

**FSA001**

**Balance sheet**

1 Is this report on behalf of a UK consolidation group? A  
Yes/No B

2 If yes, please list the FSA firm reference numbers of the other firms in the consolidation group.

Index number	FSA FRN
1	
...	
n	

3 If no (to data element 1), is this a solo-consolidated report? Yes/No

	A Trading book	B Non-trading book
<b>Assets</b>		
5 Cash and balances at central banks (excludes client money)		
6 Credit items in the course of collection from banks		
7 Treasury bills and other eligible bills		
8 Deposits with, and loans to, credit institutions		
9 Loans and advances to customers		
10 Debt securities		
11 Equity shares		
12 Investment in group undertakings		
13 Reverse repurchase agreements and cash collateral on securities borrowed		
14 Derivatives		
15 Goodwill		
16 Other intangible assets		
17 Tangible fixed assets		
18 Prepayments and accrued income		
19 Other assets		
20 Total assets		

**(both trading and non-trading)**

	A
<b>Liabilities</b>	
21 Own bank notes issued	
22 Items in the course of collection due to other banks	
23 Deposits from banks and building societies, including overdrafts and loans from them	
24 Customer accounts	
25 of which Retail	
26 E-money	
27 Corporate	
28 Intra-group	
29 Other	
30 Trading liabilities	
31 Debt securities in issue, excluding covered bonds	
32 Covered bonds	
33 Derivatives	
34 Liabilities in respect of sale and repurchase agreements, and cash collateral received for securities lent	
35 Retirement benefit liabilities	
36 Taxation liabilities	
37 Provisions	
38 Subordinated liabilities	
39 Accruals and deferred income	

40	Other liabilities	
41	Subtotal	
42	Called up share capital, including partnership, LLP and sole trader capital	
43	Reserves	
44	Minority interests	
45	Total liabilities and equity	

**Memorandum items**

**Derivatives**

	Notional contract amount	Reporting date value	
		Assets	Liabilities
	A	B	C
46	Foreign exchange		
47	Interest rate		
48	Credit derivatives		
49	Equity and stock index		
50	Commodity		
51	Other		
52	Total		
53	Total after accounting netting		

**Other items**

54	Direct credit substitutes	
55	Transaction related contingents	
56	Trade-related contingents	
57	Asset sales with recourse	
58	Forward asset purchases	
59	Forward forward deposits placed	
60	Uncalled partly-paid shares and securities	
61	NIFs and RUFs	
62	Endorsement of bills	
63	Other commitments	
64	Client Money	
65	Number of customers	

**FSA002**

**Income statement**

	A Of which Trading book	B Total
<b>1 Financial &amp; operating income - total</b>		
2 Interest income		
3 <i>of which</i> on retail secured loans		
4 on retail unsecured loans (including bank deposits)		
5 on card accounts		
6 other		
7 Fee and commission income		
8 <i>of which</i> Gross commission and brokerage		
9 Performance fees		
10 Investment management fees		
11 Investment advisory fees		
12 Corporate finance		
13 UCITS management fees		
14 Other fee and commission income		
15 Trading income (losses)		
16 <i>of which</i> on trading investments		
17 charges on UCITS sales / redemptions		
18 on foreign exchange		
19 other trading income		
20 Gains (losses) arising from non-trading instruments		
21 Realised gains (losses) on financial assets & liabilities (other than HFT and FVTPL)		
22 Dividend income		
23 Other operating income		
24 Gains (losses) on disposals of HFS non-current assets & discontinued operations		
<b>25 Financial &amp; operating charges</b>		
26 Interest paid		
27 <i>of which</i> on bank and building society deposits		
28 on retail deposits		
29 on corporate deposits		
30 on intra-group deposits		
31 on other deposits		
32 Fee and commission expense		
33 Other operating expenses		
<b>34 Other costs</b>		
35 Staff expenses		
36 <i>of which</i> staff costs (ie non-discretionary)		
37 charges for discretionary staff costs		
38 General administrative expenses		
39 Depreciation & amortisation		
40 Impairment/Provisions		
41 Other charges		
42 Share of profit (losses) of associates		
43 Exceptional items		

FSA002 continued

44 **Profit (loss) before tax**

--	--

45 Tax expense (income)

--

46 **Net profit (loss)**

--

**Memorandum items**

47 Dividends paid during year

--

48 **Give details here of exceptional items**

--

**FSA003**

**Capital adequacy**

The firm completing this is subject to the capital rules for (tick one only):

- 1 A UK bank or a building society
- 2 A full scope BIPRU investment firm
- 3 A BIPRU limited activity firm
- 4 A BIPRU limited licence firm, including a UCITS investment firm

- 5 If you are a full scope BIPRU investment firm, do you meet the conditions in BIPRU TP 12.1R?

If you are a BIPRU investment firm, are you a:

- 6 BIPRU 730K firm
- 7 BIPRU 125K firm (excluding UCITS investment firms)
- 8 UCITS investment firm
- 9 BIPRU 50K firm
- 10 Do you have an investment firm consolidation waiver under BIPRU 8.4?
- 11 Have you notified the FSA, at least one month in advance of the date of this report, that you intend to deduct illiquid assets?

- 12 Basis of reporting  
 Unconsolidated/Solo-consolidated/Consolidated

*If consolidated, please complete data elements 13 and 14, otherwise go straight to data element 15.*

- 13 For consolidated reporting, provide  
 Group reference 

A
---

B
---

- 14 For consolidated reporting, provide details of all other FSA authorised firms included in this consolidated report.  
 FRN 

A
---

B
---

  

A
---

  

A
---

- 15 Total capital after deductions

- 16 Total tier one capital after deductions

- 17 Core tier one capital
- 18 Permanent share capital
- 19 Profit and loss account and other reserves
- 20 Interim net losses
- 21 Eligible partnership, LLP or sole trader capital
- 22 Share premium account
- 23 Externally verified interim net profits

- 135 Hybrid tier one capital
- 136 50% bucket
- 137 35% bucket
- 138 15% bucket

- 24 Other tier one capital
- 25 Perpetual non-cumulative preference shares subject to limit
- 26 Innovative tier one instruments subject to limit

- | 27  | Deductions from tier one capital   |  |
|-----|--|--|
| 28  | Investments in own shares  |  |
| 29  | Intangible assets  |  |
| 139 | Excess on limits for 50% bucket capital instruments                            |  |
| 140 | Excess on limits for 35% bucket capital instruments                            |  |
| 141 | Excess on limits for 15% bucket capital instruments                            |  |
| 30  | Excess on limits for non innovative tier one instruments                       |  |
| 31  | Excess on limits for innovative tier one instruments                           |  |
| 32  | Excess of drawings over profits for partnerships, LLPs or sole traders         |  |
| 33  | Net losses on equities held in the available-for-sale financial asset category |  |
| 34  | Material holdings  |  |

- 35 Total tier two capital after deductions 

--	--

A

36	Upper tier two capital		
37	Excess on limits for tier one capital transferred to upper tier two capital		
38	Upper tier two capital instruments		
39	Revaluation reserve		
40	General/collective provisions		
41	Surplus provisions		
42	Lower tier two capital		
43	Lower tier two capital instruments		
44	Excess on limits for lower tier two capital		
45	Deductions from tier two capital		
46	Excess on limits for tier two capital		
47	Other deductions from tier two capital		
48	Deductions from total of tiers one and two capital		
49	Material holdings		
50	Expected loss amounts and other negative amounts		
51	Securitisation positions		
52	Qualifying holdings		
53	Contingent liabilities		
54	Reciprocal cross-holdings		
55	Investments that are not material holdings or qualifying holdings		
56	Connected lending of a capital nature		
57	Total tier one capital plus tier two capital after deductions		
58	Total tier three capital		
59	Excess on limits for total tier two capital transferred to tier three capital		
60	Short term subordinated debt		
61	Net interim trading book profit and loss		
62	Excess on limit for tier three capital		
63	Unused but eligible tier three capital (memo)		
64	Total capital before deductions		
65	Deductions from total capital		
66	Excess trading book position		
67	Illiquid assets		
68	Free deliveries		
69	Base capital resources requirement		
70	<b>Total variable capital requirement</b>		
71	Variable capital requirement for UK banks and building societies		
72	Variable capital requirement for full scope BIPRU investment firms		
73	Variable capital requirement for BIPRU limited activity firms		
74	Variable capital requirement for BIPRU limited licence firms		
75	Variable capital requirement for UCITS investment firms		
76	Variable capital requirements to be met from tier one and tier two capital		
77	Total credit risk capital component		
78	Credit risk for UK consolidation group reporting calculated under non-EEA rules		
79	Credit risk capital requirements under the standardised approach		
80	Credit risk capital requirements under the IRB approach		
81	Under foundation IRB approach		
82	Retail IRB		
83	Under advanced IRB approach		
84	Other IRB exposures classes		
85	Total operational risk capital requirement		
86	Operational risk for UK consolidation group reporting calculated under non-EEA rules		
87	Operational risk basic indicator approach		
88	Operational risk standardised/alternative standardised approaches		
89	Operational risk advanced measurement approaches		
90	Reduction in operational risk capital requirement under BIPRU TP 12.1		

