



**BANK OF ENGLAND
PRUDENTIAL REGULATION
AUTHORITY**

RFB003: Intragroup financial reporting (core)

General Information

1	Name of the template	RFB003
2	PRA template version control	v1.01
3	Basis of reporting	
4	Submission number <i>(increase by 1 if resubmission)</i>	
5	Firm reference number <i>(FRN)</i>	
6	Legal entity identifier <i>(LEI)</i>	
7	Name of the firm	
8	Reporting period start date	
9	Reporting period end date	
10	Reporting currency	
11	Currency reporting unit	single



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RFB003a: Balance sheet statement

Part 1: Assets

Based on FINREP template F01.01

		Carrying amount: Intragroup transactions
		010
010	Cash, cash balances at central banks and other demand deposits	
040	Other demand deposits	
050	Financial assets held for trading	
060	Derivatives	
070	Equity instruments	
080	Debt securities	
090	Loans and advances	
096	Non-trading financial assets mandatorily at fair value through profit and loss	
097	Equity instruments	
098	Debt securities	
099	Loans and advances	
100	Financial assets designated at fair value through profit or loss	
120	Debt securities	
130	Loans and advances	
141	Financial assets at fair value through other comprehensive income	
142	Equity instruments	
143	Debt securities	
144	Loans and advances	
181	Financial assets at Amortised Cost	
182	Debt securities	
183	Loans and advances	
260	Investments in subsidiaries, joint ventures and associates	
360	Other assets	
370	Non-current assets and disposal groups classified as held for sale	
380	TOTAL ASSETS	

Part 2: Liabilities

Based on FINREP template F01.02

		Carrying amount: Intragroup transactions
		010
010	Financial liabilities held for trading	
020	Derivatives	
030	Short positions	
040	Deposits	
050	Debt securities issued	
060	Other financial liabilities	
070	Financial liabilities designated at fair value through profit or loss	
080	Deposits	
090	Debt securities issued	
100	Other financial liabilities	
110	Financial liabilities measured at amortised cost	
120	Deposits	
130	Debt securities issued	
140	Other financial liabilities	
170	Provisions	
220	Commitments and guarantees given	
230	Other provisions	
270	Share capital repayable on demand	
280	Other liabilities	
290	Liabilities included in disposal groups classified as held for sale	
300	TOTAL LIABILITIES	



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RFB003: Intragroup financial reporting (core)

RFB003b: Statement of profit or loss

Based on FINREP template F02.00

		Current period: Intragroup transactions	Current period: Shared customer transactions
		010	020
010	Interest income		
020	Financial assets held for trading		
025	Non-trading financial assets mandatorily at fair value through profit or loss		
030	Financial assets designated at fair value through profit or loss		
041	Financial assets at fair value through other comprehensive income		
051	Financial assets at amortised cost		
080	Other assets		
085	Interest income on liabilities		
090	(Interest expenses)		
100	(Financial liabilities held for trading)		
110	(Financial liabilities designated at fair value through profit or loss)		
120	(Financial liabilities measured at amortised cost)		
140	(Other liabilities)		
145	(Interest expense on financial assets)		
150	(Expenses on share capital repayable on demand)		
160	Dividend income		
170	Financial assets held for trading		
175	Non-trading financial assets mandatorily at fair value through profit and loss		
191	Financial assets at fair value through other comprehensive income		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method		
200	Fee and commission income		
210	(Fee and commission expenses)		
220	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net		
231	Financial assets at fair value through other comprehensive income		
241	Financial assets at amortised cost		
260	Financial liabilities measured at amortised cost		
270	Other		
280	Gains or (-) losses on financial assets and liabilities held for trading, net		
287	Gains or (-) losses on non-trading financial assets and liabilities mandatorily at fair value through profit or loss, net		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net		
310	Exchange differences [gain or (-) loss], net		
330	Gains or (-) losses on derecognition of non financial assets, net		
340	Other operating income		
350	(Other operating expenses)		
355	TOTAL OPERATING INCOME, NET		
360	(Administrative expenses)		
370	(Staff expenses)		
380	(Other administrative expenses)		
425	Modification gains or (-) losses, net		
426	Financial assets at fair value through other comprehensive income		
427	Financial assets at amortised cost		
430	(Provisions or (-) reversal of provisions)		
440	(Commitments and guarantees given)		
450	(Other provisions)		
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)		
481	(Financial assets at fair value through other comprehensive income)		
491	(Financial assets at amortised cost)		
510	(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)		
520	(Impairment or (-) reversal of impairment on non-financial assets)		
590	Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method		
600	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations		
610	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS		
650	Profit or (-) loss before tax from discontinued operations		



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RFB003: Intragroup financial reporting (core)

RFB003c: Statement of comprehensive income

Based on FINREP template F03.00

		Current period: Intragroup transactions
		010
020	Other comprehensive income	
030	Items that will not be reclassified to profit or loss	
070	Non-current assets and disposal groups held for sale	
080	Share of other recognised income and expense of entities accounted for using the equity method	
081	Fair value changes of equity instruments measured at fair value through other comprehensive income	
086	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk	
100	Items that may be reclassified to profit or loss	
241	Debt instruments at fair value through other comprehensive income	
251	<i>Valuation gains or (-) losses taken to equity</i>	
261	<i>Transferred to profit or loss</i>	
270	<i>Other reclassifications</i>	
280	Non-current assets and disposal groups held for sale	
290	<i>Valuation gains or (-) losses taken to equity</i>	
300	<i>Transferred to profit or loss</i>	
310	<i>Other reclassifications</i>	
320	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	