

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IR.23.01 — Own Funds

General comments

This section relates to quarterly and annual submission for individual entities and groups.

	ITEM	INSTRUCTIONS
Basic own funds		
R0010/C0010	Ordinary share capital (gross of own shares) — total	This is the total ordinary share capital, both held directly and indirectly (before deduction of own shares). This is the total ordinary share capital of the undertaking that fully satisfies the criteria for Tier 1 or Tier 2 items. Any ordinary share capital that does not fully satisfy the criteria shall be treated as preference shares capital and classified accordingly notwithstanding their description or designation.
R0010/C0020	Ordinary share capital (gross of own shares) — tier 1 unrestricted	This is the amount of paid up ordinary share capital that meets unrestricted Tier 1 criteria.
R0010/C0040	Ordinary share capital (gross of own shares) — tier 2	This is the amount of called up ordinary share capital that meets the criteria for Tier 2.
R0030/C0010	Share premium account related to ordinary share capital — total	The total share premium account related to ordinary share capital of the undertaking that fully satisfies the criteria for Tier 1 or Tier 2 items.
R0030/C0020	Share premium account related to ordinary share capital — tier 1 unrestricted	This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 1 unrestricted because it relates to ordinary share capital treated as unrestricted Tier 1.
R0030/C0040	Share premium account related to ordinary share capital — tier 2	This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 2 because it relates to ordinary share capital treated as Tier 2.
R0040/C0010	Initial funds, members'	The initial funds, members' contributions or the equivalent basic own fund item for mutual and

Bank of England PRA

	contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — total	mutual-type undertakings that fully meets the criteria for Tier 1 or Tier 2 items.
R0040/C0020	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 1 unrestricted	This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meets the criteria for Tier 1 unrestricted.
R0040/C0040	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 2	This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meets Tier 2 criteria.
R0050/C0010	Subordinated mutual member accounts — total	This is the total amount of subordinated mutual member accounts that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0050/C0030	Subordinated mutual member accounts — tier 1 restricted	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 1 restricted.
R0050/C0040	Subordinated mutual member accounts — tier 2	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 2.
R0050/C0050	Subordinated mutual member accounts — tier 3	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 3.
R0070/C0010	Surplus funds — total	This is the total amount of surplus funds that fall under Rule 2.1 of the Surplus Funds Part of the PRA Rulebook.
R0070/C0020	Surplus funds — tier 1 unrestricted	These are the surplus funds that fall under Rule 2.1 of the Valuation Part of the PRA Rulebook. and that meet the criteria for Tier 1, unrestricted items.
R0090/C0010	Preference shares — total	This is the total amount of preference shares issued by the undertaking that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0090/C0030	Preference shares	This is the amount of the preference shares

Bank of England PRA

	— tier 1 restricted	issued by the undertaking that meet the criteria for Tier 1 restricted.
R0090/C0040	Preference shares — tier 2	This is the amount of the preference shares issued by the undertaking that meet the criteria for Tier 2.
R0090/C0050	Preference shares — tier 3	This is the amount of the preference shares issued by the undertaking that meet the criteria for Tier 3.
R0110/C0010	Share premium account related to preference shares — total	The total share premium account related to preference shares capital of the undertaking that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0110/C0030	Share premium account related to preference shares — tier 1 restricted	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 1 restricted items because it relates to preference shares treated as Tier 1 restricted items.
R0110/C0040	Share premium account related to preference shares — tier 2	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 2 because it relates to preference shares treated as Tier 2.
R0110/C0050	Share premium account related to preference shares — tier 3	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 3 because it relates to preference shares treated as Tier 3.
R0130/C0010	Reconciliation reserve — total	The total reconciliation reserve represents reserves (eg retained earnings), net of adjustments (eg ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to 2.1(1) of the Valuation Part of the PRA Rulebook.
R0130/C0020	Reconciliation reserve — tier 1 unrestricted	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (eg ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to the Valuation Part of the PRA Rulebook.
R0140/C0010	Subordinated liabilities — total	This is the total amount of subordinated liabilities issued by the undertaking.
R0140/C0030	Subordinated liabilities — tier 1 restricted	This is the amount of subordinated liabilities issued by the undertaking that meet the criteria for Tier 1 restricted items.
R0140/C0040	Subordinated	This is the amount of subordinated liabilities

Bank of England PRA

	liabilities — tier 2	issued by the undertaking that meet the criteria for Tier 2.
R0140/C0050	Subordinated liabilities — tier 3	This is the amount of subordinated liabilities issued by the undertaking that meet the criteria for Tier 3.
R0160/C0010	An amount equal to the value of net deferred tax assets — total	This is the total amount of net deferred tax assets of the undertaking.
R0160/C0050	An amount equal to the value of net deferred tax assets — tier 3	This is the amount of net deferred tax assets of the undertaking that meet the tier 3 classification criteria.
R0180/C0010	Other own fund items approved by the supervisory authority as basic own funds not specified above	This is the total of basic own fund items not identified above and that received supervisory approval.
R0180/C0020	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 1 unrestricted	This is the amount of basic own fund items not identified above that meet Tier 1 unrestricted criteria and that received supervisory approval.
R0180/C0030	Other own fund items approved by the supervisory authority as basic own funds not specified above — Tier 1 restricted	This is the amount of basic own fund items not identified above which meet the criteria for Tier 1, restricted items and that received supervisory approval.
R0180/C0040	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 2	This is the amount of basic own fund items not identified above that meet the criteria for Tier 2 and that received supervisory approval.
R0180/C0050	Other own fund items approved by the supervisory authority as basic own funds not specified above —	This is the amount of basic own fund items not identified above that meet the criteria for Tier 3 and that received supervisory approval.