A

91	Counterparty risk capital component		
92	Capital requirements for which tier three capital may be used		
93	Total market risk capital requirement		
94	Market risk capital requirement for UK consolidation group reporting calculated under non-EEA rules		
95	Position, foreign exchange and commodity risks under standardised approaches (TSA)		
96	Interest rate PRR		
97	Equity PRR		
98	Commodity PRR		
99	Foreign currency PRR		
100	CIU PRR		
101	Other PRR		
102	Position, foreign exchange and commodity risks under internal models (IM)		
103	Concentration risk capital component		
104	Fixed overhead requirement		
105	Capital resources requirement arising from capital floors		
106	Surplus (+) / Deficit (-) of own funds		
107	Solvency ratio (%)		
108	Individual Capital Guidance - total capital resources		
109	Individual Capital Guidance - general purpose capital		
142	Capital Planning Buffer		
143	Draw Down of Capital Planning Buffer		
110	Surplus/(deficit) total capital over ICG		
111	Surplus/(deficit) general purposes capital over ICG		
144	Surplus/(deficit) total capital over ICG and Capital Planning Buffer		
145	Surplus/(deficit) general purposes capital over ICG and Capital Planning Buffer		
<b>MEMORANDUM ITEMS</b>			
112	Value of portfolio under management - UCITS investment firms		
<b>Prudential filters</b>			
113	Unrealised gains on available-for-sale assets		
114	Unrealised gains (losses) on investment properties		
115	Unrealised gains (losses) on land and buildings		
116	Unrealised gains (losses) on debt instruments held in the available for sale category		
117	Unrealised gains (losses) on cash flow hedges of financial instruments		
118	Unrealised gains (losses) on fair value financial liabilities		
119	Defined benefit asset (liability)		
120	Deficit reduction amount if used		
121	Deferred acquisition costs (deferred income) (DACs/DIRs)		
<b>Minority interests</b>			
122	Minority interests included within capital resources		
123	of which: innovative tier one instruments		
<b>Profits</b>			
124	Profits not externally verified at the reporting date but subsequently verified		
125	Total capital after deductions after profits have been externally verified		
<b>Allocation of deductions between tier one and two capital</b>			
126	Material insurance holdings excluded from allocation		
127	Allocated to tier one capital		
128	Allocated to tier two capital		
<b>Firms on the IRB/AMA approaches</b>			
129	Total capital requirement under pre-CRD rules		
130	Total credit risk capital component under pre-CRD		
131	Expected loss amounts - wholesale, retail and purchased receivables		
132	Expected loss amounts - equity		
133	Total value adjustments and provisions eligible for the "EL less provisions" calculation under IRB		
134	Total deductions from tier 1 and tier 2 capital according to pre-CRD rules		

**FSA004**

**Further breakdown of certain credit risk data**

	<b>A</b> Capital requirement	<b>B</b> Exposure value
<b>Breakdown under the Standardised Approach by exposure classes</b>		
1 Total		
2 Central governments or central banks		
3 Regional governments or local authorities		
4 Administrative bodies and non-commercial undertakings		
5 Multilateral development banks		
6 International organisations		
7 Institutions		
8 Corporates		
9 Retail		
10 Secured on real estate property		
11 Past due items		
12 Items belonging to regulatory high risk categories		
13 Covered bonds		
14 Securitisation positions		
15 Short term claims on institutions and corporates		
16 Collective investment undertakings		
17 Other items		
<b>Breakdown under the Foundation IRB</b>		
18 Total		
19 Central governments and central banks		
20 Institutions		
21 Corporates		
22 Of which: to companies according to BIPRU 4.4.59 to BIPRU 4.4.60		
<b>Breakdown of Retail IRB</b>		
23 Total		
24 Retail mortgages		
25 Qualifying Revolving Retail Exposures		
26 Retail SME		
27 Other retail		
<b>Breakdown under Advanced IRB</b>		
28 Total		
29 Central governments and central banks		
30 Institutions		
31 Corporates		
32 Of which: to companies according to BIPRU 4.4.59 to BIPRU 4.4.60		
<b>Breakdown of other IRB exposure classes</b>		
33 Total		
34 Equity claims		
35 Securitisation positions		
36 Non-credit obligation assets		



FSA005

Market risk

	A	B	C	D	E	F	G
<b>Interest rate risk</b>							
General interest rate risk	USD	GBP	EUR	CHF	YEN	Other	Total
1 Valuations of longs							
2 Valuation of shorts							
3 PRR (as per handbook)							
<b>Specific interest rate risk</b>							
Amount by risk bucket							Total
4 0.00%							
5 0.25%							
6 1.00%							
7 1.60%							
8 8.00%							
9 12.00%							
10 PRR							
11 Securitisation exposures/unrated liquidity facilities PRR							
12 Ordinary CDS PRR							
13 Securitisation CDS PRR							
14 Basic interest rate PRR calculation for equity instruments							
15 Option PRR for interest rate positions							
16 CAD1 PRR for interest rate positions							
17 Other PRR							
18 Total interest rate PRR							
<b>Equity risk</b>							
General equity risk (or simplified)	USD	GBP	EUR	CHF	YEN	Other	Total
19 Valuations of longs							
20 Valuation of shorts							
21 PRR							

FSA005 continued

	A	B	C	D	E	F	G
	USD	GBP	EUR	CHF	YEN	Other	Total
22	Specific equity risk by risk bucket						
22	Qualifying equities						
23	Qualifying equity indices						
24	Other equities, equity indices or equity baskets						
25	PRR						
26	Option PRR for equity positions						
27	CAD 1 PRR for equity positions						
28	Other PRR						
29	Total Equity PRR						
	<b>Commodity Risk</b>						
	Precious metals	Base metals	softs	energy	other		Total
30	Valuation of longs						
31	Valuation of shorts						
32	Outright PRR						
33	Spread PRR						
34	Carry PRR						
35	Simplified PRR						
36	Total PRR						
37	Option PRR for commodity positions						
38	CAD 1 PRR for commodity positions						
39	Other PRR						
40	Total Commodity PRR						
	<b>Foreign currency risk</b>						
	General foreign currency risk						
	USD	GBP	EUR	CHF	YEN	Other	Total
41	Total net long positions						
42	Total net short positions						
43	Net gold position						
44	PRR						

FSA005 continued

	A USD	B GBP	C EUR	D CHF	E YEN	F Other	G Total
45							
46							
47							

48							
----	--	--	--	--	--	--	--

**Collective investment undertaking risk**

	USD	GBP	EUR	CHF	YEN	Other	Total
General CIU risk							
49							
50							
51							

52							
53							
54							

55							
----	--	--	--	--	--	--	--

**Other PRR**

56							
----	--	--	--	--	--	--	--

**Internal models-based charges**

57							
58							
59							
60							

**Add-ons**

	A Description	B Value
63	1	
	2	
	3	

...		
n		

64

Total Add-ons

61

Internal models-based PRR

62

**GRAND TOTAL PRR**

**FSA006**

**Market risk - supplementary data**

**Daily outturn data**

Closing P&L date	VaR confidence level	Holding period (days)	Business unit code	Currency	Value at risk	BIPRU 7.10 cleaned P&L	Starting P&L date	Date on which VaR computed	Last date Var historic data updated	Add-on VaR	BIPRU 7.10 hypothetical P&L
---------------------	----------------------------	--------------------------	-----------------------	----------	---------------	---------------------------	----------------------	----------------------------------	---	------------	-----------------------------------

1	A	B	C	D	E	F	G	H	J	K	L	M
1												
2												
n												

FSA007

Operational risk

The Standardised Approach (and Alternative Standardised Approach)      Advanced Measurement Approach

1 **Approach adopted (Yes/No)**

*Fill in the columns for each approach that is adopted*

A	B

**Relevant income indicator - 3 year average**

- 2 - corporate finance
- 3 - trading and sales
- 4 - retail brokerage
- 5 - commercial banking
- 6 - retail banking
- 7 - payment and settlement
- 8 - agency services
- 9 - asset management


(Under Alternative Standardised Approach)

**Nominal amount of loans and advances - 3 year average**

- 10 - retail banking
- 11 - commercial banking


- 12 Capital requirements before risk transfer mechanisms and expected loss deductions
- 13 Expected loss captured in business practice excluded from capital requirements
- 14 Total capital alleviation due to risk transfer mechanisms


15 **Capital required - total**

--

**Operational risk losses - AMA firms only**

16 **Gross loss amount for the whole period**

--

17 **Total number of loss events**

--

	Date event added to loss database	Date of loss event	Gross Loss Amount	Certainty of loss	Business line	Event type	Commentary
18	A	B	C	D	E	F	G
1							
2							
n							

FSA008

Large exposures

1 Is this report by a UK consolidation group under BIPRU 8 Ann 1R?  A B

**For consolidated reporters only**

2 List the FSA Firm Reference Numbers of the members of the UK consolidation group

Index no	FSA FRN
1	
...	
n	

**For unconsolidated/solo-consolidated reporters only:**

3 Is the firm a member of a UK integrated group

**Part 1: Large exposures at the reporting date (other than to members of integrated groups under BIPRU 10.8 or BIPRU 10.9)**

