



National specific template Log NS.05 – revenue account life

CELL(S)	ITEM	INSTRUCTIONS
N/A	General Comment	<p>This template is required for the total life business, for each ring-fenced fund and for the remaining part.</p> <p><u>Asset values (C0050R0370 and C0050R0460), changes to balance sheet amounts (C0050R0380 to C0050R0410), realised and unrealised gains / (losses) on assets (C0050R0080 and C0050R0090) should be calculated using the Solvency II value (C36 and C46), changes to balance sheet amounts (C37 to C41), realised and unrealised gains / (losses) on assets (C7 and C8) should be calculated using the Solvency II value.</u></p> <p>For the avoidance of doubt 'deposit accounting' does not apply to this template for the reporting of premiums and claims.</p> <p>Composite insurers must separate their life and non-life business in accordance with Article 74 of the Solvency II Directive, so we do not foresee problems for composite insurers reporting amounts applicable to life business.</p> <p>Composite reinsurers should discuss with PRA how they should complete this template if their internal processes do not separate assets for life and non-life business.</p>
B11	Undertaking name	Legal name of the undertaking
B12	Undertaking identification code	<p>Identification code of the undertaking using the following priority:</p> <ul style="list-style-type: none"> - Legal Entity Identifier (LEI); - Identification code used in the UK (i.e. the undertaking's Firm Reference Number (FRN)).
B13	Type of code of undertaking	<p>Type of ID code used for the "Undertaking identification code" item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 - LEI 2 - Specific code
B14	Reporting reference date	Identify the ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period
Z0010B15	Ring-fenced fund/matching portfolio/remaining part Ring-fenced fund	<p><u>Identifies whether the reported figures are with regard to a RFF, matching portfolio or to the remaining part.</u></p> <p><u>One of the options in the following closed list shall be used:</u></p>



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	name / remaining part / total	<ul style="list-style-type: none"> • <u>Ring Fenced Funds</u> • <u>Remaining part [other than RFFs]</u>Name of the part of the business / total
Z0020 B16	<u>Reference number</u> Part / total reference number	<p>When item Z0010 = “Ring Fenced Funds”, <u>identification number for a ring-fenced fund or matching portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates.</u></p> <p>When item Z0010 = “Remaining part [other than RFFs]”, then report “0”<u>Reference number for the ring fenced fund / remaining part</u></p>
A1 <u>R0020/C003</u> 0	Written premiums (gross)	[As defined in directive 91/674/EEC article 35:] Gross premiums written shall comprise all amounts due during the financial year in respect of insurance contracts regardless of the fact that such amounts may relate in whole or in part to a later financial year.
B1 <u>R0020/C004</u> 0	Written premiums (reinsurer’s share)	[As defined in directive 91/674/EEC article 36:] Outward reinsurance premiums shall comprise all premiums paid or payable in respect of outward reinsurance contracts entered into by an insurance firm.
C1 <u>R0020/C005</u> 0	Written premiums (net)	Calculated as A1- <u>R0020/C0030</u> – B1- <u>R0020/C0040</u>
A2 <u>R0030/C003</u> 0-C2 <u>R0030/C005</u> 0	Regular premiums	Split of written premiums: amounts payable regularly in accordance with the policy including endorsements for changes to the amount, but excluding one-off payments.
A3 <u>R0040/C003</u> 0-C3 <u>R0040/C005</u> 0	Single premiums	Calculated as A1- <u>R0020/C0030</u> – A2- <u>R0030/C0030</u>
C4 <u>R0050/C005</u> 0	Business transfers-in	Amounts received on transfer in; where this template is for only part of the business this amount includes transfers from other funds. For the firm itself, total inter-fund transfers are excluded.
C5	Investment income	Investment income before tax excluding investment



