

Bank of England PRA

Instructions on filling in data-points in PRA117 Capital+ forecast – semi-annual for SDDTs and SDDT consolidation entities

These instructions are for the specific purpose of assisting firms to complete the Capital+ data item PRA117.

For the purposes of these instructions, references to the CRR should be interpreted to include a reference to the relevant CRR rule, where appropriate.

References to Risk Weighted Assets (RWAs) and Risk Weighted Exposure Amounts (RWEAs) in the templates and these instructions are intended to be interchangeable. References to own funds requirements, minimum capital requirements, and capital requirements are also intended to be interchangeable. All terms should be interpreted in the context of the relevant legal references (CRR rules) set out within these instructions, and paragraph 10 of Annex IIA to the Reporting (CRR) Part of the PRA Rulebook.

Introduction

This document covers general instructions regarding the Capital+ data item for SDDTs:

- The basic information page ('Header Info')
- The main capital data section ('Capital+ Input'), comprising:
 - Sections replicating parts of the "Banking Reporting (SDDT Own Funds)" reporting framework CA data items (CA1 SDDT, CA2 SDDT and CA4 SDDT); and
 - A section covering supplementary data items ('PRA Supplementary Data Section')

General instructions

Data should be compiled using a consistent and prudent methodology. Firms should have appropriate governance and procedures to ensure the accuracy of the data, which should include signoff by an appropriate senior committee.

Reporting periods

The submission is focused on **forward projections (forecasts)**; the PRA is not asking firms to provide 'actuals' data for the latest reporting date (in general, these will have been provided through Banking Reporting (SDDT Own Funds) reporting). The latest reporting date will be relevant only as a base date for anchoring forward projections.

Forward projections are to be provided for the firm's accounting reference date which is:

- a. 1 year after the firm's current accounting reference date;
- b. 2 years after the firm's current accounting reference date; and
- c. 3 years after the firm's current accounting reference date.

At the year-end firms should therefore complete 3 columns in these templates as follows:

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- Q4 (column 050) for the first year after the firm's current accounting reference date;
- Q8 (column 090) for the second year after the firm's current accounting reference date; and
- the final column (column 100) for the firm's accounting year-end following Q8.

For example, for firms whose financial year-end is end December, the Capital+ projections for reporting period ending December 2027 would cover December 2028, December 2029 and December 2030. These should be reported in columns labelled Q4 (050), Q8 (090), and year-end following Q8 (100) respectively. The next return, for reporting period as at end June 2028, should also have data for December 2028, December 2029 and December 2030. These should be reported in the columns labelled Q2 (030) for December 2028 forecasts, column Q6 (070) for December 2029 forecasts, and year-end following Q8 (100) for December 2030 forecasts.

The projections should be aligned with the firm's internal corporate capital plans. Hence, projections should be updated on the next scheduled submission of Capital+ in line with any revisions to the corporate capital plan. No management actions should be assumed beyond those underlying the firm's capital plan. Where firms' planning cycle does not align to calendar quarters, data should be entered in the nearest appropriate column in the data item (e.g. if financial year end projections are prepared for (say) end-January, the end-December column should be completed in Capital+).

Firms are not required to complete the cells coloured in grey. Firms should make every effort to complete the white cells. Please input 0 only where the intended value is 0. **Where data are unavailable, the cell(s) should be left blank.**

Reporting basis

The following basic principles must be followed in filling in the Capital+ data:

1. Throughout the form, data must be entered on an end-of-period basis. That is, the last day of the month / quarter / 6 monthly period/ year in question.
2. As above, all data projections should be completed in line with the firm's current capital plan.

Validations

Capital+ validation checks are essentially a sub-set of the validations for the "Banking Reporting (SDDT Own Funds)" reporting framework.

Submissions

Data items must be submitted by the electronic means specified by the PRA.

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Basic information – ‘Header Info’ Sheet

‘Header Info’ should be populated with the key information requested. It is essential that each field is completed.

