



*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)*

## **PRA114 Excluded activity entities**

### **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 by one RFB on behalf of all entities in the RFB *sub-consolidation group*. If this template is to be 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's subsidiaries.

### **Overview**

This template consists of four parts:

- Dealing in investments as principal and commodities trading (excluding derivatives)

This section provides details of the extent of firms' excluded activities, excluding derivatives transactions.



- Dealing in investments as principal and commodities trading: derivatives  
This section provides details of the extent of firms' excluded activities which involve derivative transactions.
- Financial institution exposures, excluding capital holdings  
This section provides details of firms' exposures to financial institutions, other than those which relate to capital holdings.
- Financial institution exposures: capital holdings  
This section provides details of firms' exposures to financial institutions arising from capital holdings.

This template collects data on the extent to which entities that are within the RFB *sub-consolidation group* conduct excluded activities and incur prohibitions that would not be allowed under the terms set out in the Excluded Activities and Prohibitions Order ('the Order').<sup>1</sup>

## **Section 1**

### **Rows – Dealing in investments as principal and commodities trading (excluding derivatives)**

- One row should be reported for any entity in the *sub-consolidation group* which has dealt in investments as principal or traded in commodities (excluding derivatives), where these would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the *sub-consolidation group* that have conducted this type of transaction over the reporting period, this section should be left blank.

### **Columns – Dealing in investments as principal and commodities trading (excluding derivatives)**

- **c010: Entity name**  
Report the full name of the *sub-consolidation group* entity
- **c020: Amount during period *net of use of exceptions***  
For Section 1, record the total value of non-derivative transactions which constitute dealing in investments as principal over the reporting period.

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<sup>1</sup> SI 2014/2080 The Financial Services and Markets Act 2000 (Excluded Activities and Prohibitions) Order 2014: [www.legislation.gov.uk/uksi/2014/2080/pdfs/uksi\\_20142080\\_en.pdf](http://www.legislation.gov.uk/uksi/2014/2080/pdfs/uksi_20142080_en.pdf)



Definitions as per Articles 4 and 5 of the Order. Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

## **Section 2**

### **Rows – Dealing in investments as principal and commodities trading: derivative transactions**

- One row should be reported for any entity in the *sub-consolidation group* which has conducted derivatives transactions that would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the *sub-consolidation group* that have conducted this type of transaction over the reporting period, this section should be left blank.

### **Columns – Dealing in investments as principal and commodities trading: derivative transactions**

- **c010: Entity name**  
Report the full name of the *sub-consolidation group* entity
- **c020, c030, c040, c050: Amount at end-period *net* of use of exceptions**  
Report the position risk requirement (PRR), notional amount and carrying amount as at the end of the reporting period as per the definitions given in template PRA116a (Risk Management). Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

## **Section 3**

### **Rows – Financial institution exposures excluding capital holdings**

- One row should be reported for any entity in the *sub-consolidation group* which has incurred financial institution exposures (excluding capital holdings), where these would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the *sub-consolidation group* that have incurred this type of exposure over the reporting period, this section should be left blank.

### **Columns – Financial institution exposures excluding capital holdings**

- **c010: Entity name**



Report the full name of the *sub-consolidation group* entity

- **c020: Amount at end-period *net* of use of exceptions**

Report the financial institution gross exposures (excluding capital holdings) as at the end of the reporting period as per the definitions given in template PRA109 (Intragroup exposures). Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

#### Section 4

#### **Rows – Financial institution exposures: capital holdings**

- One row should be reported for any entity in the *sub-consolidation group* which has incurred financial institution exposures arising from capital holdings, where these would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the *sub-consolidation group* that have incurred this type of exposure over the reporting period, this section should be left blank.

#### **Columns – Financial institution exposures: capital holdings**

- **c010: Entity name**

Report the full name of the *sub-consolidation group* entity

- **c020: Amount at end-period *net* of use of exceptions**

Report the financial institution gross exposures arising from capital holdings as at the end of the reporting period as per the definitions given in template PRA109 (intragroup exposures). Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

[DRAFT July 2016]