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<u>R0060/C005</u> 0	(non-linked assets)	income on unit-linked and index-linked assets.
<u>€6</u> <u>R0070/C005</u> 0	Investment income (linked assets)	Investment income before tax on unit-linked and index-linked assets.
<u>€7</u> <u>R0080/C005</u> 0	Realised and unrealised gains (losses) on non- linked assets	Realised and unrealised gains (losses) on assets other than unit-linked and index-linked assets
<u>€8</u> <u>R0090/C005</u> 0	Realised and unrealised gains (losses) on linked assets	Realised and unrealised gains (losses) on unit-linked and index-linked assets
<u>€9</u> <u>R0100/C005</u> 0	Other income	Any item of income which cannot properly be attributed to <u>€1-R0020/C0050</u> - <u>€8 R0090/C0050</u> . Where this template is for only part of the business, this line must be used for shareholder transfers arising from with-profits business received and transfers of unit management charges into the fund from another fund.
<u>€10</u> <u>R0010/C005</u> 0	Total income	Calculated as <u>€1-R0020/C0050</u> + <u>€4-R0050/C0050</u> + <u>€9 R0100/C0050</u>
C0030R0110	Claims incurred (gross)	[As defined in directive 91/674/EEC article 38:] Claims incurred shall comprise all payments made in respect of the financial year plus the provision for claims but minus the provision for claims for the preceding financial year.
<u>B11</u> <u>R0110/C004</u> 0	Claims incurred (reinsurer's share)	Amounts in R0110/C0030 that are recoverable from reinsurers.
<u>R0110/C005</u> 30	Claims incurred (net)	Calculated as R0110/C0030 – <u>B11-R0110/C0040</u>
<u>A12</u> <u>R0120/C003</u> 0- <u>€12</u> <u>R0120/C005</u> 0	Death or disability lump sums	Split of claims incurred: lump sums payable where the policy terminates due to death or disability, excluding the payment of guaranteed instalments on annuities
<u>A13</u> <u>R0130/C003</u> 0- <u>€13</u> <u>R0130/C005</u>	Disability periodic payments	Split of claims incurred: periodic payments on disability policies



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<u>0</u>		
A14 <u>R0140/C003</u> <u>0-C14</u> <u>R0140/C005</u> <u>0</u>	Annuity payments	Split of claims incurred: period payments including the payment of guaranteed instalments on annuities
A15 <u>R0150/C003</u> <u>0-C15</u> <u>R0150/C005</u> <u>0</u>	Lump sums on maturity	Split of claims incurred: payments on the contractual termination date for non-pension business
A16 <u>R0160/C003</u> <u>0-C16</u> <u>R0160/C005</u> <u>0</u>	Lump sums on pension business	Split of claims incurred: amounts payable to policyholders on pension business (excludes death claims)
A17 <u>R0170/C003</u> <u>0-C17</u> <u>R0170/C005</u> <u>0</u>	Individual surrender or partial surrender	Split of claims incurred: amounts payable to policyholders prior to the contractual maturity date for non-pension policies
A18 <u>R0180/C003</u> <u>0-C18</u> <u>R0180/C005</u> <u>0</u>	Group surrender or partial surrender	Payments made to trustees on pension business where the firm does not hold data at member level and hence does not necessarily know the underlying reason for the payment
A19 <u>R0190/C003</u> <u>0-C19</u> <u>R0190/C005</u> <u>0</u>	Individual pre-retirement transfer	Payments made on pension policies to a third party prior to the minimum age (currently 55) at which benefits on personal pensions can be taken
A20 <u>R0200/C003</u> <u>0-C20</u> <u>R0200/C005</u> <u>0</u>	Individual post retirement transfer	Payments made on pensions policies to a third party post the minimum age (currently 55) at which benefits on personal pensions can be taken
A24 <u>R0210/C003</u> <u>0-C24</u> <u>R0210/C005</u> <u>0</u>	Conversion to annuity on retirement	Value of pension policies reinvested in an annuity with the insurer – there will be a corresponding annuity single premium
<u>G22</u>	Business transfers-	Amounts paid on transfers out; where this template is for



