

S23.03. Annual movements on own funds (OF-B1)**General comments:**

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by row and column number, as shown in the template in Annex I.

This Annex relates to annual submission for groups.

	ITEM	INSTRUCTIONS
Ordinary share capital - movements in the reporting period		
R0010/C0010 (A60)	Ordinary share capital -Paid in – balance brought forward	This is the balance of paid in ordinary share capital brought forward from the previous reporting period.
R0010/C0020 (B60)	Ordinary share capital -Paid in – increase	This is the increase in paid in ordinary share capital over the reporting period.
R0010/C0030 (C60)	Ordinary share capital -Paid in - reduction	This is the reduction in paid in ordinary share capital over the reporting period
R0010/C0060 (D60)	Ordinary share capital -Paid in – balance carried forward	This is the balance of paid in ordinary share capital carried forward to the next reporting period.
R0020/C0010 (A61)	Ordinary share capital -Called up but not yet paid in – balance brought forward	This is the balance of called up but not yet paid in ordinary share capital brought forward from the previous reporting period.
R0020/C0020 (B61)	Ordinary share capital -Called up but not yet paid in - increase	This is the increase in called up but not yet paid in ordinary share capital over the reporting period.
R0020/C0030 (C61)	Ordinary share capital -Called up but not yet paid in - reduction	This is the reduction in called up but not yet paid in ordinary share capital over the reporting period.
R0020/C0060 (D61)	Ordinary share capital -Called up but not yet paid in – balance carried forward	This is the balance of called up but not yet paid in ordinary share capital carried forward to the next reporting period.
R0030/C0010 (A62)	Own shares held – balance brought forward	This is the balance of own shares held brought forward from the previous reporting period.
R0030/C0020 (B62)	Own shares held – increase	This is the increase in own shares held brought over the reporting period.
R0030/C0030 (C62)	Own shares held – reduction	This is the reduction in own shares held brought over the reporting period.
R0030/C0060 (D62)	Own shares held – balance brought forward	This is the balance of own shares held carried forward to the next reporting period.
R0100/C0010 (A63)	Total ordinary share capital – balance brought forward	This is the balance of total ordinary share capital brought forward from the previous reporting period. R0100/C0010 includes own shares held.
R0100/C0020 (B63)	Total ordinary share capital – increase	This is the increase in total ordinary share capital over the reporting period.

R0100/C0030 (C63)	Total ordinary share capital – reduction	This is the reduction in total ordinary share capital over the reporting period.
R0100/C0060 (D63)	Total ordinary share capital – balance carried forward	This is the balance of total ordinary share capital carried forward to the next reporting period.

Share premium account related to ordinary share capital - movements in the reporting period

R0110/C0010 (A64)	Share premium account related to ordinary share capital -Tier 1 – balance brought forward	This is the balance of the share premium account related to ordinary share capital that is tier 1 brought forward from the previous reporting period.
R0110/C0020 (B64)	Share premium account related to ordinary share capital -Tier 1 – increase	This is the increase in the share premium account related to ordinary share capital that is tier 1 over the reporting period.
R0110/C0030 (C64)	Share premium account related to ordinary share capital -Tier 1 – reduction	This is the reduction in the share premium account related to ordinary share capital that is tier 1 over the reporting period.
R0110/C0060 (D64)	Share premium account related to ordinary share capital -Tier 1 – balance carried forward	This is the balance of the share premium account related to ordinary share capital that is tier 1 carried forward to the next reporting period.
R0120/C0010 (A65)	Share premium account related to ordinary share capital -Tier 2 – balance brought forward	This is the balance of the share premium account related to ordinary share capital that is tier 2 brought forward from the previous reporting period.
R0120/C0020 (B65)	Share premium account related to ordinary share capital -Tier 2 - increase	This is the increase in the share premium account related to ordinary share capital that is tier 2 over the reporting period.
R0120/C0030 (C65)	Share premium account related to ordinary share capital -Tier 2 – reduction	This is the reduction in the share premium account related to ordinary share capital that is tier 2 over the reporting period.
R0120/C0060 (D65)	Share premium account related to ordinary share capital -Tier 2 – balance carried forward	This is the balance of the share premium account related to ordinary share capital that is tier 2 carried forward to the next reporting period.
R0200/C0010 (A66)	Share premium account related to ordinary share capital -Total – balance brought forward	This is the total balance of the share premium account related to ordinary share capital brought forward from the previous reporting period.
R0200/C0020 (B66)	Share premium account related to ordinary share capital -Total – increase	This is the increase in the total share premium account related to ordinary share capital over the reporting period.
R0200/C0030 (C66)	Share premium account related to ordinary share capital -Total – reduction	This is the reduction in the total share premium account related to ordinary share capital over the reporting period.
R0200/C0060	Share premium account related to ordinary share capital -Total – balance	This is the balance of the share premium account related to ordinary share capital carried forward to