Basis of reporting: Please specify one of the following: Unconsolidated/ Individual-consolidation/ Sub-Consolidated/ Consolidated. ‘Consolidated’ refers to the UK Consolidated Group.

Reporting period start date: The date immediately following the Reporting period end date for the previous report submitted (eg where the previous submission was as at 30 June 202X, please enter 1 July 202X).

Reporting period end date is used to populate automatically the **date fields** in the rows at the top of each section. For technical reasons, the date must be a calendar month-end date. This date is likely to be the reporting period end date for the most recently submitted Banking Reporting (SDDT Own Funds) data.

There is also a free-form box which may be used to add any relevant information concerning the content of the submission.

- Provide the appropriate description for the basis of reporting.
- The Submission number is initially set at 1 and should be increased by 1 in case of a resubmission relating to the same reporting period.
- The reporting period start date and end date correspond to the first and last day of the reporting period respectively. For example, the first and last day of the quarter for quarterly reporting. **Please note that the end date must be the last day of a calendar month.**
- Specify the reporting currency.
- Comment boxes are limited in size. If firms have additional comments to accompany the Capital+ data item, these should be submitted separately via secure electronic means.

Capital+ input section

This is the section for entering most of the relevant data. It comprises various sections replicating parts of the Capital Adequacy Overview (CA) data items within the “Banking Reporting (SDDT Own Funds)” reporting framework, and an additional section to capture data that are bespoke to the Capital+ report.

Please note all figures are to be reported in **units**, unless otherwise indicated.

Sections replicating Banking Reporting (SDDT Own Funds) data points

The sections headed SC 01.00 (CA1 SDDT), SC 02.00 (CA2 SDDT) and SC 04.00 (CA4 SDDT) replicate the structure of the same-named data items in the “Banking Reporting (SDDT Own Funds)” reporting framework. For these sections, the principal differences between the Capital+ report and Banking Reporting (SDDT Own Funds) reporting are (i) the timing and frequency of the Capital+, and (ii) the fact that the Capital+ includes projections of these items.

To complete these sections, firms should therefore follow the instructions set out in the Reporting (CRR) Part of the PRA Rulebook.

As above, only the white cells need to be completed; the cells highlighted in grey do not need to be completed. In general, it is essential that the bold items should be completed, in order that the PRA

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is able to perform supplementary calculations and analysis. If items not highlighted in bold are unavailable, they should be left blank.

Only the columns for which financial year end data exists need to be completed.

For some specific items, the following comments provide further clarification for the purpose of completing Capital+.

Incorporation of forecast profits within capital projections

For the avoidance of doubt, for each projected date, firms should include the projected interim profits that are expected to have been externally verified and agreed with the PRA at that date, after deducting foreseeable charges or dividends. Profits for a future projected date that are not expected to have been verified at the relevant date (but are expected to be verified later) should be reported in row 170 in the CA1 SDDT section.

The PRA has also issued the additional clarification documents, relating to the reporting of significant investments and Pillar 2a items, which should be used alongside the instructions above. They can be found in the reporting clarifications section on the following page:

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PRA supplementary data section

This section comprises additional data items that are either not reported in the Capital Adequacy Overview section of “Banking Reporting (SDDT Own Funds)” reporting framework (CA) or are covered in “Banking Reporting (SDDT Own Funds)” reporting framework CA on a different basis. Detailed instructions for these items are as follows:

Additional information in relation to capital resources, adjustments to capital resources and capital requirements

010 Dividends deducted in this period

Enter the dividends projected to be deducted from Common Equity tier 1 (CET1) capital during each period due to becoming foreseeable as per CRR Article 26.

Projections of future dividends should be consistent with projections of CET1 capital.

Deducted dividends reported in one period should not be reported in subsequent periods (ie the data are not cumulative).

Dividends need not be reported where they equate to or are projected to equate to less than 0.25% of the firm's CET1 capital.

