S.23.04 – List of items on own funds

General comments:

This section relates to annual submission for individual entities.

	ITEM	INSTRUCTIONS
C0010	Description of subordinated mutual member accounts	This shall list subordinated mutual member accounts for an individual undertaking.
C0020	Subordinated mutual member accounts – Amount (in reporting currency)	This is the amount of individual subordinated mutual member accounts.
C0030	Subordinated mutual member accounts – Tier	This shall indicate the tier of the subordinated mutual member accounts. One of the options in the following closed list shall be used: 1 – Tier 1 2 – Tier 1 – unrestricted 3 – Tier 1 – restricted 4 – Tier 2 5 – Tier 3
C0040	Subordinated mutual member accounts –Currency Code	Identify the ISO 4217 alphabetic code of the currency. This is the original currency.
C0070	Subordinated mutual member accounts – Counted under transitionals?	This shall indicate whether the subordinated mutual member accounts are counted under the transitional provisions. One of the options in the following closed list shall be used: 1– Counted under transitionals 2– Not counted under transitionals

C0080	Subordinated mutual member accounts – Counterparty (if specific)	This shall list the counterparty of the subordinated mutual member accounts
C0090	Subordinated mutual member accounts – Issue date	This is the issue date of the subordinated mutual member accounts. This shall be in ISO 8601 format (yyyy–mm–dd).
C0100	Subordinated mutual member accounts – Maturity date	This is the maturity date of the subordinated mutual member accounts. This shall be in ISO 8601 format (yyyy–mm–dd).
C0110	Subordinated mutual member accounts – First call date	This is the first call date of the subordinated mutual member accounts. This shall be in ISO 8601 format (yyyy–mm–dd).
C0120	Subordinated mutual member accounts – Details of further call dates	These are the further call dates of the subordinated mutual member accounts.
C0130	Subordinated mutual member accounts – Details of incentives to redeem	These are the incentives to redeem the subordinated mutual member accounts.
C0140	Subordinated mutual member accounts – Notice period	This is the notice of the subordinated mutual member accounts. The date shall be entered here, using ISO 8601 format (yyyy–mm–dd).
C0160	Subordinated mutual member account – Buy back during the year	Explanation if the item has been bought back during the year.
C0190	Description of preference shares	This shall list individual preference shares
C0200	Preference shares – Amount	This is the amount of the preference shares.
C0210	Preference shares – Counted under transitionals?	This shall indicate whether the preference shares are counted under the transitional provisions. One of the options in the following closed list shall be used: 1– Counted under transitionals 2– Not counted under transitionals
C0220	Preference shares – Counterparty (if specific)	This shall list the holder of the preference shares if limited to a single party. If the shares are broadly issued, no data is required.

C0230	Preference shares – Issue date	This is the issue date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd).
C0240	Preference shares – First call date	This is the first call date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd).
C0250	Preference shares – Details of further call dates	These are the further call dates of the preference shares.
C0260	Preference shares – Details of incentives to redeem	These are the incentives to redeem the preference share.
C0270	Description of subordinated liabilities	This shall list the individual subordinated liabilities for an individual undertaking.
C0280	Subordinated liabilities – Amount	This is the amount of individual subordinated liabilities.
C0290	Subordinated liabilities –Tier	This shall indicate the tier of the subordinated liabilities.
C0300	Subordinated liabilities Currency Code	Identify the ISO 4217 alphabetic code of the currency.
C0320	Subordinated liabilities – Lender (if specific)	This shall list the lender of the subordinated liabilities if specific. If not specific this item shall not be reported.
C0330	Subordinated liabilities – Counted under transitionals?	This shall indicate whether the subordinated liability is counted under the transitional provisions. One of the options in the following closed list shall be used: 1– Counted under transitionals 2– Not counted under transitionals
C0350	Subordinated liabilities – Issue date	This is the issue date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0360	Subordinated liabilities – Maturity date	This is the maturity date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).

C0370	Subordinated liabilities – First call date	This is the first call date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd).
C0380	Subordinated liabilities – Further call dates	These are the further call dates of the subordinated liabilities.
C0390	Subordinated liabilities – Details of incentives to redeem	These are the details about the incentives to redeem the subordinated liabilities.
C0400	Subordinated liabilities – Notice period	This is the notice of the subordinated liabilities. The date shall be entered here, using ISO 8601 format (yyyy–mm–dd).
C0450	Other items approved by supervisory authority as basic own funds not specified above	This shall list the other individual items approved by the supervisory authority for an individual undertaking.
C0460	Other items approved by supervisory authority as basic own funds not specified above –Amount	This is the amount of other individual items approved by the supervisory authority.
C0470	Other items approved by supervisory authority as basic own funds not specified above –Currency code	Identify the ISO 4217 alphabetic code of the currency.
C0480	Other items approved by supervisory authority as basic own funds not specified above –Tier 1	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 1.
C0490	Other items approved by supervisory authority as basic own funds not specified above –Tier 2	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 2.
C0500	Other items approved by supervisory authority as basic own funds not specified above –Tier 3	This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 3.
C0510	Other items approved by supervisory authority as basic own funds not specified above –Date of authorisation	This is the date of authorisation of other individual items approved by the supervisory authority. It shall be in ISO 8601 format (yyyy–mm–dd).
C0570	Own funds– from the financial statements that shall not be represented by the reconciliation reserve and do not meet the	This cell shall contain a description of the own fund item from the financial statements that shall not be represented by the reconciliation reserve and do not

	criteria to be classified as Solvency II own funds – Description	meet the criteria to be classified as Solvency II own funds.
C0580	Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds – Total amount	This is the total amount of the own fun item from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds.
C0590	Ancillary own funds – Description	This is details of each ancillary own fund for an individual undertaking.
C0600	Ancillary own funds – Amount	This is the amount for each ancillary own fund.
C0610	Ancillary own funds – Counterpart	This is the counterpart of each ancillary own fund.
C0620	Ancillary own funds – Issue date	This is the issue date of each ancillary own fund. This shall be in ISO 8601 format (yyyy–mm–dd).
C0630	Ancillary own fund – Date of authorisation	This is the date of authorisation of each ancillary own fund. This shall be in 1SO 8601 format (yyyy–mm–dd).

Adjustment for ring fenced funds and matching adjustment portfolios

C0660/R0020	Ring–fenced fund/ matching adjustment portfolio – Number	Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates.
C0670/R0020	Ring–fenced fund/ matching adjustment portfolio – Notional SCR	This is the notional SCR of each ring–fenced fund/each matching adjustment portfolio.
C0680/R0020	Ring–fenced fund/ matching adjustment portfolio – Notional SCR (negative results set to zero)	This is the notional SCR. When the value is negative zero shall be reported.
C0690/R0020	Ring–fenced fund/ matching adjustment portfolio – Excess of assets over liabilities	This is the amount of excess of assets over liabilities of each ring–fenced fund/matching adjustment portfolio. This value shall reflect any deduction of future transfers attributable to shareholders.
C0700/R0020	Ring–fenced fund/ matching adjustment portfolio – Future	Value of future transfers attributable to shareholders" of each ring–fenced fund/matching adjustment

	transfers attributable to shareholders	portfolio according to art 80 (2) of Delegated Regulation (EU) 2015/35.
C0710/R0010	Ring fenced funds/matching adjustment portfolio – Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds	This is the total deduction for ring–fenced funds and matching adjustment portfolios.
C0710/R0020	Ring fenced funds/matching adjustment portfolio – Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds	This is the deduction for each ring–fenced fund/matching adjustment portfolio.