

S.23.02 – Detailed information by tiers on own funds

General comments:

This section relates to annual submission for individual entities.

	ITEM	INSTRUCTIONS
R0010/C0010	Ordinary share capital –Paid in – total	This is the total of paid in ordinary share capital, including own shares.
R0010/C0020	Ordinary share capital – Paid in – tier 1	This is the total of paid in ordinary share capital that meets the criteria for Tier 1, including own shares.
R0020/C0010	Ordinary share capital –Called up but not yet paid in – total	This is the total amount of ordinary shares that have been called up but not yet paid in, including own shares.
R0020/C0040	Ordinary share capital –Called up but not yet paid in – tier 2	This is the amount of ordinary shares that have been called up but not yet paid in that meet the criteria for Tier 2, including own shares.
R0030/C0010	Own shares held – total	This is the total amount of own shares held by the undertaking.
R0030/C0020	Own shares held – tier 1	This is the total amount of own shares held by the undertaking, that meet the criteria for Tier 1.
R0100/C0010	Total ordinary share capital	This is the total of ordinary share capital. Note that own shares held will be included in either paid in or called up but not yet paid in.
R0100/C0020	Total ordinary share capital – tier 1	This is the total of ordinary share capital that meets the criteria for Tier 1. Note that own shares held will be included in either paid in or called up but not yet paid in.
R0100/C0040	Total ordinary share capital – tier 2	This is the total of ordinary share capital that meets the criteria for Tier 2.
R0110/C0010	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Paid in – total	This is the total of paid in initial funds, members' contributions or the equivalent basic own–fund item for mutual and mutual–type undertaking.
R0110/C0020	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Pain in – tier 1	This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meet the criteria for Tier 1.
R0120/C0010	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking –	This is the total of called up but not yet paid in initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type

	Called up but not yet paid in – total	undertaking
R0120/C0040	Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking – Called up but not yet paid in – tier 2	This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meet the criteria for Tier 2.
R0200/C0010	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking	This is the total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking
R0200/C0020	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 1	This is the total of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meet the criteria for Tier 1.
R0200/C0040	Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 2	This is the total of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meet the criteria for Tier 2.
R0210/C0010	Subordinated mutual member accounts – Dated subordinated – total	This is the total amount of dated subordinated mutual member accounts
R0210/C0020	Subordinated mutual member accounts – Dated subordinated – tier 1	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1.
R0210/C0030	Subordinated mutual member accounts – Dated subordinated – tier 1 of which counted under transitionals	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0210/C0040	Subordinated mutual member accounts – Dated subordinated – tier 2	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2.
R0210/C0050	Subordinated mutual member accounts – Dated subordinated – tier 2 of which counted under transitionals	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0210/C0060	Subordinated mutual member accounts – Dated subordinated – tier 3	This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 3.
R0220/C0010	Subordinated mutual member accounts – Undated subordinated with a call option – total	This is the total of undated subordinated mutual member accounts with a call option.
R0220/C0020	Subordinated mutual member accounts – Undated subordinated with a call option – tier 1	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1.

R0220/C0030	Subordinated mutual member accounts – Undated subordinated with a call option – tier 1 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0220/C0040	Subordinated mutual member accounts – Undated subordinated with a call option – tier 2	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2.
R0220/C0050	Subordinated mutual member accounts – Undated subordinated with a call option – tier 2 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0220/C0060	Subordinated mutual member accounts – Undated subordinated with a call option – tier 3	This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 3.
R0230/C0010	Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – total	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem.
R0230/C0020	Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 1	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0230/C0030	Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 1 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0230/C0040	Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 2	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0230/C0050	Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 2 of which counted under transitionals	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0230/C0060	Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 3	This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0300/C0010	Total Subordinated mutual member accounts	This is the total subordinated mutual member accounts.
R0300/C0020	Total Subordinated mutual member accounts – tier 1	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1.
R0300/C0030	Total Subordinated mutual member accounts – tier 1 of which counted under transitionals	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions.

