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Instructions regarding reporting templates

Unless otherwise stated, firms should report these templates annually on a solo basis for the UK captive insurer. Amounts should be reported in the reporting currency identified in CP.01.02, using the same recognition and valuation basis as the firm's statutory accounts, except where these instructions require a regulatory adjustment. Monetary values should be reported as positive amounts unless the row or column explicitly represents a reduction, loss or negative adjustment.

CP.01.01 – Content of the submission

	ITEM	**INSTRUCTIONS**
R0010	CP.01.02 – Basic information	This template shall always be reported. The only option possible is: 1 — Reported
R0020	CP.02.01 – Balance sheet & capital	This template shall always be reported. The only option possible is: 1 — Reported
R0030	CP.03.01 – Profit & loss	This template shall always be reported. The only option possible is: 1 — Reported
R0040	CP.04.01 – Capital activity	This template shall always be reported. The only option possible is: 1 — Reported

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CP.01.02 - Basic information

	ITEM	INSTRUCTIONS
R0010	Entity name	Legal name of the entity
R0020	Entity identification and type of code	Identification code and type of code for the entity. In order of priority, use: • Legal Entity Identifier (LEI), unless the entity is a Lloyd's Syndicate when (LSY) should take priority • Lloyd's Syndicate Code (LSY) • Specific code attributed by the undertaking (SC) A specific code should only be used where an LEI code has not been published for the entity or where the entity is not a Lloyd's Syndicate. In case a specific code is attributed by the undertaking, the code shall be unique for the entity and shall not overlap with any other code attributed by the undertaking or any published LEI or Lloyd's Syndicate 4-digit numeric code. The type of code used and the identification code should be reported as a single cell of data separated by a /, for example: LEI/XXXXXXXXXXXXXXXXXXXX (ie 20-character alpha numeric code) LSY/XXXX (ie 4-digit numeric code) SC/XXXXXXXXXXXXXXXXXX
R0030	Type of undertaking	Identify the type of the reporting undertaking. The following closed list of options shall be used to identify the activity of the undertaking (third country branches should identify the activity of the branch): 2 — Life undertakings 3 — Non–Life undertakings 4 — Undertakings pursuing both life and non–life insurance activity (where the activities include only those set out in paragraph

		2.3 of Supervisory Statement (SS) 8/15 – Solvency II: the treatment of pension scheme risk) 5 — Undertakings pursuing both life and non–life insurance activity that are not captured by option 4 6 — Reinsurance undertakings
R0040	Parent company country of incorporation	Identify the ISO 3166–1 alpha–2 code of the country where the parent company of the entity (the name of which is reported in R0010) is incorporated
R0050	Name of captive manager	Legal name of the captive manager
R0060	Language of reporting	Identify the 2-letter code of ISO 639–1 code of the language used in the submission of information
R0070	Reporting submission date	Identify the ISO 8601 (yyyy–mm–dd) code of the date when the reporting to the supervisory authority is made
R0080	Financial year end	Identify the ISO 8601 (yyyy–mm–dd) code of the financial year end of the undertaking, eg 2026-12-31
R0090	Reporting reference date	Identify the ISO 8601 (yyyy–mm–dd) code of the date identifying the last day of the reporting period
R0100	Regular/Ad-hoc submission	Identify if the submission of information relates to regular submission of information or ad–hoc. The following closed list of options shall be used: 1 — Regular reporting 2 — Ad–hoc reporting
R0110	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report
R0120	Accounting standards	Identification of the accounting standards used for reporting items in CP.02.01, financial statements valuation. The following closed list of options shall be used: 1 — The undertaking is using International Financial Reporting Standards ('IFRS')

		2 — The undertaking is using local generally accepted accounting principles ('GAAP') (other than IFRS)
R0130	Initial submission or re-submission	Identify if it is an initial submission of information or a re–submission of information in relation to a reporting reference date already reported. The following closed list of options shall be used: 1 — Initial submission 2 — Re–submission

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CP.02.01 – Balance sheet & capital

General comments

Amounts should be reported as recognised in the statutory balance sheet. Items should not be re-classified or re-measured for regulatory purposes, unless explicitly stated.

