

Chapter 10

Instructions regarding reporting templates

IR.01.04 – Basic information – Branch legal entity

General comments:

This section relates to annual submission of information for third country branches. All data reported in this template is in respect of the legal entity of which the branch forms a part.

Where the legal entity is subject to Solvency II the data items below should be readily available. For other regulatory regimes equivalent metrics should be reported for capital resources, capital requirements and best estimate liabilities.

Where the currency used for reporting by the legal entity differs from the currency used for reporting by the branch the amounts for the legal entity should be converted to the currency used for reporting by the branch using the exchange rate used by the legal entity.

	ITEM	INSTRUCTIONS
Columns		
C0010	Reporting year	The financial year ending on the reporting date
C0020	Plan year 1	Year 1 following the reporting date – latest business plan
C0030	Plan year 2	Year 2 following the reporting date – latest business plan
C0040	Plan year 3	Year 3 following the reporting date – latest business plan
Rows		
R0010	Eligible own funds to meet the SCR	Eligible own funds to meet the Solvency Capital Requirement Corresponding item for UK reporting - IR.23.01.01 C0010/R0500
R0020	Eligible own funds to meet the MCR	Eligible own funds to meet the Minimum Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0510
R0030	SCR	Solvency Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0580
R0040	MCR	Minimum Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0600
R0050	Ratio of eligible own	Ratio of eligible own funds to Solvency Capital

Bank of England PRA

	funds to SCR	Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0620
R0060	Ratio of eligible own funds to MCR	Ratio of eligible own funds to Minimum Capital Requirement Corresponding item for UK reporting – IR.23.01.01 C0010/R0640
R0070	Total assets	Total assets Corresponding item for UK reporting – IR.02.01.01 C0010/R0500
R0080	Total assets available to UK policyholders	Total assets available to UK policyholders – the amount of assets in the legal entity potentially available to meet UK liabilities but excluding encumbered assets
R0090	Gross written premiums	Gross written premiums Corresponding item for UK reporting – sum of IR.05.03.01 C0070/R0030 and IR.05.04.01 C0015/R0110
R0100	Net written premiums	Net written premiums Corresponding item for UK reporting – sum of IR.05.03.01 C0070/R0050 and IR.05.04.01 C0015/R0160
R0110	Gross best estimate liabilities	Gross best estimate liabilities Corresponding item for UK reporting – sum of IR.12.01.01 C0070/R0030 and IR.17.01 C0180/R0260 Where the legal entity is subject to Solvency II best estimate liabilities should include technical provisions as a whole. Where technical provisions reported by the legal entity do not incorporate a best estimate component the amount reported here should be the local technical provisions less any explicit margins for adverse deviation or risk.
R0120	Net best estimate liabilities	Net best estimate liabilities Corresponding item for UK reporting – sum of IR.12.01.01 C0070/R0090 and IR.17.01.01 C0180/R0270
R0130-R0200 are only required for the reporting year (C0010). Reinsurer details in R0150-R0200 are required for the reinsurers with the three largest amounts of reinsurance recoverables where the reinsurance recoverable for that reinsurer is more than 10% of the SCR. If the reinsurance recoverable for the reinsurer does not exceed 10% of SCR the data items for that reinsurer may be left blank.		
R0130	Reinsurance recoverables –	Reinsurance recoverables from connected companies

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	connected companies	Corresponding item for UK reporting – part of IR.02.01.01 C0010/R0270
R0140	Reinsurance recoverables – external companies	Reinsurance recoverables from external (not connected) companies Corresponding item for UK reporting – part of IR.02.01.01 C0010/R0270
R0150	Reinsurance recoverables 1 – amount	Largest amount of reinsurance recoverables for an individual reinsurer
R0160	Reinsurance recoverables 1 – name	Name of the reinsurer with the largest amount of reinsurance recoverables
R0170	Reinsurance recoverables 2 – amount	2 nd largest amount of reinsurance recoverables for an individual reinsurer
R0180	Reinsurance recoverables 2 – name	Name of the reinsurer with the 2 nd largest amount of reinsurance recoverables
R0190	Reinsurance recoverables 3 – amount	3 rd largest amount of reinsurance recoverables for an individual reinsurer
R0200	Reinsurance recoverables 3 – name	Name of the reinsurer with the 3 rd largest amount of reinsurance recoverables