020 Connected funding of a capital nature

See Section 4 of the Definition of Capital Part of the PRA Rulebook and the PRA's Supervisory Statement 7/13¹

Enter the total amount of any such funding provided to connected parties. The 'of which' rows (030, 040 and 050) do not need to be completed, unless requested by PRA supervisors.

¹ See SS7/13 'Definition of capital (CRR firms)' available at www.bankofengland.co.uk/-/media/boe/files/prudential-regulation/supervisory-statement/2022/september/ss713-september-2022.pdf

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Additional information on investments in the capital of financial sector entities

Note, for all line items below that involve significant investments or non-significant investments, the amounts entered should include any relevant Connected Funding of Capital Nature (CFCN), as appropriate given the nature of the CFCN transaction. Please refer to Chapter 4 of the Definition of Capital Part of the PRA Rulebook.

090 Total significant investments in the CET1 capital of financial sector entities

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of significant investments in the common equity of financial sector entities, net of short positions.

This item does not need to be completed for reporting at the consolidated level.

100 Of which: within the scope of consolidated supervision

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of significant investments in the common equity of financial sector entities included in the scope of consolidated supervision (eg the reporting entity's banking subsidiaries), net of short positions.

This item must only be completed for reporting at the individual consolidation or unconsolidated level. See CRR Article 49(2).

110 Risk weighted exposure amount of significant investments in CET1 which are not deducted from the institution's CET1

This item should only be completed for reporting at the individual consolidation or unconsolidated level.

Enter the risk-weighted exposure amount arising from any portion of significant investments in CET1 capital that is not deducted from CET1 under the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.

120 Total significant investments in the Additional Tier 1 (AT1) capital of financial sector entities

The amount entered must be the balance sheet amount of significant investments in the AT1 capital issued by financial sector entities, net of short positions.

This item does not need to be completed for reporting at the consolidated level.

130 Of which: within the scope of consolidated supervision

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of significant investments in the AT1 capital of financial sector entities included in the scope of consolidated supervision (eg the reporting entity's banking subsidiaries), net of short positions.

This item must only be completed for reporting at the individual consolidation or unconsolidated level. See CRR Article 49(2).

140 Total significant investments in the Tier 2 capital of financial sector investments

The amount entered must be the balance sheet amount of significant investments in the Tier 2 capital issued by financial sector entities, net of short positions.

This item does not need to be completed for reporting at the consolidated level.

150 Of which: within the scope of consolidated supervision

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of significant investments in the Tier 2 capital of financial sector entities

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included in the scope of consolidated supervision (eg the reporting entity's banking subsidiaries), net of short positions.

This item must only be completed for reporting at the individual consolidation or unconsolidated level. See CRR Article 49(2).

160 Non-significant investments in the CET1 capital of financial sector investments within the scope of consolidated supervision

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of any non-significant investments (non-significant meaning where the bank does not own more than 10% of the issued common share capital of the entity, or where the other criteria set out in CRR Article 43 are not met) in the common equity of financial sector entities included in the scope of consolidated supervision, net of short positions.

This item must only be completed for reporting at the individual consolidation or unconsolidated level. See CRR Article 49(2).

170 Non-significant investments in the AT1 capital of financial sector investments within the scope of consolidated supervision

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of any non-significant investments (non-significant meaning where the bank does not own more than 10% of the issued common share capital of the entity, or where the other criteria set out in CRR Article 43 are not met) in the AT1 capital of financial sector entities included in the scope of consolidated supervision, net of short positions.

This item must only be completed for reporting at the individual consolidation or unconsolidated level. See CRR Article 49(2).

180 Non-significant investments in the Tier 2 capital of financial sector investments within the scope of consolidated supervision

The amount entered must be the balance sheet amount (ie including both deducted and risk weighted elements) of any non-significant investments (non-significant meaning where the bank does not own more than 10% of the issued common share capital of the entity, or where the other criteria set out in CRR Article 43 are not met) in the Tier 2 capital of financial sector entities included in the scope of consolidated supervision, net of short positions.