Bank of England PRA

	tier 3	
Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds		
R0220/C0010	Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds — total	<p>This is the total amount of own fund items from financial statements that are not represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds.</p> <p>These own fund items are either:</p> <p>i) items that appear in the lists of own fund items, but fail to meet the classification criteria or the transitional provisions; or</p> <p>ii) items intended to perform the role of own funds that are not on the list of own fund items and have not been approved by the Prudential Regulatory Authority, and do not appear on the balance sheet as liabilities.</p> <p>Subordinated liabilities which do not count as basic own funds shall not be reported here, but on the balance sheet (template IR.02.01) as subordinated liabilities that do not count as basic own funds.</p>
Total basic own funds		
R0290/C0010	Total basic own funds	This is the total amount of basic own fund
R0290/C0020	Total basic own funds— tier 1 unrestricted	This is the amount of basic own fund items that meet the criteria for Tier 1 unrestricted items.
R0290/C0030	Total basic own funds — tier 1 restricted	This is the amount of basic own fund items that meet the criteria for Tier 1 restricted items.
R0290/C0040	Total basic own funds— tier 2	This is the amount of basic own fund items that meet the criteria for Tier 2.
R0290/C0050	Total basic own funds— tier 3	This is the amount of basic own fund items that meet the criteria for Tier 3.
Ancillary own funds		

Bank of England PRA

R0300/C0010	Unpaid and uncalled ordinary share capital callable on demand — total	This is the total amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand.
R0300/C0040	Unpaid and uncalled ordinary share capital callable on demand — tier 2	This is the amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand that meet the criteria for Tier 2.
R0310/C0010	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual — type undertakings, callable on demand— total	This is the total amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that has not been called up or paid up but that is callable on demand.
R0310/C0040	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings, callable on demand — tier 2	This is the amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that has not been called up or paid up but that is callable on demand that meet the criteria for Tier 2.
R0320/C0010	Unpaid and uncalled preference shares callable on demand — total	This is the total amount of preference shares that have not been called up or paid up but that are callable on demand.
R0320/C0040	Unpaid and uncalled preference shares callable on demand — tier 2	This is the amount of preference shares that have not been called up or paid up but that are callable on demand that meet the criteria for Tier 2.
R0320/C0050	Unpaid and uncalled preference shares callable on demand — tier 3	This is the amount of preference shares that have not been called up or paid up but that are callable on demand that meet the criteria for Tier 3
R0330/C0010	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — total	This is the total amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand.

Bank of England PRA

R0330/C0040	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 2	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 2.
R0330/C0050	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 3	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 3.
R0340/C0010	Letters of credit and guarantees held in trust— total	This is the total amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA.
R0340/C0040	Letters of credit and guarantees held in trust— tier 2	This is the amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA that meet the criteria for Tier 2.
R0350/C0010	Letters of credit and guarantees other than those held in trust— total	This is the total amount of letters of credit and guarantees that satisfy criteria for Tier 2 or Tier 3, other than those that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA .
R0350/C0040	Letters of credit and guarantees other than those held in trust— tier 2	This is the amount of letters of credit and guarantees that meet the criteria for Tier 2, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA.
R0350/C0050	Letters of credit and guarantees other than those held in trust— tier 3	This is the amount of letters of credit and guarantees that meet the criteria for Tier 3, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA.
R0360/C0010	Supplementary members' calls by – total	This is the total amount of any future claims which mutual or mutual-type associations of ship owners with variable contributions solely insuring risks listed in the PRA Rulebook may have against their members by way of a call for supplementary contributions, within the following 12 months.

Bank of England PRA

R0360/C0040	Supplementary members' calls— tier 2	This is the amount of any future claims which mutual or mutual-type associations of ship owners with variable contributions solely insuring risks listed in the PRA Rulebook may have against their members by way of a call for supplementary contributions, within the following 12 months.
R0370/C0010	Supplementary members' calls — other	This is the total amount of any future claims which mutual or mutual-type associations with variable contributions may have against their members by way of a call for supplementary contributions, within the following 12 months, other than those described in the first subparagraph of Rule 2.2 to 2.3 of Own Funds Part of the PRA Rulebook.
R0370/C0040	Supplementary members' calls — other— tier 2	This is the amount of any future claims which mutual or mutual-type associations of with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of Rule 2.2 to 2.3 of Own Funds Part of the PRA Rulebook that meet the criteria for Tier 2.
R0370/C0050	Supplementary members' calls — other— tier 3	This is the amount of any future claims which mutual or mutual-type associations with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of Rule 2.2 to 2.3 of Own Funds Part of the PRA Rulebook that meet the criteria for Tier 3.
R0390/C0010	Other ancillary own funds — total	This is the total amount of other ancillary own funds.
R0390/C0040	Other ancillary own funds — tier 2	This is the amount of other ancillary own funds that meet criteria for Tier 2.
R0390/C0050	Other ancillary own funds — tier 3	This is the amount of other ancillary own funds that meet criteria for Tier 3.
R0400/C0010	Total ancillary own funds	This is the total amount of ancillary own fund items.
R0400/C0040	Total ancillary own funds — tier 2	This is the amount of ancillary own fund items that meet the criteria for Tier 2.
R0400/C0050	Total ancillary own funds — tier 3	This is the amount of ancillary own fund items that meet the criteria for Tier 3.
Available and eligible own funds		

Bank of England PRA

R0500/C0010	Total available own funds to meet the SCR	This is the sum of all basic own fund items, after deductions, and ancillary own fund items that meet the Tier 1, Tier 2 and Tier 3 criteria and that are therefore available to meet the SCR.
R0500/C0020	Total available own funds to meet the SCR — tier 1 unrestricted	This is the sum of all basic own fund items, after deductions, that meet the criteria to be included in Tier 1 unrestricted items and that are therefore available to meet the SCR.
R0500/C0030	Total available own funds to meet the SCR — tier 1 restricted	This is the sum of all basic own fund items, after deductions, that meet the criteria to be included in Tier 1 restricted items and that are therefore available to meet the SCR.
R0500/C0040	Total available own funds to meet the SCR — tier 2	This is the sum of all basic own fund items, after deductions, and ancillary own fund items that meet the criteria to be included in Tier 2 and that are therefore available to meet the SCR.
R0500/C0050	Total available own funds to meet the SCR — tier 3	This is the sum of all basic own fund items, after deductions, and ancillary own fund items that meet the criteria to be included in Tier 3 and that are therefore available to meet the SCR.
R0510/C0010	Total available own funds to meet the MCR	This is the sum of all basic own fund items, after deductions, that meet the Tier 1 and Tier 2 criteria and that are therefore available to meet the MCR.
R0510/C0020	Total available own funds to meet the MCR — tier 1 unrestricted	This is the sum of all basic own fund items, after deductions, that meet the criteria to be included in Tier 1 unrestricted items and that are therefore available to meet the MCR.
R0510/C0030	Total available own funds to meet the MCR — tier 1 restricted	This is the sum of all basic own fund items, after deductions, that meet the criteria to be included in Tier 1 restricted items and that are therefore available to meet the MCR.
R0510/C0040	Total available own funds to meet the MCR — tier 2	This is the sum of all basic own fund items, after deductions, that meet the criteria to be included in Tier 2 and that are therefore available to meet the MCR.
R0540/C0010	Total eligible own funds to meet the SCR	This is the total amount of available own funds that are eligible to cover the SCR.
R0540/C0020	Total eligible own funds to meet the SCR — tier 1 unrestricted	This is the amount of unrestricted Tier 1 own fund items that are eligible to meet the SCR.
R0540/C0030	Total eligible own	This is the amount of restricted Tier 1 own fund