R0300/C0040	Total Subordinated mutual member accounts – tier 2	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2.
R0300/C0050	Total Subordinated mutual member accounts – tier 2 of which counted under transitionals	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0300/C0060	Total Subordinated mutual member accounts – tier 3	This is the total of the subordinated mutual member accounts that meet the criteria for Tier 3.
R0310/C0010	Dated preference shares – total	This is the total dated preference shares.
R0310/C0020	Dated preference shares – tier 1	This is the total of dated preference shares that meet the criteria for Tier 1.
R0310/C0030	Dated preference shares – tier 1 of which counted under transitionals	This is the total of dated preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0310/C0040	Dated preference shares – tier 2	This is the total of dated preference shares that meet the criteria for Tier 2.
R0310/C0050	Dated preference shares – tier 2 of which counted under transitionals	This is the total of dated preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0310/C0060	Dated preference shares – tier 3	This is the total of dated preference shares that meet the criteria for Tier 3.
R0320/C0010	Undated preference shares with a call option – total	This is the total undated preference shares with a call option.
R0320/C0020	Undated preference shares with a call option – tier 1	This is the total of undated preference shares with a call option that meet the criteria for Tier 1.
R0320/C0030	Undated preference shares with a call option – tier 1 of which counted under transitionals	This is the total of undated preference shares with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0320/C0040	Undated preference shares with a call option – tier 2	This is the total of undated preference shares with a call option that meet the criteria for Tier 2.
R0320/C0050	Undated preference shares with a call option – tier 2 of which counted under transitionals	This is the total of undated preference shares with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0320/C0060	Undated preference shares with a call option – tier 3	This is the total of undated preference shares with a call option that meet the criteria for Tier 3.
R0330/C0010	Undated preference shares with no contractual opportunity to redeem – total	This is the total undated preference shares with no contractual opportunity to redeem.

R0330/C0020	Undated preference shares with no contractual opportunity to redeem – tier 1	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0330/C0030	Undated preference shares with no contractual opportunity to redeem – tier 1 of which counted under transitionals	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0330/C0040	Undated preference shares with no contractual opportunity to redeem – tier 2	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0330/C0050	Undated preference shares with no contractual opportunity to redeem – tier 2 of which counted under transitionals	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0330/C0060	Undated preference shares with no contractual opportunity to redeem – tier 3	This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0400/C0010	Total preference shares	This is the total preference shares.
R0400/C0020	Total preference shares – tier 1	This is the total of preference shares that meet the criteria for Tier 1.
R0400/C0030	Total preference shares – tier 1 of which counted under transitionals	This is the total of preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0400/C0040	Total preference shares – tier 2	This is the total of preference shares that meet the criteria for Tier 2.
R0400/C0050	Total preference shares – tier 2 of which counted under transitionals	This is the total of preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0400/C0060	Total preference shares – tier 3	This is the total of preference shares that meet the criteria for Tier 3.
R0410/C0010	Dated subordinated liabilities – total	This is the total of dated subordinated liabilities.
R0410/C0020	Dated subordinated liabilities– tier 1	This is the amount of dated subordinated liabilities that meet the criteria for Tier 1.
R0410/C0030	Dated subordinated liabilities – tier 1 of which counted under transitionals	This is the amount of dated subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0410/C0040	Dated subordinated liabilities– tier 2	This is the amount of dated subordinated liabilities that meet the criteria for Tier 2.

R0410/C0050	Dated subordinated liabilities– tier 2 of which counted under transitionals	This is the amount of dated subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0410/C0060	Dated subordinated liabilities– tier 3	This is the amount of dated subordinated liabilities that meet the criteria for Tier 3.
R0420/C0010	Undated subordinated liabilities with a contractual opportunity to redeem – total	This is the total of undated subordinated liabilities that have a contractual opportunity to redeem.
R0420/C0020	Undated subordinated liabilities with a contractual opportunity to redeem – tier 1	This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 1.
R0420/C0030	Undated subordinated liabilities with a contractual opportunity to redeem – tier 1 of which counted under transitionals	This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0420/C0040	Undated subordinated liabilities with a contractual opportunity to redeem – tier 2	This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 2.
R0420/C0050	Undated subordinated liabilities with a contractual opportunity to redeem – tier 2 of which counted under transitionals	This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0420/C0060	Undated subordinated liabilities with a contractual opportunity to redeem – tier 3	This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 3.
R0430/C0010	Undated subordinated liabilities with no contractual opportunity to redeem – total	This is the total of undated subordinated liabilities with no contractual opportunity to redeem.
R0430/C0020	Undated subordinated liabilities with no contractual opportunity to redeem – tier 1	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1.
R0430/C0030	Undated subordinated liabilities with no contractual opportunity to redeem – tier 1 of which counted under transitionals	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0430/C0040	Undated subordinated liabilities with no contractual opportunity to redeem – tier 2	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2.
R0430/C0050	Undated subordinated liabilities with no contractual opportunity to redeem – tier 2 of which counted under transitionals	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions.