	ITEM	INSTRUCTIONS
C0010	Statutory accounts value	The value of the item as reported in the statutory balance sheet.
C0020	Of which: intragroup	The subset of the statutory balance sheet value that relates to group entities.
C0030	Regulatory adjustments	Report adjustments required by these instructions to convert statutory accounts values into regulatory values. Adjustments should be reported as the amount added to or deducted from the statutory accounts value. Where an asset is required to be written down to zero, report a negative adjustment equal to the statutory accounts value.
C0040	Regulatory value	Regulatory value equals statutory accounts value plus regulatory adjustments.
ASSETS		
R0010	Cash and cash equivalents	Cash balances and short-term deposits.
R0020	Investments	Financial investments held by the captive. Detailed asset classifications are not required.
R0030	Intragroup loans and advances	Loans or advances to parent or other group entities.
R0040	Other loans	Loans to non-group counterparties.
R0050	Reinsurance recoverables from non-life	Amounts recoverable from reinsurers in respect of ceded non-life business, as recognised as assets in the statutory balance sheet, gross of any reinsurance contract held liabilities.
R0060	Reinsurance recoverables from life	Amounts recoverable from reinsurers in respect of ceded life business, as recognised as assets in the statutory balance sheet, gross of any reinsurance contract held liabilities.
R0070	Other insurance and non-insurance	Premiums, commissions, and other receivables not included elsewhere.

	receivables	
R0080	Other assets	Any remaining asset items not shown elsewhere. This should include defined benefit pension fund assets, which need to be written down to zero in the regulatory adjustments column.
R0090	Intangible assets	Intangible assets need to be written down in the regulatory adjustments column, to arrive at a zero in the regulatory value column.
R0100	Deferred tax assets	Deferred tax assets need to be written down in the regulatory adjustments column, to arrive at a zero in the regulatory value column.
R0110	Letters of credit received for benefit of captive	Report the value of letters of credit received for the benefit of the captive where they meet the conditions for recognition under the captive regime. Where the letter of credit is not recognised in the statutory balance sheet but is eligible to be recognised for regulatory purposes, report the amount in the regulatory adjustments column. The amount reported should reflect the value available to the captive at the reporting reference date, taking into account any deductions, limitations or other factors that would reduce the amount the captive would obtain if it called on the letter of credit.
R0120	Parental or group support received for benefit of captive	Report the value of parental or group support received for the benefit of the captive where it meets the conditions for recognition under the captive regime. Where the support is not recognised in the statutory balance sheet but is eligible to be recognised for regulatory purposes, report the amount in the regulatory adjustments column. The amount reported should reflect the value available to the captive at the reporting reference date, taking into account any deductions, limitations or other factors that would reduce the amount the captive would obtain if it called on the letter of credit.
R0130	Total assets	The sum of all asset line items.
LIABILITIES		

R0140	Technical provisions – non-life	Total insurance and reinsurance technical provisions as recognised in the statutory balance sheet, related to non-life business.
R0150	Technical provisions – life	Total insurance and reinsurance technical provisions as recognised in the statutory balance sheet, related to life business.
R0160	Other technical provisions	Other technical provisions, as recognised by undertakings in their statutory accounts, in accordance with the local GAAP or IFRS.
R0170	Reinsurance liabilities	Amounts payable to reinsurers, including deposits or funds withheld.
R0180	Insurance and reinsurance payables	Amounts payable to policyholders, insurers, reinsurers, and intermediaries that are not included in technical provisions.
R0190	Deferred tax liabilities	Deferred tax liabilities recognised in the statutory balance sheet.
R0200	Other liabilities	Any remaining liabilities not included above.
R0210	Total liabilities	The sum of all liability line items.
CAPITAL		
R0220	Capital instruments that meet the conditions in XX	Report the value of paid-in capital instruments that meet the conditions for recognition as capital resources under the captive regime. The amount reported should be net of any deductions or adjustments required by these instructions.
R0230	Share premium	Report the share premium account associated with capital instruments recognised in R0220, to the extent it is recognised in the statutory accounts and is available to absorb losses.
R0240	Retained profits	Report retained profits recognised in the statutory accounts, excluding any amounts that are not available to absorb losses or that are required to be deducted under these instructions. Interim or year-end profits should only be included where they have been verified in accordance with the