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<u>R0220/C005</u> <u>0</u>	out	only part of the business this amount includes transfers from other funds. For the firm total inter-fund transfers are excluded.
<u>A23-R0230/</u> <u>C0030-C23</u> <u>R0230/C005</u> <u>0</u>	Expenses incurred	All expenses incurred by the firm during the reporting period on accrual basis
<u>A24</u> <u>R0240/C003</u> <u>0-C24</u> <u>R0240/C005</u> <u>0</u>	Acquisition commission	Part of expenses incurred: commission payable on acquisition of business
<u>A25</u> <u>R0250/C003</u> <u>0-C25</u> <u>R0250/C005</u> <u>0</u>	Acquisition management expenses	Part of expenses incurred: expenses incurred on acquisition of business excluding commission
<u>A26</u> <u>R0260/C003</u> <u>0-C26</u> <u>R0260/C005</u> <u>0</u>	Renewal commission	Part of expenses incurred: commission payable on renewal of business
<u>A27</u> <u>R0270/C003</u> <u>0-C27</u> <u>R0270/C005</u> <u>0</u>	Renewal management expenses	Part of expenses incurred: expenses incurred for the renewal of the business excluding renewal commission, claims management expenses and investment management expenses
<u>A28</u> <u>R0280/C003</u> <u>0-C28</u> <u>R0280/C005</u> <u>0</u>	Claims management expenses	Part of expenses incurred: expenses incurred in processing and resolving claims
<u>A29</u> <u>R0290/C003</u> <u>0-C29</u> <u>R0290/C005</u> <u>0</u>	Investment management expenses	Part of expenses incurred: expenses incurred for the management of the investment portfolio
<u>A30</u> <u>R0300/C003</u> <u>0-C30</u> <u>R0300/C005</u> <u>0</u>	Overhead expenses	Part of expenses incurred: expenses which cannot properly be attributed to <u>A24-R0240/C0030</u> - <u>A29 R0290/C0030</u> but which are incurred as part of the normal running of the business



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A31 <u>R0310/C003</u> 0-C34 <u>R0310/C005</u> <u>0</u>	Other management expenses	Expenses not part of the normal running of the business
C32 <u>R0320/C005</u> <u>0</u>	Interest payable	Interest payable before deduction of tax
C33 <u>R0330/C005</u> <u>0</u>	Taxation	Amount of tax incurred (may be negative)
C34 <u>R0340/C005</u> <u>0</u>	Other expenditure	Any item of expenditure which cannot properly be attributed to C40 R0010/C0050 - C32 R0320/C0050 . Where this template is for only part of the business this line must be used for shareholder transfers arising from with-profits business paid and transfers of unit management charges out of the fund into another fund.
C35 <u>R0350/C005</u> <u>0</u>	Total expenditure	Sum of C0050R0110, C24 R0210/C0050 , C22 R0220/C0050 , C32 R0320/C0050 , C33 R0330/C0050
C36 <u>R0360/C005</u> <u>0</u>	Assets brought forward	Prior year value of assets
C37 <u>R0370/C005</u> <u>0</u>	Excess of income over expenditure	Calculated as C40 R0010/C0050 – C35 R0350/C0050
C38 <u>R0380/C005</u> <u>0</u>	Increase (decrease) in outstanding claims	Change in component of technical provisions; current year – previous year
C39 <u>R0390/C005</u> <u>0</u>	Increase (decrease) in reinsurance recoverables	Change in Reinsurance recoverables; current year – previous year
C40 <u>R0400/C005</u> <u>0</u>	Increase (decrease) in creditors	Change in creditors; current year – previous year
C41 <u>R0410/C005</u> <u>0</u>	Decrease (increase) in debtors	Change in debtors; previous year – current year
C42 <u>R0420/C005</u> <u>0</u>	Capital injected	New sources of capital during the year which were implemented by cash injections into the fund



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€43 <u>R0430/C005</u> <u>0</u>	Dividends paid	Dividends paid during the year
€44 <u>R0440/C005</u> <u>0</u>	Transfers from (to) other funds	Where this template is for only part of the business this line must be used for transfers between funds such as repayment (creation) of loans between funds
€45 <u>R0450/C005</u> <u>0</u>	Adjustments including valuation differences	Balancing item to allow for any differences between the Solvency II value of assets and corresponding amounts of income and expenditure
€46 <u>R0460/C005</u> <u>0</u>	Assets carried forward	Current year value of assets