R0430/C0060	Undated subordinated liabilities with no contractual opportunity to redeem – tier 3	This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 3.
R0500/C0010	Total subordinated liabilities – total	This is the total of subordinated liabilities.
R0500/C0020	Total subordinated liabilities – tier 1	This is the total of subordinated liabilities that meet the criteria for Tier 1.
R0500/C0030	Total subordinated liabilities – tier 1 of which counted under transitionals	This is the total of subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions.
R0500/C0040	Total subordinated liabilities – tier 2	This is the amount of subordinated liabilities that meet the criteria for Tier 2.
R0500/C0050	Total subordinated liabilities – tier 2 of which counted under transitionals	This is the amount of subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions.
R0500/C0060	Total subordinated liabilities – tier 3	This is the amount of subordinated liabilities that meet the criteria for Tier 3.
R0510/C0070	Ancillary own fund items for which an amount was approved – tier 2 initial amounts approved	This the initial amount approved for ancillary own funds for which an amount was approved under Tier 2.
R0510/C0080	Ancillary own fund items for which an amount was approved – tier 2 current amounts	This is the current amount for ancillary own funds for which an amount was approved under Tier 2.
R0510/C0090	Ancillary own fund items for which an amount was approved – tier 3 initial amounts approved	This the initial amount approved for ancillary own funds for which an amount was approved under Tier 3.
R0510/C0100	Ancillary own fund items for which an amount was approved – tier 3 current amounts	This is the current amount for ancillary own funds for which an amount was approved under Tier 3.
R0520/C0080	Ancillary own fund items for which a method was approved – tier 2 current amounts	This is the current amount for ancillary own funds for which a method was approved under Tier 2.
R0520/C0100	Ancillary own fund items for which a method was approved – tier 3 current amounts	This is the current amount for ancillary own funds for which a method was approved under Tier 3.
R0600/C0110	Excess of assets over liabilities – attribution of valuation differences – Difference in the valuation of assets	This is the difference in the valuation of assets.
R0610/C0110	Excess of assets over liabilities – attribution of valuation differences – Difference in the valuation of technical provisions	This is the difference in the valuation of technical provisions.

R0620/C0110	Excess of assets over liabilities – attribution of valuation differences –Difference in the valuation of other liabilities	This is the difference in the valuation of other liabilities.
R0630/C0110	Total of reserves and retained earnings from financial statements	This is total reserves and retained earnings taken from the financial statements.
R0640/C0110	Other, please explain why you need to use this line.	This is the amount of any other items not already identified. When reporting a value in R0640/C0110, the value in R0640/C0120 shall provide an explanation and details of such items.
R0640/C0120	Other, please explain why you need to use this line	This is the explanation of other items reported in R0640/C0110.
R0650/C0110	Reserves from financial statements adjusted for Solvency II valuation differences	This is the total of reserves from the financial statements after adjustment for valuation differences. This item shall include values from financial statement such as retained earnings, reserve capital, net profit, profits from previous years, revaluation capital (fund), other reserve capital.
R0660/C0110	Excess of assets over liabilities attributable to basic own fund items (excluding the reconciliation reserve)	This is the excess of assets over liabilities attributable to basic own funds, excluding reconciliation reserve.
R0700/C0110	Excess of assets over liabilities	This is the amount of excess of assets over liabilities.

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