

NAME OF FORM: BALANCE SHEET AND CLIENT ASSETS SEC-MMRF01

REFERENCE NUMBER	AREA/ITEM	INSTRUCTIONS
	BALANCE SHEET AND CLIENT ASSETS FORM	<p>This is a statement of the assets, liabilities and capital of a Reporting entity at a particular point in time. For a CIS issuing different classes of units, a separate balance sheet must be completed and submitted for each class.</p> <p>Unless otherwise stated all amounts are to be expressed in TTD.</p>
1011	TT Banks	State the total amount due from domestic banks.
1012	Foreign Banks	State the total amount due from foreign banks.
1013	Other Financial Institutions	State the total amount due from financial institutions and corporate clients both foreign and local.
1014	Clients	State the total amount due from retail clients both foreign and local.
1015	Other	State the amounts due from any other trade debtors. A breakdown of this amount must be included in the corresponding Notes section.
1021	Held within T&T (Converted to TTD)	State the total amount of USD cash and cash equivalents held within T&T.
1022	Held outside T&T (Converted to TTD)	State the total amount of USD cash and cash equivalents held with foreign institutions.
103	Loans	State the total amount due from retail, corporate or other entities. This amount represents loans issued by the Reporting entity and will include lending against securities and any other form of lending done by the Reporting entity. These amounts are normally due within one (1) year from the balance sheet date.
104	Amounts Due from Related Parties	State the total amount due from related parties as guided by IFRS.
105	Other Current Assets	State the total amount of any other current assets held by the reporting entity. A breakdown of this amount must be included in the corresponding Notes section.
1071	Securities Not Assigned To Repos (From Securities Form)	State the total value of all securities held by a Reporting entity that are not encumbered or pledged via a Repo. This amount should reconcile with the total within the Securities Portfolio form, SEC-MMRF04 -reference number 4015.
1072	Securities Assigned To Repos (From Securities Form)	State the total value of all securities held by a Reporting entity that are encumbered or pledged via a Repo. This amount should reconcile with the total within the Repo portfolio form, SEC-MMRF05 -reference number 5015.

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1091	Fixed Assets	State the book value of the Reporting entity's PPE. The recognition of fixed assets should be in compliance with IFRS and specifically IAS 16 (PPE). This includes furniture and fixtures, computers, motor vehicles, buildings and land and equipment on lease.
1092	Loans	State the total amount due from retail, corporate or other entities. This amount represents loans issued by the Reporting entity and will include lending against securities and any other form of lending done by the Reporting entity. These loans normally exceed one (1) year from the balance sheet date.
1093	Intangible Assets	State the total value of assets held by the Reporting entity that are not physical in nature. This includes intellectual property such as patents, trademarks, copyrights, goodwill and brand recognition.
1094	Investments In Subsidiaries and Associated Companies	State the total amount invested in other companies which are accounted for as subsidiaries and associates.
1095	Other Non-Current Assets	State the total value of other non-current assets held by the reporting entity. A breakdown of this amount must be included in the corresponding Notes section.
1211	TT Banks	State the total value of all short term obligations to banks such as bank overdrafts, credit cards.
1212	Other Financial Institutions	State the total value of all short term obligations, both foreign and local to non-bank financial institutions with a repayment period less than one (1) year from the balance sheet date.
1213	Clients	State the total amount due to clients, both local and foreign, in the short term.
1214	Other	State the total amount due to other trade creditors, other than those referenced at 1211-1213, held by the reporting entity. A breakdown of this amount must be included in the corresponding notes section.
1221	TT Banks	State the total value of all Repo Obligations to TT Banks. This amount should reconcile with the Repo portfolio form SEC-MMRF05.
1222	TT Credit Unions	State the total value of all Repo Obligations to Credit Unions. This amount should reconcile with the Repo portfolio form SEC-MMRF05.
1223	Other TT Financial Institutions	State the total value of all Repo Obligations to Other TT Financial Institutions with the exception of banks, credit unions and insurance companies. This amount should reconcile with the Repo portfolio form SEC-MMRF05.
1224	Insurance	State the total value of all Repo Obligations to Insurance institutions. This amount should reconcile with the Repo portfolio form SEC-MMRF05.

