



BANK OF ENGLAND
PRUDENTIAL REGULATION
AUTHORITY

Consultation Paper | CP6/17

Regulatory reporting: occasional consultation paper

June 2017



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Responses are requested by Friday 7 July 2017.

Please address any comments or enquiries to:

Banking Data Change Group
Prudential Regulation Authority
20 Moorgate
London
EC2R 6DA

Email: CP6_17@bankofengland.co.uk

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1 Overview

1.1 This Prudential Regulation Authority (PRA) consultation paper (CP) sets out proposals for minor amendments to the templates and reporting instructions for PRA101 to PRA103 (Capital+), PRA108, and the removal of the definition of ‘whole-firm liquidity modification’ from the PRA Rulebook.

1.2 The proposals would result in changes to the Regulatory Reporting Part of the PRA Rulebook (Appendix 1) and reporting templates and instructions for PRA101 to PRA103 (Appendix 2 and 3), and instructions for PRA108 (Appendix 4). Appendix 1 of Supervisory Statement (SS) 34/15 ‘Guidelines for completing regulatory reports’ will be updated to link to the amended templates when final policy is published.¹

1.3 The proposals in relation to the Capital+ and PRA108 templates are relevant to PRA-authorized UK banks, building societies and PRA-designated investment firms. The removal of the definition of ‘whole-firm liquidity modification’ is relevant to non-European Economic Area (EEA) banks authorised to accept deposits through a branch in the United Kingdom.

Responses and next steps

1.4 This consultation closes on Friday 7 July 2017. The PRA invites feedback on the proposals set out in this consultation. Please address any comments or enquiries to CP6_17@bankofengland.co.uk.

1.5 The proposed implementation date for the changes to the templates and reporting instructions is 1 October 2017, to align with the introduction of reporting of the Capital+ templates; the removal of the definition of ‘whole-firm liquidity modification’ would also take effect on the same date.

2 Proposals

PRA101 to PRA103 (Capital+)

2.1 The PRA has identified inconsistencies between the templates and instructions published in Policy Statement (PS) 32/16 ‘Responses to Chapter 3 of CP17/16 - forecast capital data’² and the XBRL taxonomy subsequently published on the Bank’s website in February 2017.³ The PRA therefore proposes to make the following amendments:

- change the note on the header page to indicate that values in the template should be reported in units, not thousands. Reporting in thousands is not consistent with the European Banking Authority (EBA) taxonomy on which this reporting is based, which requires firms to report in units. It is the PRA’s view that firms would expect to report in units. This change does not impact the data that firms must submit in the Capital+ templates; it is merely a change in format;
- remove the requirement for firms to supply a Group Reference Number (GRN) and add the requirement for firms to supply their Legal Entity identifier (LEI), a globally recognised data standard;

1 April 2017: www.bankofengland.co.uk/pr/Pages/publications/ss/2017/ss3415update2.aspx.

2 November 2016: www.bankofengland.co.uk/pr/Pages/publications/ps/2016/ps3216.aspx.

3 See: www.bankofengland.co.uk/pr/Pages/regulatorydata/crdfirmstaxonomy.aspx.

- remove the example date ('30-Sep-2016') from the header page and at the top of the columns on the 'Input' section; and
- update the reporting instructions in SS34/15 for the above changes.

It is proposed that these changes come into effect at the same date as the rules to introduce reporting of PRA101 to PRA103 (1 October 2017).

PRA108 (Memorandum items)

2.2 The template for PRA108 does not indicate if thousands or units should be used when reporting. However, the reporting instructions indicate that 'figures should be reported in 000s, except for Number of Customers (65A) which should be reported in units'. To be consistent with the Capital+ data items, the PRA proposes to change the PRA108 reporting instructions to indicate that reporting should be in units (see Appendix 4).

Regulatory Reporting Glossary

2.3 The PRA has identified an error in rule-making instrument PRA 2017/4, published in PS4/17 'Responses to CP36/16 and correction to PS2/16 PIN rules'.¹ The PRA intended to remove references to 'whole-firm liquidity modification' (WFLM) from the Regulatory Reporting Part of the PRA Rulebook, and the definition of WFLM from the Rulebook Glossary. However, the definition of WFLM is contained within the Regulatory Reporting Part Glossary rather than the central Rulebook Glossary, so this change could not be made.

