



Reporting Requirements for AIFMs (excluding Internally Managed AIFs)

Scheduled Returns			
Return Name	Applicable To	Return Frequency	Guidance Note / Comments
Audited / Management Accounts & Related Returns			
Annual Audited Accounts Upload	Authorised AIFMs	Annually; within 4 months of firm year end	This return requires the upload of accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet
Fund Service Providers Audited Annual Accounts			FINREP for Fund Service Providers -GuidanceNote FINREP for Fund Service Providers - Guidance Note - Appendix 1
Minimum Capital Requirement – AIFMs & UCITS Managers		Bi-annually; within 4 months of firm year end and 2 months of firm half year end	This return requires the upload of an excel template . Minimum Capital Requirement for AIFMs and UCITS Managers Guidance Note
Bank Statements			This return requires the upload of bank statements
Management/Interim Accounts Upload		Annually; within 2 months of firm half year end	This return requires the upload of accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet
Fund Service Providers Interim Accounts			FINREP for Fund Service Providers -GuidanceNote FINREP for Fund Service Providers - Guidance Note - Appendix 1
Fund Service Providers Quarterly Management Accounts	Authorised AIFMs where a supervisory need is identified for a quarterly frequency. Firms will be advised of this on an individual basis.	Quarterly; within 20 working days of firm quarter end	FINREP for Fund Service Providers -GuidanceNote FINREP for Fund Service Providers - Guidance Note - Appendix 1
Bank Statements – Quarterly Accounts			This return requires the upload of bank statements
Fund Service Providers Monthly Management Accounts	Authorised AIFMs where a supervisory need is identified for a monthly frequency. Firms will be advised of this on an individual basis.	Monthly; within 20 working days of calendar month end	FINREP for Fund Service Providers -GuidanceNote FINREP for Fund Service Providers - Guidance Note - Appendix 1
Bank Statements – Monthly Accounts			This return requires the upload of bank statements



Other Scheduled ONR Returns			
Annual Ownership Confirmation Upload	Authorised AIFMs	Annually; within 1 month of calendar	This return requires the upload of the details of ownership of the firm
Annual PCF Confirmation	Authorised AIFMs	Annually; within 1 month of calendar year end	Refer to the Annual PCF Confirmation section of the Fitness & Probity, On-Going Compliance page of the Central Bank website.
Asset Concentration Disclosure	Authorised AIFMs authorised to perform Individual Portfolio Management	Annually; within 20 working days of calendar year end	Asset Concentration Report Guidance Note
ICAAP Report	Authorised AIFMs authorised to perform Individual Portfolio Management	Annually; within 20 working days of calendar quarter end in which ICAAP is due	
ICCL Report	Authorised AIFMs authorised to perform Individual Portfolio Management	Annually; within 20 working days of calendar year end	
Monthly Client Asset Report	Authorised AIFMs authorised to hold Client Assets	Monthly; within 20 working days of calendar month end	Monthly Client Assets Report Guidance Note
Monthly Metrics Report	Authorised AIFMs that have not appointed a separate investment manager	Monthly; within 20 working days of calendar month end	Monthly Metrics Guidance Note
Non-Irish Authorised Quarterly Funds Under Management	Authorised AIFMs	Quarterly; within 20 working days of calendar quarter end	This return is necessary for firms providing management services to Non-Irish funds



Ad-Hoc Returns			
Return Name	Applicable To	Return Frequency	Guidance Note / Comments
Acquiring Transaction Notification Form & Support Documentation	Authorised AIFMs	To be used to provide prior notification to the Central Bank of an acquiring transaction	If the firm is changing shareholding or ownership structure it must submit the Acquiring Transaction Notification Form
Alternative Investment Fund Manager Return	All AIFMs	Quarterly, bi-annually or annually, refer to Article 110(3) of Regulation 231/2013	Reporting Guidance for Alternative Investment Fund Managers
Alternative Investment Fund Return			
Audited Interim Accounts	Authorised AIFMs	If a firm has an interim audit performed during its financial year	This return requires the upload of accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet
Auditors Findings Report	Authorised AIFMs	If a report is issued to the Board by the external auditor detailing the auditor's findings in relation to the audited annual accounts	This return requires the upload of documents (pdf, word, etc.)
Breach & Incident Report	Authorised AIFMs	When a firm becomes aware of a breach, potential future breach or operational incident	Guidelines on Breach and Incident Reporting Breach and Incident Form
Capital Contribution Agreement	Authorised AIFMs	When a firm wishes to include a capital contribution in its regulatory capital	The Capital Contribution Agreement Form details new capital contributions to a firm and requests that these contributions may be included in its regulatory capital
Changes In Key Personnel & Relevant Documentation	Authorised AIFMs	This return should be used to report the following notifications and relevant documentation: <ol style="list-style-type: none"> 1. Change in Compliance Officer 2. Change in Money Laundering Reporting Officer 3. Director Resignations: Resignation Letters, Form R 4. Marked-up Business Plan Pages 5. Updated Signed Statement of Responsibility 	This return has replaced the Statement of Responsibility report and the Business Plans reports



Ad-Hoc Returns			
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Cross Border Service in another Member State	Authorised AIFMs	When a firm wishes to provide cross border services in another Member State	The firm must submit the relevant notification form (and documentation, if appropriate) via the relevant mailbox
Establishing a Branch in another Member State	Authorised AIFMs	When a firm wishes to establish a branch in another Member State	The firm must submit the relevant notification form (and documentation, if appropriate) via the relevant mailbox
Full Risk Assessment	Authorised AIFMs	As advised by the Central Bank when conducting a Full Risk Assessment	Materials requested will be detailed on a case-by-case basis
Inspection Documentation	Authorised AIFMs	As advised by the Central Bank when conducting an inspection	This consists of information requested by the inspection team
Internal Audits Documentation	Authorised AIFMs	Upon completion of each internal audit	When a firm completes an internal audit it should submit the findings to the Central Bank
Legal Agreements	Authorised AIFMs	When submitting copies of legal agreements to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Letters	Authorised AIFMs	When submitting letters to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Other Documents	Authorised AIFMs	When submitting other documents to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Review Documentation	Authorised AIFMs	When requested by the Central Bank	This return requires the upload of documents (pdf, word, etc.)
Subordinated Loan Agreement > 5 Years	Authorised AIFMs	When a firm wishes to use subordinated debt with a maturity greater than 5 years to comply with its capital requirement	The firm must submit the Loan Subordination Agreement - 5 Year template
Subordinated Loan Agreement Perpetual	Authorised AIFMs	When the firm wishes to issue perpetual subordinated debt to comply with its capital requirement	The firm must submit the Perpetual Loan Subordination Agreement template