(D66)	carried forward	the next reporting period.
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Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - movements in the reporting period

R0210/C0010 (A70)	Initial fund members' contributions or the equivalent basic ownfund item for mutual and mutual type undertakings - -Paid in – balance brought forward	This is the balance of the paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings brought forward from the previous reporting period.
R0210/C0020 (B70)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Paid in – increase	This is the increase in the paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings over the reporting period.
R0210/C0030 (C70)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Paid in – reduction	This is the reduction in the paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings over the reporting period.
R0210/C0060 (D70)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Paid in – balance carried forward	This is the balance of the paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings carried forward to the next reporting period.
R0220/C0010 (A71)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Called up but not yet paid in – balance brought forward	This is the balance of the called up but not yet paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings brought forward from the previous reporting period.
R0220/C0020 (B71)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Called up but not yet paid in – increase	This is the increase in the called up but not yet paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings over the reporting period.
R0220/C0030 (C71)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Called up but not yet paid in – reduction	This is the reduction in the called up but not yet paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings over the reporting period.
R0220/C0060 (D71)	Initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings - Called up but not yet paid in – balance carried forward	This is the balance of the called up but not yet paid in initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings carried forward to the next reporting period.
R0300/C0010 (A72)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – balance brought forward	This is the balance of the total initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings brought forward from the previous reporting period.

R0300/C0020 (B72)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – increase	This is the increase in the total initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings over the reporting period.
R0300/C0030 (C72)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – reduction	This is the decrease in the total initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings over the reporting period.
R0300/C0060 (D72)	Total initial fund members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – balance carried forward	This is the balance of the total initial fund members' contributions or the equivalent basic own - fund item for mutual and mutual type undertakings carried forward to the next reporting period.

Subordinated mutual members' accounts - movements in the reporting period

R0310/C0010 (A511)	Subordinated mutual members' accounts - Tier 1 – balance brought forward	This is the balance of tier 1 subordinated mutual members accounts brought forward from the previous reporting period.
R0310/C0070 (B511)	Subordinated mutual members' accounts -Tier 1 – issued	This is the amount of tier 1 subordinated mutual members accounts issued over the reporting period.
R0310/C0080 (C511)	Subordinated mutual members' accounts -Tier 1 – redeemed	This is the amount of tier 1 subordinated mutual members accounts redeemed over the reporting period.
R0310/C0090 (D511)	Subordinated mutual members' accounts -Tier 1 – movements in valuation	This is the amount reflecting movement in valuation tier 1 subordinated mutual members' accounts over the reporting period.
R0310/C0100 (E511)	Subordinated mutual members' accounts -Tier 1 – regulatory action	This is the amount reflecting an increase/decrease in tier 1 subordinated mutual members due to regulatory action over the reporting period.
R0310/C0060 (F511)	Subordinated mutual members' accounts -Tier 1 – balance carried forward	This is the balance of tier 1 subordinated mutual members' accounts carried forward to the next reporting period.
R0320/C0010 (A512)	Subordinated mutual members' accounts -Tier 2 – balance brought forward	This is the balance of tier 2 subordinated mutual members' accounts brought forward from the previous reporting period.
R0220/C0070 (B512)	Subordinated mutual members' accounts -Tier 2 – issued	This is the amount of tier 2 subordinated mutual members' accounts issued over the reporting period.
R0320/C0080 (C512)	Subordinated mutual members' accounts -Tier 2 – redeemed	This is the amount of tier 2 subordinated mutual members' accounts redeemed over the reporting period.
R0320/C0090 (D512)	Subordinated mutual members' accounts -Tier 2 – movements in valuation	This is the amount reflecting movement in valuation tier 2 subordinated mutual members' accounts over the reporting period.
R0320/C0100	Subordinated mutual members'	This is the amount reflecting an increase/decrease

