



BANK OF ENGLAND
PRUDENTIAL REGULATION
AUTHORITY

FSA083 UK leverage ratio

Firms should complete this *data item* from 1 January 2019, with the first reporting reference date as at 31 March 2019.

General Information

This template consists of two sections:

- Leverage Ratio Calculation

This section is based on COREP Leverage Ratio Calculation (LRCalc) template with additional UK specific columns (UK c010, UK c020 and UK c030) introduced to report *average leverage ratio*, quarter low and quarter high *total exposure measures*.

- Supplementary Data

This section is designed to capture data that are relevant to the UK leverage ratio framework. Firms should refer to LRCalc and its instructions for rows and columns with the prefix of 'EU'. Rows and columns created or modified to capture UK specific leverage ratio data are prefixed with 'UK'.

Data elements

Only the open, or "white" cells, are to be completed. Grey-shaded cells are not required. The *data elements* are referred to by row (r) or column (c).

Columns

- **UK c010: Daily / monthly average over the reporting quarter**

Firms to report daily or monthly average leverage ratio data according to the methodology specified in the UK leverage ratio framework.

- **EU c010: End-month 3 (CRR reporting reference date)**

Firms to report end-quarter leverage ratio data according to LRCalc template and instructions.

- **UK c020: Quarter low**

Firms to report the lowest daily total exposure measure over the reporting quarter.

- **UK c030: Quarter high**

Firms to report the highest daily total exposure measure over the reporting quarter.

Rows - Leverage Ratio Calculation

- **UK r290: Total Leverage Ratio exposure**

Firms to report total exposure measure.

- **UK r291 (-) Claims on central banks excluded**

Firms to report the total amount of central bank claims that are excluded from the leverage ratio exposure measure.

- **UK r292 (-) of which claims in sterling to the Bank of England**

Firms to report the amount of claims in sterling to the Bank of England excluded from the UK leverage ratio exposure measure in accordance with the modification. The sterling amount will thus be included in UK r291, and then singled out in row UK r292.

- **UK r293 Total Leverage Ratio exposure excluding claims on central banks**

Firms to report the total leverage ratio exposure excluding claims on central banks.

- **UK r310: Tier 1 capital**

Firms to report total tier 1 capital.

- **UK r330: Leverage Ratio**

Firms to report the leverage ratio, expressed as a percentage of tier 1 capital divided by total exposure measure.

Rows - Supplementary Data

- **UK r010: CET1 capital**

Firms to report total common equity tier 1 capital that can be counted as tier 1 capital.

- **UK r020: G-SII or SRB additional leverage ratio buffer rate, as applicable (%)**

Firms that are subject to a requirement to do so to report the buffer rate expressed as a percentage of firms' G-SII or SRB additional leverage ratio buffer (ALRB) as applicable to total exposure measure. If both G-SII buffer and SRB are applicable, then the firm should use the higher buffer rate.

- **UK r030: Countercyclical leverage ratio buffer rate (%)**

Firms to report the buffer rate expressed as a percentage of firms' countercyclical leverage ratio buffer to total exposure measure.

- **UK r040: Surplus / (shortfall) CET1 to 2.4375% minimum CET1 requirement**

Firms to report surplus or shortfall of common equity tier 1 capital to meet the 2.4375% minimum common equity tier 1 capital requirement. The 2.4375% is calculated as 75% of the 3.25% minimum leverage ratio requirement.

- **UK r050: Surplus / (Shortfall) Tier 1 to 3.25% minimum Tier 1 requirement**

Firms to report surplus or shortfall of tier 1 capital to meet the 3.25% minimum leverage ratio requirement.

- **UK r060 Surplus / (Shortfall) CET1 to 2.4375% minimum CET1 plus buffers**

Firms to report surplus or shortfall of common equity tier 1 capital to meet the 2.4375% minimum common equity tier 1 capital requirement plus ALRB (if the firm is subject to a requirement to calculate its ALRB - if subject to both G-SII buffer and SRB requirements, it should use the higher rate) and countercyclical leverage ratio buffer as applicable. The 2.4375% is calculated as 75% of the 3.25% minimum leverage ratio requirement.

Validations

Submitted data must conform to the following validation rules:

Validation number	Row	Column		Descriptions
1	UK r330	UK c010	=	UK r310 UK c010 / UK r293 UK c010
2	UK r330	EU c010	=	UK r310 EU c010 / UK r290 EU c010
3	UK r040	UK c010	=	UK r010 UK c010 – UK r293 UK c010 x 2.4375%
4	UK r040	EU c010	=	UK r010 EU c010 – UK r290 EU c010 x 2.4375%
5	UK r050	UK c010	=	UK r310 UK c010 – UK r293 UK c010 x 3.25%
6	UK r050	EU c010	=	UK r310 EU c010 – UK r290 EU c010 x 3.25%
7	UK r060	UK c010	=	UK r010 UK c010 – UK r293 UK c010 x (2.4375% + UK r020 EU c010 + UK r030 EU c010)
8	UK r060	EU c010	=	UK r010 EU c010 – UK r290 EU c010 x (2.4375% + UK r020 EU c010 + UK r030 EU c010)
9	UK r293	UK c010	=	UK r290 UKc010 – ABS(UKr291 UK C010)

November 2018