4 Capital resources under BIPRU 10.5.3R  Capital resources (BIPRU 10.5.4R)  B

Exposure no	Counterparty name (or group name)	Gross exposure	% of capital resources under BIPRU 10.5.3R	Funded credit protection	Unfunded credit protection	Exposure after credit risk mitigation	Of which							Trading book concentration risk excesses		CNCOM	PD %	LGD %	EL %	Credit risk capital requirement	
							Exempt exposures		Non-exempt exposures					% of capital resources under 10.5.4R	Existed for 10 business days or less - %						Persisted for more than 10 business days - %
							Amount	% of capital resources	Non-trading book	% of capital resources	Trading book	% of capital resources	Aggregate %								
A	B	C	D	W	X	E	F	G	H	J	K	L	M	N	P	Q	R	S	T	U	V
1																					
...																					
n																					
Total																					

6 I confirm that the firm has notified the FSA under SUP 15.3.11R of all exposures that have exceeded, or will exceed, the limits set out in BIPRU 10.5.6R (tick to confirm)  A

**Part 2: Details of connected counterparties at the reporting date**

Exposure no	Individual counterparties (each individually above 2.5% capital resources)	Gross exposure	% of capital resources under BIPRU 10.5.3R	Funded credit protection	Unfunded credit protection	Exposure after credit risk mitigation	Of which						
							Exempt exposures		Non-exempt exposures				
							Amount	%	Non-trading book	%	Trading book	%	Aggregate %
A	B	C	D	N	O	E	F	G	H	J	K	L	M
1	Individually <2.5% of capital resources												
2													
...													
n													

FSA008 continued

**Unconsolidated or solo-consolidated reporters only:**  
**Part 4: Significant transactions with the mixed activity holding company and its subsidiaries**

Transaction no	Counterparty name	Transaction or exposure value	% of capital resources
A	B	C	D
1			
...			
<i>n</i>			



**FSA009**  
**Key data**

**A**

The firm completing this is subject to the capital rules for (tick one only):

- 1 A UK bank or a building society
- 2 A full scope BIPRU investment firm
- 3 A BIPRU limited activity firm
- 4 A BIPRU limited licence firm, including a UCITS investment firm

- 5 If you are a full scope BIPRU investment firm, do you meet the conditions in BIPRU TP 12.1R?
- 6 If you are a BIPRU limited activity or BIPRU limited licence firm, have you a waiver under BIPRU 6.1.2G?

If you are a BIPRU investment firm, are you a:

- 7 BIPRU 730K firm
- 8 BIPRU 125K firm (excluding UCITS investment firms)
- 9 UCITS investment firm
- 10 BIPRU 50K firm
- 11 Do you have a waiver from consolidated supervision?
- 12 Have you notified the FSA, at least one month in advance of the date of this report, that you intend to deduct illiquid assets?

- 13 Basis of reporting
 

Unconsolidated
Solo-consolidated
Consolidated

*If consolidated, please complete data elements 14 and 15, otherwise go straight to data element 16.*

- 14 For consolidated reporting, provide
 

<b>A</b>	<b>B</b>
Group reference <input style="width: 150px;" type="text"/>	Group name <input style="width: 150px;" type="text"/>

- 15 For consolidated reporting, provide details of all other FSA authorised firms included in this consolidated report.
 

<b>A</b>	<b>B</b>
FRN <input style="width: 150px;" type="text"/>	Name <input style="width: 150px;" type="text"/>
<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>
<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>
<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>

**A**

- 16 If unconsolidated or solo-consolidated, are you a member of a non-EEA sub-group?  
*If you answer yes, you are also required to report FSA028*

- 17 What is the currency of the report (all figures in 000s)?

Yes/No

- 18 Have you adopted any of the new approaches to credit risk at the reporting date?

- 19 Total tier one capital after deductions
- 20 Total tier two capital after deductions
- 21 Deductions from the totals of tier one and two
- 22 Capital resources for large exposures
- 23 Total tier three capital
- 24 Deductions from total capital
- 25 **Total capital after deductions**

FSA009 continued

26	Credit risk requirement under existing rules	
27	Market risk requirement under existing rules	
28	Other capital requirements under existing rules	
29	Total credit risk capital component	
30	Total operational risk capital requirement	
31	Reduction in operational risk capital requirement under BIPRU TP 12.8R	
32	Counterparty risk capital component	
33	Total market risk capital requirement	
34	Concentration risk capital component	
35	Fixed overheads requirement	
36	<b>Capital resources requirement</b>	
37	Base capital resources requirement	
38	Capital resources requirement arising from the operation of capital floors	
39	Surplus/Deficit of own funds	
40	Individual capital guidance - total capital resources	
41	Individual capital guidance - general purpose capital	
42	Surplus/(deficit) total capital over ICG	
43	Surplus/(deficit) general purpose capital over ICG	
<b>Memorandum item (for UCITS investment firms only)</b>		
44	Value of portfolio under management	

**FSA010 Mismatch liquidity**

**[Deleted]**

**FSA011**

**Building society liquidity**

9 SDL at reporting date Amount

**Amounts of 8 day liquidity at any time during the month (end of day balance)**

	A	C
	Amount	Date
12 Building society holdings - at reporting date		

**Specialist data**

13 Business assets not FSRP as % of business assets	
14 Deposits and loans as % of SDL	
15 Amount of offshore deposits	
16 Large shareholdings as % of SDL	

**FSA012**  
**Non-deposit-taking EEA bank liquidity**

[Deleted]

**FSA013**  
**Stock liquidity**  
[Deleted]

**FSA014**

**Forecast data from firms**

A

**Profitability (for the financial year)**

1	Net interest income	<input type="text"/>
2	Other income	<input type="text"/>
3	Expenditure	<input type="text"/>
4	Impairment / provisions	<input type="text"/>
5	Total profit before tax and minority interests	<input type="text"/>
6	Net profit (loss)	<input type="text"/>

**Balance sheet**

7	Cash and balances at central banks	<input type="text"/>
8	Loans and advances to customers	<input type="text"/>
9	Investments	<input type="text"/>
10	Customer accounts	<input type="text"/>
11	Deposits by banks, including overdrafts	<input type="text"/>
12	Total assets/liabilities	<input type="text"/>

**Capital adequacy**

13	Total capital after deductions	<input type="text"/>
14	Variable capital requirement at the end of period	<input type="text"/>





**FSA016 Solo consolidation data**

**Aggregate use of solo-consolidation at the reporting date**

		A
1	Number of subsidiaries included in the solo-consolidation	<input type="text"/>
2	Book value of investments included in solo-consolidation - EEA incorporated	<input type="text"/>
3	Book value of investments included in solo-consolidation - non-EEA incorporated	<input type="text"/>
4	Surplus capital in parent firm balance sheet	<input type="text"/>

**Top 5 solo-consolidated subsidiaries ranked by book value of investment at the reporting date**

	Name of subsidiary A	Country of incorporation B	Brief business descriptor C	Main underlying assets D	Book value of investment in subsidiary E	Capital requirements arising from assets within the subsidiary F
5						
1						
2						
3						
4						
5						

**Top 5 solo-consolidated subsidiaries ranked by aggregate exposure of parent to subsidiary at the reporting date**

		Name of subsidiary A	Country of incorporation B	Brief business descriptor C	Main underlying assets D	Aggregate exposure of parent to subsidiary E	Exposure of parent to subsidiary with a residual maturity of less than one year F	Capital requirements arising from assets within the subsidiary G
6	1							
	2							
	3							
	4							
	5							

**Top 5 solo-consolidated subsidiaries ranked by net flow of funds from parent to subsidiary during the reporting period**

		Name of subsidiary A	Country of incorporation B	Brief business descriptor C	Main underlying assets D	Net flow of funds from parent to subsidiary E
7	1					
	2					
	3					
	4					
	5					

Interest rate gap report

	A	B	C	D	E	F	G	H	J	K	L	M	N	P	Q
1	Gap sensitivity to parallel shift of:	2%													
	Totals	Overnight to 3-6 months	3 months	6-12 months	1-2 years	2-3 years	3-4 years	4-5 years	5-6 years	6-7 years	7-8 years	8-9 years	9-10 years	Over 10 years	No specific re-pricing
2	Monetary balance sheet assets (non-optional) as per contractual re-pricing date														
3	> Adjustments for actual expected re-pricing date														
4	> Pipeline products														
5	Monetary balance sheet assets with option features and with re-pricing maturity determined as per note 1 below														
6	> Adjustments for actual expected re-pricing date														
7	> Pipeline products														
8	Net Trading Book asset														
9	Non-monetary and other assets														
10	Asset sub-total														
11	> Linear derivative contracts														
12	> Non-linear derivative contracts														
13	Asset totals														
	<b>Liabilities</b>														
14	Monetary balance sheet liabilities (non-optional) as per contractual re-pricing date														
15	> Adjustments for actual expected re-pricing date														
16	> Pipeline products														
17	Monetary balance sheet liabilities with option features and with re-pricing maturity determined as per note 1 below														
18	> Adjustments for actual expected re-pricing date														
19	> Pipeline products														
20	Net Trading Book Liability														
21	Non monetary and other liabilities														
22	Capital and Reserves														
23	> Adjustments for capital investment term assumptions														
24	Liabilities sub-total														
25	> Linear derivative contracts														
26	> Non-linear derivative contracts														
27	Liability totals														
	<b>Gap sensitivity</b>														
28	Net Gap	=0													
29	Gap limits (optional)														
30	Cumulative gap														
31	Reverse cumulative gap														
32	Cumulative gap limits (optional)														
33	Reverse cumulative gap limits (optional)														
34	Period to reprice (mid-point, in years)		0.125	0.375	0.75	1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5	9.5	12.5
43	Discount rate/rates (or forward yield curve)														
44	Discount factors for central rate														
45	Discount factors for + shift														
46	Discount factors for - shift														
47	PV of net gap at central rate														
48	PV of net gap with + shift														
49	PV of net gap with - shift														
38	NPV Sensitivity to + shift (as derived from above data)														
39	NPV Sensitivity to - shift (as derived from above data)														
40	Alternative estimate of NPV sensitivity to + shift														
41	Alternative estimate of NPV sensitivity to - shift														
42	NPV Sensitivity limits (optional)														

Note An option that is IN the money or would be in the event of the parallel shift calculated in 45 or 46 or more should be assigned a maturity (i.e re-pricing) date equal to the expiry date of the contract. This affects data elements 12 and 26 (options).