(E512)	accounts -Tier 2 – regulatory action	in tier 2 subordinated mutual members due to regulatory action over the reporting period.
R0320/C0060 (F512)	Subordinated mutual members' accounts -Tier 2 – balance carried forward	This is the balance of tier 2 subordinated mutual members' accounts carried forward to the next reporting period.
R0330/C0010 (A513)	Subordinated mutual members' accounts -Tier 3 – balance brought forward	This is the balance of tier 3 subordinated mutual members' accounts brought forward from the previous reporting period.
R0330/C0070 (B513)	Subordinated mutual members' accounts -Tier 3 – issued	This is the amount of tier 3 subordinated mutual members' accounts issued over the reporting period.
R0330/C0080 (C513)	Subordinated mutual members' accounts -Tier 3 – redeemed	This is the amount of tier 3 subordinated mutual members' accounts redeemed over the reporting period.
R0330/C0090 (D513)	Subordinated mutual members' accounts -Tier 3 – movements in valuation	This is the amount reflecting movement in valuation tier 3 subordinated mutual members' accounts over the reporting period.
R0330/C0100 (E513)	Subordinated mutual members' accounts -Tier 3 – regulatory action	This is the amount reflecting an increase/decrease in tier 3 subordinated mutual members due to regulatory action over the reporting period.
R0330/C0060 (F513)	Subordinated mutual members' accounts -Tier 3 – balance carried forward	This is the balance of tier 3 subordinated mutual members' accounts carried forward to the next reporting period.
R0400/C0010 (A514)	Total subordinated mutual members' accounts — balance brought forward	This is the total balance of subordinated mutual members' accounts brought forward from the previous reporting period.
R0400/C0070 (B514)	Total subordinated mutual members' accounts - issued	This is the total amount of subordinated mutual members' accounts issued over the reporting period.
R0400/C0080 (C514)	Total subordinated mutual members' accounts - redeemed	This is the total amount of subordinated mutual member's accounts redeemed over the reporting period.
R0400/C0090 (D514)	Total subordinated mutual members' accounts— movements in valuation	This is the amount reflecting the total movement in valuation subordinated mutual members' accounts over the reporting period.
R0400/C0100 (E514)	Total subordinated mutual members' accounts - regulatory action	This is the amount reflecting the total increase/decrease in subordinated mutual members' accounts due to regulatory action over the reporting period.
R0400/C0060 (F514)	Total subordinated mutual members' accounts - balance carried forward	This is the total balance of subordinated mutual members' accounts carried forward to the next reporting period.

Surplus funds

R0500/C0010 (A505)	Surplus funds -Balance brought forward	This is the balance of surplus funds brought forward from the previous reporting period.
R0500/C0060 (B505)	Surplus funds -Balance carried forward	This is the balance of surplus funds carried forward to the next reporting period.