		relevant requirements.
R0250	Accumulated other comprehensive income	Report accumulated other comprehensive income recognised in the statutory accounts, to the extent it is available to absorb losses and is not required to be deducted under these instructions.
R0260	Other reserves	Report other reserves recognised in the statutory accounts, to the extent they are available to absorb losses and are not reported elsewhere in this section. This should exclude reserves that are restricted, unavailable or otherwise not eligible to count as capital resources under the captive regime.
R0270	Deferred tax assets	Report the value of deferred tax assets deducted from paid-in capital. The amount reported should correspond to the deferred tax assets recognised in CP.02.01 R0100 before the regulatory adjustment required by these instructions.
R0280	Intangible assets	Report the value of intangible assets deducted from paid-in capital. The amount reported should correspond to the intangible assets recognised in CP.02.01 R0090 before the regulatory adjustment required by these instructions.
R0290	Other adjustments	Report any other adjustments required to determine paid-in capital under the captive regime that are not reported in R0270 or R0280. Positive amounts should increase paid-in capital and negative amounts should reduce paid-in capital. Firms should provide sufficient supporting explanation for material amounts reported in this row.
R0300	Total paid-in and retained capital resources	Total paid-in and retained capital resources is the sum of R0220 to R0260, adjusted for R0270 to R0290. This amount represents the total paid-in capital resources recognised for the purposes of the captive regime.
R0310	Letters of credit received for benefit of captive	Report the value of letters of credit recognised as contingent capital under the captive regime. The amount reported should reflect the value available to the captive at the reporting reference date, taking into account any deductions, limitations or other factors that would reduce the amount the captive would obtain if it called on the letter of credit. Amounts already recognised as paid-in capital should not be included.

R0320	Parental or group support received for benefit of captive	Report the value of parental or group support recognised as contingent capital under the captive regime. The amount reported should reflect the value available to the captive at the reporting reference date and should not include amounts already recognised as paid-in capital.
R0330	Total contingent capital	Total contingent capital is the sum of R0310 and R0320. This amount represents the total contingent capital recognised for the purposes of the captive regime.
R0340	Total capital	Total capital is the sum of total paid-in capital and total contingent capital. This should equal R0300 plus R0330.
R0350	Baseline capital resource requirement	Report the baseline capital resource requirement applicable to the captive before any firm-specific adjustment.
R0360	Captive capital resource requirement	Report the capital resource requirement applicable to the captive at the reporting reference date, after applying any firm-specific requirement, adjustment or supervisory direction. Where no firm-specific adjustment applies, this should equal the baseline capital resource requirement reported in R0350.
R0370	Net written premiums	Gross written premiums reduced by reinsurance premiums paid or payable that relate to those gross written premiums. Reinsurance premiums relating to prior-period or back-book business should be excluded.
R0380	Net technical provisions	Gross technical provisions less reinsurance recoverables

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CP.03.01 – Profit and loss

General comments

Items in this template are to be reported using financial accounting conventions.

In the event of any inconsistency or contradiction between the instructions in this document and the accounting standard reported at {basic information - CP.01.02, row R0120}, firms are to follow the instructions in this document.

Subject to following the instructions in this document, firms shall follow:

a. the recognition and valuation basis as for the published financial statements, no new recognition or re–valuation is required, and

b. the accounting standard reported at {basic information – general CP.01.02, row R0120} to the extent practical.

Firms shall report written premiums as defined in the PRA Rulebook glossary regardless of the accounting standard used. Other rows should be reported in a way that avoids inconsistency with the reporting of written premiums. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.

Claims incurred shall comprise all claim payments paid in the reporting period plus change in provision for claims outstanding.

Lines of business

Amounts should be allocated to lines of business based on the nature of the underlying risk.

Where a programme spans multiple lines of business, firms should allocate amounts on a reasonable and consistent basis.

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Inwards reinsurance from fronting partners

Inwards reinsurance business should be reported based on the economic exposure of the captive, not the gross premiums written by the fronting insurer.

	ITEM	INSTRUCTIONS
C0010	Total	Total amounts for all business of the captive.
C0020	Of which: intragroup	The subset of total amounts that relate to transactions with group entities.
C0030	Of which: inwards reinsurance from fronting partners	The subset of total amounts that arise from fronted insurance arrangements, where the captive assumes risk via inwards reinsurance from a third-party insurer.
C0040	Of which: minority ownership interests, suppliers and franchises	Report the subset of amounts relating to connected parties that are minority ownership interests, suppliers or franchises. This column should exclude group business and owner-controlled insurance programmes. Amounts reported here will support monitoring of the connected-party exposure limits under the captive regime.
C0050-C0160	Line of business for non-life obligations	Line of Business for non–life obligations: The lines of business, referred to in Technical Provisions 10.1, as defined in Technical Provisions – Further Requirements Annex 1, referred to direct business/accepted proportional reinsurance and accepted non–proportional reinsurance. The segmentation shall reflect the nature of the risks underlying the contract (substance), rather than the legal form of the contract (form).
C0170	Life insurance	Amounts relating to life insurance obligations permitted, excluding health insurance. This should include only life business within the scope of the firm's permissions and any applicable limitations.
C0180	Health insurance	Corresponds to the line of business 'health insurance' defined in Annex I to Delegated Regulation (EU) 2015/35 and the corresponding part of 'reinsurance accepted'.
INCOME		
R0010	Gross written premium	Report gross written premiums as defined in the PRA Rulebook glossary, before deduction of outwards reinsurance premiums. For fronted arrangements, report the amount corresponding

