

Chapter 16

Reporting requirements

FIN-A Annual Report and Accounts

Annual Accounts		A
1	On what basis have the firm's accounts been prepared?	IFRS / UK GAAP / Other / N/A
3	Did the firm generate income from regulated activities in the accounting period?	Yes / No / N/A
4	Are the firm's net assets positive?	Yes / No / N/A
5	Are the firm's annual report and accounts prepared on a going concern basis?	Yes / No / N/A
6	Does the firm have any contingent liabilities?	Yes / No / N/A
7	If the firm's submitted annual report and accounts have been subject to an audit, has the auditor qualified their opinion, added an explanatory paragraph expressing an adverse opinion and/or provided written comment on internal controls?	Yes / No / N/A
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Immigration Act 2014		
2	Has the firm complied with the prohibition in section 40 of the Immigration Act 2014, the requirements in section 40A, 40B and 40G of the Immigration Act 2014 and any requirements imposed by or under the Immigration Act 2014 (Bank Accounts) Regulations 2014?	Yes / No / N/A