Preference shares - movements in the reporting period

R0510/C0010 (A83)	Preference shares -Tier 1 – balance brought forward	This is the balance of Tier 1 preference shares brought forward from the previous reporting period.
R0510/C0020 (B83)	Preference shares -Tier 1 – increase	This is the increase in Tier 1 preference shares over the reporting period.
R0510/C0030 (C83)	Preference shares -Tier 1 – reduction	This is the reduction in Tier 1 preference shares over the reporting period.
R0510/C0060 (E83)	Preference shares -Tier 1 – balance carried forward	This is the balance of Tier 1 preference shares carried forward to the next reporting period.
R0520/C0010 (A84)	Preference shares -Tier 2 – balance brought forward	This is the balance of Tier 2 preference shares brought forward from the previous reporting period.
R0520/C0020 (B84)	Preference shares -Tier 2 – increase	This is the increase in Tier 2 preference shares over the reporting period.
R0520/C0030 (C84)	Preference shares -Tier 2 – reduction	This is the reduction in Tier 2 preference shares over the reporting period.
R0520/C0060 (E84)	Preference shares -Tier 2 – balance carried forward	This is the balance of Tier 2 preference shares carried forward to the next reporting period.
R0530/C0010 (A85)	Preference shares -Tier 3 – balance brought forward	This is the balance of Tier 3 preference shares brought forward from the previous reporting period.
R0530/C0020 (B85)	Preference shares -Tier 3 – increase	This is the increase in Tier 3 preference shares over the reporting period.
R0530/C0030 (C85)	Preference shares -Tier 3 – reduction	This is the reduction in Tier 3 preference shares over the reporting period.
R0530/C0060 (E85)	Preference shares -Tier 3 – balance carried forward	This is the balance of Tier 3 preference shares carried forward to the next reporting period.
R0600/C0010 (A86)	Total preference shares – balance brought forward	This is the balance of total preference shares brought forward from the previous reporting period.
R0600/C0020 (B86)	Total preference shares – increase	This is the increase in total preference shares over the reporting period.
R0600/C0030 (C86)	Total preference shares – reduction	This is the reduction in total preference shares over the reporting period.
R0600/C0060 (E86)	Total preference shares – balance carried forward	This is the balance of total preference shares carried forward to the next reporting period.

Share premium relating to preference shares

R0610/C0010 (A88)	Share premium relating to preference shares -Tier 1 – balance brought forward	This is the balance of the share premium account relating to preference shares that is tier 1 brought forward from the previous reporting period.
R0610/C0020 (B88)	Share premium relating to preference shares -Tier 1 – increase	This is the increase in the share premium account relating to preference shares that is tier 1 over the reporting period.
R0610/C0030 (C88)	Share premium relating to preference	This is the reduction in the share premium account relating to preference shares that is tier 1 over the

	shares -Tier 1 – reduction	reporting period.
R0610/C0060 (D88)	Share premium relating to preference shares -Tier 1 – balance carried forward	This is the balance of the share premium account relating to preference shares that is tier 1 carried forward to the next reporting period.
R0620/C0010 (A89)	Share premium relating to preference shares -Tier 2 – balance brought forward	This is the balance of the share premium account relating to preference shares that is tier 2 brought forward from the previous reporting period.
R0620/C0020 (B89)	Share premium relating to preference shares -Tier 2- increase	This is the increase in the share premium account relating to preference shares that is tier 2 over the reporting period.
R0620/C0030 (C89)	Share premium relating to preference shares -Tier 2 – reduction	This is the reduction in the share premium account relating to preference shares that is tier 2 over the reporting period.
R0620/C0060 (D89)	Share premium relating to preference shares -Tier 2 – balance carried forward	This is the balance of the share premium account relating to preference shares that is tier 2 carried forward to the next reporting period.
R0630/C0010 (A90)	Share premium relating to preference shares -Tier 3 – balance brought forward	This is the balance of the share premium account relating to preference shares that is tier 3 brought forward from the previous reporting period.
R0630/C0020 (B90)	Share premium relating to preference shares -Tier 3 - increase	This is the increase in the share premium account relating to preference shares that is tier 3 over the reporting period.
R0630/C0030 (C90)	Share premium relating to preference shares -Tier 3 – reduction	This is the reduction in the share premium account relating to preference shares that is tier 3 over the reporting period.
R0630/C0060 (D90)	Share premium relating to preference shares -Tier 3 – balance carried forward	This is the balance of the share premium account relating to preference shares that is tier 3 carried forward to the next reporting period.
R0700/C0010 (A91)	Share premium relating to preference shares -Total – balance brought forward	This is the balance of the total share premium account relating to preference shares that is brought forward from the previous reporting period.
R0700/C0020 (B91)	Share premium relating to preference shares -Total – increase	This is the increase in the total share premium account relating to preference shares over the reporting period.
R0700/C0030 (C91)	Share premium relating to preference shares -Total – reduction	This is the reduction in the total share premium account relating to preference shares over the reporting period.
R0700/C0060 (D91)	Share premium relating to preference shares -Total – balance carried forward	This is the balance of the total share premium account relating to preference shares that is carried forward to the next reporting period.