		to the captive's economic exposure.
R0020	Outwards reinsurance premium	All premiums paid or payable in respect of outward reinsurance contracts entered into by the firm during the relevant period.
R0030	Net written premium	Gross written premiums reduced by the amount ceded to reinsurance undertakings.
R0040	Investment income and gains / (losses)	Investment income before tax, plus realised and unrealised gains (losses) on assets.
R0050	Other income	Any item of income which cannot properly be attributed to R0010 - R0040.
R0060	Total income	Total income net of reinsurance (R0030+R0040+R0050)
EXPENDITURE		
R0070	Gross claims incurred	Claims paid in the period plus change in gross claims outstanding.
R0080	Claims incurred (reinsurers' share)	Amounts recoverable from reinsurers in respect of claims incurred.
R0090	Net claims incurred	Gross claims incurred reduced by the amount ceded to reinsurance undertakings
R0100	Acquisition, administrative & technical expenses	Includes: • Expenses which can be identified at the level of individual insurance contract and have arisen because the firm has issued that particular contract. These are costs of selling, underwriting and initiating an insurance contract that has been issued. • Administrative expenses incurred by the undertaking attributable to the period, on accrual basis are expenses which are connected with policy administration. • Investment and claims management expenses.
R0110	Other expenditure	Other expenditure not covered by above mentioned expense categories reported in row R0100
R0120	Total expenditure	Derived as R0120 = R0090 + R0100 + R0110

OVERALL PROFITABILITY		
R0130	Profit / (loss) before tax	Profit or loss before tax for the reporting period, as recognised in the statutory profit and loss account.
R0140	Tax expense	Tax expense or tax credit recognised in the statutory profit and loss account for the reporting period.
R0150	Profit / (loss) after tax	Profit or loss after tax for the reporting period, as recognised in the statutory profit and loss account.

CP.04.01 – Capital activity

General comments

Items in this template are to be reported using financial accounting conventions.

In the event of any inconsistency or contradiction between the instructions in this document and the accounting standard reported at {basic information - CP.01.02, row R0120}, firms are to follow the instructions in this document.

	ITEM	INSTRUCTIONS
C0010	Opening position	The amount of the instrument outstanding at the start of the reporting period. This must match the prior year's closing position.
C0020	Additions	Report the gross amount of new issuances, increases or newly-entered arrangements in the reporting period. Examples: • new share issues • new or upsized letters of credit • new or increased parental guarantees • new loan-backs or increased notional amounts
C0030	Reduction from cancellation of contingent capital	Report reductions where an uncalled or callable capital arrangement is cancelled, expires, lapses or is otherwise no longer available without being called.

C0040	Reduction from capital called up	Report the amount of contingent or callable capital that has been called and converted into paid-in capital
C0050	Other reductions	Report reductions not captured in C0030 or C0040, such as repayments, redemptions, expiries, reductions in facility limits or legal amendments reducing available support.
C0060	Closing position	The amount outstanding at the end of the reporting period.
C0070	Y/N	Select yes or no.
C0080	Description	Provide supporting detail where required, including details of any non-compliant events.
R0010	Share capital	Include all forms of paid-in share capital recognised in statutory accounts (ordinary, preference, or other classes). Report the nominal value of shares issued, redeemed, or cancelled during the period.
R0020	Retained earnings	Report increases (additions) or decreases (reductions) resulting from: • statutory profits/losses for the year (as an addition or reduction) • dividends declared or paid (as reductions) Firms may aggregate these movements into the additions and reductions columns. The closing value must reconcile to the statutory retained profits figure in CP.02.01.
R0030	Letters of credit	Report the nominal amount of all letters of credit that are recognised as contingent capital under PRA rules. Additions = new LoCs or increases in amounts; reductions = expiries, cancellations or downsizing. The closing position should reflect the total available at year-end.
R0040	Parental or group guarantees	Report the nominal amount of parental guarantees or equivalent undertakings eligible as contingent capital. Additions and reductions follow the legal documentation dates.

R0050	Loan-back arrangements	Report intragroup loan-back arrangements that qualify as capital support. Additions include new or increased loan-backs; reductions include repayments or cancellations.
ATTESTATION		
R0060	Compliance with capital rules	Select **Yes** if the firm complied with all PRA capital resources rules and supervisory expectations throughout the reporting period.
R0070	Non-compliant events in period	Provide a summary of any breaches of capital rules or supervisory expectations, including: • date identified • duration • cause • remediation