



UCITS Management Companies Regulatory Reporting Requirements

	Return Name	Guidance Note / Comments	Guidance link	Frequency
Financial Reporting	FINREP+ Annual Audited Accounts	FINREP Reporting based on Annual Audited Accounts - This return is to be supported by the upload of audited accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet.		Annually; within 4 months of firm year end
	FINREP+ Annual Management Accounts	Annual FINREP Reporting requirement.		Refers to Unaudited returns - Annually; within 1 month of firm year end
	FINREP+ Interim Management Accounts	Interim FINREP Reporting requirement - this return is to be supported by the upload of management accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet		Annually; within 2 months of firm half year end
	FINREP+ Quarterly Management Accounts	Quarterly FINREP Reporting requirement where a supervisory need is identified. Firms will be advised of this on an individual basis.		Quarterly; within 20 working days of firm quarter end
	FINREP+ Monthly Management Accounts	Monthly FINREP Reporting requirement where a supervisory need is identified. Firms will be advised of this on an individual basis.		Monthly; within 20 working days of calendar month end
Capital Reporting	Annual Audited Accounts Upload	This return requires the upload of accounts complete with notes; i.e. a PDF of the P&L and Balance Sheet		Annually; within 4 months of firm year end
	Bank Statements	This is sent in conjunction with the Minimum Capital Requirement and the Own Funds Requirement		Bi-annually; within 4 months of firm year



				end and 2 months of firm half year end
	Bank Statements - Monthly Accounts	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
	Management/Interim Accounts Upload Returns	This return requires the upload of accounts complete with notes; i.e. a PDF of the P&L and Balance Sheet		Annually; within 2 months of firm half year end
	Minimum Capital Requirement- AIFMs & UCITS Managers	The Minimum Capital Requirement Report must be submitted along with the half yearly and annual audited accounts at the reporting intervals.	Minimum Capital Requirement for AIFMs and UCITS Managers Guidance Note	Bi-annually; within 4 months of firm year end and 2 months of firm half year end
	Monthly Minimum Capital Requirement Report	UCITS / AIFM where a supervisory need is identified for a monthly frequency. Firms will be advised of this on an individual basis.	Minimum Capital Requirement for AIFMs and UCITS Managers Reporting Template	Monthly; within 20 working days of calendar month end
Other Scheduled ONR Returns	Annual Ownership Confirmation Upload	This return requires the upload of the details of ownership of the firm.		Annually; within 1 month of calendar year end
	Annual PCF Confirmation	As part of a firm's Fitness and Probity obligations, all RFSPs are required to submit an Annual PCF Confirmation Return to the Central Bank via the Online Reporting System (ONR). The Return provides for the Board to confirm that each active PCF Holder within RFSP is compliant with the Fitness and Probity Standards and that they continue to agree to abide by those Standards.	Annual PCF Confirmation Guidance including Instructions PCF Information Guidance (including Instructions)	Annually; within 2 months of calendar year end



	ICAAP Report	Authorised UCITS/AIFM Management Companies authorised to perform Individual Portfolio Management		Annually; within 20 working days of calendar quarter end in which ICAAP is due
	ICCL Report	Authorised UCITS/AIFM Management Companies authorised to perform Individual Portfolio Management	ICCL Guidance	Annually; by 31 March each year
	Monthly Metrics Report	Authorised UCITS Management Companies or AIFM's approved to perform individual portfolio management (this return is to capture metrics relating to IPM activity only, regardless of whether the portfolio management activity is performed on a delegated or non-delegated basis).	Monthly Metrics guidance	Monthly; within 20 working days of calendar month end
	Non-Irish Authorised Quarterly Funds Under Administration Return	This return is necessary for firms providing administration services to Non- Irish funds		Quarterly; within 20 working days of calendar quarter end
	Non-Irish Authorised Quarterly Funds Under Management Return	This return is necessary for firms providing fund management services to Non- Irish funds		Quarterly; within 20 working days of calendar quarter end
	PRISM Impact Metric Data Report (XBRL)	All FSP with a requirement to submit the PIMD return. Each firm is required to complete template PM 00.01 and one of the remaining templates (PM 01.00 – PM 09.00).	Central Bank Taxonomy Xbrl File Upload Guidance pdf 2080 KB	Quarterly; within 20 working days of calendar quarter end
Ad-Hoc Returns	Acquiring Transaction Notification Form & Support Documentation	Acquiring Transaction Notification Form is used to provide prior notification to the Central Bank of a proposed acquisition of, or increase in, a direct or indirect qualifying holding in respect of Irish authorised entities	Acquiring Transaction Notification Form	



Audited Accounts	Interim	If a firm has an interim audit performed during its financial year		
Auditors Report	Findings	If a report is issued to the Board by the external auditor detailing the auditor's findings in relation to the audited annual accounts		
Breach & Report	Incident	When a firm becomes aware of a breach, potential future breach or operational incident		
Capital Contribution Agreement		The Capital Contribution Agreement Form details new capital contributions to a firm and requests that these contributions may be included in its regulatory capital	Capital Contribution Agreement	
Changes to Business Plans, Statements of Responsibility, Compliance Officers, MLROs		This return should be used to report the following notifications and relevant documentation: 1. Change in Compliance Officer 2. Change in Money Laundering Reporting Officer 3. Director Resignations: Resignation Letters, Form R Marked-up Business Plan Pages 4. Updated Signed Statement of Responsibility		
Internal Audits Documentation		When a firm completes an internal audit it should submit the findings to the Central Bank		
Other Documents		This return requires the upload of documents (pdf, word, etc.) of Letters, Review Documentation, Inspection Documentation and Legal Agreements etc. The Investor Money Assurance Report is an annual return that is submitted here. The return applies to Fund Service Providers subject to the Investor Money Requirements (IMR), as contained in Part 7 of the Central Bank (Supervision and Enforcement) Act		



		2013 (Section 48(1)) (Investment Firms) Regulations 2017 (S.I. No. 604 of 2017)		
	Risk Assessment	Materials requested will be detailed on a case-by-case basis		
	Subordinated Loan Agreement > 5 Years	When a UCITS Management Company 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	>5_year Subordinated Loan Agreement	
	Subordinated Loan Agreement Perpetual	When a UCITS Management Company wishes to issue perpetual subordinated debt to comply with its capital requirement, the firm must submit the Perpetual Loan Subordination Agreement template	Perpetual Loan Subordination Agreement	