Subordinated liabilities - movements in the reporting period

R0710/C0010 (A96)	Subordinated liabilities -Tier 1 –	This is the balance of Tier 1 subordinated liabilities brought forward from the previous reporting period.
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	balance brought forward	
R0710/C0070 (B96)	Subordinated liabilities -Tier 1 - issued	This is the amount of Tier 1 subordinated liabilities issued over the reporting period.
R0710/C0080 (C96)	Subordinated liabilities -Tier 1 - redeemed	This is the amount of Tier 1 subordinated liabilities redeemed over the reporting period.
R0710/C0090 (D96)	Subordinated liabilities -Tier 1 – movements in valuation	This is an amount reflecting the movements in valuation of Tier 1 subordinated liabilities over the reporting period.
R0710/C0100 (E96)	Subordinated liabilities -Tier 1 – regulatory action	This is an amount reflecting change to Tier 1 subordinated liabilities due to regulatory action.
R0710/C0060 (F96)	Subordinated liabilities -Tier 1 – balance carried forward	This is the balance of Tier 1 subordinated liabilities carried forward to the next reporting period.
R0720/C0010 (A97)	Subordinated liabilities -Tier 2 – balance brought forward	This is the balance of Tier 2 subordinated liabilities brought forward from the previous reporting period.
R0720/C0070 (B97)	Subordinated liabilities -Tier 2 – issued	This is the amount of Tier 2 subordinated liabilities issued over the reporting period.
R0720/C0080 (C97)	Subordinated liabilities -Tier 2 – redeemed	This is the amount of Tier 2 subordinated liabilities redeemed over the reporting period.
R0720/C0090 (D97)	Subordinated liabilities -Tier 2 – movements in valuation	This is an amount reflecting the movements in valuation of Tier 2 subordinated liabilities over the reporting period.
R0720/C0100 (E97)	Subordinated liabilities -Tier 2 – regulatory action	This is an amount reflecting change to Tier 2 subordinated liabilities due to regulatory action.
R0720/C0060 (F97)	Subordinated liabilities -Tier 2 – balance carried forward	This is the balance of Tier 2 subordinated liabilities carried forward to the next reporting period.
R0730/C0010 (A98)	Subordinated liabilities -Tier 3- balance brought forward	This is the balance of Tier 3 subordinated liabilities brought forward from the previous reporting period.
R0730/C0070 (B98)	Subordinated liabilities -Tier 3 – issued	This is the amount of Tier 3 subordinated liabilities issued over the reporting period.
R0730/C0080 (C98)	Subordinated liabilities -Tier 3 – redeemed	This is the amount of Tier 3 subordinated liabilities redeemed over the reporting period.
R0730/C0090 (D98)	Subordinated liabilities -Tier 3 – movements in valuation	This is an amount reflecting the movements in valuation of Tier 3 subordinated liabilities over the reporting period.
R0730/C0100 (E98)	Subordinated liabilities -Tier 3 – regulatory action	This is an amount reflecting change to Tier 3 subordinated liabilities due to regulatory action.
R0730/C0060 (F98)	Subordinated liabilities -Tier 3 – balance carried forward	This is the balance of Tier 3 subordinated liabilities carried forward to the next reporting period.
R0800/C0010 (A99)	Total subordinated liabilities – balance brought forward	This is the balance of total subordinated liabilities brought forward from the previous reporting period.
R0800/C0070 (B99)	Total subordinated liabilities – issued	This is the amount of total subordinated liabilities issued over the reporting period.