2.4 The PRA proposes to correct this by deleting the definition for 'whole-firm liquidity modification' from the Regulatory Reporting Part Glossary. The PRA also proposes to remove a further reference to WFLM in 14.4 of the Regulatory Reporting Part.

3 The PRA's statutory obligations

3.1 Before making any rules, the Financial Services and Markets Act 2000 (FSMA)² requires the PRA to publish a draft of the proposed rules accompanied by:

- a cost benefit analysis;
- a statement as to whether the impact of the proposed rules will be significantly different to mutuals than to other persons;³
- an explanation of the PRA's reasons for believing that making the proposed rules is compatible with the PRA's duty to act in a way that advances its general objective,⁴ and secondary competition objective;⁵ and
- an explanation of the PRA's reasons for believing that making the proposed rules are compatible with its duty to have regard to the regulatory principles.⁶

1 February 2017: www.bankofengland.co.uk/pr/Pages/publications/ps/2017/ps417.aspx.

2 Section 138J of FSMA.

3 Section 138K of FSMA.

4 Section 2B of FSMA.

5 Section 2H(1) of FSMA.

6 Sections 2H(2) and 3B of FSMA.

3.2 The PRA is required by the Equality Act 2010¹ to have due regard to the need to eliminate discrimination and to promote equality of opportunity in carrying out its policies, services and functions.

3.3 The PRA should also have regard to aspects of the economic policy of Her Majesty's government as recommended by HM Treasury.²

Cost benefit analysis

3.4 The benefit of the proposed changes in this CP is to give firms certainty on how they should be reporting by removing discrepancies between the templates, instructions and the XBRL taxonomy, and to remove unnecessary material from the PRA Rulebook.

3.5 The proposed changes are minor. They are not expected to increase costs to firms. Therefore a full cost benefit analysis has not been provided.

Compatibility with the PRA's objectives

3.6 The PRA considers that the proposals set out in this CP will assist the PRA in advancing its general safety and soundness objective by clarifying information for firms, and will make the PRA rules consistent with EU requirements for firms.

3.7 The PRA considers there to be no impact of the proposals in this CP on effective competition.

Regulatory principles

3.8 In developing the proposals in this CP the PRA has had regard to the regulatory principles set out in FSMA. Two are of particular relevance:

- The principle that a burden imposed should be proportionate to the benefits expected to result: by making the amendments set out in Chapter 2 (Proposals) to address the inconsistencies identified, there will be a proportionate increase in benefits realised from the data collected.
- That the PRA should exercise its functions as transparently as possible: addressing the inconsistencies identified as proposed is a fully transparent remedy.

Government economic policy

3.9 HM Treasury has made recommendations to the Prudential Regulation Committee about aspects of the Government's economic policy to which the Committee should have regard when considering how to advance the objectives of the PRA and apply the regulatory principles as set out in FSMA.³ The PRA considers that the recommendation most relevant to the proposals in this CP is that the PRA acts consistently, transparently and in a proportionate way.

1 Section 149.

2 Section 30B of the Bank of England Act 1998.

3 www.gov.uk/government/publications/recommendations-for-the-prudential-regulation-committee-spring-budget-2017.

Impact on mutuals

3.10 In the PRA's opinion, the impact of the proposed rule changes on mutuals is expected to be no different from the impact on other firms.

Equality and diversity

3.11 The PRA has performed an assessment of the policy proposals and does not consider that the proposals give rise to equality and diversity implications.

Appendices

1	Draft PRA Rulebook: CRR firms: Regulatory reporting amendment instrument
2	PRA101 to PRA103 (Capital+) templates
3	PRA101 to PRA103 (Capital+) instructions
4	PRA108 instructions

Appendix 1: Draft PRA Rulebook: CRR firms: Regulatory reporting amendment instrument

PRA RULEBOOK: CRR FIRMS: REGULATORY REPORTING AMENDMENT (No. X) INSTRUMENT 2017

Powers exercised

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137G (The PRA’s general rules); and
 - (2) section 137T (General supplementary powers).
- B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instrument) of the Act.

