuleCode	1 Rule 1	Concept	Structureldentifier	Dimension	Commentary	i Be	dit
MemberAggregationRule MA_SFE_Salaries	STotal eq sum(SEach)	report:Salaries	StatementOfFunctionalExpen	ses report:CategoryAa	is -	ø	•
MemberAggregationRule MA_SFE_PayrollTaxesAndBenefits	STotal eq sum(SEach) r	report:PayrollTaxesAndBenefits	StatementOfFunctionalExpen	ses report:CategoryAv	is -	8	•
MemberAggregationRule MA_SFE_SalariesAndRelatedFunctionalExpen	es STotal eq sum(SEach) r	report:SalariesAndRelatedFunctionalExpenses	StatementOfFunctionalExpen	ses report:CategoryAv	is -	ø	•
MemberAggregationFlule MA_SFE_Communications	STotal eq sum(SEach) r	report:Communications	StatementOfFunctionalExpen	ses report:CategoryAx	is -	8	•
MemberAggregationFlule MA_SFE_ContractServices	STotal eq sum(SEach)	report:ContractServices	StatementOfFunctionalExpen	ses report:CategoryAu	is -	ø	•
MemberAggregationRule MA_SFE_Insurance	STotal eq sum(SEach)	report insurance	StatementOfFunctionalExpen	ses report:CategoryAu	is -	œ	•
MemberAggregationRule MA_SFE_Maintenance	STotal eq sum(SEach)	report:Maintenance	StatementOfFunctionalExpen	ses report:CategoryAx	is -	8	•
MemberAggregationRule MA_SFE_Occupancy	STotal eq sum(SEach) r	report:Occupancy	StatementOfFunctionalExpen	ses report:CategoryAx	is -	8	•
MemberAggregationRule MA_SFE_OfficeSupplies	STotal eq sum(SEach) r	report:OfficeSupplies	StatementOfFunctionalExpen	ses report:CategoryAu	is -	8	•
MemberAggregationRule MA_SFE_ProfessionalFees	STotal eq sum(SEach)	report.ProfessionalFees	StatementOfFunctionalExpen	ses report:CategoryAu	is -	8	•
MemberAggregationRule MA_SFE_TravelAndMeetings	STotal eq sum(SEach)	report:TravelAndMeetings	StatementOfFunctionalExpen	ses report:CategoryAu	is -	œ	•
MemberAggregationFlute MA_SFE_OtherFunctionalExpenses	STotal eq sum(SEach)	report:OtherFunctionalExpenses	StatementOfFunctionalExpen	ses report:CategoryAu	is -	8	•
MemberAggregationRule MA_SFE_Expenses	STotal eq sum(SEach) r	reportExpenses	StatementOfFunctionalExpen	ses report:CategoryAx	is -	R	•

Mechanisms can be used to verify report information during the report creation process and at the end of the process; this is achievable because (a) the report information is composed of hundreds if not thousands of small pieces of information that the software works with, (b) the software has a rules engine which understands how to process rules, (c) rules are made available to keep the model-based financial report within permitted boundaries. These "guardrails" can provide feedback to a report creator to help them understand the report has been created correctly:

	Rendering	Model	Fact Table	Rules	Verification	Report Elements			
								Search	3 0
	RuleType	÷ Exp	ression				Period		🕴 Result 🛛 🔶
+	RollUpRule	Chan	ige in Net Asset	s==Suppor	t and Revenue-E	xpenses	2022-01-01 2022-12-31	StatementOfActivity	true
+	RollUpRule	Supp	orting Services	Expenses=	=Management a	nd General Expenses+Fundraising Expenses	2022-01-01 2022-12-31	StatementOfActivity	true
+	RollUpRule	Prog	ram Services Ex	penses==S	alaries and Rela	ted Expenses+Other Program Services Expense	es 2022-01-01 2022-12-31	StatementOfActivity	true
+	RollUpRule	Expe	nses==Program	Services E	xpenses+Suppo	rting Services Expenses	2022-01-01 2022-12-31	StatementOfActivity	true
+	RollUpRule	Supp	ort==Grants+O	ther Suppo	rt		2022-01-01 2022-12-31	StatementOfActivity	true
+	RollUpRule	Reve	nue==Contract	Revenue+0	ther Revenue)		2022-01-01 2022-12-31	StatementOfActivity	true
+	RollUpRule	Supp	ort and Revenu	e==Revenu	e+Support		2022-01-01 2022-12-31	StatementOfActivity	true

Below is an example of the model-based report system using the available report rules and a rules engine configured as a "daemon" that operates in the background of the report to verify that the mathematical relationships of information within the report is what would be expected. Note the red folder on the left and the red bubble at the bottom of the software interface:

Recenting Entity (Aquest) Entitis (Aquest) Recenting Entity (Aquest) Entitis (Aquest) Concopt (Aquest) 2022-01-01 [2022-12-31] Concopt (Aquest) 2022-01-01 [2022-12-31] Concopt (Aquest) 2022-01-01 [2022-12-31] Concopt (Aquest) 2022-01-01 [2022-12-31] Concopt (Aquest) 2020-01 [2022-12-31] Concopt (Aquest) 2000	Rendering Model Fact Table Rules Verification Terms		
Revenue Meterd (Agenct) Concept (Agenct) 2022-01-01 (2022-12-31) Concept (Agenct) 2020-01-01 (2022-12-31) Concept (Agenct) 2000 Support (Bot Up)		Edit	Tree Details Agenda
Period Pagent) Network (2) Change in Net Axets [Roll Up] 2022-01-01 (2022-12-31 A = 1102 - Statement of Activity, Basic (Table) Support and Revenue [Roll Up]	Reporting Entity [Aspect] GH259400TOMPUOLS65II http://standards.iso.org/iso/1	7442	○ ○ + ↓↓ Search Network ∨
Concept [Append] 2022-01-01 [2022-12-31 Change INR A Assite [Roll Up] Intra-1 Revenue [Roll Up] Intra-1 Revenue [Roll Up] Intra-1 Contract Revenue Intra-1 Support IRGE Up] Intra-1 Contract Revenue Intra-1 Support Ind Revenue Intra-1 Support Ind Revenue Intra-1		Period [Aspect]	Networks (2)
Change in Net Assets [Roll Up] Statement of Activity, Basic [Table] Support and Revenue [Roll Up] Contract Revenue 2000 Other Revenue 2000 Other Revenue 2000 Gands 2000 Other Revenue 2000 Gands 2000	Concept [Aspect]	2022-01-01 2022-12-31	 = 1102 - Statement - Statement of Activity, Basic
Support and Revenue [Rolt Up] IIIA- Statement of Functional Expenses Revenue [Rolt Up] IIIA- Statement of Functional Expenses Other Revenue IIIA- Statement of Functional Expenses Support [Rolt Up] IIIA- Statement of Functional Expenses Other Round IIIA- Statement of Functional Expenses Support [Rolt Up] IIIIA- Statement of Functional Expenses Support [Rolt Up] IIIIA- Statement of Functional Expenses Support [Rolt Up] IIIIIA- Statement of Functional Expenses Support [Rolt Up] IIIIIA- Statement of Functional Expenses Support [Rolt Up] IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Change in Net Assets [Roll Up]		& Statement of Activity, Basic [Table]
Revenue (balt up) Image: Statement of Functional Expenses [lable] Contract Revenue Image: Statement of Functional Expenses [lable] Support Revenue Expenses [Rolt Up] Image: Statement of Functional Expenses [lable] Support Revenue Expenses [Rolt Up] Image: Statement of	Support and Revenue [Roll Up]		 ^a 1104 - Statement - Statement of Functional Expenses
Contact Revenue 0000 Other Revenue < Revenue < Suport Relut Lyi Grants Other Support Other Support Other Support Support Revenue Support Support Supports Expenses [Reit Up] Rund and General Expenses Supporting Services Expenses [Reit Up] Rundamise Expenses Supporting Services Expenses [Reit Up] Rundamise Expenses Supporting Services Expenses [Reit Up] Supporting Services Expenses [Reverse Expenses] Charge Index Leve	Revenue [Roll Up]		Statement of Functional Expenses [Table]
Other Revenue Q Revenue Q Support (Rell Lig) I Ganda 0.000 Other Support Q Support (Rell Lig) Q Other Program Services Expenses Q Support (Reviews Expenses) Q Other Program Services Expenses Q Supporting Services Expenses Q Change in Net Aug Q Quality Q Quality Q Quality Q Quali	Contract Revenue	2000	
Revenue ✓ 4000 Support [Roll Up] I Grants I 1000 Other Support ✓ 2000 Support Ind Revenue ✓ 2000 Fepraese [Roll Up] ✓ 6000 Program Services Expenses [Roll Up] I I Sularies and Related Expenses I 1000 Other Program Services Expenses [Roll Up] I I Nanagement and General Expenses I 1000 Rundersing Expenses I 1000 Fundraising Expenses I 1000 Change in Net Asset I 1000 Change in Net Asset I 1000	Other Revenue	2000	
Support [Rell Up] Image: Support and Reverse To the supp	Revenu	4000	
Grants 1000 Other Support 1000 Support √ 2000 Support and Revenue √ 0000 Forenses [Roll Up] 0 Salares and Related Expenses 0 0 Other Program Services Expenses 0 Supporting Services Expenses √ 0 Charage inn Net Asset √ 0 Charage in Net Asset √ 0	Support [Roll Up]		
Other Support 1000 Support 2000 Support and Reverue 2000 Forenase Roll Upl 6000 Program Services Expenses 0000 Other Program Services Expenses 90000 Supporting Services Expenses 900000 Supporting Services Expenses 900000 Supporting Services Expenses 900000 Fundaising Expenses 9000000 Change in Net Asset 9000000000000000000000000000000000000	Grants	1000	
Support 2000 Support and Revenue 0000 Expenses [Roll Up] 0000 Staries and Related Expenses 0000 Other Porgram Services Expenses 0000 Supporting Services Expenses [Roll Up] 0000 Other Porgram Services Expenses 0000 Supporting Services Expenses [Roll Up] 0000 Management and General Expenses 0000 Fundraising Expenses 0000 Fundraising Expenses 0000 Change in Net Assets 0000 Other net Assets 0000	Other Support	1000	
Support and Review Geneses [Roll Up] Geneses [Roll Up] Staries and Related Expenses Comporting Services Exp	Suppor	t 🖌 2000	
Expenses [Roll Up] Indexted Program Services Expenses Indexted Staries and Related Expenses Indexted Other Program Services Expenses Indexted Program Services Expenses Indexted Suporting Services Expenses Indexted Management and General Expenses Indexted Suporting Expenses Indexted Suporting Expenses Indexted Charles in Net Assets Indexted Charge in Net Assets Indexted	Support and Revenu	e 🗸 6000	
Program Services Expenses [Roll Up] Image: Services Expenses Other Program Services Expenses Image: Services Expenses Program Services Expenses Image: Services Expenses Management and General Expenses Image: Services Expenses Supporting Expenses Image: Services Expenses Charles in Net Assets Image: Services Expenses Image: Services Expenses Image: Services Expenses Supporting Expenses Image: Services Expenses Image: Services Expens	Expenses [Roll Up]		
Salaries and Related Expenses 2000 Other Program Services Expenses 3000 Program Services Expenses 3000 Supporting Services Expenses 3000 Management and General Expenses 1000 Fundraising Expenses 2000 Change in Net Asset 5000 Change in Net Asset 1000	Program Services Expenses [Roll Up]		
Other Program Services Expenses 1000 Program Services Expenses ✓ Supporting Services Expenses I Management and General Expenses 1000 Fundraising Expenses ✓ Supporting Services Expenses ✓ Charge in Net Asses ✓	Salaries and Related Expenses	2000	
Program Services Expenses 3000 Supporting Services Expenses 1000 Management and General Expenses 1000 Fundraising Expenses 2000 Expenses 5000 Change in Net Asses 1000	Other Program Services Expenses	1000	
Supporting Services Expenses [Roll Up] Image: Ima	Program Services Expense	s 🗸 3000	
Management and General Expenses 1000 Fundraising Expenses 2000 Supporting Services Expenses 2000 Expenses 5000 Change in Net Assets 1000	Supporting Services Expenses [Roll Up]		
Fundraising Expenses 1000 Supporting Services Expenses 2000 Expenses 5000 Change in Net Assets 7 1000	Management and General Expenses	1000	
Supporting Services Expenses 🗸 2000 Expenses 🖌 5000 Change in Net Assets 🖌 1000	Fundraising Expenses	1000	
Expenses V 5000 Change in Net Assets V 1000	Supporting Services Expense	s 🖌 2000	
Change in Net Assets 1000	Expense	s 🗸 5000	
	Change in Net Asset	s 🖌 1000	
	A3 0		9

