



Instructions for forecast profit or loss template (PRA107)

This data provides forecasts of certain Statement of Profit or loss items at the end of a firm's current financial year-end and the following year-end, based on the firm's business plan. The forecasts are reported semi-annually and should be updated in line with any revisions to forecasts used in the internal planning process. If a firm does not re-forecast or update the forecast at the mid-year, then the figures will be the same as previously reported. Forecast data should be made on a reasonable endeavours basis.

Currency

Firms should report in the currency of their annual audited accounts. Figures should be reported in units.

Columns

010: Report here the forecast profit or loss as at the end of the firm's current financial year.

020: Report here the forecast profit or loss as at the end of the following financial year.

Rows

The rows equate to the European Banking Authority's FINREP Tables F02.00.¹

Firms using International Financial Reporting Standards (IFRS) as their accounting standard should report using template PRA107a.

Firms using other accounting standards, including FRS101, should report using template PRA107b. FRS 101 firms should only fill in the cells that are relevant for IFRS-compatible Generally Accepted Accounting Principles(GAAP).

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¹ Data Point Model and Taxonomies for Implementing Technical Standard (ITS) on Supervisory Reporting: www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standard-on-supervisory-reporting-data-point-model-