Bank of England PRA

	funds to meet the SCR — tier 1 restricted	items that are eligible to meet the SCR.
R0540/C0040	Total eligible own funds to meet the SCR — tier 2	This is the amount of Tier 2 own fund items that are eligible to meet the SCR.
R0540/C0050	Total eligible own funds to meet the SCR — tier 3	This is the amount of Tier 3 own fund items that are eligible to meet the SCR.
R0550/C0010	Total eligible own funds to meet the MCR	This is the total amount of own fund items that are eligible to meet the MCR.
R0550/C0020	Total eligible own funds to meet the MCR — tier 1 unrestricted	This is the amount of unrestricted Tier 1 own fund items that are eligible to meet the MCR.
R0550/C0030	Total eligible own funds to meet the MCR — tier 1 restricted	This is the amount of restricted Tier 1 own fund items that are eligible to meet the MCR.
R0550/C0040	Total eligible own funds to meet the MCR — tier 2	This is the amount of Tier 2 basic own fund items that are eligible to meet the MCR.
R0580/C0010	SCR	<p>This is the total SCR of the undertaking as a whole and shall correspond to the SCR reported on the relevant SCR template.</p> <p>For quarterly reporting this is the latest SCR to be calculated and reported in accordance with Rule 2.1 of Solvency Capital Requirement – Standard Formula Part of the PRA Rulebook, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.</p>
R0600/C0010	MCR	This is the MCR of the undertaking and shall correspond to the total MCR reported in the relevant MCR template.
R0620/C0010	Ratio of eligible own funds to SCR	This is the solvency ratio calculated as the total eligible own funds to meet the SCR divided by the SCR amount.
R0640/C0010	Ratio of eligible own funds to MCR	This is the MCR ratio calculated as the total of eligible own funds to meet the MCR divided by the MCR amount.

Bank of England PRA

Reconciliation Reserve		
R0700/C0060	Excess of assets over liabilities	This is the excess of assets over liabilities as reported in the Solvency 2 balance sheet.
R0710/C0060	Own shares (held directly and indirectly)	This is the amount of own shares held by the undertaking, both directly and indirectly.
R0720/C0060	Foreseeable dividends, distributions and charges	These are the dividends, distributions and charges foreseeable by the undertaking.
R0725/C0060	Deductions for participations in financial and credit institutions	This is the total deduction for participations in financial and credit institutions in accordance with [Article 68 of Delegated Regulation (EU) 2015/35].
R0730/C0060	Other basic own fund items	These are the basic own fund items included in points [(a)(i) to (v) of Article 69, Article 72(a) and Article 76(a), as well as those basic own fund items approved by the Prudential Regulatory Authority in accordance with Article 79 of the Delegated Regulation (EU) 2015/35].
R0740/C0060	Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring-fenced funds	This is the total amount of the adjustment to the reconciliation reserve due to the existence of restricted own fund items in respect of ring-fenced funds and matching portfolios.
R0760/C0060	Reconciliation reserve — total	This the reconciliation reserve of the undertaking, before deduction for participations in other financial sector as foreseen in [Article 68 of Delegated Regulation (EU) 2015/35].

General comments

This section relates to quarterly and annual submission for groups.

The template is applicable under all three calculation methods for group solvency capital requirement. Since most of the items are applicable to the part of the group that is covered by method 1, the items applicable when Deduction and Aggregation is used, exclusively or in combination with method 1, are clearly identified in the instructions.

	ITEM	INSTRUCTIONS
Basic own funds		

Bank of England PRA

R0010/C0010	Ordinary share capital (gross of own shares) — total	This is the total ordinary share capital, both held directly and indirectly (before deduction of own shares). This is the total ordinary share capital of the group that fully satisfies the criteria for Tier 1 or Tier 2 items. Any ordinary share capital that does not fully satisfy the criteria shall be treated as preference shares capital and classified accordingly notwithstanding their description or designation.
R0010/C0020	Ordinary share capital (gross of own shares) — tier 1 unrestricted	This is the amount of paid up ordinary share capital that meets unrestricted Tier 1– criteria.
R0010/C0040	Ordinary share capital (gross of own shares) — tier 2	This is the amount of called up ordinary share capital that meets the criteria for Tier 2.
R0020/C0010	Non–available called but not paid in ordinary share capital at group level — total	This is the total amount of called but not paid in ordinary share capital which is deemed non–available as defined in 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0020/C0020	Non–available called but not paid in ordinary share capital at group level — tier 1 unrestricted	This is the total amount of called but not paid in ordinary share capital which is deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meets tier 1 unrestricted criteria.
R0020/C0040	Non–available called but not paid in ordinary share capital at group level –tier 2	This is the amount of called but not paid in ordinary share capital which is deemed non–available as defined in Article Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook which meets the criteria for Tier 2.
R0030/C0010	Share premium account related to ordinary share capital — total	The total share premium account related to ordinary share capital that fully satisfies the criteria for Tier 1 or Tier 2 items.
R0030/C0020	Share premium account related to ordinary share capital — tier 1 unrestricted	This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 1 unrestricted because it relates to ordinary share capital treated as unrestricted Tier 1.
R0030/C0040	Share premium account related to ordinary share capital — tier 2	This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 2 because it relates to ordinary share capital treated as Tier 2.
R0040/C0010	Initial funds,	The initial funds, members' contributions or the