Pre-conditions to making

- C. In accordance with section 138J of the Act (Consultation by the PRA), the PRA consulted the Financial Conduct Authority. After consulting, the PRA published a draft of proposed rules and had regard to representations made.

PRA Rulebook: CRR Firms: Regulatory Reporting Amendment (No X) Instrument 2017

- D. The PRA makes the rules in Annex A to this instrument.

Commencement

- E. This instrument comes into force on 1 October 2017.

Citation

- F. This instrument may be cited as the PRA Rulebook: CRR Firms: Regulatory Reporting Amendment (No X) Instrument 2017.

By order of the Prudential Regulation Committee

[DATE]

Annex A

Amendments to the Regulatory Reporting Part

In this Annex new text is underlined and deleted text is struck through.

1 APPLICATION AND DEFINITIONS

...

1.2 ...

...

~~whole-firm liquidity modification~~

~~means a modification to the overall liquidity adequacy rule of the kind described in BIPRU 12.8.22G in the PRA handbook as in effect on 30 September 2015 granted to a firm and in effect on that date.~~

...

14 TRANSITIONAL PROVISIONS – WAIVERS

...

14.4 This Chapter does not apply in relation to a *waiver* that is an *intra-group liquidity modification* ~~or a whole-firm liquidity modification~~....

...

16 DATA ITEMS AND OTHER FORMS

...

16.26 PRA101 can be found [here](#) here.

16.27 PRA102 can be found [here](#) here.

16.28 PRA103 can be found [here](#) here.

...

Appendix 2: PRA101 to PRA103 (Capital+) templates

In this appendix, new text is underlined and deleted text is struck through.



**BANK OF ENGLAND
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PRA101 template

4	Name of the template	Capital+
2	PRA template version control	PRA 101
3 1	Basis of reporting (<i>select from list</i>)	
4	Submission number (<i>increase by 1 if resubmission</i>)	4
5 2	Firm reference number (<i>FRN</i>)	
3	<u>LEI code</u>	
6 4	Name of the firm	
7	Group reference number (<i>where applicable</i>)	
8 5	Reporting period start date	
9 6	Reporting period end date	30-Sep-16
10 7	Reporting currency for this report (<i>select from list, all figures in thousands</i>)	

Notes from the firm, if any

(for example, notes explaining change in the latest actuals vs. previous report, any update to the business plan that affects the projections, etc.)



4	Name of the template	Capital+
2	PRA template version control	PRA 102
3 1	Basis of reporting (<i>select from list</i>)	
4	Submission number (<i>increase by 1 if resubmission</i>)	4
5 2	Firm reference number (<i>FRN</i>)	
3	LEI code	
6 4	Name of the firm	
7	Group reference number (<i>where applicable</i>)	
8 5	Reporting period start date	
9 6	Reporting period end date	30-Sep-16
10 7	Reporting currency for this report (<i>select from list, all figures in thousands</i>)	

Notes from the firm, if any

(for example, notes explaining change in the latest actuals vs. previous report, any update to the business plan that affects the projections, etc.)