1 An option that is OUT of the money and would remain so in the event of the parallel shift calculated in 45 or 46 or more should be assigned to the 'overnight to 3 month' maturity band. This affects data elements 12 and 26 (options).

An option within these two bounds should have its re-pricing date determined by simple straight line interpolation - e.g. an option exactly at the money, would be assigned a notional maturity date halfway between overnight and the contract expiry date

FSA018

**UK integrated groups - large exposures**

Exposures at the reporting date to the diverse blocks and residual block

1 Identify the Integrated Group

**A**

--

2 List the FSA Firm Reference Numbers of the members of the integrated group, and the allocation of CNCOM

	A	B	C
Index no	FSA FRN	CNCOM	
1			
...			
<i>n</i>			
<b>Total</b>			

3 Group capital resources under BIPRU 10.8.13R

**A**

--

Exposure no	Wider integrated group diverse blocks, and residual block	Gross exposure	% of capital resources under BIPRU 10.8.13R	Exposure after credit risk mitigation	Of which							CNCOM
					Exempt exposures		Non-exempt exposures					
					Amount	% of capital resources	Non-trading book	% of capital resources	Trading book	% of capital resources	Aggregate %	
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>
1												
....												
<i>n</i>												
<b>Total</b>												

**FSA019 Pillar 2 information**

**B**  
yes/no

1 Does GENPRU 1.2 apply to your firm?

If so, please answer all the following questions:

2 What is the internal capital amount that you consider adequate for the nature, scale and complexity of your firm's activities in line with its Internal Capital Adequacy Assessment Process (ICAAP)?  000s

3 What is the actual amount of internal capital your firm holds at the accounting reference date?

4 Have you documented your ICAAP?  yes/no

5 When did you last review the ICAAP?  dd/mm/yy

6 Have your external auditors audited your firm's financial statement in the 12 months?  yes/no/not applicable

7 If so, has any audit opinion you received in the last year been qualified in any respect?  %

8 What is the ratio of dealing errors in relation to the total number of transactions your firm has undertaken in the past 12 months?

9 Have you considered your firm's risk appetite when developing its ICAAP?  yes/no

10 In your ICAAP, have you considered the impact of an economic downturn on:  
· your firm's financial position?

11 · your business plans?

Is the firm exposed to the risks listed below? And if so, what amount of internal capital have you allocated to each of them?

	yes/no A	000s B
12 · market risk		
13 · credit risk		
14 · operational risk		
15 · liquidity risk		
16 · securitisation risk		
17 · insurance risk		
18 · pension obligation risk		
19 · concentration risk		
20 · residual risk		
21 · business risk		
22 · interest rate risk		
23 · other		

FSA019 continued

24 Does your firm have any professional indemnity insurance cover?  yes/no

If so,

25 What is the limit of the indemnity in the aggregate?  000s

26 What is the greatest deductible for any single claim?

rating

- 27 What is the credit rating of the lead underwriter?
- 28 In your firm's ICAAP, do you take account of the results of the stress tests set out in BIPRU 4.3.39R and BIPRU 4.3.40R?
- 29 Does your firm deduct illiquid assets as set out in GENPRU 2.2.17R to 2.2.19R?
- 30 Does your firm have sufficient liquidity to meet your liabilities as they fall due in the circumstances of an orderly wind-down?
- 31 Report the amount of *illiquid assets* .
- 32 Do you use credit risk mitigation techniques?
- 33 If so, have you considered in your ICAAP the fact that those techniques may not fully work as anticipated?
- 34 Have you securitised assets in the last 12 months?
- 35 Do you use an internal model as described in BIPRU 7.10 to calculate regulatory market risk?
- 36 If so, have you taken the results of the market risk stress tests in your ICAAP into account ?
- 37 Report the result of a 200 basis point shock to interest rates on your firm's economic value.
- 38 Does the result of the above stress test exceed 20% of your economic value?
- 39 Would the valuation adjustments required under GENPRU 1.3.35G enable you to sell or hedge out your firm's positions within a short period without incurring material losses under normal market conditions?

yes/no

000s

yes/no

000s

yes/no

**FSA020**  
**ELMIs balance sheet**

	A
1 Cash	<input type="text"/>
2 Zero weighted governments and central banks	<input type="text"/>
3 20% weighted credit institutions	<input type="text"/>
4 Qualifying debt securities	<input type="text"/>
5 Material holdings in financial institutions	<input type="text"/>
6 Investments in own shares	<input type="text"/>
7 Other current assets	<input type="text"/>
8 Intangible assets	<input type="text"/>
9 Other fixed assets	<input type="text"/>
10 Total assets	<input style="border: 2px solid black;" type="text"/>
11 E-money outstandings	<input type="text"/>
12 o/w E money issue price	<input type="text"/>
13 Other current liabilities	<input type="text"/>
14 Non current liabilities (excl provisions)	<input type="text"/>
15 Paid up share capital	<input type="text"/>
16 Share premium account	<input type="text"/>
17 Audited reserves (excluding revaluations)	<input type="text"/>
18 Audited interim profits	<input type="text"/>
19 Partnership capital	<input type="text"/>
20 Initial capital	<input type="text"/>
21 Interim net losses	<input type="text"/>
22 Deductions from Tier One	<input type="text"/>
23 Total Tier One capital	<input type="text"/>

FSA020 continued

24 Upper Tier 2 subordinated capital	<input type="text"/>
25 Revaluation reserves	<input type="text"/>
26 Upper Tier 2 capital	<input type="text"/>
27 Lower Tier 2 subordinated capital	<input type="text"/>
28 Tier 2 capital	<input type="text"/>
29 Own Funds	<input type="text"/>
30 Other subordinated debt capital	<input type="text"/>
31 Provisions	<input type="text"/>
32 Unaudited current year's profits	<input type="text"/>
33 Total liabilities	<input type="text"/>



**FSA021**  
**Income statement ELMIs**

A

**Income (including regulated business revenue)**

1 Total income

**Expenses**

2 Total expenses

3 Tax expense

**FSA022**

**ELMIs Capital requirements**

A

1 Total own funds	<input type="text"/>
2 E-money outstandings at period end	<input type="text"/>
3 Average daily E-money outstandings over 6 mths	<input type="text"/>
4 Own funds as proportion of the higher of average or closing e-money balances	<input type="text"/>

**FSA023**

**Foreign Exchange Risk (electronic money institutions)**

		A	B	C
1	Base currency			
	FX open positions in:	Long	Short	
2	Canadian Dollars			
3	Euro			
4	Japanese Yen			
5	Sterling			
6	Swiss Francs			
7	US Dollars			
8	Other			
9	Total Long			
10	Total Short			
11	Net FX open position (larger of long or short)			
12	FX Exposure			
13	Absolute FX limit			
14	FX exposure limit			
15	Unused portion of absolute FX exposure limit			
16	Unused portion of FX exposure limit			

For each breach of limits on a daily basis

		A	B	C
17	Date of breach of absolute FX limit		Date of breach of FX limit	Amount by which limit exceeded
1				
2				
n				

**FSA024**

**Large exposures (electronic money institutions)**

For each large exposure, or group of closely related exposures, within 20% weighted credit institutions and qualifying debt securities

	Counterparty, or group, name A	Exposure at reporting date B	% total of own funds C
1			
1			
2			
n			
	<b>Total</b>		

**FSA025**

**Liquidity (electronic money institutions)**

		A
1	Zero weighted assets	<input type="text"/>
2	20% weighted credit institutions	<input type="text"/>
3	Qualifying debt securities	<input type="text"/>
4	Total qualifying liquid assets	<input type="text"/>
5	E money outstandings	<input type="text"/>
6	Liquidity ratio	<input type="text"/>

List, for each derivative instrument held to hedge market risks associated with assets that form part of the e-money float

Type	Residual maturity in months	Nominal value	Market Value	Hedged assets
A	B	C	D	E
7				
1				
2				
n				

**FSA026**

**ELMI Questions**

- 1 Have the firms own funds been equal to or greater than its own funds requirement throughout the reporting period?
- 2 Have the firm's total own funds been equal to or greater than 5% of its qualifying liquid assets that form part of the e-money float and are in the form of sight deposits held with Zone A credit institutions and qualifying debt securities throughout the r
- 3 Have the firms large exposures been within the large exposures reporting limits throughout the reporting period?
- 4 Has the amount of the firms qualifying liquid assets been no less than the amount of its e-money outstandings throughout the reporting period?
- 5 Has the firm complied with the base capital requirements throughout the reporting period?

