

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IR.01.01 – Content of the submission

General comments

This section relates to quarterly and annual submission of information for individual entities, groups, third country branches, ring-fenced funds, matching portfolios and remaining part.

The items required vary according to whether the submission is quarterly or annual and whether the submission is by an individual entity, group or third country branch. These instructions list all the items that are used in the different variants of IR.01.01 templates.

The template variant specifies which items are required for each case.

IR.01.01.01 – individual undertaking, annual
 IR.01.01.02 – individual undertaking, quarterly
 IR.01.01.04 – group, annual
 IR.01.01.05 – group, quarterly
 IR.01.01.07 – third country branch, annual
 IR.01.01.08 – third country branch, quarterly
 IRR.01.01.01 – ring-fenced fund / remaining part, annual
 IRR.01.01.04 – ring-fenced fund / remaining part, group
 IRR.01.01.07 – ring-fenced fund / remaining part, branch

The range of options used in R0010-R0940 is set out below.

0 – Not reported other reason
 1 – Reported
 2 – Not reported as no data in scope
 3 – Not reported as below threshold
 4 – Not reported in accordance with rules or instructions
 5 – Not reported due to waiver or modification

Not reported other reason covers situations where a special justification is needed. The explanation is not to be submitted within the reporting template but shall be part of the dialogue between undertakings and the PRA.

Not reported as no data in scope covers situations where there are no assets / liabilities / funds within the scope of the template.

Not reported as below threshold covers situations where there is a monetary or percentage threshold in the rules or instructions and the firm's exposure is non-zero.

Not reported in accordance with rules or instructions covers situations where there are specific combinations of reporting data / type of business where reporting is not required and where annual templates are not required if already reported for quarter 4.

	ITEM	INSTRUCTIONS
Z0020	Ring-fenced fund, matching adjustment	Identifies whether the reported figures are with regards to a RFF, MAP or remaining part. One of

