

Chapter 16

Reporting requirements



16.30 Baseline Financial Resilience Report

Application

16.30.1 **R** This section applies to any *firm* except:

- (1) a *firm* with *limited permission*;
- (2) a *MIFIDPRU investment firm*;
- (3) a *not-for-profit debt advice body*;
- (4) a *PRA-authorised person*;
- (5) a *supervised run-off firm*; and
- (6) a *TP firm*.

16.30.2 **R** This section also applies to:

- (1) an *authorised electronic money institution*;
- (2) an *authorised payment institution*;
- (3) a *registered account information service provider*;
- (4) a *small electronic money institution*;
- (5) a *small payment institution*; and
- (6) a *UK RIE*.

16.30.3 **R** In this section, a reference to a *firm* includes the *firms* listed in ■ SUP 16.30.2.

Purpose

16.30.4 **G** The purpose of this section is to require *firms* to provide the *FCA* with regular information in a standard format. This information will assist the *FCA* in assessing *firms'* financial resilience and targeting supervisory resources according to *firms'* risk of failure and the harm they would cause if they failed.

Reporting requirement

- 16.30.5** **R** A *firm* to which this section applies must submit FIN 073 ('the Baseline Financial Resilience Report'):
- (1) in the format set out in **■ SUP 16 Annex 53R**;
 - (2) in accordance with the instructions in **■ SUP 16 Annex 54G**; and
 - (3) online, through the appropriate systems accessible from the *FCA's* website.

- 16.30.6** **R** The information in the Baseline Financial Resilience Report must be denominated in pound sterling.

Frequency and timing of report

- 16.30.7** **R** A *firm* must submit the Baseline Financial Resilience Report:
- (1) once every quarter; and
 - (2) within 20 *business days* after the relevant reporting reference date.

- 16.30.8** **R** A *firm's* reporting reference dates are:
- (1) Its *accounting reference date*;
 - (2) Its *accounting reference date plus 3 months*;
 - (3) Its *accounting reference date plus 6 months*; and
 - (4) Its *accounting reference date plus 9 months*.

- 16.30.9** **R** The information in the Baseline Financial Resilience Report must show the position at the relevant reporting reference date.