A YES	B NO	C explanation if NO

**FSA028**

**Non-EEA sub-group**

27 Do you have a non-EEA sub-group which you are reporting on behalf of?

If the answer to 27A above is no, then you do not have to complete any more of this data item, but it still needs to be submitted to the FSA

1 Is your non-EEA sub-group reporting requirement satisfied by a UK consolidation group FSA003/FSA009?

If the answer to 1A is 'Yes', you do not have to complete the rest of this data item.

2 Is your non-EEA sub-group reporting requirement satisfied by a UK consolidation group FSA003/FSA009?

3 If the answer to 2A is 'Yes', what is the reference number of the UK consolidation group?

If the answer to 2A was 'Yes' and you have completed 3A, you do not need to complete the rest of this data item.

4 What is the currency of this report?

**Capital adequacy**

5 Total tier one capital after deductions

6 Total tier two capital after deductions

7 Deductions from the totals of tier one and two

8 Total tier one capital plus tier two capital after deductions

9 Total tier three capital

10 Deductions from total capital

11 Total capital after deductions

12 Credit risk requirement under existing rules

13 Market risk requirement under existing rules

14 Other capital requirements under existing rules

15 Total credit risk capital component

16 Total operational risk capital requirement

17 Reduction in operational risk capital requirement under BIPRU TP 12.8R

18 Counterparty risk capital component

19 Total market risk capital requirement

20 Concentration risk capital component

21 Fixed overheads requirement

22 Capital requirement

23 Capital resources requirement arising from the operation of capital floors

24 Surplus/Deficit of own funds

**Large exposures**

25 Capital resources

Exposure no	Counterparty name (or group name)	Exposures after risk mitigation techniques				CNCOM
		Exempt exposures	Non-exempt exposures			
			of which non-trading book, non-exempt	of which trading book, non-exempt	non exempt % of capital resources	
A	B	C	D	E	F	G
1						
...						
n						

**FSA029**  
**Balance Sheet**

		<b>A</b>
	<b>Fixed Assets</b>	
1	Intangible assets	
2	Tangible assets	
3	Investments	
4	Total fixed assets	
	<b>Current assets</b>	
5	Stocks and Investments	
6	Trade debtors     Due within 90 days	
7	Due after 90 days	
8	Non-trade debtors	
9	Sundry debtors	
10	Loans & other assets	
11	Cash at bank and in hand     Segregated	
12	Non segregated	
13	Total current assets	
	<b>Current liabilities</b>	
14	Creditors	
15	Sundry creditors	
16	Accruals	
17	Bank loans and overdrafts segregated due within 1 year	
18	Bank loans and overdrafts non segregated due within 1 year	
19	Short term subordinated loan due within 1 year	
20	Long term subordinated loan due within 1 year	
55	Total current liabilities	
21	Net current assets (liabilities)	
	<b>Long term liabilities</b>	
22	Creditors	
23	Bank loans and overdrafts segregated due after 1 year	
24	Bank loans and overdrafts non segregated due after 1 year	
25	Short term subordinated loan due after 1 year	
26	Long term subordinated loan due after 1 year	
27	Total long term liabilities	
28	Total assets less total liabilities	
	<b>Capital                    For incorporated entities only</b>	
29	Ordinary shares	
30	Non cumulative preference shares     Fixed term	
31	Non fixed term	
32	Cumulative preference shares     Fixed term	
33	Non fixed term	
34	Total cumulative preference shares	
35	Share premium account	
36	Other reserves	
37	Revaluation reserve	
38	Retained earnings	
39	Profit / (loss) current year     Externally verified	
40	Unverified trading book	
41	Unverified non trading book	
42	Total capital	

Off Balance Sheet items

A	B	C
Item no	Type of off balance sheet item	Value
1		
...		
n		



<b>Capital</b>		<b>A</b>
<b><u>For Partnerships or sole traders only</u></b>		
44	Capital account	
45	Retained earnings	
46	Current account current year	Externally verified
47		Unverified trading book
48		Unverified non trading book
49	Total capital	

Off Balance Sheet items

A	B	C
50	<b>Item no</b>	<b>Type of off balance sheet item</b>
	1	
	...	
	<i>n</i>	

<b>Capital</b>		<b>A</b>
<b><u>For LLPs only</u></b>		
51	Partners Cash Capital Accounts	
52	Partners current accounts	
53	Total Partners Capital	

Off Balance Sheet items

A	B	C
54	<b>Item no</b>	<b>Type of off balance sheet item</b>
	1	
	...	
	<i>n</i>	

**FSA030**  
**Income Statement**

		A
<b>Dealing Profit /(Loss)</b>		
1	Dealing profits or (loss) - trading	
2	Dealing profit or (loss) - long term investments	
3	Charges on sales / redemptions of regulated products	
4	Total dealing profit or (loss)	
<b>Revenue</b>		
5	Gross Commission and brokerage	
6	Performance fees	
7	Investment management fees	
8	Investment advisory fees	
9	Corporate Finance	
10	UCITS management fees	
11	Interest and dividends receivable	
12	Other revenue	
13	Foreign exchange gains	
14	Total revenue	
<b>Expenditure</b>		
15	Commissions and fees	
16	Staff costs - salary	
17	Staff costs - bonus	
18	Foreign exchange losses	
19	Accommodation	
20	Interest expense	
21	Other expenditure	
22	Total expenditure	
<b><u>Following section for incorporated entities only</u></b>		
23	Profit or (loss) on ordinary activities before taxation	
24	Taxation	
25	Profit or (loss) after taxation	
26	Appropriations	
27	Retained profit or (loss) for the period	
<b><u>Following section for partnerships (including LLPs) and sole traders</u></b>		
28	Operating Profit or (loss)	
29	Investment Income	
30	Interest receivable	
31	Profit or (loss) attributable to partners.	

**FSA031**

**Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 9)**

**Regulatory Capital**

**Part 1** (To be completed by all firms)

**A**

- 1 Ordinary share capital which is fully paid
- 5 Perpetual non-cumulative preference share capital which is fully paid
- 3 Share premium account
- 4 Reserves excluding revaluation reserves
- 36 Audited retained earnings
- 37 Externally verified interim net profits
- 38 Partners' capital
- 2 Eligible LLP Members' Capital (in accordance with IPRU(INV) Annex A)
- 39 Sole trader capital
- 17 Initial capital


**Part 2** (To be completed by those firms whose own funds requirement is calculated in accordance with IPRU(INV) 9.2.9R)

- 40 Initial capital
- 6 Less: Investment in own shares at book value
- 7 Intangible assets
- 8 Material current year losses


10 Tier 1 Capital

--

*Tier 2*

- 11 Revaluation reserves
- 12 Fixed term cumulative preference share capital
- 13 Long term subordinated loans
- 14 Perpetual cumulative preference share capital and qualifying capital instruments
- 15 Qualifying arrangements


- 9 Less: Material holdings in credit and financial institutions and material insurance holdings
- 16 Own Funds


**Part 3** (To be completed by those firms whose own funds requirement is calculated in accordance with IPRU(INV) 9.5)

- 41 Initial capital
- 18 Less: Investments in own shares at book value
- 19 Intangible assets
- 20 Material current year losses


- 22 Perpetual cumulative preference shares
- 23 Fixed term capital preference shares
- 24 Perpetual long term subordinated loans
- 25 Long term subordinated loan
- 26 Revaluation reserve


27 Less the sum of material holdings in credit and financial institutions and material insurance holdings:  
 28 Own Funds


**Part 4** (Regulatory capital test to be completed by all firms)

29 How do you meet your regulatory capital requirement?

--

*Capital resources requirement*

30 Own Funds requirement (Will always be a minimum of £5k even if PII/ combo indicated)  
 31 Other FSA own funds requirement (if applicable)  
 42 Total own funds requirement  
 32 Surplus / (deficit)


*Professional Indemnity Insurance*

33 Does your firm hold a Comparable Guarantee in lieu of PII or is it otherwise exempt from PII?  
 34 Does your firm conduct insurance mediation activities?