Bank of England PRA

	members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — total	equivalent basic own fund item for mutual and mutual-type undertakings that fully satisfies the criteria for Tier 1 or Tier 2 items.
R0040/C0020	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 1 unrestricted	This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meets the criteria for Tier 1 unrestricted.
R0040/C0040	Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings — tier 2	This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that meets Tier 2 criteria.
R0050/C0010	Subordinated mutual member accounts — total	This is the total amount of subordinated mutual member accounts that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0050/C0030	Subordinated mutual member accounts — tier 1 restricted	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 1 restricted.
R0050/C0040	Subordinated mutual member accounts — tier 2	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 2.
R0050/C0050	Subordinated mutual member accounts — tier 3	This is the amount of subordinated mutual member accounts that meet the criteria for Tier 3.
R0060/C0010	Non-available subordinated mutual member accounts at group level — total	This is the total amount of subordinated mutual member accounts which are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0060/C0030	Non-available subordinated mutual member accounts at group level — tier 1 restricted	This is the amount of subordinated mutual member accounts which are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 restricted.
R0060/C0040	Non-available subordinated mutual	This is the amount of subordinated mutual member accounts which are deemed non-

Bank of England PRA

	member accounts at group level — tier 2	available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 2.
R0060/C0050	Non–available subordinated mutual member accounts at group level — tier 3	This is the amount of subordinated mutual member accounts which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 3.
R0070/C0010	Surplus funds — total	This is the total amount of surplus funds that fall under Rule 2.1 of the Surplus Funds Part of the PRA Rulebook.
R0070/C0020	Surplus funds — tier 1 unrestricted	These are the surplus funds that fall under Rule 2.1 of the Surplus Funds Part of the PRA Rulebook. and that meet the criteria for Tier 1 unrestricted items.
R0080/C0010	Non–available surplus funds at group level) –total	This is the total amount of surplus funds which are deemed non–available as Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0080/C0020	Non–available surplus funds at group level) — tier 1 unrestricted	This is the amount of surplus funds that are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 unrestricted items.
R0090/C0010	Preference shares — total	This is the total amount of preference shares issued that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0090/C0030	Preference shares — tier 1 restricted	This is the amount of the preference shares issued that meet the criteria for Tier 1 restricted.
R0090/C0040	Preference shares — tier 2	This is the amount of the preference shares issued that meet the criteria for Tier 2.
R0090/C0050	Preference shares — tier 3	This is the amount of the preference shares issued that meet the criteria for Tier 3.
R0100/C0010	Non–available preference shares at group level — total	This is the total amount of preference shares which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0100/C0030	Non–available preference shares at group level — tier 1 Restricted	This is the amount of preference shares which are deemed non — available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook and which meet the criteria for Tier 1 restricted items.
R0100/C0040	Non–available	This is the amount of preference shares which are

Bank of England PRA

	preference shares at group level — tier 2	deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook and which meet the criteria for Tier 2.
R0100/C0050	Non–available preference shares at group level — tier 3	This is the amount of preference shares which are deemed non–available as Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook and which meet the criteria for Tier 3.
R0110/C0010	Share premium account related to preference shares — total	The total share premium account related to preference shares capital that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items.
R0110/C0030	Share premium account related to preference shares — tier 1 restricted	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 1 restricted items because it relates to preference shares treated as Tier 1 restricted items.
R0110/C0040	Share premium account related to preference shares — tier 2	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 2 because it relates to preference shares treated as Tier 2.
R0110/C0050	Share premium account related to preference shares — tier 3	This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 3 because it relates to preference shares treated as Tier 3.
R0120/C0010	Non–available share premium account related to preference shares at group level — total	This is the total amount of the share premium account relating to preference shares that is deemed non–available as Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0120/C0030	Non–available share premium account related to preference shares at group level — tier 1 restricted	This is the amount of the share premium account relating to preference shares that is deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook and which meets the criteria for Tier 1 restricted items.
R0120/C0040	Non–available share premium account related to preference shares at group level — tier 2	This is the amount of the share premium account relating to preference shares that is deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook and which meets the criteria for Tier 2.
R0120/C0050	Non–available share premium account related to preference shares at group level — tier 3	This is the amount of the share premium account relating to preference shares that is deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook and which meets the criteria for Tier 3.

Bank of England PRA

R0130/C0010	Reconciliation reserve — total	The total reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to Rule 2.1(1) of the Valuation Part of the PRA Rulebook.
R0130/C0020	Reconciliation — tier 1 unrestricted	The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring-fenced funds). It results mainly from differences between accounting valuation and valuation according to the Valuation Part of the PRA Rulebook.
R0140/C0010	Subordinated liabilities — total	This is the total amount of subordinated liabilities.
R0140/C0030	Subordinated liabilities — tier 1 restricted	This is the amount of subordinated liabilities that meet the criteria for Tier 1 restricted items.
R0140/C0040	Subordinated liabilities — tier 2	This is the amount of subordinated liabilities that meet the criteria for Tier 2.
R0140/C0050	Subordinated liabilities — tier 3	This is the amount of subordinated liabilities that meet the criteria for Tier 3.
R0150/C0010	Non-available subordinated liabilities at group level — total	This is the total amount of subordinated liabilities that are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0150/C0030	Non-available subordinated liabilities at group level — tier 1 restricted	This is the amount of subordinate liabilities that are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 restricted items.
R0150/C0040	Non-available subordinated liabilities at group level — tier 2	This is the amount of subordinated liabilities that are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 2.
R0150/C0050	Non-available subordinated liabilities at group level — tier 3	This is the amount of subordinated liabilities that are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 3.
R0160/C0010	An amount equal to the value of net deferred tax assets — total	This is the total amount of net deferred tax assets.
R0160/C0050	An amount equal to	This is the amount of net deferred tax assets that

