

Composition of regulatory own funds			
	Item	Amount (GBP thousands)	Source based on reference numbers/letters of the balance sheet in the audited financial statements
1	OWN FUNDS		
2	TIER 1 CAPITAL		
3	COMMON EQUITY TIER 1 CAPITAL		
4	Fully paid up capital instruments		
5	Share premium		
6	Retained earnings		
7	Accumulated other comprehensive income		
8	Other reserves		
9	Adjustments to CET1 due to prudential filters		
10	Other funds		
11	(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1		
19	CET1: Other capital elements, deductions and adjustments		
20	ADDITIONAL TIER 1 CAPITAL		
21	Fully paid up, directly issued capital instruments		
22	Share premium		
23	(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1		
24	Additional Tier 1: Other capital elements, deductions and adjustments		
25	TIER 2 CAPITAL		
26	Fully paid up, directly issued capital instruments		
27	Share premium		
28	(-) TOTAL DEDUCTIONS FROM TIER 2		
29	Tier 2: Other capital elements, deductions and adjustments		

Own funds: reconciliation of regulatory own funds to balance sheet in the audited financial statements

Flexible template - rows to be reported in line with the balance sheet included in the audited financial statements of the investment firm.

Columns should be kept fixed, unless the investment firm has the same accounting and regulatory scope of consolidation, in which case the volumes should be entered in column (a) only.

Figures should be given in GBP thousands unless noted otherwise.

		a	b	c
		Balance sheet as in published/audited financial statements	Under regulatory scope of consolidation	Cross-reference to template OF1
		As at period end	As at period end	
Assets - Breakdown by asset classes according to the balance sheet in the audited financial statements				
1				
2				
3				
4				
5				
xxx	Total Assets			
Liabilities - Breakdown by liability classes according to the balance sheet in the audited financial statements				
1				
2				
3				
4				
xxx	Total Liabilities			
Shareholders' Equity				
1				
2				
3				
xxx	Total Shareholders' equity			

Own funds: main features of own instruments issued by the firm

Free text. A non-exhaustive list of example features is included below.

Examples

Public or private placement

Instrument type

Amount recognised in regulatory capital (GBP thousands, as of most recent reporting date)

Nominal amount of instrument

Issue price

Redemption price

Accounting classification

Original date of issuance

Perpetual or dated

Maturity date

Issuer call subject to prior supervisory approval

Optional call date, contingent call dates and redemption amount

Subsequent call dates, if applicable

Coupons/dividends

Fixed or floating dividend/coupon

Coupon rate and any related index

Existence of a dividend stopper

Convertible or non-convertible

Write-down features

Position in capital structure

Description of any equal ranking arrangements with other instruments

Loss absorption mechanics where equal ranking exists

Proportion of residual assets claimed

How losses are shared between equally ranked instruments (where applicable)

Link to the terms and conditions of the instrument

Note: Where a MIFIDPRU investment firm is a partnership or a limited liability partnership, it should adjust the template for its disclosures so that it best reflects the legal personality of the firm and the manner in which it presents its accounts. These adjustments may include, for example, inserting a new row under the heading 'Composition of regulatory own funds' to include a new item such as 'Partner's account' (where the MIFIDPRU investment firm is a partnership) or 'Member's account' (where the MIFIDPRU investment firm is a limited liability partnership).