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30-Sep-16

C 01.00 - OWN FUNDS (CA1)			Current reporting month	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Year-end following Q8
Rows [r]	ID	Item	30-Sep-16	31-Dec-16	31-Mar-17	30-Jun-17	30-Sep-17	31-Dec-17	31-Mar-18	30-Jun-18	30-Sep-18	31-Dec-18
010	1	OWN FUNDS										
015	1.1	TIER 1 CAPITAL										
020	1.1.1	COMMON EQUITY TIER 1 (CET1) CAPITAL										
030	1.1.1.1	Capital instruments eligible as CET1 Capital										
040	1.1.1.1.1	Paid up capital instruments										
045		Of which: Capital instruments subscribed by public authorities in emergency situations										
050	1.1.1.1.2*	Memorandum item: Capital instruments not eligible										
060	1.1.1.1.3	Share premium										
070	1.1.1.1.4	(-) Own CET1 instruments										
080	1.1.1.1.4.1	(-) Direct holdings of CET1 instruments										
090	1.1.1.1.4.2	(-) Indirect holdings of CET1 instruments										
091	1.1.1.1.4.3	(-) Synthetic holdings of CET1 instruments										
092	1.1.1.1.5	(-) Actual or contingent obligations to purchase own CET1 instruments										
130	1.1.1.2	Retained earnings										
140	1.1.1.2.1	Previous years retained earnings										
150	1.1.1.2.2	Profit or loss eligible										
160	1.1.1.2.2.1	Profit or loss attributable to owners of the parent										
170	1.1.1.2.2.2	(-) Part of interim or year-end profit not eligible										
180	1.1.1.3	Accumulated other comprehensive income										
200	1.1.1.4	Other reserves										
210	1.1.1.5	Funds for general banking risk										
220	1.1.1.6	Transitional adjustments due to grandfathered CET1 Capital instruments										
230	1.1.1.7	Minority interest given recognition in CET1 capital										
240	1.1.1.8	Transitional adjustments due to additional minority interests										
250	1.1.1.9	Adjustments to CET1 due to prudential filters										
260	1.1.1.9.1	(-) Increases in equity resulting from securitised assets										
270	1.1.1.9.2	Cash flow hedge reserve										
280	1.1.1.9.3	Cumulative gains and losses due to changes in own credit risk on fair valued liabilities										
285	1.1.1.9.4	Fair value gains and losses arising from the institution's own credit risk related to derivative liabilities										
290	1.1.1.9.5	(-) Value adjustments due to the requirements for prudent valuation										
300	1.1.1.10	(-) Goodwill										
310	1.1.1.10.1	(-) Goodwill accounted for as intangible asset										
320	1.1.1.10.2	(-) Goodwill included in the valuation of significant investments										
330	1.1.1.10.3	Deferred tax liabilities associated to goodwill										
340	1.1.1.11	(-) Other intangible assets										
350	1.1.1.11.1	(-) Other intangible assets before deduction of deferred tax liabilities										
360	1.1.1.11.2	Deferred tax liabilities associated to other intangible assets										
370	1.1.1.12	(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities										
380	1.1.1.13	(-) Internal Ratings Based (IRB) shortfall of credit risk adjustments to expected losses										
390	1.1.1.14	(-) Defined benefit pension fund assets										
400	1.1.1.14.1	(-) Defined benefit pension fund assets										
410	1.1.1.14.2	Deferred tax liabilities associated to defined benefit pension fund assets										
420	1.1.1.14.3	Defined benefit pension fund assets which the institution has an unrestricted ability to use										
430	1.1.1.15	(-) Reciprocal cross holdings in CET1 Capital										
440	1.1.1.16	(-) Excess of deduction from Additional Tier 1 (AT1) items over AT1 Capital (see 1.2.10)										
450	1.1.1.17	(-) Qualifying holdings outside the financial sector which can alternatively be subject to a 1.250% risk weight										
460	1.1.1.18	(-) Securitisation positions which can alternatively be subject to a 1.250% risk weight										
470	1.1.1.19	(-) Free deliveries which can alternatively be subject to a 1.250% risk weight										
471	1.1.1.20	(-) Positions in a basket for which an institution cannot determine the risk weight under the IRB approach, and can alternatively be subject to a 1.250% risk weight										
