



Instructions for forecast balance sheet templates (PRA104 – PRA106)

This data provides forecasts of certain balance sheet exposures at the end of a firm's current financial year-end and the following year-end, based on the firm's business plan. The forecasts are reported semi-annually and should be updated in line with any revisions to forecasts used in the internal planning process. If a firm does not re-forecast or update the forecast at the mid-year, then the figures will be the same as previously reported. Forecast data should be made on a reasonable endeavours basis.

Currency

Firms should report in the currency of their annual audited accounts. Figures should be reported in units.

Columns:

010: Report here the forecast exposure balances as at the end of the firm's current financial year.

020: Report here the forecast exposure balances as at the end of the following financial year.

Rows

The rows equate to the European Banking Authority's FINREP Tables F01.01, F01.02 and F01.03.¹

Firms using International Financial Reporting Standards (IFRS) as their accounting standard should report using templates PRA104a, PRA105a and PRA106a.

Firms using other accounting standards, including FRS101, should report using templates PRA104b, PRA105b and PRA106b. FRS101 firms should only fill in the cells that are relevant for IFRS-compatible Generally Accepted Accounting Principles (GAAP).

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¹ Data Point Model and Taxonomies for Implementing Technical Standard (ITS) on Supervisory Reporting: www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standard-on-supervisory-reporting-data-point-model