Yes/No
Yes/No

PII Basic information										PII detailed information	
	A	B	C	D	E	F	G	H		J	K
PII policy	Annualised premium	Insurer (from list)	Start date	Renewal date	Limit of indemnity required Single      Aggregate		Limit of indemnity received Single      Aggregate			Business line (from list)	Policy excess
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											

**FSA032**

**Capital Adequacy (for exempt CAD firms subject to IPRU(INV) Chapter 13)**

		<b>A</b>
<b>Regulatory Capital</b>		
<i>Own Funds</i>		
1	Ordinary share capital which is fully paid	
5	Perpetual non-cumulative preference share capital which is fully paid	
3	Share premium account	
4	Reserves (excluding revaluation reserves)	
45	Audited retained earnings	
46	Externally verified interim net profits	
47	Partners' capital	
2	Eligible LLP Members' Capital (in accordance with the provisions of IPRU(INV) Annex A)	
48	Sole trader capital	
8	Less: Investments in own shares at book value	
9	Intangible assets	
10	Material current year losses	
12	Excess of current year's drawings over current year profits	
13	Revaluation Reserves	
14	Perpetual cumulative preference share capital and debt capital	
15	Long-Term subordinated loans (in accordance with IPRU(INV) 13.5.5.AR)	
16	Fixed term preference share capital (if not redeemable by shareholders within 5 years)	
11	Less: Material holdings in credit and financial institutions and material insurance holdings	
17	<b>Own Funds</b>	
<i>Adjusted net current assets</i>		
18	Net current assets (from balance sheet)	
19	Less: Long term assets adjustment	
20	Connected persons adjustment	
21	Investments adjustment	
22	<b>Adjusted Net Current assets</b>	
<b>Regulatory capital test</b>		
23	How do you meet your regulatory capital requirement?	
<i>Capital requirement</i>		
24	Own funds requirement (will always be a minimum of £10k even if PII / combination indicated)	
25	Additional own funds requirement for PII (if applicable)	
26	Other FSA capital / own funds requirements (if applicable)	
27	Own Funds	
28	<b>Surplus / (deficit)</b>	
<i>Adjusted net current assets</i>		
29	Adjusted net current assets requirement (if applicable)	
30	Adjusted net current assets (if applicable)	
31	<b>Surplus / (deficit) (if applicable)</b>	

*Professional Indemnity Insurance*

- 49 Does your firm hold PII
- 32 If not, does your firm hold a Comparable Guarantee or is it otherwise exempt from the requirement to hold PII?
- 34 Does your firm conduct insurance mediation activities?
- 35 Has your firm renewed its PII cover since the last reporting date?
- 36 If your policy excludes all business activities carried on prior to a particular date (i.e. a retroactive start date), then insert the date here.
- 37 Is the cover compliant?

Yes / No
Yes / No
Yes / No
Yes/ No
Yes/ No

38	PII Basic information								PII detailed information			
	A	B	C	D	E		G		H	J	K	L
PII policy	Annualised premium	Insurer (from list)	Start date	Renewal date	Limit of indemnity required		Limit of indemnity received			Business line	Policy excess	Policy exclusions
					Single	Aggregate	Single	Aggregate				
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												

39	Annual income as stated on the most recent proposal form	<b>A</b>
40	Amount of additional capital required for increased excess(es) (Where applicable, total amount for all PII policies)	
41	Total amount of additional own funds required for policy exclusion(s)	
42	Total of additional own funds required	
43	Total of readily realisable own funds	
44	Excess / (deficit) of readily realisable own funds	

**FSA033**

**Capital Adequacy (for firms subject to IPRU(INV) Chapter 3)**

		<b>A</b>	<b>B</b>
<b>Regulatory Capital</b>			
<i>Tangible net worth</i>			
1	Capital		
2	Less: Intangible assets		
<i>Eligible Capital Substitutes</i>			
3	Approved subordinated loans		
4	Approved bank bonds		
5	Approved undertakings		
6	Financial resources		
<i>Primary requirement</i>			
7	Base requirement		
8	Liquidity adjustment: Non-trade debtors		
9	Prepayment		
10	Total liquidity adjustment		
11	Charged assets		
12	Contingent liabilities		
13	Deficiencies in subsidiaries		
14	Primary requirement		
<b>Regulatory capital test</b>			
15	Primary Requirement		
16	Position Risk Requirement		
17	Counterparty Risk Requirement		
18	Total Financial Resources Requirement		
19	Financial Resources		
20	<b>Excess / (Deficit)</b>		

**FSA034**

**Capital adequacy (for firms subject to IPRU(INV) Chapter 5 not subject to the exemption in IPRU(INV) 5.2.3(2)R**

		A	B
<b>Regulatory capital</b>			
<i>Tier 1</i>			
1	Paid up share capital (excluding preference shares)		
35	Eligible LLP member's capital		
2	Share premium account		
3	Reserves		
4	Non-cumulative preference shares		
5	Less: Investment in own shares		
6	Intangible assets		
7	Material current year losses		
8	Material holdings in credit and financial institutions		
36	Excess LLP member's drawings		
9	Total deductions		
10	Tier 1 Capital		
<i>Tier 2</i>			
11	Revaluation reserves		
12	Fixed term cumulative preference share capital		
13	Long term subordinated loans		
14	Other cumulative preference share capital and debt capital		
15	Qualifying arrangements		
16	Own Funds		
<i>Tier 3</i>			
17	Net trading book profits		
18	Short term Qualifying Subordinated Loans and excess Tier 2 capital		
19	Less: Illiquid assets		
20	Qualifying property		
21	Liquid capital		
<b>Regulatory capital test</b>			
<i>Liquid capital test</i>			
22	Liquid Capital		
Capital Requirement:			
23	Expenditure Based Requirement		
24	Position Risk Requirement		
25	Counterparty Risk Requirement		
26	Foreign Exchange Risk Requirement		
27	Other Assets Requirement		
28	Total capital requirement		
29	Surplus / Deficit of Liquid Capital		
<b>Annual Expenditure Based Requirement</b>			
30	Total Expenditure		
31	Audited Expenditure (less deductables)		
32	Annual audited expenditure		
33	Expenditure based requirement		
34	Fraction indicator		



**FSA035**

**Capital adequacy (for firms subject to IPRU(INV) Chapter 5 subject to the exemption in 5.2.3(2)R)**

<b>Regulatory capital</b>		<b>A</b>	<b>B</b>
<i>Tier 1</i>			
1	Paid up share capital (excluding preference shares)		
21	Eligible LLP member's capital		
2	Share premium account		
3	Reserves		
4	Non-cumulative preference shares		
5	Less: Investment in own shares		
6	Intangible assets		
7	Material current year losses		
8	Material holdings in credit and financial institutions		
22	Excess LLP member's drawings		
9	Total deductions		
10	Tier 1 Capital		
<i>Tier 2</i>			
11	Revaluation reserves		
12	Fixed term cumulative preference share capital		
13	Long term subordinated loans		
14	Other cumulative preference share capital and debt capital		
15	Qualifying arrangements		
16	Own Funds		
<b>Regulatory capital test</b>			
<i>Own Funds test</i>			
17	Own Funds		
	Own Funds Requirement: either:		
18	£5 or		
19	£4,000		
20	Surplus / Deficit of Own Funds		

**FSA036**

**Capital adequacy (for UCITS firms subject to UPRU)**

	A	B
<b>Regulatory Capital</b>		
<i>Tier 1</i>		
1		
2		
3		
4		
41		
5		
6		
7		
42		
8		
9		
<i>Tier 2</i>		
10		
11		
12		
13		
14		
15		
<i>Tier 3</i>		
16		
17		
<b>Regulatory capital test</b>		
<i>Test 1: Initial capital test</i>		
18		
19		
20		
<i>Test 2: Financial Resources test</i>		
21		
22		
23		
24		
25		
26		
<b>Calculation of financial resources requirement for forthcoming year - UCITS firms</b>		
<b>Annual Audited Fixed Expenditure</b>		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		

FSA037 Deleted

**FSA038**

**Volumes and Type of Business**

**Total Value of Funds Under Management**

**A**

- 1 Total funds under management (000s)
- 5 Of which drawn down capital (000s)


**Number and Type of Customer**

- 3 Do you conduct designated investment business with or for retail clients?
- 4 What is the current approximate percentage of your clients that are retail clients?

Yes / No
----------

%
---

drop down  
Below 25%  
25% to under 50%  
50% to under 75%  
75% and over

**FSA039**

**Client Money and Client Assets**

- |   |   |  |
|---|---|--|
| 1 | Has your firm held Client Money or Client Assets in this reporting period?      | <b>A</b><br><input style="width: 80px; height: 15px;" type="text"/>    |
| 2 | Does the firm undertake stock lending activities using clients' custody assets? | <input style="width: 80px; height: 15px;" type="text" value="Yes/No"/> |

**FSA040**

**CFTC DATA: Specialist data for firms subject to CFTC part 30 exemption order**

**Omnibus letter of Credit**

- 1 Balance per previous reporting date
- 2 Addition
- 3 Termination / cancellation
- 4 Current balance

**A**


**Secured amount**

- 5 Deficit open trade equity at LME
- 6 House losses at LCH
- 7 Deficit open trade equity of non-LME customers at LCH
- 8 LME forward profit
- 9 Total
- 10 Excess / (deficiency)
- 11 Number of occasions when the omnibus letter of credit was deficient
- 12 Total excess / (deficiency) for individual letter of credit


	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Secured amount	Value of letter of credit	Excess / (deficiency)	Date rectified
1				
...				
n				
	Total			

- 13 Number of occasions when any one individual letter of credit was deficient

**A**

--

**FSA041**

**Asset Managers that use Hedge Fund Techniques Report**

- 1 Do you manage an unregulated collective investment scheme ("uCIS") that is not domiciled in the UK?
- 3 Do you solely undertake venture capital management?