Bank of England PRA

	the value of net deferred tax assets — tier 3	meet the tier 3 classification criteria.
R0170/C0010	An amount equal to the value of net deferred tax assets non available at group level –total	This is the total amount of net deferred tax assets which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0170/C0050	An amount equal to the value of net deferred tax assets non available at group level –Tier 3	This is the amount of net deferred tax assets which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 3.
R0180/C0010	Other own fund items approved by the supervisory authority as basic own funds not specified above	This is the total of basic own fund items not identified above and that received supervisory approval.
R0180/C0020	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 1 unrestricted	This is the amount of basic own fund items not identified above that meet Tier 1 unrestricted criteria and that received supervisory approval.
R0180/C0030	Other own fund items approved by the supervisory authority as basic own funds not specified above — Tier 1 restricted	This is the amount of basic own fund items not identified above which meet the criteria for Tier 1, restricted items and that received supervisory approval.
R0180/C0040	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 2	This is the amount of basic own fund items not identified above that meet the criteria for Tier 2 and that received supervisory approval.
R0180/C0050	Other own fund items approved by the supervisory authority as basic own funds not specified above — tier 3	This is the amount of basic own fund items not identified above that meet the criteria for Tier 3 and that received supervisory approval.

Bank of England PRA

R0190/C0010	Non-available own funds related to other own funds items approved by supervisory authority — total	This is the total amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available, as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0190/C0020	Non-available own funds related to other own funds items approved by supervisory authority — tier 1 unrestricted items	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in [Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 unrestricted items.
R0190/C0030	Non-available own funds related to other own funds items approved by supervisory authority — tier 1 restricted items	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 restricted items.
R0190/C0040	Non-available own funds related to other own funds items approved by supervisory authority — tier 2	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 2.
R0190/C0050	Non-available own funds related to other own funds items approved by supervisory authority — tier 3	This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non-available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 3.
R0200/C0010	Minority interests at group level (if not reported as part of another own fund item)— total	This is the total of minority interests in the group being reported upon. This row shall be reported if minority interests have not been already included in other items of basic own fund ('BOF') (i.e. minority interests shall not be counted twice).
R0200/C0020	Minority interests at group level (if not reported as part of another own fund item)— tier 1 unrestricted	The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 unrestricted items.
R0200/C0030	Minority interests at group level (if not reported as part of another own fund	The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 restricted items.

Bank of England PRA

	item)– tier 1 restricted	
R0200/C0040	Minority interests at group level (if not reported as part of another own fund item)– tier 2	The amount of minority interests in the group being reported upon that meet the criteria for Tier 2.
R0200/C0050	Minority interests at group level (if not reported as part of another own fund item)– tier 3	The amount of minority interests in the group being reported upon that meet the criteria for Tier 3.
R0210/C0010	Non available minority interests at group level — total	This is the total amount of minority interests which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook.
R0210/C0020	Non available minority interests at group level — tier 1 unrestricted	This is the amount of minority interests which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 unrestricted.
R0210/C0030	Non available minority interests at group level — tier 1 restricted	This is the amount of minority interests which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 1 restricted.
R0210/C0040	Non available minority interests at group level — tier 2	This is the amount of minority interests which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 2.
R0210/C0050	Non available minority interests at group level — tier 3	This is the amount of minority interests which are deemed non–available as defined in Rule 9.2 to 9.6 of the Group Supervision Part of the PRA Rulebook that meet the criteria for Tier 3.
Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as own funds		
R0220/C0010	Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own	This is the total amount of own fund items from financial statements that are not represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds. These own fund items are either: i) items that appear in the lists of own fund items,

Bank of England PRA

	funds — total	<p>but fail to meet the classification criteria or the transitional provisions; or</p> <p>ii) items intended to perform the role of own funds that are not on the list of own fund items and have not been approved by the supervisory authority, and do not appear on the balance sheet as liabilities.</p> <p>Subordinated liabilities which do not count as basic own funds shall not be reported here, but on the balance sheet (template IR.02.01) as subordinated liabilities that do not count as basic own funds.</p>
Deductions		
R0240/C0010	value of participations deducted— total	This is the total value of participations deducted, as part of the value reported in row R0230 — total
R0240/C0020	value of participations deducted — tier 1 unrestricted	This is the value of participations that are deducted, as part of the value reported in row R0230 — tier 1 unrestricted
R0240/C0030	Value of participations— tier 1 restricted	This is the value of participations deducted, as part of the value reported in row R0230 — tier 1 restricted
R0240/C0040	Value of participations deducted — tier 2	This is the value of participations deducted, as part of the value reported in row R0230 — tier 2
R0250/C0010	Deductions for participations where there is non-availability of information — total	This is the total deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to Rule 10.6 in the Group Supervision part of the PRA Rulebook.
R0250/C0020	Deductions for participations where there is non-availability of information— tier 1 unrestricted	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to Rule 10.6 in the Group Supervision part of the PRA Rulebook — tier 1 unrestricted.
R0250/C0030	Deductions for participations where there is non-availability of information tier 1	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to Rule 10.6 in the Group Supervision part of the PRA Rulebook — tier 1

Bank of England PRA

	restricted	restricted.
R0250/C0040	Deductions for participations where there is non-availability of information— tier 2	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to Rule 10.6 in the Group Supervision part of the PRA Rulebook, Tier 2.
R0250/C0050	Deductions for participations where there is non-availability of information— tier 3	This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to Rule 10.6 in the Group Supervision part of the PRA Rulebook, Tier 3.
R0260/C0010	Deduction for participations included via deduction and aggregation ('D&A') when the combination of methods is used — total	This is the total deduction of the participations in related undertakings included with the Deduction and Aggregation when the combination of methods is used.
R0260/C0020	Deduction for participations included with D&A when the combination of methods is used — tier 1 unrestricted	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 1 unrestricted.
R0260/C0030	Deduction for participations included with D&A when the combination of methods is used — tier 1 restricted	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation when a combination of methods is used — tier 1 restricted.
R0260/C0040	Deduction for participations included with D&A when the combination of methods is used — tier 2	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 2.
R0260/C0050	Deduction for participations included with D&A when combination of methods is used — tier 3	This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used — tier 3.

