

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	ES£6	=	BT£44
14	ESF6	=	BTE44
15	ESF7A	=	BTE20+BTC20
16	ESF7B	=	BTE40+BTC40
17	ES£8	=	BT£21B
18	ESF8	=	BTE21B+BTC21B
19	ES£9A	=	BT£23D+BT£23E+BT£23F
20	ESF9A	=	BTE23D+BTC23D+BTE23E+BTC23E+BTE23F+BTC23F
21	ES£9B	=	BT£23G
22	ESF9B	=	BTE23G+BTC23G
23	ES£10A	=	BT£30B
24	ESF10A	=	BTE30B+BTC30B
25	ES£10B	=	BT£30C
26	ESF10B	=	BTE30C+BTC30C
27	ES£10C	=	BT£30A
28	ESF10C	=	BTE30A+BTC30A
29	ES£11A	=	BT£32AA1+BT£32AA2
30	ESF11A	=	BTE32AA1+BTC32AA1+BTE32AA2+BTC32AA2
31	ES£11B	=	BT£32BA
32	ESF11B	=	BTE32BA+BTC32BA
33	ES£12	=	BT£22A
34	ESF12	=	BTE22A+BTC22A
35	ES£13A	<=	BT£2J+BT£3J+BT£6J
36	ESF13A	<=	BTE2J+BTC2J+BTE3J+BTC3J+BTE6J+BTC6J
37	ES£13B	<=	BT£2J+BT£3J+BT£6J+BT£19A, if positive otherwise 0
38	ESF13B	<=	((E2J+E3J+E6J+E19A) -(E23K+E30J+E32J)) + ((C2J+C3J+C6J+C19A)-(C23K+C30J+C32J)), if positive otherwise 0
39	ES£13BA	<=	BT£2J+BT£3J+BT£6J+BT£19A

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