**A**

Yes / No
Yes / No

**For firms identified as a Hedge Fund Manager only:**

- 4 Do you provide valuations for any instruments to your fund administrator which, to the best of your knowledge, are relied upon by the administrator in valuing the fund?

Yes / No
----------

*Fund's Auditor(s)*

- 5 Name(s) of auditing firm(s) that signed the most recent audit opinion

--

*Prime broker(s)*

- 7 Name(s) of prime broker(s)

--

*Third Party Administrator(s)*

- 11 Name(s) of the third party administrator(s)

--

**FSA042**  
**UCITS**

**A**

1 Do you operate one or more UK authorised UCITS schemes?

Yes / No

2 If Yes to 1A, do you use derivatives in the scheme(s)?

Yes / No

3 If Yes to 2A, are you using derivatives for investment purposes in your UK authorised UCITs schemes?

Yes/No



**FSA043**

**Key data (for exempt CAD firms)**

[deleted]





FSA045

IRB portfolio risk

**Sovereigns**

- 1 Tick here if you have no exposures in these asset classes
- 2 Please indicate whether your PDs are PiT or TTC or Hybrid PiT
- 3 Enter number of days in the definition of Default

A

PD range at reporting date		Gross exposure value	Exposure at default estimate	Maturity	Probability of default	Loss Given Default	Expected Loss	RWEA
Lower PD bound	Upper PD bound							
Above %		A	B	C	D	E	F	G
Up to %		000s	000s	days	%	%	000s	000s
1	0.000							
2								
3								
4								
5								
6								
7								
...								
n								
5	In default							
6	Total							

**Banks**

- 7 Tick here if you have no exposures in these asset classes
- 8 Please indicate whether your PDs are PiT or TTC or Hybrid PiT
- 9 Enter number of days in the definition of Default

A

PD range at reporting date		Gross exposure value	Exposure at default estimate	Maturity	Probability of default	Loss Given Default	Expected Loss	RWEA
Lower PD bound	Upper PD bound							
Above %		A	B	C	D	E	F	G
Up to %		000s	000s	days	%	%	000s	000s
1	0.000							
2								
3								
4								
5								
6								
7								
...								
n								
11	In default							
12	Total							

**Corporates**

- 13 Tick here if you have no exposures in these asset classes
- 14 Please indicate whether your PDs are PiT or TTC or Hybrid PiT
- 15 Enter number of days in the definition of Default

A

PD range at reporting date		Gross exposure value	Exposure at default estimate	Maturity	Probability of default	Loss Given Default	Expected Loss	RWEA
Lower PD bound	Upper PD bound							
Above %		A	B	C	D	E	F	G
Up to %		000s	000s	days	%	%	000s	000s
1	0.000							
2								
3								
4								
5								
6								
7								
...								
n								
17	In default							
18	Total							

**Mortgages**

- 19 Tick here if you have no exposures in this asset class
- 20 Please indicate whether your PDs are PiT or TTC or Hybrid PiT
- 21 Enter number of days in the definition of Default

A

PD range at reporting date		Gross exposure value	Exposure at default estimate	Probability of default	Loss Given Default	Expected Loss	RWEA
Lower PD bound	Upper PD bound						
Above %		A	B	C	D	E	F
Up to %		000s	000s	%	%	000s	000s
1	0.000						
2							
3							
4							
5							
6							
7							
...							
n							
23	In default						
24	Total						

**QRRE**

25 Tick here if you have no exposures in this asset class  
 26 Please indicate whether your PDs are PiT or TTC or Hybrid PiT  
 27 Enter number of days in the definition of Default

A

28	PD range at reporting date		Gross exposure value	Exposure at default estimate	Probability of default	Loss Given Default	Expected Loss	RWEA
	Lower PD bound	Upper PD bound						
	Above %	Up to %	A 000s	B 000s	C %	D %	E 000s	F 000s
1	0.000							
2								
3								
4								
5								
6								
7								
...								
n								
29	In default							
30	Total							

**Other retail**

31 Tick here if you have no exposures in this asset class  
 32 Please indicate whether your PDs are PiT or TTC or Hybrid PiT  
 33 Enter number of days in the definition of Default

A

34	PD range at reporting date		Gross exposure value	Exposure at default estimate	Probability of default	Loss Given Default	Expected Loss	RWEA
	Lower PD	Upper PD						
	Above %	Up to %	A 000s	B 000s	C %	D %	E 000s	F 000s
1	0.000							
2								
3								
4								
5								
6								
7								
...								
n								
35	In default							
36	Total							



**FSA047**

**Daily Flows**

**Part 1 - Memo Items**

- 1 Non-dated capital resources
- 2 Bank of England liquidity facilities
- 3 Other central bank liquidity facilities
- 4 Prior period's peak intra-day collateral used for UK settlement and clearing systems
- 5 Prior period's peak intra-day collateral used for settlement and clearing systems outside the UK

**B**      **C**      ...      **n**  
Date + 1   Date + 2   ...   *Date + n*

**Part 2 - Security, transferable whole-loan and commodity flows**

- 6 Liquid asset buffer-eligible securities
- 7 Other high quality central bank, supranational and central government debt
- 8 US GSE/GSA securities
- 9 Own-name securities and transferable whole-loans
- 10 High quality asset-backed securities
- 11 High quality covered bonds
- 12 Securities issued by group entities
- 13 High quality corporate bonds (UK credit institutions)
- 14 High quality corporate bonds (non-UK credit institutions)
- 15 High quality corporate bonds (excluding credit institutions)
- 16 Equities included in major indices
- 17 Other securities and commodities

**A**      **B**      ...      **n**  
Date + 1   Date + 2   ...   *Date + n*

		...		
		...		
		...		
		...		
		...		
		...		
		...		
		...		
		...		
		...		
		...		

**Part 3 - Wholesale asset cash flows**

- 18 Designated money market funds
- 19 Liquid asset buffer-eligible central bank reserves and deposits
- 20 Lending to group entities
- 21 Lending to UK credit institutions
- 22 Lending to non-UK credit institutions
- 23 Own account security cash flows
- 24 Notional flows of own-name securities and transferable whole-loans
- 25 Reverse repo (items reported in line 6)
- 26 Reverse repo (items reported in lines 7 and 8)
- 27 Reverse repo (items reported in lines 10 and 11)
- 28 Reverse repo (items reported in lines 13, 14 and 15)
- 29 Reverse repo (items reported in line 16)
- 30 Reverse repo (items reported in lines 9, 12 and 17)

		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	

**Part 4 - Other asset cash flows**

- 31 Non-retail lending exposures
- 32 Retail lending exposures
- 33 SSPE asset cash flows

**Part 5 - Repo cash flows**

- 34 Repo (items reported in line 6)
- 35 Repo (items reported in lines 7 and 8)
- 36 Repo (items reported in lines 10 and 11)
- 37 Repo (items reported in lines 13, 14 and 15)
- 38 Repo (items reported in line 16)
- 39 Repo (items reported in lines 9, 12 and 17)

		...	
		...	
		...	
		...	
		...	
		...	



**Part 6 - Wholesale liability cash flows**

- 40 Primary issuances - senior securities
- 41 Primary issuances - dated subordinated securities
- 42 Primary issuances - structured notes
- 43 Covered bonds
- 44 Group entities
- 45 UK credit institutions
- 46 Non-UK credit institutions
- 47 Governments, central banks and supranationals
- 48 Non-credit institution financials
- 49 Non-financial large enterprises - Type A
- 50 Conditional liabilities pre-trigger contractual profile
- 51 SSPE liability cash flows

		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	
		...	

**Part 7 - Other liability cash flows**

- 52 Non-financial large enterprises - Type B
- 53 SME deposits
- 54 Retail deposits - Type A
- 55 Retail deposits - Type B
- 56 Client / brokerage free cash

**Part 8 - Off balance sheet flows and balances**

- 57 Principal FX cash flows (including currency swaps)

		...	
--	--	-----	--

**FSA048**  
**Enhanced Mismatch Report**  
**Part 1 - Memo items**

	A	B	C	D
1 Non-dated capital resources		OMO	Collateral upgrade	Others
2 Bank of England liquidity facilities				
3 Other central bank liquidity facilities				
4 Prior period's peak intra-day collateral used for UK settlement and clearing systems				
5 Prior period's peak intra-day collateral used for settlement and clearing systems outside the UK				

**Part 2 - Security, transferable whole-loan and commodity flows**

	A Unencumbered position	B Open maturity	C <= 2 weeks	D 2 weeks <= 1 month	E > 1 month <= 3 months	F > 3 months <= 6 months	G > 6 months <= 1 year	H > 1 year <= 2 years	I > 2 years <= 5 years	J > 5 years
6 Liquid asset buffer-eligible securities										
7 Other high quality central bank, supranational and central government debt										
8 US GSE/GSA securities										
9 Own-name securities and transferable whole-loans										
10 High quality asset-backed securities										
11 High quality covered bonds										
12 Securities issued by group entities										
13 High quality corporate bonds (UK credit institutions)										
14 High quality corporate bonds (non-UK credit institutions)										
15 High quality corporate bonds (excluding credit institutions)										
16 Equities included in major indices										
17 Other securities and commodities										

