

## Use of the Guidelines on Financial Reporting

	Gibraltar
<b>General Information</b>	
Date of first application	Q2, 2007, for credit institutions, Q3,2007 for
Roll-out strategy	Until Q4,2007
Official published version of the national reporting framework	<a href="#">link to basle returns</a>
Basic frequency for the reporting	Quarterly and a simplified monthly return requested from certain firms
Descriptive information about the approach followed by the national authorities regarding the financial reporting	An XML worksheet has been put together for firms to input information, there are various checks formulas inbuilt into this.
<b>Specificities of implementation:</b>	
Type of institutions (size, activities...)	Various banks and investment firms, generally small in nature and reasonably limited activity.
Type of carried out supervision	Risk based supervision
Use of XBRL	No
<b>Detailed information</b>	
Consolidated Balance Sheet Statement - Assets (table 1.1)	
Consolidated Balance Sheet Statement - Liabilities (table 1.2)	
Consolidated Balance Sheet Statement - Equity and minority interest (table 1.3)	
Consolidated income statement (table 2)	
Notes to the Financial Statements (tables 3-36 and 39)	
Derivatives held for trading (table 3)	
Financial assets designated at fair value through profit or loss: credit risk information on loans and advances (table 4)	
Available-for-sale financial assets (table 5)	
Loans and receivables (including finance leases) and held-to-maturity investments (table 6)	
Information on impairment and past due assets (table 7)	
Derivatives - hedge accounting (table 8)	
Property, plant and equipment (table 9)	
Investment property (table 10)	
Goodwill and other intangible assets (table 11)	
Investments in associates, subsidiaries and joint ventures (table 12)	

Non-current assets and disposal groups classified as held for sale (table 13)	alternative format used	
Financial liabilities held for trading (table 14)		
Financial liabilities designated at fair value through profit or loss (table 15)		
Financial liabilities measured at amortised cost (table 16)		
Derecognition and financial liabilities associated with transferred financial assets (table 17)		
Provisions (table 18)		
Minority interests: revaluation reserves and other valuation differences (table 19)		
Fee and commission income and expenses (table 20)		
Realised gains (losses) on financial assets and liabilities not measured at fair value through profit or loss, net (table 21)		
Gains (losses) on financial assets and liabilities designated at fair value through profit or loss (table 22)		
Gains (losses) from hedge accounting, net (table 23)		
Gains (losses) on derecognition of assets other than held for sale, net (table 24)		
Other operating income and other operating expenses (table 25)		
Staff expenses (table 26)		
General and administrative expenses (table 27)		
Reconciliation of statutory tax to effective tax (table 28)		
Profit or loss after tax from discontinued operations (table 29)		
Information on credit risk and impairment (table 30)		
Information on fair value of financial instruments (table 31)		
Leasing: additional information (table 32)		
Repurchase agreements, reverse repurchase agreements and related agreements (table 33)		
Related party disclosures (table 34)		
Defined benefit plans (table 35)		
Loan commitments, financial guarantees and other commitments (table 36)		
Cash Flow Statement (table 37)		
Statement of Changes in Equity (table 38)		
Scope of consolidation (table 39)		
Other information institutions are required to provide as part of the quarterly financial reporting		None