

# Bank of England

## FORM EL

### BALANCE SHEET RETURN

### CROSS FORM VALIDATIONS

The EL is the core form for statistical reporting. The below references any cross form validation checks against each box. A reminder that for Form EL, reporters are required to report to the Bank in line with the Statutory Instrument and with their own accounts and records, rather than in line with their statistical reporting returns.

For more information, please refer to the Statutory Instrument:

<https://www.legislation.gov.uk/ukSI/2024/252/made>

Ref No	ELS Items		Form BT Items
1	ES£1	=	BT£2+BT£3+BT£10
2	ESF1	=	BTE2+BTC2+BTE3+BTC3+BTE10+BTC10
3	ES£1A	=	BT£2A+BT£3A
4	ES£1B	<=	BT£3
5	ES£2	=	BT£4+BT£5A+BT£5B
6	ESF2	=	BTE4+BTC4+BTE5A+BTC5A+BTE5B+BTC5B
7	ES£3	=	BT£6-BT£6A
8	ESF3	=	BTE6+BTC6-BTE6A-BTC6A
9	ES£4	=	BT£8
10	ESF4	=	BTE8+BTC8
11	ES£5	=	BT£11A
12	ESF5	=	BTE11A+BTC11A
13	ESF7A	=	BTE20+BTC20
14	ESF7B	=	BTE40+BTC40
15	ES£8	=	BT£21B
16	ESF8	=	BTE21B+BTC21B
17	ES£9A	=	BT£23D+BT£23E+BT£23F
18	ESF9A	=	BTE23D+BTC23D+BTE23E+BTC23E+BTE23F+BTC23F
19	ES£9B	=	BT£23G
20	ESF9B	=	BTE23G+BTC23G
21	ES£10A	=	BT£30B
22	ESF10A	=	BTE30B+BTC30B
23	ES£10B	=	BT£30C
24	ESF10B	=	BTE30C+BTC30C
25	ES£10C	=	BT£30A
26	ESF10C	=	BTE30A+BTC30A
27	ES£11A	=	BT£32AA1+BT£32AA2
28	ESF11A	=	BTE32AA1+BTC32AA1+BTE32AA2+BTC32AA2
29	ES£11B	=	BT£32BA
30	ESF11B	=	BTE32BA+BTC32BA
31	ES£12	=	BT£22A
32	ESF12	=	BTE22A+BTC22A
33	ES£13A	<=	BT£2J+BT£3J+BT£6J
34	ESF13A	<=	BTE2J+BTC2J+BTE3J+BTC3J+BTE6J+BTC6J
35	ES£13BA	<=	BT£2J+BT£3J+BT£6J+BT£19A

36	ESF13BA	<=	BTE2J+BTC2J+BTE3J+BTC3J+BTE6J+BTC6J+BTE19A+BTC19A
37	ES£13BB	<=	BT£23K+BT£30J+BT£32J
38	ESF13BB	<=	BTE23K+BTC23K+BTE30J+BTC30J+BTE32J+BTC32J