**Part 3 - Wholesale asset cash flows**

	A Non defined maturity	B Repo/Reverse with open maturity								
18 Designated money market funds										
19 Liquid asset buffer-eligible central bank reserves and deposits										
20 Lending to group entities										
21 Lending to UK credit institutions										
22 Lending to non-UK credit institutions										
23 Own account security cash flows										
24 Notional flows of own-name securities and transferable whole-loans										
25 Reverse repo (items reported in line 6)										
26 Reverse repo (items reported in lines 7 and 8)										
27 Reverse repo (items reported in lines 10 and 11)										
28 Reverse repo (items reported in lines 13, 14 and 15)										
29 Reverse repo (items reported in line 16)										
30 Reverse repo (items reported in lines 9, 12 and 17)										

**Part 4 - Other asset cash flows**

	A	B	C	D	E	F	G	H	I	J
31 Non-retail lending exposures										
32 Retail lending exposures										
33 SSPE asset cash flows										

**Part 5 - Repo cash flows**

	A	B	C	D	E	F	G	H	I	J
34 Repo (items reported in line 6)										
35 Repo (items reported in lines 7 and 8)										
36 Repo (items reported in lines 10 and 11)										
37 Repo (items reported in lines 13, 14 and 15)										
38 Repo (items reported in line 16)										
39 Repo (items reported in lines 9, 12 and 17)										

**Part 6 - Wholesale liability cash flows**

- 40 Primary issuances - senior securities
- 41 Primary issuances - dated subordinated securities
- 42 Primary issuances - structured notes
- 43 Covered bonds
- 44 Group entities
- 45 UK credit institutions
- 46 Non-UK credit institutions
- 47 Governments, central banks and supranationals
- 48 Non-credit institution financials
- 49 Non-financial large enterprises - Type A
- 50 Conditional liabilities pre-trigger contractual profile
- 51 SSPE liability cash flows



**Part 7 - Other liability cash flows**

- 52 Non-financial large enterprises - Type B
- 53 SME deposits
- 54 Retail deposits - Type A
- 55 Retail deposits - Type B
- 56 Client / brokerage free cash



**Part 8 - Off balance sheet flows and balances**

- 57 Principal FX cash flows (including currency swaps)
- 58 Committed facilities **received**
- 59 Secured facilities provided - liquidity buffer securities
- 60 Secured facilities provided - other securities
- 61 Unsecured facilities provided - credit institutions
- 62 Unsecured stand-by facilities provided - firm's SSPEs
- 63 Unsecured stand-by facilities provided - entities other than credit institutions and firm's SSPEs
- 64 Unsecured facilities provided by firm's SSPEs to third parties
- 65 Unsecured facilities provided - entities other than credit institutions
- 66 Overdraft and credit card facilities provided
- 67 Pipeline lending commitments
- 68 Contingent obligations to repurchase assets financed through third parties
- 69 Other commitments and contingent facilities provided

Undrawn balances



**Part 9 - Downgrade triggers**

- 70 Asset put-backs from third party vehicles
- 71 Conditional liabilities
- 72 Over the counter (OTC) derivative triggers
- 73 Other contingent liabilities

	B	C	D	E	F	G	H	I	J	K
	1 notch	2 notches	3 notches	4 notches	5 notches	6 notches	7 notches	8 notches	9 notches	10 notches

**Part 10 - Derivatives margining and exposure**

- 74 OTC derivative margin given
- 75 Exchange traded margin given
- 76 OTC derivative margin received
- 77 Exchange traded margin received

Cash nominal		Collateral market value	Initial margin	MTM exposure - margined	MTM exposure - non margined

**Part 11 - Assets included in Part 2 that are held under re-hypothecation rights**

- 78 Liquid asset buffer-eligible securities
- 79 Other high quality central bank, supranational and central government debt
- 80 US GSE/GSA securities
- 81
- 82 High quality asset-backed securities
- 83 High quality covered bonds
- 84 Securities issued by group entities
- 85 High quality corporate bonds (UK credit institutions)
- 86 High quality corporate bonds (non-UK credit institutions)
- 87 High quality corporate bonds (excluding credit institutions)
- 88 Equities included in major indices
- 89 Other securities and commodities

Customer balance


**FSA049**  
**Intentionally left blank**

**FSA050**

**Liquidity Buffer Qualifying Securities**

	Issuer	A Market value of identifiable securities or security baskets
1	Australia	
2	Austria	
3	Belgium	
4	Canada	
5	Denmark	
6	Finland	
7	France	
8	Germany	
9	Ireland	
10	Italy	
11	Japan	
12	Luxembourg	
13	Norway	
14	Netherlands	
15	Portugal	
16	Slovenia	
17	Spain	
18	Sweden	
19	Switzerland	
20	United Kingdom	
21	United States of America	
22	Other	
23	Supranational(s)	
24	General Collateral - Europe	

**FSA051  
Funding Concentration**

A	B	C
Counterparty	Amount	Weighted average residual maturity

**Part 1 - Wholesale deposits**

1		
2		
3		
4		
.		
.		
.		
28		
29		
30		

**Part 2 -Repo Funding**

1		
2		
3		
4		
.		
.		
.		
28		
29		
30		

**FSA052**  
**Pricing Data**

**Wholesale Liabilities ( Raised during the week ending with the reporting date)**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>		<b>G</b>		<b>H</b>		<b>I</b>		<b>J</b>		
	≥ 1 month ≤ 3 months		> 3 months ≤ 6 months		> 6 months ≤ 1 year		> 1 year ≤ 2 years		> 2 years												
	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	Spread	Volume	
<b>GBP</b>																					
1	Cash deposits																				
2	Senior unsecured securities																				
3	Covered bonds																				
4	Asset backed securities including ABCP																				
<b>US dollars</b>																					
5	Cash deposits																				
6	Senior unsecured securities																				
7	Covered bonds																				
8	Asset backed securities including ABCP																				
<b>Euro</b>																					
9	Cash deposits																				
10	Senior unsecured securities																				
11	Covered bonds																				
12	Asset backed securities including ABCP																				











**FSA053**

**Retail, SME and large enterprises Type B Funding**

**Part 1 - Retail deposits ( Type A and Type B )**

- 1 Current and / or transactional accounts
- 2 Tax-advantaged savings accounts
- 3 On demand or instant access accounts
- 4 Fixed term accounts
- 5 Fixed notice accounts

<b>A</b>	<b>B</b>
Outstanding Balance	
Type A	Type B

**Part 2 - SME and large enterprises Type B**

- 6 Current and / or transactional accounts
- 7 Tax-advantaged savings accounts
- 8 On demand or instant access accounts
- 9 Fixed term accounts
- 10 Fixed notice accounts

<b>A</b>	<b>B</b>
Outstanding Balance	
Type A	Type B

**Part 3 - Deposit insurance schemes such as FSCS**

- 11 Deposits covered by deposit insurance schemes such as FSCS
- 12 Deposits **not** covered by deposit insurance schemes such as FSCS


**FSA054**  
**Currency analysis**

		<b>A</b>		<b>B</b>	
		Assets	(	Liabilities	(
		%)		%)	
1	GBP				
2	USD				
3	EUR				
4	JPY				
5	CHF				
6	CAD				
7	SEK				
8	NOK				
9	DKK				
10	AUD				
11	HKD				
12	ZAR				
13	Other				

**FSA055**

**Systems and controls questionnaire**

**Part 1 - Overall Framework**

- 1 Does your firm have a liquidity risk management framework in place?  
(If you answer no above, leave the remaining data elements blank)

A
---

**Part 2 - Systems and controls**

- 2 Are processes, strategies and systems for liquidity risk assessment incorporated into the framework?
- 3 Is the framework documented?
- 4 Do you consider institution specific and market wide stresses and their impact upon your assets?
- 5 Do you consider your ability to raise funds under stressed market circumstances as adequate?


**Part 3 - Stress testing**

- 6 Does your firm undertake stress testing on your liquidity risk model?
- 7 Is your approach to stress testing documented?
- 8 How many times throughout the year do you conduct stress tests?


**Part 4 - Contingency funding plans**

- 9 Do you have an appropriate contingency funding plan in place?
- 10 How frequently is this plan updated? ( Monthly/ Quarterly/ Semi- annually/ Annually/ less than once a year )
- 11 How many times has this plan been updated in the past 12 months?


**Part 5 - Senior management oversight**

- 12 Is the governing body / senior management actively involved in reviewing and updating the liquidity risk management approach?
- 13 How frequently does the governing body / senior management formally review the liquidity risk management approach? ( Monthly/ Quarterly/ Semi- annually/ Annually/ less than once a year )
- 14 Is an appropriate process in place for capturing, managing and escalating liquidity risk issues?
- 15 Does the governing body approve stress tests and contingency funding plans?


**Part 6 - Provisions on measurement and management**

In your liquidity risk management do you consider:

- 16 Pricing liquidity risk?
- 17 Intra-day liquidity risk management?
- 18 Management of collateral positions?
- 19 How liquidity is managed across legal entities, business lines and currencies?
- 20 Funding diversification and market access?