472	1.1.1.21	(-) Equity exposures under an internal models approach which can alternatively be subject to a 1.250% risk weight										
480	1.1.1.22	(-) CET1 instruments of financial sector entities where the institution does not have a significant investment										
490	1.1.1.23	(-) Deductible deferred tax assets that rely on future profitability and arise from temporary differences										
500	1.1.1.24	(-) CET1 instruments of financial sector entities where the institution has a significant investment										
510	1.1.1.25	(-) Amount exceeding the 17.65% threshold										
520	1.1.1.26	Other transitional adjustments to CET1 Capital										
524	1.1.1.27	(-) Additional deductions of CET1 Capital due to Article 3 CRR										
529	1.1.1.28	CET1 capital elements or deductions - other										
530	1.1.2	ADDITIONAL TIER 1 (AT1) CAPITAL										
540	1.1.2.1	Capital instruments eligible as AT1 Capital										
550	1.1.2.1.1	Paid up capital instruments										
560	1.1.2.1.2*	Memorandum item: Capital instruments not eligible										
570	1.1.2.1.3	Share premium										
580	1.1.2.1.4	(-) Own AT1 instruments										
590	1.1.2.1.4.1	(-) Direct holdings of AT1 instruments										
620	1.1.2.1.4.2	(-) Indirect holdings of AT1 instruments										
621	1.1.2.1.4.3	(-) Synthetic holdings of AT1 instruments										
622	1.1.2.1.5	(-) Actual or contingent obligations to purchase own AT1 instruments										
660	1.1.2.2	Transitional adjustments due to grandfathered AT1 Capital instruments										
670	1.1.2.3	Instruments issued by subsidiaries that are given recognition in AT1 Capital										
680	1.1.2.4	Transitional adjustments due to additional recognition in AT1 Capital of instruments issued by subsidiaries										
690	1.1.2.5	(-) Reciprocal cross holdings in AT1 Capital										
700	1.1.2.6	(-) AT1 instruments of financial sector entities where the institution does not have a significant investment										
710	1.1.2.7	(-) AT1 instruments of financial sector entities where the institution has a significant investment										
720	1.1.2.8	(-) Excess of deduction from T2 items over T2 Capital										
730	1.1.2.9	Other transitional adjustments to AT1 Capital										
740	1.1.2.10	Excess of deduction from AT1 items over AT1 Capital (deducted in CET1)										
744	1.1.2.11	(-) Additional deductions of AT1 Capital due to Article 3 CRR										
748	1.1.2.12	AT1 capital elements or deductions - other										
750	1.2	TIER 2 (T2) CAPITAL										
760	1.2.1	Capital instruments and subordinated loans eligible as T2 Capital										
770	1.2.1.1	Paid up capital instruments and subordinated loans										
780	1.2.1.2*	Memorandum item: Capital instruments and subordinated loans not eligible										
790	1.2.1.3	Share premium										
800	1.2.1.4	(-) Own T2 instruments										
810	1.2.1.4.1	(-) Direct holdings of T2 instruments										
840	1.2.1.4.2	(-) Indirect holdings of T2 instruments										
841	1.2.1.4.3	(-) Synthetic holdings of T2 instruments										
842	1.2.1.5	(-) Actual or contingent obligations to purchase own T2 instruments										
880	1.2.2	Transitional adjustments due to grandfathered T2 Capital instruments and subordinated loans										
890	1.2.3	Instruments issued by subsidiaries that are given recognition in T2 Capital										
900	1.2.4	Transitional adjustments due to additional recognition in T2 Capital of instruments issued by subsidiaries										
910	1.2.5	IRB Excess of provisions over expected losses eligible										
920	1.2.6	SA General credit risk adjustments										
930	1.2.7	(-) Reciprocal cross holdings in T2 Capital										
940	1.2.8	(-) T2 instruments of financial sector entities where the institution does not have a significant investment										
950	1.2.9	(-) T2 instruments of financial sector entities where the institution has a significant investment										
960	1.2.10	Other transitional adjustments to T2 Capital										
970	1.2.11	Excess of deduction from T2 items over T2 Capital (deducted in AT1)										
974	1.2.12	(-) Additional deductions of T2 Capital due to Article 3 CRR										
978	1.2.13	T2 capital elements or deductions - other										

