



*Draft – for consultation as part of CP25/16, available at:*

*[www.bankofengland.co.uk/pru/Pages/publications/cp/2016/cp2516.aspx](http://www.bankofengland.co.uk/pru/Pages/publications/cp/2016/cp2516.aspx)*

## **PRA111 and PRA112: Intragroup financial reporting – core and detailed breakdowns**

### **General information**

Firm should complete the following mandatory fields:

- the basis of their reporting;
- the submission number – firms should enter '1' and increase this number by '1' in case of resubmission;
- the unique 'firm reference number' (FRN);
- the name of the firm;
- the reporting period start and end dates; and
- the reporting currency – firms should report in the currency of their annual audited accounts.

### **Units**

All amounts should be reported in absolute values rounded to the nearest whole number in reporting currency. Where values correspond to percentages, these should be entered as decimal numbers up to 2 decimal places.

### **Reporting basis**

For ring fenced bodies (RFBs) that are part of a *sub-consolidation group*, this template is to be reported on a sub-consolidated basis.

If this template is reported on an individual basis, then any reference to the RFB *sub-consolidation group* in the definitions below should be taken to refer to the RFB itself.

### **PRA111: Overview**

PRA111 consists of three templates covering balance sheet, profit and loss and statement of comprehensive income data, based closely on corresponding FINREP templates.



With the exception of c020 in the 'Statement of profit or loss' template (PRA111b), firms should report amounts and/or transactions between members of the RFB's *sub-consolidation group* and other entities that are part of the RFB's *group* but not part of the RFB *sub-consolidation group*.

### **PRA111: Definitions**

Firms should refer to the definitions for the corresponding FINREP templates contained within Annex V to the Implementing Technical Standards on Supervisory Reporting.<sup>1</sup>

#### **PRA111b: Columns**

- **c020:** This column captures profit and loss items relating to the ordinary activities of RFB *sub-consolidation group* members from a relationship with a *shared customer*.

*Shared customer* is defined as a single customer (eg person or entity) that had a contractual or trading relationship with an RFB or any member of the *sub-consolidation group* and at the same time had a contractual or trading relationship with any entity that is part of the RFB's *group* but not part of the RFB *sub-consolidation group* at any point during the reporting reference period.

#### **PRA111: Financial instruments: Derivatives held for hedge accounting**

Within the intragroup financial reporting templates, for all intragroup derivatives transactions reported in c010, firms are required to treat these as 'financial assets held for trading' or 'financial liabilities held for trading'. No amounts or transactions should be reported within the templates as being in a hedge accounting relationship.

#### **PRA111: Validation rules**

Submitted data must conform to the validation rules set out in the reporting template.

#### **PRA112: Overview**

PRA112 consists of nine templates that contain detailed breakdowns of balance sheet and profit and loss items, based closely on corresponding FINREP templates.

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<sup>1</sup> Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1460047060395&uri=CELEX:32014R0680>



With the exception of c030 and c040 in Part 1 of the 'Breakdown of selected statement of profit or loss items' template (PRA112f), firms should report amounts and/or transactions between members of the RFB's *sub-consolidation group* and other entities that are part of the RFB's *group* but not part of the RFB *sub-consolidation group*.

Where a particular template (eg PRA112a, PRA112c or PRA112i) or cell relates to a type of business or a situation that does not apply to the firm in question, the firm may choose not to submit those cells, rather than submitting zeroes.

### **PRA112: Definitions**

Firms should refer to the definitions for the corresponding FINREP templates contained within Annex V to the Implementing Technical Standards on Supervisory Reporting.<sup>2</sup>

### **PRA112f: Columns**

- **Part 1, c030 and c040:** This column captures interest income and expenses relating to the ordinary activities of RFB *sub-consolidation group* members from a relationship with a *shared customer*.

*Shared customer* is defined as a single customer (eg person or entity) that had a contractual or trading relationship with an RFB or any member of the *sub-consolidation group* and at the same time had a contractual or trading relationship with any entity that is part of the RFB's *group* but not part of the RFB *sub-consolidation group* at any point during the reporting reference period.

### **PRA112: Financial instruments: Derivatives held for hedge accounting**

Within the intragroup financial reporting templates, for all intragroup derivatives transactions reported, firms are required to treat these as 'financial assets held for trading' or 'financial liabilities held for trading'. No amounts or transactions should be reported within the templates as being in a hedge accounting relationship.

As shown in template 'Derivatives' (PRA112d), some may be recognised as being in an economic hedge.

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<sup>2</sup> Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1460047060395&uri=CELEX:32014R0680>



## **PRA112: Validation rules**

Submitted data must conform to the validation rules set out in the reporting template.

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