

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IR.01.03 – Basic information – RFF and matching adjustment portfolios

General comments

This section relates to annual submission of information for individual entities, groups and third country branches.

All ring-fenced funds and matching adjustment portfolios should be identified regardless of whether they are material for the purposes of submission of information. Firms are not required to identify the remaining part where it is reported using the default fund number 0.

In the first table all ring-fenced funds and matching adjustments portfolios shall be reported. For individual entities where a ring-fenced fund has a matching adjustment portfolio, three Fund/Portfolio numbers should be identified in IR.01.03:

- the RFF including the MAP (for IRR.05.03, also used in IRR.06.02 C0070),
- the MAP inside the RFF (for IRR templates other than IRR.05.03), and
- the RFF excluding the MAP which should be reported as a remaining part (for IRR templates other than IRR.05.03).

In the second table the relations between the funds as explained in previous paragraph are explained. Only the funds with such relations shall be reported in the second table.

	ITEM	INSTRUCTIONS
List of all RFF/MAP (overlaps allowed)		
C0020	Identification code and type of code of the undertaking (groups only)	
C0040	Fund/Portfolio number	Number which is attributed by the undertaking, corresponding to the unique number assigned to each ring-fenced fund, matching adjustment portfolio or remaining part. This number has to be consistent over time and shall be used to identify the ring-fenced funds and the matching adjustment portfolio number in other templates.
C0050	Name of ring-fenced fund, matching adjustment portfolio or remaining part	Indicate the name of the ring-fenced fund, matching adjustment portfolio or remaining part. When possible (if linked to a commercial product) the commercial name shall be used. If not possible, e.g. if the fund is linked to several commercial products, a different name shall be used. The name shall be unique and be kept consistent over time. Group Balance Sheet and SCR reporting may combine funds. In these circumstances the name

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		should distinguish these parts, e.g. REM + MAP RFF total
C0060	Ring-fenced fund, matching adjustment portfolio or remaining part	Indicate the type of fund. One of 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 Option 3 is used for the remaining part of a ring-fenced fund (RFF excluding an embedded MAP) as set out in the general comments. Options 4 and 5 only apply for Group Balance Sheet and SCR reporting and include any embedded MAP.
C0070	RFF/MAP with sub-RFF/MAP	Identify if the fund identified has other funds embedded. One of the options in the following closed list shall be used: 1 — Fund with other funds embedded 2 — Not a fund with other funds embedded Only the 'mother' fund shall be identified with option 1.
C0080	Material	Indicate if the ring-fenced fund or a matching portfolio is material for the purposes of detailed submission of information. One of the options in the following closed list shall be used: 1 — Material 2 — Not material In case of fund with other funds embedded, this item is to be reported only for the 'mother' fund.
List of RFF/MAP with sub-RFF/MAP		
C0100	Number of RFF/MAP with sub-RFF/MAP	For the funds with other funds embedded (option 1 reported in item C0070) identify the number as defined for item C0040. The fund shall be repeated for as many rows as needed to report the funds embedded.
C0110	Number of sub-RFF/MAP	Identify the number of the funds embedded in other funds as defined for item C0040.
C0120	Sub RFF/MAP	Identify if the nature of the fund embedded in other funds. One of the options in the following closed list shall be used: 1 — Ring-fenced fund 2 — Matching adjustment portfolio