Report terms could be defined locally (as with this example) or they could be defined by some globally defined "base" or "primary" financial reporting scheme taxonomy or ontology. While having each report creator create their own report model can be workable; tremendous leverage is derived by having one high-quality globally available financial reporting scheme taxonomy/ontology that is then shared by report creators. For example, the 5,000 U.S. public companies that report to the U.S. Securities and Exchange Commission share the same XBRL taxonomy for US GAAP financial reporting and the 10,000 listed companies that report to the European Single Market Authority (ESMA) use the same International Financial Reporting Standards (IFRS) XBRL financial reporting taxonomy.

Using the same global standard mechanism, XBRL, the US GAAP and IFRS financial reporting XBRL taxonomies/ontologies can be enhanced by third parties.

Rendering Model Fact Table Rules	Verification	Report Elements			
				Search	Ø
Label	Category	+ Period	Balance	🔶 Name	÷
Statement of Activity, Basic [Table]	Hypercube	Duration	-	report:StatementActivityBasicTable	
Statement of Activity [Line Items]	Lineltems	Duration	-	report:StatementOfActivityLineItems	
Change in Net Assets [Roll Up]	Abstract	Duration	-	report:ChangeInNetAssetsRollUp	
Support and Revenue [Roll Up]	Abstract	Duration	-	report:SupportAndRevenueRollUp	
Revenue [Roll Up]	Abstract	Duration	-	report:RevenueRollUp	
Contract Revenue	Concept	Duration	Credit	report:ContractRevenue	
Other Revenue	Concept	Duration	Credit	report:OtherRevenue	
Revenue	Concept	Duration	Credit	report:Revenue	
Support [Roll Up]	Abstract	Duration	-	report:SupportRollUp	
Grants	Concept	Duration	Credit	report:Grants	
Other Support	Concept	Duration	Credit	report:OtherSupport	
Support	Concept	Duration	Credit	report:Support	
Support and Revenue	Concept	Duration	Credit	report:SupportAndRevenue	
Expenses [Roll Up]	Abstract	Duration	-	report:ExpensesRollUp	
Program Services Expenses [Roll Up]	Abstract	Duration	-	report:ProgramServicesExpensesRollUp	

Showing 1 to 15 of 24 rows 15 - rows per page



A model-based financial report is not one big thing, rather it is hundreds or even thousands of little things which are explicitly identified and understandable to the software application using the report model and the report. This includes any additional third party enhancements provided and leveraged for report analysis.