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1225	Pension Plans	State the total value of all Repo Obligations to Pension plans including deferred annuities. This amount should reconcile with the Repo portfolio form SEC-MMRF05.
1226	Retail	State the total value of all Repo Obligations to Retail customers. This amount should reconcile with the Repo portfolio form SEC-MMRF05.
1227	Other Corporate	State the total value of all Repo Obligations to Other Corporate institutions. This amount should reconcile with the Repo portfolio form SEC-MMRF05.
123	Amounts Due to Related Parties	State the total amounts due to related parties as guided by IFRS.
124	Non-Bank Loans	State the total value of all short term non-bank loans.
125	Other Current Liabilities	State the total value of all other current liabilities held by the Reporting entity. A breakdown of this amount must be included in the corresponding Notes section.
1271	Secured Bank Loans (Domestic)	State the total value of all collateralised bank loans within T&T.
1272	Unsecured Bank Loans (Domestic)	State the total value of all uncollateralised bank loans within T&T.
1272	Overseas Bank Loans	State the total value of all overseas/foreign bank loans.
1281	Amounts Due To Connected Entities	State the total amounts due to related parties, both foreign and local, as a result of long-term financial intercompany transactions.
1282	Subordinated Loans	State the total value of the Reporting entity/CIS's debt which would be paid after all other debts are repaid in the event of liquidation or bankruptcy.
1283	Other Non-Current Liabilities	State the total value of all other non-current liabilities held by the Reporting entity. A breakdown of this amount must be included in the corresponding Notes section.
1401	Ordinary Shares	State the total value of shares which carry no preference with regard to liquidation or the payment of dividends, and to which voting rights are attached.
1402	Amounts Due To Unitholders	State the total value of units held in a CIS that is constituted by a Trust Deed. This line item must be completed by all CISs.
1403	Share Premium	State the total value of the excess received when shareholders pay more than the face value of shares issued.
1404	Preference Shares	State the total value of shares that have a guaranteed rate of dividend.
1405	Revaluation and Other Non-Distributable Reserves	State the total amount charged to income for the purposes of creating or adding to established reserves as required by the statutes, IFRS and best practices. These established reserves include: <ul style="list-style-type: none"> • Statutory reserves – Reserves required by statute.

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		<ul style="list-style-type: none"> • Revaluation reserves – Equity created from unrealized gains which have resulted from the revaluation of assets. • General Reserves – amounts appropriated out of profits for the general purposes such as construction, renovations and other contingencies.
1406	Retained Earnings In Previous Years	State the total portion of earnings that the Reporting entity has chosen to reinvest. The total value should be reflective of the total retained earnings accumulated from prior periods.
1407	Unappropriated Earnings/Loss In Current Year	The value in this line item, that is, the reporting period profit or loss should reconcile with reference number 260 in the Income and Expenditure form, SEC-MMRF02.
160	Client Assets Managed	This section is intended to capture client assets managed by the Reporting entity on behalf of its clients where the Reporting entity provides ongoing investment advice and management services for a fee and excludes proprietary holdings.
1600	Client Assets Managed for Private Wealth Clients.	This section is intended to capture client assets managed by the Reporting entity on behalf of its Private Wealth Clients. Private Wealth Clients will be defined as off -balance sheet assets that are managed on behalf of retail and/or institutional clients, exclusive of Collective Investment Schemes, for which the reporting entity has discretionary and non-discretionary authority
1601	TT Government And Government Equivalent Securities	State the total value of private wealth clients’ funds that are invested in GORTT Bonds and Treasury Bills issued in the local capital market.
1602	TT Government Eurobonds	State the total value of private wealth clients’ funds that are invested in securities that have been issued outside T&T in a currency other than TTD.
1603	TT Bonds Financial Sector	State the total value of private wealth clients’ funds that are invested in bonds issued by financial institutions within T&T, inclusive of both foreign and local currencies.
1604	TT Other Corporate Bonds	State the total value of private wealth clients’ funds that are invested in bonds issued by non-financial institutions within T&T, inclusive of both foreign and local currencies.
1605	TT Equity	State the total value of private wealth clients’ funds that are invested in equities listed on the TTSE.
1606	TT CISs (Mutual Funds)	State the total value of private wealth clients’ funds that are invested in CISs domiciled and registered in T&T.
1607	Foreign CISs (Mutual Funds)	State the total value of private wealth clients’ funds that are invested in foreign CISs domiciled and registered in a designated foreign jurisdiction.
1608	Foreign Government Securities	State the total value of private wealth clients’ funds that are invested in foreign government bonds.
1609	Foreign Non-Government Securities	State the total value of private wealth clients’ funds that are invested in foreign non-government securities, excluding foreign equities.

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1610	Foreign Equity	State the total value of private wealth clients' funds that are invested in foreign equities listed on a stock exchange other than the TTSE.
1611	Cash and Cash Equivalents	State the total value of private wealth clients' funds that comprise of cash on hand and demand deposits, together with short term, highly liquid investments that are readily convertible to a known amount of cash.
1612	Reverse Repos	State the total value of private wealth clients' funds that are invested in Repos.
1613	Other Assets (Not Covered Above)	State the total value of private wealth clients' funds that are invested in securities other than those referenced at 1601to 1612, both foreign and local. A breakdown of this amount must be provided in the corresponding Notes section.
1620	Total Client Assets Managed for Collective Investment Schemes	This section is intended to capture client assets managed by the Reporting entity on behalf of its Collective Investment Schemes.
1630	Total Client Assets Managed for Other Clients	This section is intended to capture client assets managed by the Reporting entity on behalf of its clients not referenced in 1614 and 1620 both foreign and local. A breakdown of this amount must be provided in the corresponding Notes section.