



## Reporting Requirements for UCITS Management Companies

Scheduled Returns				
Return Name	Applicable To	Return Frequency	Guidance Note / Comments	
<b>Audited / Management Accounts &amp; Related Returns</b>				
Annual Audited Accounts Upload	All UCITS Management Companies	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			<a href="#">FINREP for Fund Service Providers - Guidance Note</a> <a href="#">FINREP for Fund Service Providers - Guidance Note - Appendix 1</a>	
Fund Service Providers Unaudited Annual Accounts		Annually; within 2 months of firm year end		
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 <a href="#">excel template</a> . <a href="#">Minimum Capital Requirement for AIFMs and UCITS Managers - Guidance Note</a>	
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			<a href="#">FINREP for Fund Service Providers - Guidance Note</a> <a href="#">FINREP for Fund Service Providers - Guidance Note - Appendix 1</a>	
Fund Service Providers Unaudited Annual Accounts			Annually; within 2 months of firm year end	
Fund Service Providers Quarterly Management Accounts		UCITS Management Companies where a supervisory need is identified for a quarterly frequency. Firms will be advised of this on an individual	Quarterly; within 20 working days of firm quarter end	<a href="#">FINREP for Fund Service Providers - Guidance Note</a> <a href="#">FINREP for Fund Service Providers - Guidance Note - Appendix 1</a>
Bank Statements – Quarterly Accounts				This return requires the upload of bank statements
Fund Service Providers Monthly Management Accounts	UCITS Management Companies where a supervisory need is identified for a monthly frequency. Firms will be advised of this on an individual	Monthly; within 20 working days of calendar month end	<a href="#">FINREP for Fund Service Providers - Guidance Note</a> <a href="#">FINREP for Fund Service Providers - Guidance Note - Appendix 1</a>	
Bank Statements – Monthly Accounts			This return requires the upload of bank statements	



Other Scheduled ONR Returns			
Annual Ownership Confirmation Upload	All UCITS Management Companies	Annually; within 1 month of calendar year end	This return requires the upload of the details of ownership of the firm
Annual PCF Confirmation	All UCITS Management Companies	Annually; within 1 month of calendar year end	Refer to the Annual PCF Confirmation section of the <a href="#">Fitness &amp; Probity, On-Going Compliance</a> page of the Central Bank website.
ICCL Report	UCITS Management Companies authorised to perform Individual Portfolio Management	Annually; within 20 working days of calendar year end	
Non-Irish Authorised Quarterly Funds Under Administration Return	Authorised AIFMs	Quarterly; within 20 working days of calendar quarter end	This return is necessary for firms providing administration services to Non-Irish funds
Non-Irish Authorised Quarterly Funds Under Management Return	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	Return Frequency	Guidance Note / Comments
Acquiring Transaction Notification Form & Support Documentation	All UCITS Management Companies	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 <a href="#">Acquiring Transaction Notification Form</a>
Audited Interim Accounts	All UCITS Management Companies	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	All UCITS Management Companies	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.)
Capital Contribution Agreement	All UCITS Management Companies	When a firm wishes to include a capital contribution in its regulatory capital	The <a href="#">Capital Contribution Agreement Form</a> 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	All UCITS Management Companies	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 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
Full Risk Assessment	All UCITS Management Companies	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	All UCITS Management Companies	As advised by the Central Bank when conducting an inspection	This consists of information requested by the inspection team
Internal Audits Documentation	All UCITS Management Companies	Upon completion of each internal audit	When a firm completes an internal audit it should submit the findings to the Central Bank
Legal Agreements	All UCITS Management Companies	When submitting copies of legal agreements to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Letters	All UCITS Management	When submitting letters to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Other Documents	All UCITS Management Companies	When submitting other documents to the firm's prudential supervisors	This return requires the upload of documents (pdf, word, etc.)
Review Documentation	All UCITS Management	When requested by the Central Bank	This return requires the upload of documents (pdf, word, etc.)
Subordinated Loan Agreement > 5 Years	All UCITS Management Companies	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 <a href="#">Loan Subordination Agreement - 5 Year</a> template
Subordinated Loan Agreement Perpetual	All UCITS Management Companies	When the firm wishes to issue perpetual subordinated debt to comply with its capital requirement	The firm must submit the <a href="#">Perpetual Loan Subordination Agreement</a> template