C 02.00 - OWN FUNDS REQUIREMENTS (CA2)			Current reporting month	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Year-end following Q8
Rows [r]	Item	Label	30-Sep-16	31-Dec-16	31-Mar-17	30-Jun-17	30-Sep-17	31-Dec-17	31-Mar-18	30-Jun-18	30-Sep-18	31-Dec-18
010	1	TOTAL RISK EXPOSURE AMOUNT										
020	1*	<i>Of which: Investment firms under Article 95 paragraph 2 and Article 98 of CRR</i>										
030	1**	<i>Of which: Investment firms under Article 96 paragraph 2 and Article 97 of CRR</i>										
040	1.1	RISK WEIGHTED EXPOSURE AMOUNTS FOR CREDIT, COUNTERPARTY CREDIT AND DILUTION RISKS AND FREE DELIVERIES										
050	1.1.1	Standardised approach (SA)										
060	1.1.1.1	SA exposure classes excluding securitisation positions										
070	1.1.1.1.01	Central governments or central banks										
080	1.1.1.1.02	Regional governments or local authorities										
090	1.1.1.1.03	Public sector entities										

30-Sep-16

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Additional information for calculation of reporting thresholds												
850	31	Non-domestic original exposures										
860	32	Total original exposures										
Basel I floor												
870		Adjustments to total own funds										
880		Own funds fully adjusted for Basel I floor										
890		Own funds requirements for Basel I floor										
900		Own funds requirements for Basel I floor - SA alternative										
910		Deficit of total capital as regards the minimum own funds requirements of the Basel I floor										

C 05.01 - TRANSITIONAL PROVISIONS (CA5.1)			Current reporting month	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Year-end following Q8
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Row/Col	ID	Item	30-Sep-16	31-Dec-16	31-Mar-17	30-Jun-17	30-Sep-17	31-Dec-17	31-Mar-18	30-Jun-18	30-Sep-18	31-Dec-18
r010c04c	1	Total transitional adjustments included in RWAs										

PRA SUPPLEMENTARY DATA SECTION			Current reporting month	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Year-end following Q8
--------------------------------	--	--	-------------------------	----	----	----	----	----	----	----	----	-----------------------

Rows [r]	ID	Item	30-Sep-16	31-Dec-16	31-Mar-17	30-Jun-17	30-Sep-17	31-Dec-17	31-Mar-18	30-Jun-18	30-Sep-18	31-Dec-18
Additional information in relation to capital resources, adjustments to capital resources and capital requirements												
010		Dividends deducted in this period										
020		Connected funding of a capital nature										
030		Of which: Connected funding of CET1 nature										
040		Of which: Connected funding of Tier 2 nature										
050		Of which: Connected funding that is treated as a significant investment										
060		Risk weighted exposure amount for counterparty credit risk										
070		Of which: Relating to trading book										
Additional information on investments in the capital of financial sector entities												
080		Amount exceeding the 17.65% threshold: proportion attributable to significant investments (+)										
090		Total significant investments in the CET1 capital of financial sector entities										
100		Of which: within the scope of consolidated supervision										
110		Risk weighted exposure amount of significant investments in CET1 which are not deducted from the institution's CET1										
120		Total significant investments in the AT1 capital of financial sector entities										
130		Of which: within the scope of consolidated supervision										
140		Total significant investments in the Tier 2 capital of financial sector entities										
150		Of which: within the scope of consolidated supervision										
160		Non-significant investments in the CET1 capital of financial sector entities within the scope of consolidated supervision										
170		Non-significant investments in the AT1 capital of financial sector entities within the scope of consolidated supervision										
180		Non-significant investments in the Tier 2 capital of financial sector entities within the scope of consolidated supervision										
190		<i>Memo: CET1 capital after applying full deduction treatment to financial sector investments</i>										
200		<i>Memo: Total risk weighted exposure amount after applying full deduction treatment to financial sector investments</i>										
Additional information on capital issued out of subsidiaries that are institutions to third parties												
210		Total CET1 capital in the group's subsidiaries that are institutions that is held by third party investors										
220		Total Tier 1 capital in the group's subsidiaries that are institutions that is held by third party investors										
230		Total capital (all tiers) in the group's subsidiaries that are institutions that is held by third party investors										
Additional information on risk exposures which can either be deducted or subject to a 1250% risk weight (only report if risk-weighted)												
240		Risk weighted exposure amount due to qualifying holdings outside the financial sector										
250		Risk weighted exposure amount due to securitisation positions										
Additional information on P&L, balance sheet and leverage data												
260		Profit (+) or loss (-) for the period										
270		Total balance sheet assets										
281		Total Leverage Ratio exposure - using a fully phased-in definition of Tier 1 capital										



