



**UCITS Management Companies Regulatory Reporting Requirements**

	<b>Return Name</b>	<b>Guidance Note / Comments</b>	<b>Guidance link</b>	<b>Frequency</b>
<b>Financial Reporting</b>	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+ 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
	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
	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
<b>Capital Reporting</b>	Bank Statements	This is sent in conjunction with the MCR AIFMs and UCITS Managers xBRL return		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
	MCR AIFMs and UCITS Managers xBRL	The MCR AIFMs and UCITS Managers xBRL must be submitted along with the half yearly and annual audited accounts at the relevant reporting intervals per the 'Frequency' column		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		Monthly; within 20 working days of calendar month end
<b>Other Scheduled Portal Returns</b>	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
	ICAAP Report	Authorised UCITS/AIFM Management Companies authorised to perform Individual Portfolio Management	<a href="#">ICAAP Return Template</a>	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	<a href="#">ICCL Guidance</a>	Annually; by 31 March each year
	Monthly Metrics Return XBRL	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)	<a href="#">Monthly Metrics guidance</a>	Monthly; within 20 working days of calendar month end



	NIAF Quarterly Assets Under Administration xBRL	This return is applicable to all AIFMs and UCITS Management Companies		Quarterly; within 20 working days of calendar quarter end
	NIAF Quarterly Assets Under Management xBRL	This return is applicable to all AIFMs and UCITS Management Companies		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)	<a href="#">Central Bank of Ireland Taxonomy xBRL File Upload Guidance</a>	Quarterly; within 20 working days of calendar quarter end
<b>Ad-Hoc Returns</b>	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	<a href="#">Acquiring Transaction Notification Form</a>	
	Audited Interim Accounts	If a firm has an interim audit performed during its financial year		
	Auditors Findings Report	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 & Incident Report	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	<a href="#">Capital Contribution Agreement</a>	
	Changes to Business Plans, Statements of	This return should be used to report the following notifications and relevant documentation:		



	Responsibility, Compliance Officers, MLROs	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	<a href="#">Subordinated Loan &gt; 5 Year Agreement</a>	
	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	<a href="#">Perpetual Loan Subordination Agreement</a>	



Banc Ceannais na hÉireann  
Central Bank of Ireland

Eurosystem

		Perpetual Loan Subordination Agreement template		
--	--	--	--	--