R0800/C0080 (C99)	Total subordinated liabilities – redeemed	This is the amount of total subordinated liabilities redeemed over the reporting period.
R0800/C0090 (D99)	Total subordinated liabilities – movements in valuation	This is an amount reflecting the movements in valuation of total subordinated liabilities over the reporting period.
R0800/C0100 (E99)	Total subordinated liabilities – regulatory action	This is an amount reflecting change to total subordinated liabilities due to regulatory action.
R0800/C0060 (F99)	Total subordinated liabilities – balance carried forward	This is the balance of total subordinated liabilities carried forward to the next reporting period.

An amount equal to the value of deferred tax assets

R0900/C0010 (A504)	An amount equal to the value of deferred tax assets -Balance brought forward	This is the balance of an amount equal to the value of deferred tax assets brought forward from the previous reporting period.
R0900/C0060 (B504)	An amount equal to the value of deferred tax assets -Balance carried forward	This is the balance of an amount equal to the value of deferred tax assets carried forward to the next reporting period.

Other items approved by supervisory authority as basic own funds not specified above - movements in the reporting period

R1000/C0010 (A102)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 unrestricted items – balance brought forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items brought forward from the previous reporting period.
R1000/C0070 (B102)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as unrestricted items – issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items issued over the reporting period.
R1000/C0080 (C102)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as unrestricted items – redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items redeemed over the reporting period
R1000/C0090 (D102)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as unrestricted items – movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items.
R1000/C0060 (E102)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as unrestricted items – balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items carried forward to the next reporting period.
R1010/C0010 (A102A)	Other items approved by supervisory	This is the balance of other items approved by supervisory authority as basic own funds not

	authority as basic own funds not specified above -Tier 1 to be treated as restricted items -- balance brought forward	specified above that are Tier 1 to be treated as restricted items brought forward from the previous reporting period.
R1010/C0070 (B102A)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as restricted items -- issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items issued over the reporting period.
R1010/C0080 (C102A)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as restricted items -- redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items redeemed over the reporting period
R1010/C0090 (D102A)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as restricted items -- movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items.
R1010/C0060 (E102A)	Other items approved by supervisory authority as basic own funds not specified above -Tier 1 to be treated as restricted items -- balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items carried forward to the next reporting period.
R1020/C0010 (A103)	Other items approved by supervisory authority as basic own funds not specified above -Tier 2 – balance brought forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 brought forward from the previous reporting period.
R1020/C0070 (B103)	Other items approved by supervisory authority as basic own funds not specified above -Tier 2 – issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 issued over the reporting period.
R1020/C0080 (C103)	Other items approved by supervisory authority as basic own funds not specified above -Tier 2 – redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 redeemed over the reporting period
R1020/C0090 (D103)	Other items approved by supervisory authority as basic own funds not specified above -Tier 2 – movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 2.
R1020/C0060 (E103)	Other items approved by supervisory authority as basic own funds not specified above -Tier 2– balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 carried forward to the next reporting period.
R1030/C0010 (A104)	Other items approved by supervisory authority as basic own funds not specified above -Tier 3 – balance	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 brought forward from the previous reporting period.