Reporting scheme	1		Rep	ort Elements	
Fact count	66		All	Local (Added)	Percent
Structure count	2	Structure	2	2	100.009
Hypercube count	2	Hypercube	2	2	100.009
Hypercube (explicit)	2	Dimensions	1	1	100.009
Hypercube (implied)	0	Members	4	4	100.009
Block count	2	Lineltems	2	2	100.009
Disclosure count	2	Concepts	27	27	100.009
Pattern count	3				
Set		Blocks			
Roll Up	2	# Block name		Patterns	
Roll Forward		1 Change in Ne	t Assets (Roll U	p] RollUp	
Roll Forward Info		2 Functional Ex	penses (Roll Up) MemberAggregation, R	ollUp
Adjustments		Disclosures			
Variances		Reporting Style	2		
Text Blocks					
Member Aggregation	1				
Arithmetic					
Validation inconsistencies depending on SBRM	2				
XBRL Calculation	1				
XBRL Formula	1				
Model structure	0				

A model-based financial report is a set of structures. Each structure works exactly the same. A report could have one structure, 10 structures, 100 structures, or a 1000 structures and each structure works exactly the same. While structures can have different logical patterns, for example one structure could be a roll up mathematical relationship and another structure could be a roll forward mathematical relationship; the meta-model of every report model defines each of the possible logical patterns of every structure that might appear within any financial report model.

Rendering Model Fact Table Ru	ules Verification Re	port Elements			
📓 🖾 🖌 🖉 🖉 🖓 🔺				Edit	Tree Details Agenda
Reporting Entity [Aspect]	GH259400TOMPUOLS	5511 http://standards.iso.org/iso/17442			○ · + ↓↓ Search Network ∨
		Period [Aspec	t]		Networks (2)
		2022-01-01 2022	-12-31		4 = 1102 - Statement - Statement of Activity, Basic
		Category [Asp	ect]		& Statement of Activity, Basic [Table]
Concept [Aspect]	Program Services [Member]	Supporting Services, Management and General [Member]	Supporting Services, Fundraising [Member]	All Categories [Member]	 I104 - Statement - Statement of Functional Expenses Statement of Functional Expenses [Table]
Functional Expenses [Roll Up]					
Salaries and Related Functional Expenses [Roll Up]					
Salaries	500	100	0	✓ 600	
Payroll Taxes and Benefits	400	0	0	✓ 400	
Salaries and Related Functional Expenses	✓ 900	✓ 100	✓ 0	✓ 1000	
Other Functional Expenses [Roll Up]					
Communications	3000	0	1000	✓ 4000	
Contract Services	0	0	0	✓ 0	
Insurance	0	0	0	✓ 0	
Maintenance	0	0	0	✓ 0	
Occupancy	0	0	0	✓ 0	
Office Supplies	0	0	0	✓ 0	
Professional Fees	0	0	0	✓ 0	
Travel and Meetings	0	0	0	✓ 0	
Other Functional Expenses	✓ 3000	✓ 0	✓ 1000	✓ 4000	
Expenses	✓ 3900	✓ 100	✓ 1000	✓ 5000	

Verification rules are driven by a global standard. The rules of the global standard technical syntax specify how a verification rules engine must work and certifying that the rules engine is working consistently with the prescribed technical format, in this case XBRL. Financial reporting scheme rules, be the rules US GAAP or IFRS, prescribe additional agreed upon logic such as the core accounting equation, "Assets = Liabilities + Equity" that every financial report MUST comply with (i.e. some version of that fundamental accounting equation).

https://auditchain.infura-ipfs.io/ipfs/QmZoebbmhXC4CG8VnAcYKZn7tXvMmNBNZzmxdJtRze9dc6/

Table of Contents

		TERMS		
		Mappings		
		FACTS (tech	nical lis	ting)
		Type-subty	pe grap	h
		Type-subty	pe table	
		Model Stru	cture Va	lidation
1	1102 - Statement - Statement of Activity, Basic Statement of Activity, Basic [Table]	Structures	Facts	Pivots
2	1104 - Statement - Statement of Functional Expenses Statement of Functional Expenses [Table]	Structures	Facts	Pivots
		Derivations	graph	
		Blocks		
		Blocks Grap	bh	
		Metaverse (prelimin	nary)
	All Poles	Celculations		
L		Value Assertio	ns	
		Messeges		

Messages

xbrlValidation messages courtesy of Arelle (version 93b79b11de7cf66030650e9034918c1133927dce)

#	Туре	Stage	Message
1	info	xbrlValidation(done)	XBRL syntax was verified

Summary

#	Verification Category	Result
1	XBRL Technical Syntax Verification	.
2	Report Mathematical Computations Verification (XBRL Calculations)	<u> </u>
3	Report Mathematical Computations Verification (XBRL Formulas)	.
4	Report Model Structure Verification	<u></u>
5	Fundamental Accounting Concept Consistency Crosschecks Verification	000
6	Type-subtype (wider-narrower) Associations Verification	000
7	Disclosure Mechanics Verification	
8	Report Disclosure Checklist Verification	000
9	Other	<u></u>

Software can use the nature of the model-based report to enable the financial report to work somewhat like a pivot table to reconfigure a report to the preferences of the user of the report. Note below that software can navigate between two different structures of a report by leveraging the common fact that exists within both reported information structures:

Instance (instance.xml) × Taxonor	my (report.xsd)							Ŧ
Components (2)		3	Rendering	Model Structure	Fact Table	Business Rules Structure	Business Rules Validation Results	Elements
0			Component: (Netwo	ork and Table)				
Network View O Compon	ent View O Block View		Network	1102 - Statement -	statement of Act	ivity, Basic		
Filter Type - Filter Level	▼ Filter Status	-	Table	Statement of Activity	/, Basic [Table]			
			Reporting Entity [Axis	1		GH259400TOMPUOLS65II http://s	andards.iso.org/iso/17442	Ÿ
Enter text to filter	•	Clear	Unit [Axis]			USD		Ŷ
1102 - Statement - Statement of Ac	tivity, Basic ♦ Statement of A	ctivity,				Period [Axis] 🛛 👻		
Basic [Table]			Statement of Activity	[Line Items]		2022-01-01/2022-12-31		
Functional Expenses [Table]	nctional Expenses	nt or	Change in Net Asse	ts [Roll Up]				
			Support and Reven	ue [Roll Up]				
			Revenue [Roll Up]					
			Contract Revenue			2 000		
Fact Characteristics and Propertie	es Σ3		Other Revenue			2,000		
Properties Occurrences T	o Do				Revenue	2,000		
Fragments containing this fact			Support [Roll Up]			4,000		
1102 - Statement - Statement	of Activity, Basic 🔶		Grants			1.000		
Statement of Activity, Basic [T	able]		Other Support			1,000		
1104 - Statement - Statement	of Functional Expenses				Support	2,000		
Statement of Functional Expen	ses [rable]			Supr	ort and Revenue	2,000		
			Expenses [Roll Up]			0,000		
			Program Services F	vnenses [Roll Un]				
			Salaries and Related F	-vnenses [itoli op]		2.000		
			Other Brogram Service	as Evonasas		2,000		
c		^	Other Program Service	Drogram C	onvicos Evinancos	1,000		
		of Acti	Currenting Co.	- Freedow - Free	critices Expenses	3,000		
Table	Statement of Activity, Basic	[Table]	Supporting Service	s Expenses [Roll Up	1			
Confidence	disclosures:UncategorizedIn	formation	Management and Gen	ierai Expenses		1,000		
Status	MEDIUM		Fundraising Expenses			1,000		
Callesting	InProgress			Supporting S	ervices Expenses	2,000		
Advanced					Expenses	5,000		
Advanced		*		Cha	nge in Net Assets	1,000		
								2
Message List Console								
ading was successful: no errors or warning	s.							

Fragment 1 connected to fragment 2 per the fact "Expenses":

Fragment 2 connected to fragment 1 per the fact "Expenses":