Bank of England PRA

R0270/C0010	Total of non–available own fund items — total	This is the total of non– available own fund items.
R0270/C0020	Total of non–available own fund items — tier 1 unrestricted	This is the non– available own fund items in Tier 1 unrestricted items.
R0270/C0030	Total of non–available own fund items — tier 1 restricted	This is the non–available own fund items — tier 1 restricted items.
R0270/C0040	Total of non–available own fund items — tier 2	This is the non–available own fund items — tier 2.
R0270/C0050	Total of non–available own fund items — tier 3	This is the non–available own fund items — tier 3.
R0280/C0010	Total deductions — total	This is the total amount of deductions not included in the reconciliation reserves.
R0280/C0020	Total deductions — tier 1 unrestricted	This is the amount of deductions from tier 1 unrestricted not included in the reconciliation reserves.
R0280/C0030	Total deductions — tier 1 restricted	This is the amount of deductions from tier 1 restricted not included in the reconciliation reserves.
R0280/C0040	Total deductions — tier 2	This is the amount of deductions from tier 2 not included in the reconciliation reserves.
R0280/C0050	Total deductions — tier 3	This is the amount of deductions from tier 3 not included in the reconciliation reserves.
Total basic own funds after deductions		
R0290/C0010	Total basic own funds after deductions	This is the total amount of basic own fund items after deductions.
R0290/C0020	Total basic own funds after deductions — tier 1 unrestricted	This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 unrestricted items.
R0290/C0030	Total basic own funds after deductions — tier 1 restricted	This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 restricted items.

Bank of England PRA

R0290/C0040	Total basic own funds after deductions — tier 2	This is the amount of basic own fund items after deductions that meet the criteria for Tier 2.
R0290/C0050	Total basic own funds after deductions — tier 3	This is the amount of basic own fund items after deductions that meet the criteria for Tier 3.
Ancillary own funds		
R0300/C0010	Unpaid and uncalled ordinary share capital callable on demand — total	This is the total amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand.
R0300/C0040	Unpaid and uncalled ordinary share capital callable on demand — tier 2	This is the amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2.
R0310/C0010	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual — type undertakings, callable on demand—total	This is the total amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that has not been called up or paid up but that is callable on demand.
R0310/C0040	Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings, callable on demand — tier 2	This is the amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual-type undertakings that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2.
R0320/C0010	Unpaid and uncalled preference shares callable on demand — total	This is the total amount of preference shares that have not been called up or paid up but that are callable on demand.
R0320/C0040	Unpaid and uncalled preference shares callable on demand — tier 2	This is the amount of preference shares that have not been called up or paid up but that are callable on demand that meet the criteria for Tier 2.
R0320/C0050	Unpaid and uncalled preference shares	This is the amount of preference shares that have not been called up or paid up but that are callable

Bank of England PRA

	callable on demand — tier 3	on demand that meet the criteria for Tier 3
R0330/C0010	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — total	This is the total amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand.
R0330/C0040	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 2	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 2.
R0330/C0050	A legally binding commitment to subscribe and pay for subordinated liabilities on demand — tier 3	This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 3.
R0340/C0010	Letters of credit and guarantees held in trust— total	This is the total amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA.
R0340/C0040	Letters of credit and guarantees held in trust — tier 2	This is the amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA that meet the criteria for Tier 2.
R0350/C0010	Letters of credit and guarantees other than those held in trust — total	This is the total amount of letters of credit and guarantees that satisfy criteria for Tier 2 or Tier 3, other than those that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA.
R0350/C0040	Letters of credit and guarantees other than those held in trust — tier 2	This is the amount of letters of credit and guarantees that meet the criteria for Tier 2, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised by the PRA.
R0350/C0050	Letters of credit and guarantees other than those held in trust— tier 3	This is the amount of letters of credit and guarantees that meet the criteria for Tier 3, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and

Bank of England PRA

		provided by credit institutions authorised by the PRA.
R0360/C0010	These are the basic own fund items included in the PRA Rulebook , as well as those basic own fund items approved by the Prudential Regulatory Authority..	These are the basic own fund items included in the PRA Rulebook , as well as those basic own fund items approved by the Prudential Regulatory Authority..
R0360/C0040	Supplementary members' calls — tier 2	This is the amount of any future claims which mutual or mutual-type associations of ship owners with variable contributions solely insuring risks listed in the PRA Rulebook may have against their members by way of a call for supplementary contributions, within the following 12 months.
R0370/C0010	Supplementary members' calls — other	This is the total amount of any future claims which mutual or mutual-type associations with variable contributions may have against their members by way of a call for supplementary contributions, within the following 12 months, other than those described in the first subparagraph of Rule 2.2 to 2.3 of Own Funds Part of the PRA Rulebook.
R0370/C0040	Supplementary members' calls — other— tier 2	This is the amount of any future claims which mutual or mutual-type associations of with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of Rule 2.2 to 2.3 of Own Funds Part of the PRA Rulebook. that meet the criteria for Tier 2.
R0370/C0050	Supplementary members' calls — other— tier 3	This is the amount of any future claims which mutual or mutual-type associations with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of Rule 2.2 to 2.3 of Own Funds Part of the PRA Rulebook that meet the criteria for Tier 3.
R0380/C0010	Non available ancillary own funds at group level — total	This is the total amount of ancillary own funds which are deemed non-available as defined in Rule 9.2 to 9.6 of Group Supervision of the PRA Rulebook.
R0380/C0040	Non available ancillary own funds	This is the amount of ancillary own funds which are deemed non-available as defined in Rule 9.2

Bank of England PRA

	at group level — tier 2	to 9.6 of Group Supervision of the PRA Rulebook. that meet the criteria for Tier 2.
R0380/C0050	Non available ancillary own funds at group level — tier 3	This is the amount of ancillary own funds which are deemed non-available as defined in Rule 9.2 to 9.6 of Group Supervision of the PRA Rulebook. that meet the criteria for Tier 3.
R0390/C0010	Other ancillary own funds — total	This is the total amount of other ancillary own funds.
R0390/C0040	Other ancillary own funds — tier 2	This is the amount of other ancillary own funds that meet criteria for Tier 2.
R0390/C0050	Other ancillary own funds — tier 3	This is the amount of other ancillary own funds that meet criteria for Tier 3.
R0400/C0010	Total ancillary own funds	This is the total amount of ancillary own fund items.
R0400/C0040	Total ancillary own funds tier 2	This is the amount of ancillary own fund items that meet the criteria for Tier 2.
R0400/C0050	Total ancillary own funds — tier 3	This is the amount of ancillary own fund items that meet the criteria for Tier 3.
Own funds of other financial sectors		
The following items are applicable also in case of D&A and combination of methods		
R0410/C0010	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — total	Total of own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.
R0410/C0020	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 1 unrestricted	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 1 unrestricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.
R0410/C0030	Credit institutions, investment firms,	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund

Bank of England PRA

	financial institutions, alternative investment fund managers, UCITS management companies — Tier 1 restricted	managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 1 restricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.
R0410/C0040	Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies — Tier 2	Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction — tier 2. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.
R0420/C0010	Institutions for occupational retirement provision — total	Total of own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.
R0420/C0020	Institutions for occupational retirement provision — tier 1 unrestricted	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction— tier 1 unrestricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook
R0420/C0030	Institutions for occupational retirement provision — tier 1 restricted	Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction— tier 1 restricted. Those items should be also deducted of any non-available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook

Bank of England PRA

R0420/C0040	Institutions for occupational retirement provision –tier 2	<p>Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 2.</p> <p>Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook</p>
R0420/C0050	Institutions for occupational retirement provision –tier 3	<p>Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 3.</p> <p>Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook</p>
R0430/C0010	Non–regulated entities carrying out financial activities — total	<p>Total of own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.</p>
R0430/C0020	Non–regulated entities carrying out financial activities — tier 1 unrestricted	<p>Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 1 unrestricted.</p> <p>Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.</p>
R0430/C0030	Non–regulated entities carrying out financial activities — tier 1 restricted	<p>Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction — tier 1 restricted.</p> <p>Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.</p>
R0430/C0040	Non–regulated	Own funds in non–regulated entities carrying out

Bank of England PRA

	entities carrying out financial activities — tier 2	<p>financial activities, already net of any relevant Intragroup Transaction — tier 2.</p> <p>Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.</p>
R0440/C0010	Total own funds of other financial sectors — total	<p>Total of own funds in other financial sectors.</p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.</p>
R0440/C0020	Total own funds of other financial sectors — tier 1 unrestricted	<p>Total of own funds in other financial sectors –tier 1 unrestricted.</p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook.</p>
R0440/C0030	Total own funds of other financial sectors — tier 1 restricted	<p>Total of own funds in other financial sectors –tier 1 restricted.</p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook</p>
R0440/C0040	Total own funds of other financial sectors — tier 2	<p>Total of own funds in other financial sectors –tier 2.</p> <p>The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook</p>
R0440/C0050	Total own funds of	Total of own funds in other financial sectors –Tier

Bank of England PRA

	other financial sectors — Tier 3	3. The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non-available own funds according to the relevant sectoral rules and after the deduction according to Rule 10.5 of the Group Supervision Part of the PRA Rulebook
Own funds when using the D&A, exclusively or in combination of method 1		
R0450/C0010	Own funds aggregated when using the D&A and combination of method — Total —	These are the total eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation or a combination of methods; after the deduction of non-available own funds at group level.
R0450/C0020	Own funds aggregated when using the D&A and combination of method — Tier 1 unrestricted	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation or a combination of methods, classified as Tier 1 unrestricted after the deduction of non-available own funds at group level
R0450/C0030	Own funds aggregated when using the D&A and combination of method — Tier 1 restricted	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation or a combination of methods, classified as Tier 1 restricted after the deduction of non-available own funds at group level
R0450/C0040	Own funds aggregated when using the D&A and combination of method — Tier 2	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation or a combination of methods, classified as Tier 2 after the deduction of non-available own funds at group level.
R0450/C0050	Own funds aggregated when using the D&A and combination of method — Tier 3	These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the Deduction and aggregation or a combination of methods, classified as Tier 3 after the deduction of non-available own funds at group level.
R0460/C0010	Own funds aggregated when using the D&A and	These are the total eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own

Bank of England PRA

	combination of method net of IGT — Total	funds. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0020	Own funds aggregated when using the D&A and combination of method net of IGT — Tier 1 unrestricted	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 unrestricted items. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0030	Own funds aggregated when using the D&A and combination of method net of IGT — Tier 1 restricted	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 restricted. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0040	Own funds aggregated when using the D&A and combination of method net of IGT — Tier 2	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 2. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0460/C0050	Own funds aggregated when using the D&A and combination of method net of IGT — Tier 3	These are the eligible own funds after the elimination of the intra-group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 3. The own funds figure reported here shall be net of non-available own funds and net of IGTs.
R0520/C0010	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – total	This is the total own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via Deduction and aggregation.
R0520/C0020	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) — tier 1 unrestricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via Deduction and aggregation and that meet the criteria to be included in Tier 1 unrestricted items.

Bank of England PRA

R0520/C0030	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) — tier 1 restricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via Deduction and aggregation and that meet the criteria to be included in Tier 1 restricted items.
R0520/C0040	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) — tier 2	This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via Deduction and aggregation and that meet the criteria to be included in Tier 2.
R0520/C0050	Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A)— tier 3	This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and the undertakings included via Deduction and aggregation and that meet the criteria to be included in Tier 3.
R0530/C0010	Total available own funds to meet the minimum consolidated group SCR –total	This is the total own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sector and from the undertakings included via Deduction and aggregation.
R0530/C0020	Total available own funds to meet the minimum consolidated group SCR– tier 1 unrestricted	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 1 unrestricted.
R0530/C0030	Total available own funds to meet the minimum consolidated group SCR — tier 1 restricted	This is the own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 1 restricted items.
R0530/C0040	Total available own funds to meet the minimum consolidated group SCR — tier 2	This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 2.