This item must only be completed for reporting at the individual consolidation or unconsolidated level. See CRR Article 49(2).

190 Memo: CET1 capital after applying full deduction treatment to financial sector investments

This item need only be completed for reporting at the individual consolidation or unconsolidated level.

Enter the amount of CET1 capital, and applying a deduction treatment of 100% (subject to the threshold in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook) to holdings of own funds instruments issued by financial sector entities included in the scope of consolidated supervision. In other words, deductions must be made for all relevant entities.

200 Memo: Total risk weighted exposure amount after applying full deduction treatment to financial sector investments

This item need only be completed for reporting at the individual consolidation or unconsolidated level.

Enter the total risk weighted exposure amount, and factoring in the effect of applying a deduction of 100% (subject to the threshold in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook)

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to holdings of own funds instruments issued by financial sector entities included in the scope of consolidated supervision. In other words, the RWAs should be consistent with the CET1 capital reported in Row 190. This means where assets have been deducted (or partially deducted) from capital, the corresponding RWA figures should only cover the assets that have not been deducted from capital.

Additional information on capital issued out of subsidiaries that are institutions to third parties

210 Total CET1 capital in the group's subsidiaries that are institutions that is held by third party investors

This item should only be completed for reporting at the consolidated level.

For groups with subsidiaries that fall under CRR Article 81, enter the total CET1 capital in those subsidiaries that is held by third party investors (including grandfathered capital), prior to any deduction treatment due to Articles 81-88.

This item need only be reported where the amount of minority interest given recognition in CET1 capital (CA1 SDDT, Item 230) exceeds 0.5% of Group consolidated own funds.

220 Total Tier 1 capital in the group's subsidiaries that are institutions that is held by third party investors

This item should only be completed for reporting at the consolidated level.

For groups with subsidiaries or special purpose entities that fall under CRR Articles 82 and 83, enter the total Tier 1 capital in those entities that is held by third party investors (including grandfathered capital), prior to any deduction treatment due to Articles 81-88.

This item need only be reported where the sum of the amount of minority interest given recognition in CET1 capital (CA1 SDDT, Item 230) and instruments issued by subsidiaries given recognition in AT1 capital (CA1 SDDT, Item 670) exceeds 1% of Group consolidated own funds.

230 Total capital (all tiers) in the group's subsidiaries that are institutions that is held by third party investors

This item should only be completed for reporting at the consolidated level.

For groups with subsidiaries or special purpose entities that fall under CRR Articles 82 and 83, enter the total capital in those entities that is held by third party investors (including grandfathered capital), prior to any deduction treatment due to Articles 81-88.

This item need only be reported where the sum of the amount of minority interest given recognition in CET1 capital (CA1 SDDT, Item 230) and instruments issued by subsidiaries given recognition in AT1 capital (CA1 SDDT, Item 670) or in Tier 2 capital (CA1 SDDT, Item 890) exceeds 1% of Group consolidated own funds.

Additional information on P&L, balance sheet and leverage data

260 Profit (+) or loss (-) for the period

This item is not part of the capital calculation. The PRA is collecting it in order to have underlying information about the profitability assumptions driving the capital plan projections. Enter the P&L assumption (after tax) for that period, as used in building the projections. The profit (or loss) assumption reported in one period should not be reported in subsequent periods (ie the data are not cumulative).

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270 Total balance sheet assets

Enter the total accounting balance sheet assets, within the scope of regulatory consolidation if applicable (as per the FSA001 or FINREP).

281 Total Leverage Ratio exposure - using a fully phased-in definition of Tier 1 Capital

Please provide the leverage ratio exposure as defined under Article 429(4) of Chapter 3 of the Leverage Ratio (CRR) Part of the PRA Rulebook.²

Please use quarter-end figures for the calculation instead of an average-over-the quarter for reporting this measure.

Effective from 1 January 2027

² Which can be found in the Leverage Ratio (CRR) Part of the PRA Rulebook.