4	Name of the template	Capital+
2	PRA template version control	PRA 103
3 1	Basis of reporting (<i>select from list</i>)	
4	Submission number (<i>increase by 1 if resubmission</i>)	4
5 2	Firm reference number (<i>FRN</i>)	
3	LEI code	
6 4	Name of the firm	
7	Group reference number (<i>where applicable</i>)	
8 5	Reporting period start date	
9 6	Reporting period end date	31-Dec-16
10 7	Reporting currency for this report (<i>select from list, all figures in thousands</i>)	

Notes from the firm, if any

(for example, notes explaining change in the latest actuals vs. previous report, any update to the business plan that affects the projections, etc.)

			Current reporting month	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Year-end following Q8
Rows [r]	ID	Item	31-Dec-16	31-Mar-17	30-Jun-17	30-Sep-17	31-Dec-17	31-Mar-18	30-Jun-18	30-Sep-18	31-Dec-18	31-Dec-19
C 01.00 - OWN FUNDS (CA1)												
010	1	<u>OWN FUNDS</u>										
015	1.1	TIER 1 CAPITAL										
020	1.1.1	COMMON EQUITY TIER 1 CAPITAL										
530	1.1.2	ADDITIONAL TIER 1 CAPITAL										
750	1.2	TIER 2 CAPITAL										
C 02.00 - OWN FUNDS REQUIREMENTS (CA2)												
010	1	<u>TOTAL RISK EXPOSURE AMOUNT</u>										
C 04.00 - MEMORANDUM ITEMS (CA4)												
Capital buffers												
740	27	Combined buffer requirement										
750		Capital conservation buffer										
760		Conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State										
770		Institution specific countercyclical capital buffer										
780		Systemic risk buffer										
790		Systemically important institution buffer										
800		Global Systemically Important Institution buffer										
810		Other Systemically Important Institution buffer										
Pillar II requirements												
820	28	Own funds requirements related to Pillar II adjustments										
PRA SUPPLEMENTARY DATA SECTION												
Additional information on P&L, balance sheet and leverage data												
260		Profit (+) or loss (-) for the period										
270		Total balance sheet assets										
281		Total Leverage Ratio exposure - using a fully phased-in definition of Tier 1 capital										

Appendix 3: PRA101 to PRA103 (Capital+) instructions

In this appendix, new text is underlined and deleted text is struck through.

Extracts

Notes on filling in data-points in PRA101 - Capital+

...

Capital+ input section

This is the section for entering most of the relevant data. It comprises various sections replicating parts of the Capital Adequacy Overview (CA) data items within COREP, and an additional section to capture data that are bespoke to the Capital+ report.

Please note all figures on the ~~Capital+ Input~~ page are to be reported in **thousands units**, unless otherwise indicated.

...

Notes on filling in data-points in PRA102 Capital+ forecast - semi annual

...

Capital+ input section

This is the section for entering most of the relevant data. It comprises various sections replicating parts of the Capital Adequacy Overview (CA) data items within COREP, and an additional section to capture data that are bespoke to the Capital+ report.

Please note all figures on the ~~Capital+ Input~~ page are to be reported in **thousands units**, unless otherwise indicated.

...

Notes on filling in data-points in PRA103 Capital+ forecast annual

...

Capital+ input section

This is the section for entering most of the relevant data. It comprises sections replicating small parts of the Capital Adequacy Overview (CA) data items within COREP, and an additional section to capture data that are bespoke to the Capital+ report.

Please note all figures on the ~~Capital+ Input~~ page are to be reported in **thousands units** unless otherwise indicated.

...

Appendix 4: PRA108 instructions

In this appendix, new text is underlined and deleted text is struck through.

Extract

Instructions for Memorandum items (PRA108)

...

Currency

Firms should report in the currency of their annual audited accounts. All figures ~~Figures should be reported in 000s, except for Number of Customers (65A) which~~ should be reported in units.

...