	brought forward	
R1030/C0070 (B104)	Other items approved by supervisory authority as basic own funds not specified above -Tier 3 – issued	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 issued over the reporting period.
R1030/C0080 (C104)	Other items approved by supervisory authority as basic own funds not specified above -Tier 3 – redeemed	This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 are redeemed over the reporting period.
R1030/C0090 (D104)	Other items approved by supervisory authority as basic own funds not specified above -Tier 3 – movements in valuation	This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 3.
R1030/C0060 (E104)	Other items approved by supervisory authority as basic own funds not specified above -Tier 3 - balance carried forward	This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 carried forward to the next reporting period.
R1100/C0010 (A105)	Total of other items approved by supervisory authority as basic own funds items not specified above – balance brought forward	This is the balance of total other items approved by supervisory authority as basic own funds not specified above brought forward from the previous reporting period.
R1100/C0070 (B105)	Total of other items approved by supervisory authority as basic own funds items not specified above – issued	This is the amount of total other items approved by supervisory authority as basic own funds not specified above issued over the reporting period.
R1100/C0080 (C105)	Total of other items approved by supervisory authority as basic own funds items not specified above – redeemed	This is the amount of total other items approved by supervisory authority as basic own funds not specified above that are redeemed over the reporting period.
R1100/C0090 (D105)	Total of other items approved by supervisory authority as basic own funds items not specified above – movements in valuation	This is an amount reflecting movements in valuation of total other items approved by supervisory authority as basic own funds not specified above.
R1100/C0060 (E105)	Total of other items approved by supervisory authority as basic own funds items not specified above – balance carried forward	This is the balance of total other items approved by supervisory authority as basic own funds not specified above carried forward to the next reporting period.

Ancillary own funds - movements in the reporting period

R1110/C0010 (A110)	Ancillary own funds -Tier 2 – balance brought forward	This is the balance of Tier 2 ancillary own funds brought forward from the previous reporting period.
R1110/C0110 (B110)	Ancillary own funds -Tier 2 - new amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.

R1110/C0120 (C110)	Ancillary own funds -Tier 2 – reduction to amount available	This is the reduction to the amount available Tier 2 ancillary own funds over the reporting period.
R1110/C0130(D 110)	Ancillary own funds -Tier 2 – called up to basic own fund	This is the amount of Tier 2 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1110/C0060 (F110)	Ancillary own funds -Tier 2 – balance carried forward	This is the balance of Tier 2 ancillary own funds carried forward to the next reporting period.
R1120/C0010 (A111)	Ancillary own funds -Tier 3 – balance brought forward	This is the balance of Tier 3 ancillary own funds brought forward from the previous reporting period.
R1120/C0110 (B111)	Ancillary own funds -Tier 3- new amount made available	This is the new amount of Tier 3 ancillary own funds to be made available over the reporting period.
R1120/C0120 (C111)	Ancillary own funds -Tier 3 – reduction to amount available	This is the reduction to the amount available Tier 3 ancillary own funds over the reporting period.
R1120/C0130 (D111)	Ancillary own funds -Tier 3 – called up to basic own fund	This is the amount of Tier 3 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1120/C0060 (F111)	Ancillary own funds -Tier 3– balance carried forward	This is the balance of Tier 3 ancillary own funds carried forward to the next reporting period.
R1200/C0010 (A112)	Total ancillary own funds – balance brought forward	This is the balance of total ancillary own funds brought forward from the previous reporting period.
R1200/C0110 (B112)	Tier 2 - new amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.
R1200/C0120 (C112)	Total ancillary own funds – reduction to amount available	This is the reduction to the amount available total ancillary own funds over the reporting period.
R1200/C0130 (D112)	Total ancillary own funds – called up to basic own fund	This is the amount of total ancillary own funds that are called up to a basic own fund item over the reporting period.
R1200/C0060 (F112)	Total ancillary own funds – balance carried forward	This is the balance of total ancillary own funds carried forward to the next reporting period.