Component (0) Endersong Markets Nuckers Stuckers Values V	Instance (instance.xml) × Taxonomy (report.xsd)	1				
One behavior. View O component View Book. View File Type File table Component. View Component. View I 100 - Statement of Activity, Bask + Statement of Acti	Components (2)	Rendering Model Structure Fact Table	Business Rules Structure	e Business Rules Validation Res	ults Elements	
File: Type File: Lovel File: State: Include the state of the	Network View O Component View O Block View	Component: (Network and Table) Network 1104 - Statement of Functional Expanses [Table]	nctional Expenses			
Image: Statement - Statement of Activity, Basic + Statement of Functional Expenses [Table]	Filter Type Filter Level Filter Status Filter Status Filter Status Filter Status Filter Status Filter		loic]			
Period [Axis] Cerr Period [Axis] 2022-01-01/02/2-12-31 Visite 10:12:-5tatement - Statement of Activity, Baic + Statement		Reporting Entity [Axis]	GH259400TOMPUOLS65II http:/	/standards.iso.org/iso/17442	τ	
I 102 - Statement - Statement of Activity, Basic • Statement of Activity, Basic • Statement of Activity, Basic • Statement of Functional Expenses • Statement of Functional Expenses [Roll Up] Iverside Expenses [Roll Up] Supporting Services, Management and General (Pense) Supporting Services, Management and General (Pense) All Categories (Member) Flat Characteristics and Properties 32 Statement of Functional Expenses [Roll Up] Subaries and Related Functional Expenses [Roll Up] States and Related Functional Expenses [Roll Up] All Categories (Member) All Categories (Member) States and Related Functional Expenses [Roll Up] States and Related Functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States containg the fact. States and Related Functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States containg the fact. States and Related Functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States in of functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States (Roll Up) States in of functional Expenses (Roll Up) States and Related Functional Expenses (Roll Up) States (Roll Up) States in of functional Expenses (Roll Up) States (Roll Up) </td <td>Enter text to filter Clear</td> <td>Period [Axis]</td> <td>2022-01-01/2022-12-31</td> <td></td> <td>Ŷ</td> <td></td>	Enter text to filter Clear	Period [Axis]	2022-01-01/2022-12-31		Ŷ	
UP asset (Fable) Supporting Services, Program Services [Member] Supporting Services, Magement ad Readed Functional Expenses [Coll Up] Supporting Services, Program Services [Member] All Category (Aspect) Fact Characteristics and Properties Salaries and Related Functional Expenses [Coll Up] Supporting Services, Magement ad Related Functional Expenses [Coll Up] All Category (Aspect) Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Salaries and Related Functional Expenses [Coll Up] Contract Services 0 0 0 0 0 Salaries and Related Functional Expenses [Coll Up]	1102 - Statement - Statement of Activity, Basic	Unit [Axis]	USD		Ŷ	
Processes [Table] Program Services [Member] Supporting Services, Management and Generational Expenses [Loil Up] Supporting Services, Supporting Services, Supporting Services, Management and Generational Expenses [Loil Up] Supporting Services, Supporting Services, S	Basic [Table] 1104 - Statement - Statement of Functional Expenses Statement of		Category [Aspect]			
Fact Characteristics and Properties Control Expenses [Roll Up] Salaries and Related Functional Expenses [Roll Up] Salaries and Related Functional Expenses [Roll Up] Salaries and Related Functional Expenses [Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Salaries and Related Functional Expenses (Roll Up] Contract Seconds (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) Salaries functional Expenses (Roll Up) Salaries and Related Functional Expenses (Roll Up) <	E Functional Expenses [Table]	Statement of Functional Expenses [Line Items]	Program Services [Member]	Supporting Services, Management and General [Member]	Supporting Services, Fundraising [Member]	All Categories [Member]
Part Characteristics and Properties 23 Properties Dob Staries Allares and Related Functional Expenses [Roll Up]		Functional Expenses [Roll Up]				
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Frigurest containing find fact. Output Statistical Related Functional Expenses 900 100 0 1000 13120Statement -Statement of Activity, Bask • Statistical Related Functional Expenses [Roll Up] Statistical Related Functional Expenses [Roll Up] 0	Properties Occurrences To Do	Salaries	500	100	0	600
States and Related Functional Expenses 900 100 0 1,000 States and related Functional Expenses 900 100 0 1,000 States and related Functional Expenses 900 0 1,000 4,000 States and related Functional Expenses 0 0 0 4,000 States and related Functional Expenses 0 0 0 0 States and related Functional Expenses 0 0 0 0 States and related Functional Expenses 0 0 0 0 Contract Services 0 0 0 0 0 Insurance 0 0 0 0 0 0 Other Functional Expenses 0	Fragments containing this fact.	Payroll Taxes and Benefits	400	0	0	400
Statement of Activity, Same (1) able) Image: Constraint of Statement of Functional Expenses (Coll Up) Image: Constraint of Statement of Functional Expenses (Coll Up) Image: Constraint of Statement of Functional Expenses (Coll Up) Image: Constraint of Statement of Functional Expenses (Coll Up) Image: Constraint of Statement of Functional Expenses (Coll Up) Image: Constraint of Statement of Functional Expenses (Coll Up) Image: Constraint of Functional Expenses (Coll Up) <td>1102 - Statement - Statement of Activity Basic</td> <td>Salaries and Related Functional Expenses</td> <td>900</td> <td>100</td> <td>0</td> <td>1,000</td>	1102 - Statement - Statement of Activity Basic	Salaries and Related Functional Expenses	900	100	0	1,000
IndStatement-Statemate-Statematement-Statement-Statement-Statement-Statement-Stat	Statement of Activity, Basic [Table]	Other Functional Expenses [Roll Up]				
Status infrogress 0 0 0 0 Status infrogress 0 0 0 0 0 Colections Other Functional Expenses 3,000 0 1,000 4,000	1104 - Statement - Statement of Functional Expenses	Communications	3,000	0	1,000	4,000
Status InProgress 0 0 0 0 0 Status InProgress 0 0 0 0 0 0 Collectoris	Statement of Punctional Expenses [rable]	Contract Services	0	0	0	0
Column 0 0 0 0 Infrogress Infrogress 0 0 0 0 Column Offer Supples 0 0 0 0 Status Infrogress 0 0 0 0 0 Collections 0 0 0 0 0 0		Insurance	0	0	0	0
Status InProgress 0 0 0 0 0 Status InProgress 0 0 0 0 0 0 Collections InProgress 0 0 0 0 0 0 0 Manaced v V		Occupance	0	0	0	0
Introduction Introduction<	of Fun	Office Supplies	0	0	0	0
Travel and Meetings 0	nses [T	Professional Fees	0	0	0	0
Status InProgress Other Functional Expenses 3,00 0 1,000 4,000 Collections Expenses 3,900 100 1,000 5,000	rmation	Travel and Meetings	0	0	0	0
Status InProgress Over Autor InProgress Collections v Advanced 3,900 100 1,000 5,000		Other Functional Expenses	3.000	0	1.000	4.000
Colections v 3,990 100 2,000 Advanzed v 100 2,000 2,000	Status InProgress	Expenses	3,000	100	1,000	5,000
	Advanced V		5,500	100	1,000	5,000
MessageList Console						
	Message List Console					

Every taxonomy, ontology, or other technical artifact provided by a reporting economic entity or enhanced by any third party and attached to the model-based report is knowable per the rules of model-based reports:

Referenced Taxonomies			_		23
✓ report	Namespace Prefix	report			
xlink	Namespace Identifier	http://luca.auditchain.finance/report			
xbrldt	Full path	https://dev.auditchain.finance/storage/aa03cb7b-e95e-405e-b3e1-9fe4e893e5a5/8d3	Ba6f0f/	report	.xsd
nonnum	Schema Location	report.xsd			
num	Target Namespace	http://luca.auditchain.finance/report			
reference	Language	en			
v gen	Supported Languages	(Collection)			
xl	Label Roles	(Collection)			
xl					
label					
msg					
variable					
v ca					
validation					
validation					
valm					
cm-arcroles					
cm-arcroles2					
link					
ref					
formula					
ea					
va					
pf					
cf					
df					
gf					
uf					
ef					

An Inline XBRL financial report has all the qualities of a model-based financial report plus one additional feature. The facts of the report are not automatically rendered in a "natural" logical format; rather they are mapped into an HTML (XHTML actually) document for "pixel perfect" viewing of the report information. Here is an example of a model-based report that has been further enhanced using Inline XBRL:

https://www.gleif.org/assets/components/xbrl-viewer/gleif-annual-report-2023/ixbrl-report-2023viewer.html

									<	Fact Propert	ies
								-			
Statement	t of Co	ompreh	hensive	e Income					<u>~</u>		
for the Period from	n January 1	1 to Decembe	er 31, 2023								
				Notes Jo	n. to Dec. 202	د s	on, to Dec. 2022		AI	Selected	
					us		us5				
Wages and solaries				21	-5.544.555		-7.501.041		Name of reporting	g entity or other	means o
Social contributions and expe	nses for pension	s and care			4.055.200		-911,792		1 Jan 2023 to 31 E	lec 2023	
Personnel expenses				52	-9.599.560		-8.212.855				
Other operating expenses				55	-4.917.557		-4.055.977				<u>v</u>
Amortization and deprediatio	in expense			439.697	-1.712.725		1.592.501				
Operating surplus / (lass)					-304,833		591,902		Name of reporting Identification	g entity or other	means
Subsidies and donations					1.20	,	5.051		1 Jan 2022 to 31 E	0ec 2022	
Financial Income J expense				5.6	34,755		-559,450				Vi
Net surplus / (loss)					-278,878	1	257,455				
Changes of components of re	et equity from oc	ctuarial gains and las	ues in pension						Country of Incorp	oration	
and similar obligations					-25.5%	•	-4.759		1 Jan 2022 to 31 D	Dec 2022	
Items that will not be reclass?	fied to net surplu	a			-25.574	•	-4,759				V
Other comprehensive income					-25,814		-4,759				
Total comprehensive income					-504,693		252,714		Legal form of ent	Ity	
									1 Jan 2022 to 31 E	Jec 2022	
											Y
									Domiolie of entity		
							_		1 Jan 2022 to 31 L	Jec 2022	
5 Annual Report							(n)				V
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									Address of entity 1 Jan 2022 to 31 D	's registered offi Dec 2022	08
Balance Sł	heet								Address of entity 1 Jan 2022 to 31 D Description of na	's registered off Dec 2022 ture of entity's o	oe V peratio
Balance St as at December 31,	heet								Address of entity 1 Jan 2022 to 31 D Description of na principal activitie 1 Jan 2022 to 31 D	's registered offi Dec 2022 ture of entity's o s	oe Y peratio
Balance St as at December 31,	heet , 2023								Address of entity 1 Jan 2022 to 31 D Description of na principal activitie 1 Jan 2022 to 31 D	's registered offi Dec 2022 fure of entity's o s	ve V peratio
Balance St as at December 31, Assets	heet , 2023 Notax	Dec. 51. 2025 USS	Dec. 31, 2022 USS	Licbilities and equity	Notas	Dec. 51. 2025 USS	Dec. 51.2022 USS		Address of entity 1 Jan 2022 to 31 D Description of na principal activitie 1 Jan 2022 to 31 D	's registered offi Dec 2022 ture of entity's o s	ve V peratio
Balance St as at December 31, Assets Bechada for LE laws	heet , 2023 Notas	Dec. 51, 2023 USS 1910,739	Dec. 51, 2022 USS 1375 249	Listifies and equity Payaties due to rendom	Notas	Dec. 51. 2025 USS 199.550	Dec. 51, 2023 USS 102.401		Address of entity 1 Jan 2022 to 31 D Description of na principal activitie 1 Jan 2022 to 31 D Equity	's regisfered off Dec 2022 ture of entity's o s	peratio
Balance St as at December 31, Assets Secondate from St Isaan Generationed sents	heet , 2023 Notas	Dec. 31, 2023 USS 2010;239 11,343 242,543	Dec. 51, 2022 USS 1375,249 T1556	Lipbilities and equity Pojoble sue to vendore Lipbilitie sue to band	Notas 4.5 6.1	Dec. 31, 2035 USS 199,550 12,555	Dec. 51, 2023 USS 502.405 11.515		Address of entity 1 Jan 2022 to 31 D Description of na principal activitie 1 Jan 2022 to 31 D Equity 31 Dec 2023	's registered off bac 2022 ture of entity's o s Dec 2022	peratio
Balance St as at December 31, Assets Benet fractal sants Contro data fractal sants Data and sealedents	heet , 2023 Notes	Dec. 51, 2025 USS 1070,829 11,245 42,877 11,225,649	Dec. 51, 2022 USS 1.573,349 T.354 550,406 T.375,448	Listifica ord equity Pojoble de to vectors Listifica da to tector Diversita Defensionaria	Notas 4.5 6.1 4.9	Oec. 51, 2025 USS 1948250 1238 244473	Dec. 51. 2022 USS 501.405 12.515 0		Address of entity 1 Jan 2022 to 31 D Description of na principal activitie 1 Jan 2022 to 31 D Equity 31 Dec 2023	's registered off bac 2022 ture of entity's o s	peratio
Balance St as at December 31, Assets Remetificated sants Dave survey Can ed can equiversity Can ed can equiversity	heet , 2023 Notes	Dec. 51, 2025 USS 1, 2016,254 11, 545 456,574 11, 225,667	Dec. 51, 2022 USS 1, 273, 340 TL 256 350, 406 TL 27, 567	Lisbitise ond squity Ropoles due to vectore Usailles due to service Diversor Defense manue Current francois lealities	Notas 45 47 49 430 431	Dec. 51, 2025 USS 594,820 13,98 244,473 467127 1307440	Dec. 51.2023 USS 502.405 12.55 0 1.75.023		Address of entity 1 Jan 2022 to 31 E Description of na principal softwitie 1 Jan 2022 to 31 E Equity 31 Dec 2023	's registered offi loc 2022 ture of entity's of 6 2022	peratio
Balance St as at December 31, Assets Resolution from Lillauers Comes from Colleurers Comes from Colleurers Comes control Control and Colleurers Control and Colleurers	heet ,2023 Notas	Dec. 51, 2025 US5 2,210,529 11,430,657 14,200,657 14,200,657	Dec. 51, 2022 US5 1, 273, 349 11, 354 11, 354 11, 459, 157 1, 459, 271	Lipbilities and equity Pojobies due to vendors Lippilities Defense methe Current financial lippilities Defense methe Current spocese Defense statutes	Notas 4.5 6.1 4.9 4.0 4.11 2.5	Owr. 51, 2025 1855 1858 294,873 294,873 897127 1927460 0	Dec. 51. 2022 USS 502.405 1.576 0 1.124.135 1.227		Address of entity 1 Jan 2022 to 31 E Description of na principal addivitie 1 Jan 2022 to 31 E Equity 31 Dec 2023	's registered offi loc 2022 fure of entify's o s loc 2022	peratio
Balance St as at December 31, Assets Bestination from 20 Insures Comment Francisco conte Other assets Comment contents Comment contents Comment contents Programs (Pand Contents Trangible Rand Contents	heet ,2023 Notes	Dec. 51, 2023 USS 2,070,529 11,544 14,205,067 14,305,067 14,305,067	Dec. 51. 2022 USS 1373,340 1325,400 1127244 1,409,357 1,609,373 202340	Libbilities and equity Pojoties due to rendore Upplicates to bond Defense to extend Convent frequent libbilities Defense subtities Defense subtities	Notas 4.5 4.1 4.9 4.10 4.11 5.5	Dec 31, 2023 USS 399350 394512 497127 190740 0 1,444455	Dec. 51. 2023 us5 sc2.405 12.55 0 12.415 1.427 1.425,505		Address of entity 1 Jan 2022 to 31 E Description of na principal activitie 1 Jan 2022 to 31 E Equity 31 Dec 2023 Licence fee Inocci	's registered offi loc 2022 ture of entity's o s loc 2022	peratio
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Additional Resources:

- Foundation (Understanding XBRL): <u>https://digitalfinancialreporting.blogspot.com/2024/03/foundation-understanding-of-xbrl.html</u>
- Financial Report Pieces: <u>https://digitalfinancialreporting.blogspot.com/2024/07/financial-report-pieces.html</u>
- Proof: <u>https://digitalfinancialreporting.blogspot.com/2023/12/proof.html</u>
- Super Proof: <u>https://digitalfinancialreporting.blogspot.com/2024/05/super-proof.html</u>
- Assault on Poor Financial Hygiene in XBRL-based Financial Statements: <u>https://digitalfinancialreporting.blogspot.com/2024/06/assault-on-poor-financial-hygiene-in.html</u>
- Disclosure Design Patterns: <u>https://digitalfinancialreporting.blogspot.com/2024/05/disclosure-design-patterns.html</u>
- Process, Projects, Workflow in a Digital Environment: <u>https://digitalfinancialreporting.blogspot.com/2024/05/process-projects-workflow-in-digital.html</u>
- History of Fundamental Accounting Concepts (FAC):
 https://digitalfinancialreporting.blogspot.com/2024/05/history-of-fundamental-accounting.html
- XBRL is an Extra Fancy Knowledge Graph: <u>https://digitalfinancialreporting.blogspot.com/2024/05/xbrl-is-extra-fancy-knowledge-graph.html</u>
- Case for Semantic Oriented Accounting and Audit Working Papers: <u>https://digitalfinancialreporting.blogspot.com/2024/02/case-for-semantic-oriented-accounting.html</u>
- Showcase of Reports: <u>http://www.xbrlsite.com/mastering/Part04_Chapter07.1_ShowcaseOfReports.pdf</u>