Bank of England PRA

R0560/C0010	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) — total	<p>This is the total group own funds which are eligible to cover the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via Deduction and aggregation) under the limits.</p> <p>For the purpose of the eligibility of those own fund items the consolidated group SCR shall not include the capital requirements from other financial sectors [(Article 336 (c) of the Delegated Regulation (EU) 2015/35)] consistently.</p>
R0560/C0020	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) — tier 1 unrestricted	This is the group own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via Deduction and aggregation), that meet the criteria for Tier 1 unrestricted items.
R0560/C0030	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) — tier 1 Restricted	This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via Deduction and aggregation), that meet the criteria for Tier 1 restricted items.
R0560/C0040	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) — tier 2	This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via Deduction and aggregation), that meet the criteria for Tier 2.
R0560/C0050	Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings	This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via Deduction and aggregation), that meet the criteria for Tier 3.

Bank of England PRA

	included via D&A) — tier 3	
R0570/C0010	Total eligible own funds to meet the minimum consolidated group SCR— total	This is the total eligible own funds to meet the minimum consolidated group SCR.
R0570/C0020	Total eligible own funds to meet the minimum consolidated group SCR — tier 1 unrestricted	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 unrestricted items.
R0570/C0030	Total eligible own funds to meet the minimum consolidated group SCR — tier 1 restricted	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 restricted items.
R0570/C0040	Total eligible own funds to meet the minimum consolidated group SCR — tier 2	This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 2.
R0590/C0010	Consolidated Group SCR	<p>Consolidated group SCR calculated for the consolidated data in accordance with Rule 11.2 in the Group Supervision part of the PRA Rulebook..</p> <p>For quarterly reporting this is the latest SCR to be calculated and reported, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on.</p>
R0610/C0010	Minimum consolidated Group SCR	Minimum consolidated group SCR calculated for the consolidated data (method 1) as per Rules 11.1 to 11.4 in the Group Supervision part of the PRA Rulebook..
R0630/C0010	Ratio of Eligible own funds to the consolidated group SCR (excluding other financial sectors and the undertakings included via D&A)	<p>This is the solvency ratio calculated as the total of eligible own funds to meet the consolidated group SCR divided by the consolidated group SCR, excluding capital requirements and own funds from other financial sectors and the undertakings included via Deduction and aggregation.</p> <p>For the purpose of this ratio the consolidated group SCR shall not include the capital</p>

Bank of England PRA

		requirements from other financial sectors [(Article 336 (c) of the Delegated Regulation (EU) 2015/35)].
R0650/C0010	Ratio of Eligible own funds to Minimum Consolidated Group SCR	This is the minimum solvency ratio calculated as the total of eligible own funds to meet the Minimum Consolidated group SCR divided by the Minimum Consolidated group SCR (excluding other financial sectors and the undertakings included via Deduction and aggregation).
R0660/C0010	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A)	This is the total eligible own funds, including the own funds from the other financial sectors and from the undertakings included via Deduction and aggregation, to meet the total group SCR.
R0660/C0020	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) — tier 1 unrestricted	This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via Deduction and aggregation, to meet the total group SCR that meet the criteria to be included in Tier 1 unrestricted
R0660/C0030	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) — tier 1 restricted	This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via Deduction and aggregation to meet the total group SCR that meet the criteria to be included in Tier 1 restricted
R0660/C0040	Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) — tier 2	This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via Deduction and aggregation to meet the total group SCR that meet the criteria to be included in Tier 2
R0660/C0050	Total eligible own funds to meet the group SCR	This is the eligible available own funds, including the own funds from the other financial sectors and from the undertakings included via Deduction and

Bank of England PRA

	(including own funds from other financial sector and from undertakings included via D&A) — tier 3	aggregation to meet the total group SCR that meet the criteria to be included in Tier 3
R0670/C0010	SCR for entities included with D&A method	This is the total of solvency capital requirements for undertakings included with Deduction and Aggregation method. This cell shall include sum of the proportional share of the SCR for undertakings included in the group solvency calculation through Deduction and aggregation. It's only relevant in case of Deduction and aggregation and combination of methods.
R0680/C0010	Group SCR	The group SCR is the sum of the consolidated group SCR calculated in accordance with [Article 336, (a), (b), (c) and (d) of Delegated Regulation (EU) 2015/35] (R0590/C0010) and the SCR for entities included with Deduction and aggregation (R0670/C0010).
R0690/C0010	Ratio of Eligible own funds to the group SCR including other financial sectors and D&A undertakings	This is solvency ratio calculated as the total of eligible own funds to meet the group SCR divided by the group SCR, including other financial sectors and Deduction and aggregation undertakings
Reconciliation Reserve		
R0700/C0060	Excess of assets over liabilities	This is the excess of assets over liabilities as reported in the Solvency 2 balance sheet.
R0710/C0060	Own shares (held directly and indirectly)	This is the amount of own shares held by the participating insurance or reinsurance undertaking, the insurance holding company or the mixed financial holding company and the related undertakings, both directly and indirectly.
R0720/C0060	Foreseeable dividends, distributions and charges	These are the dividends, distributions and charges foreseeable by the undertaking.
R0725/C0060	Deductions for participations in financial and credit institutions	This is the total deduction for participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non-regulated undertakings carrying out financial activities, including the participations that are deducted according to Rule 10.5 of the Group Supervision

Bank of England PRA

		<p>Part of the PRA Rulebook.</p> <p>Those participations are deducted from the reconciliation reserve and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities.</p>
R0725/C0010	value of participations deducted— total	This is the total value of participations deducted, as part of the value reported in row R0725 — total
R0730/C0060	Other basic own fund items	These are the basic own fund items included in points [(a) (i) to (v) of Article 69, Article 72 (a) and Article 76 (a)] points (a)(i) to (v) of Article 69, Article 72(a) and Article 76(a)], as well as those basic own fund items approved by the supervisory authority in accordance with [Article 79 of the Delegated Regulation (EU) 2015/35] .
R0740/C0060	Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds	This is the total amount of the adjustment to the reconciliation reserve due to the existence of restricted own fund items in respect of ring-fenced funds and matching portfolios at group level.
R0750/C0060	Other non-available own funds	These are other non-available own funds of related undertakings according to [Article 335 (1)(d) and (f) of the Delegated Regulation (EU) 2015/35].
R0760/C0060	Reconciliation reserve — total	This is the reconciliation reserve of the undertaking, before deductions for participations.