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	portfolio or remaining part	the options in the following closed list shall be used: 1 — Ring-fenced fund 2 — Matching adjustment portfolio 3 — Remaining part 4 — Sum of unsupported ring-fenced funds 5 — Sum of remaining part and supported ring-fenced funds Options 1-3 only apply to individual entities and third country branches. Options 4-5 only apply to groups.
Z0030	Fund/Portfolio number	Identification number for a ring-fenced fund, matching adjustment portfolio or remaining part. This number is attributed by the undertaking and must be consistent over time and is either 0 or corresponds to an entry in IR.01.03.
C0010/R0010	IR.01.02 — Basic information — general	This template shall always be reported. The only option possible is: 1 — Reported
C0010/R0020	IR.01.03 — Basic information — RFF and matching adjustment portfolios	One of the options 0-5 listed in the general comments shall be used.
C0010/R0025	IR.01.04 — Basic information — branch legal entity	One of the options 0-5 listed in the general comments shall be used:
C0010/R0030	IR.02.01 — Balance sheet	One of the options 0-5 listed in the general comments shall be used.
C0010/R0040	IR.02.02 — Assets and liabilities by currency	One of the options 0-5 listed in the general comments shall be used.
C0010/R0050	IR.02.03 — Additional branch balance sheet information	One of the options 0-5 listed in the general comments shall be used.
C0010/R0060	IR.03.01 — Off-balance sheet items — general	One of the options 0-5 listed in the general comments shall be used.
C0010/R0070	IR.03.02 — Off-balance sheet items — unlimited guarantees received	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0080	IR.03.03 — Off-balance sheet items — unlimited guarantees provided	One of the options 0-5 listed in the general comments shall be used.
C0010/R0120	IR.05.02 — Premiums, claims and expenses by country	One of the options 0-5 listed in the general comments shall be used.
C0010/R0122	IR.05.03 — Life income and expenditure	One of the options 0-5 listed in the general comments shall be used.
C0010/R0124	IR.05.04 — Non-life income, expenditure and business model analysis	One of the options 0-5 listed in the general comments shall be used.
C0010/R0126	IR.05.05 – Life premiums and claims by country	One of the options 0-5 listed in the general comments shall be used.
C0010/R0128	IR.05.06 – Non-life premiums and claims by country	One of the options 0-5 listed in the general comments shall be used.
C0010/R0132	IR.05.07 – Business model analysis – financial guarantee insurers	One of the options 0-5 listed in the general comments shall be used.
C0010/R0134	IR.05.08 – Material pooling arrangements	One of the options 0-5 listed in the general comments shall be used.
C0010/R0136	IR.05.09 – Assessable mutuals	One of the options 0-5 listed in the general comments shall be used.
C0010/R0138	IR.05.10 – Excess capital generation	One of the options 0-5 listed in the general comments shall be used.
C0010/R0140	IR.06.02 — List of assets	One of the options 0-5 listed in the general comments shall be used.
C0010/R0150	IR.06.03 — Collective investment undertakings — look-through approach	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0170	IR.08.01 — Open derivatives	One of the options 0-5 listed in the general comments shall be used.
C0010/R0190	IR.09.01 — Income/gains and losses in the period	One of the options 0-5 listed in the general comments shall be used.
C0010/R0200	IR.10.01 — Securities lending and repos	One of the options 0-5 listed in the general comments shall be used.
C0010/R0210	IR.11.01 — Assets held as collateral	One of the options 0-5 listed in the general comments shall be used.
C0010/R0220	IR.12.01 — Life technical provisions	One of the options 0-5 listed in the general comments shall be used.
C0010/R0232	IR.12.03 — Life best estimate liabilities by country	One of the options 0-5 listed in the general comments shall be used.
C0010/R0234	IR.12.04 — Best estimate assumptions for life insurance risks	One of the options 0-5 listed in the general comments shall be used.
C0010/R0236	IR.12.05 — With-profits value of bonus	One of the options 0-5 listed in the general comments shall be used.
C0010/R0238	IR.12.06 — With-profits liabilities and assets	One of the options 0-5 listed in the general comments shall be used.
C0010/R0250	IR.14.01 — Life obligations analysis	One of the options 0-5 listed in the general comments shall be used.
C0010/R0280	IR.16.01 — Non-life annuities information	One of the options 0-5 listed in the general comments shall be used.
C0010/R0282	IR.16.02 — Non-life annuities projection of future cash flows	One of the options 0-5 listed in the general comments shall be used.
C0010/R0290	IR.17.01 — Non-life technical provisions	One of the options 0-5 listed in the general comments shall be used.
C0010/R0305	IR.17.03 — Non-life best estimate liabilities by country	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0310	IR.18.01 — Non-life projection of future cash flows	One of the options 0-5 listed in the general comments shall be used.
C0010/R0315	IR.18.02 — Non-life liability projection of future cash flows	One of the options 0-5 listed in the general comments shall be used.
C0010/R0320	IR.19.01 — Non-life claim development	One of the options 0-5 listed in the general comments shall be used.
C0010/R0325	IR.19.02 — Non-life general liability claim development	One of the options 0-5 listed in the general comments shall be used.
C0010/R0330	IR.20.01 — Development of the distribution of the claims incurred	One of the options 0-5 listed in the general comments shall be used.
C0010/R0350	IR.21.02 — Non-life underwriting risks	One of the options 0-5 listed in the general comments shall be used.
C0010/R0365	IR.21.04 — Cyber underwriting risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0370	IR.22.01 — Impact of long term guarantees measures and transitionals	One of the options 0-5 listed in the general comments shall be used.
C0010/R0380	IR.22.04 — Information on the transitional on interest rates calculation	One of the options 0-5 listed in the general comments shall be used.
C0010/R0402	IR.22.07 — Best estimate subject to volatility adjustment by currency	One of the options 0-5 listed in the general comments shall be used.
C0010/R0410	IR.23.01 — Own funds	One of the options 0-5 listed in the general comments shall be used.
C0010/R0420	IR.23.02 — Detailed information by tiers on own funds	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0430	IR.23.03 — Annual movements on own funds	One of the options 0-5 listed in the general comments shall be used.
C0010/R0440	IR.23.04 — List of items on own funds	One of the options 0-5 listed in the general comments shall be used.
C0010/R0445	IR.23.05 – Society of Lloyd’s own funds and capital requirements	One of the options 0-5 listed in the general comments shall be used.
C0010/R0450	IR.24.01 — Participations held	One of the options 0-5 listed in the general comments shall be used.
C0010/R0482	IR.25.04 — Solvency Capital Requirement	One of the options 0-5 listed in the general comments shall be used.
C0010/R0484	IR.25.05 — Solvency Capital Requirement – Partial or full internal model components	One of the options 0-5 listed in the general comments shall be used.
C0010/R0486	IR.25.06 — Solvency Capital Requirement – loss-absorbing capacity of deferred taxes	One of the options 0-5 listed in the general comments shall be used.
C0010/R0500	IR.26.01 — Solvency Capital Requirement — Market risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0510	IR.26.02 — Solvency Capital Requirement — Counterparty default risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0520	IR.26.03 — Solvency Capital Requirement — Life underwriting risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0530	IR.26.04 — Solvency Capital Requirement — Health underwriting risk	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0540	IR.26.05 — Solvency Capital Requirement — Non-life underwriting risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0550	IR.26.06 — Solvency Capital Requirement — Operational risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0560	IR.26.07 — Solvency Capital Requirement — Simplifications	One of the options 0-5 listed in the general comments shall be used.
C0010/R0570	IR.27.01 — Solvency Capital Requirement — Non-life and health catastrophe risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0580	IR.28.01 — Minimum Capital Requirement — Only life or only non-life activity	One of the options 0-5 listed in the general comments shall be used.
C0010/R0590	IR.28.02 — Minimum Capital Requirement — Both life and non-life activity	One of the options 0-5 listed in the general comments shall be used.
C0010/R0660	IR.30.03 — Non-life outwards reinsurance contract information	One of the options 0-5 listed in the general comments shall be used.
C0010/R0670	IR.30.04 — Non-life outwards reinsurance contract reinsurer exposures	One of the options 0-5 listed in the general comments shall be used.
C0010/R0672	IR.30.05 — Reinsurer and collateral provider entity information	One of the options 0-5 listed in the general comments shall be used.
C0010/R0674	IR.30.06 — Life outwards reinsurance summary	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0676	IR.30.07 — Life outwards proportional reinsurance	One of the options 0-5 listed in the general comments shall be used.
C0010/R0678	IR.30.08 — Life outwards non-proportional reinsurance	One of the options 0-5 listed in the general comments shall be used.
C0010/R0680	IR.31.01 — Outwards reinsurance balance sheet exposures	One of the options 0-5 listed in the general comments shall be used.
C0010/R0700	IR.32.01 — Undertakings in the scope of the group	One of the options 0-5 listed in the general comments shall be used.
C0010/R0710	IR.33.01 — Insurance and reinsurance individual requirements	One of the options 0-5 listed in the general comments shall be used.
C0010/R0720	IR.34.01 — Other regulated and non-regulated financial undertakings	One of the options 0-5 listed in the general comments shall be used.
C0010/R0730	IR.35.01 — Contribution to group technical provisions	One of the options 0-5 listed in the general comments shall be used.
C0010/R0740	IR.36.01 — IGT — equity-type transactions, debt and asset transfer	One of the options 0-5 listed in the general comments shall be used.
C0010/R0750	IR.36.02 — IGT — derivatives	One of the options 0-5 listed in the general comments shall be used.
C0010/R0770	IR.36.04 — IGT — cost sharing, contingent liabilities, off BS and other items	One of the options 0-5 listed in the general comments shall be used.
C0010/R0790	IRR.02.01 — Balance Sheet	One of the options 0-5 listed in the general comments shall be used.

