

Buzzacott

---

# FCA regulatory returns



# FCA regulatory returns

Financial returns	Details
FSA029 Balance Sheet	A snapshot of the assets and liabilities of a firm, and details of items which might potentially impact the firm's financial health if they were to crystallise.
FSA030 Profit and Loss Account	Reports the main sources of income and expenditure for a firm. These are reported on a cumulative basis for the firm's current financial year, up to the reporting date.
FSA033 Capital adequacy	Gives information on the regulatory capital and capital requirement. This is only for firms subject to IPRU (INV) Chapter 3.
FSA035 Capital Adequacy	Provides information on the regulatory capital and own funds requirement. This is only for firms subject to IPRU (INV) Chapter 5, that fall within one of the exceptions in 5.4.2R.
MIF001 Own Funds	Information on the solvency of a firm and reflection of the underlying adequate financial resources requirements, as set out in MIFIDPRU.
MIF002 Liquid Assets	Information on a firm's liquidity position and reflection of the underlying adequate financial resources requirements in MIFIDPRU 6 and MIFIDPRU 7.

# FCA regulatory returns

Financial returns	Details
MIF003 Monitoring Metrics	Information on the size and complexity of an investment firm and the monitoring of its SNI thresholds as set out in MIFIDPRU.
MIF004 Non-K-CON Concentration Risk	Gathering information on the various types of concentration risk for non-SNI firms only.
MIF006 Group Capital Test	Ensuring appropriate and quality capital is held to cover investments applicable only to parent undertakings subject to the group capital test.
FIN066 Capital adequacy for collective portfolio management firms	Supplementary capital data for collective portfolio management firms only.
FIN067 Additional Reporting for Collective Portfolio Management Investment Firms	Supplementary capital data for collective portfolio management investment firms only.

These returns are submitted quarterly and with reference to either your accounting year or the calendar year.

A UK parent entity of an investment firm group to which consolidation applies (MIFIDPRU 2.5) must also submit the FSA029, FSA030, MIF001, MIF002 and MIF003 returns on consolidated basis.

# FCA regulatory returns

Non-financial returns	Details
MIF007 – ICARA Questionnaire	The return addresses all key components of the ICARA and wind-down process, including the Own Funds Threshold Requirement (OFTR), Liquid Assets Threshold Requirement (LATR), a description of material risks, regulatory activities undertaken by the firm, and an overview of its services and business model—all of which are subject to approval by the firm's governing body.
MIF008 – Remuneration	The summary information within this return outlines the key aspects of remuneration, detailing the split between fixed and variable components earned by Material Risk Takers (MRTs) and other staff. The purpose of the return is to enable the FCA to assess the effectiveness of the firm's remuneration and incentive arrangements.
Complaints DISP 1 Ann 1R	Reporting any complaints made against the firm.
FSA038 Volumes and type of business	Reporting the volume of total Funds Under Management of the firm, how much of that was drawn down capital, as well as if it conducted Designated Investment Business for/with retail clients.
RMA-G Training and competence	Assessing the nature of firms' compliance with training and competence requirements.

Submitted on a semi-annual basis with reference to the accounting year.

# FCA regulatory returns

Non-financial returns	Details
FIN-A Annual report and accounts	Uploading the annual report and accounts, extracting the relevant information and, where applicable, attest compliance with the requirements under the Immigration Act 2014.
REP001 Close Links Report	A comprehensive list of the firm's close links on a 'continuous basis' to ensure that the effective supervision is not disrupted (COND 2.3) while ensuring appropriate protection of consumers.
REP002 Controllers Report	Providing the FCA and PRA with regular and comprehensive information about the identities of all the controllers of the firm.
REP008 Notification of Disciplinary Action relating to conduct rules staff (other than SMF managers)	Report on whether the firm has taken disciplinary action against individuals who are not Senior Managers for breaches of the Conduct Rules and, if so, the details of the breach.
REP-CRIM Financial Crime Report	Information collected through REP-CRIM helps the FCA to improve the focus and effectiveness of its risk-based supervisory approach.

Submitted on an annual basis with reference the accounting year, except REP008.

# FCA regulatory returns

Non-financial returns	Details
FIN074 Economic Crime Levy	Reporting the amount of UK gross revenue so that the FCA can determine the firm's liability to pay the Economic Crime Levy and place them in the correct levy band.

Submitted on an annual basis in May with reference to the firm's financial year that ended in the previous tax year.

# Contact us



**Priya Mehta**

Partner  
Financial Services

+44 (0)20 7556 1372  
mehtap@buzzacott.co.uk



**Edward Fullard**

Associate Director  
Financial Services

+44 (0)20 7556 1463  
fullarde@buzzacott.co.uk