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C0010/R0792	IRR.05.03 — Life income and expenditure	One of the options 0-5 listed in the general comments shall be used.
C0010/R0800	IRR.12.01 — Life technical provisions	One of the options 0-5 listed in the general comments shall be used.
C0010/R0802	IRR.12.05 — With-profits value of bonus	One of the options 0-5 listed in the general comments shall be used.
C0010/R0804	IRR.12.06 — With-profits liabilities and assets	One of the options 0-5 listed in the general comments shall be used.
C0010/R0810	IRR.17.01 — Non-life technical provisions	One of the options 0-5 listed in the general comments shall be used.
C0010/R0830	IRR.22.03 — Matching adjustment calculation	One of the options 0-5 listed in the general comments shall be used.
C0010/R0862	IRR.25.04 — Solvency Capital Requirement	One of the options 0-5 listed in the general comments shall be used.
C0010/R0864	IRR.25.05 — Solvency Capital Requirement - Partial or full internal model components	One of the options 0-5 listed in the general comments shall be used.
C0010/R0870	IRR.26.01 — Solvency Capital Requirement — Market risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0880	IRR.26.02 — Solvency Capital Requirement — Counterparty default risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0890	IRR.26.03 — Solvency Capital Requirement — Life underwriting risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0900	IRR.26.04 — Solvency Capital	One of the options 0-5 listed in the general comments shall be used.

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	Requirement — Health underwriting risk	
C0010/R0910	IRR.26.05 — Solvency Capital Requirement — Non- life underwriting risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0920	IRR.26.06 — Solvency Capital Requirement — Operational risk	One of the options 0-5 listed in the general comments shall be used.
C0010/R0930	IRR.26.07 — Solvency Capital Requirement — Simplifications	One of the options 0-5 listed in the general comments shall be used.
C0010/R0940	IRR.27.01 — Solvency Capital Requirement — Non- life and health catastrophe risk	One of the options 0-5 listed in the general comments shall be used.