Client Money & Asset Return

Section 1 - Firm Information

This section should be completed by all firms

- 1 Name of CASS audit firm
- 2 Name of CASS audit firm (if other was selected above)
- 3 Does the firm hold client money
- 4 Does the firm safeguard and administer safe custody assets
- 5 Is the firm subject to the CFTC Part 30 Exemption Order

Alternative Approach

- 6 Does the firm operate the alternative approach? (CASS 7.4.14G 7.4.16G)
- 7 Has the alternative approach been signed off by the firm's auditors (as detailed in CASS 7.4.14G 7.4.16G)?

Overview of firm's activities subject to CASS Please complete the table below with all business types undertaken for segregated clients

8

Type of business activity	Number of clients	Balance of client money as at reporting period end date	Value of safe custody assets as at reporting period end date
	Total		

Section 2 - Balances

1

This section should be completed by all firms

- 9 Highest client money balance during the reporting period
- 10 Lowest client money balance during the reporting period
- 11 Highest value of safe custody assets during the reporting period
- 12 Lowest value of safe custody assets during the reporting period

Section 3 - Segregation of client money

This section should only be completed if the answer to question 3A is "Yes"

	А	В	С	D	Е
	Туре	Institution where client money held	Client money	Country of	Is this a group entity
			balances	incorporation of the institution	
13				the institution	
		Total			

	Α	
		-
L		

 A	

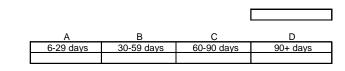
Section 4 - Client money requirement and resources

This section should only be completed if the answer to question 3A is "Yes" 14 Client money requirement of which: 15 Unallocated to individual clients but identified as client money Unidentified client money in client money bank accounts Uncleared payments e.g. unpresented cheques sent to clients Excess cash in segregated accounts 16 17 18 19 Client money resource 20 Surplus (+)/deficit (-) of client money resource against client money requirement. 21 Adjustments made to withdraw an excess or rectify a deficit identified as a result of an internal reconciliation

Section 5 - Client money reconciliations

This section should only be completed if the answer to question 3A is "Yes"

- 22 Client money internal reconciliation
- 23 Client money external reconciliation
- Client money unreconciled items 24



А Frequency

Section 6 - Segregation of safe custody assets

This section should only be completed if the answer to question 4A is "Yes"

	А	В	С	D	E	F
	Where & how	Name of institution	Number of lines		Country of	Is this a group entity
	held?		of stock	custody assets as	incorporation of	
				at reporting perior	the institution	
25				end date		
			L			
			Total			

Section 7 - Safe custody assets reconciliations

This section should only be completed if the answer to question 4A is "Yes"

			Α	В	С	
			30 days	60 days	90 days	
Safe custody ass	sets unreconciled	items				
A	В			С		
Method	Frequency		T	pe of safe custod	y asset	
	Α	AB		Safe custody assets unreconciled items	Safe custody assets unreconciled items A B C	Safe custody assets unreconciled items A B C

Section 8 - Record Keeping & Breaches

Record Keeping

28 29 30 This section should only be completed if the answer to question 3A is "Yes" $% \left({{{\rm{A}}} \right) = {{\rm{A}}} \right)$

	Α	В	С	D	E	F
	Number of	Number of new	Number of	Total number of	Number of trust	Explanation of discrepancies
	accounts held at	accounts opened	accounts closed	accounts at the	status letters and/or	
	beginning of	during the	during the	end of the	acknowledgement	
	reporting period	reporting period	reporting period	reporting period	letters in place that	
					cover these	
					accounts	
Client bank account						
Client transaction account						
Total						

A

Notifiable CASS Breaches

This section should be completed by all firms

- 31 Has the firm complied with the requirements in CASS 6.5.1R, 6.5.2R and 6.5.6R ?
- 32 Following reconciliation is the firm unable, in any material respect, to comply with the requirements in CASS 6.5.10R
- 33 Has the firm complied with the requirements in CASS 7.6.1R, 7.6.2R and 7.6.9R?
- 34 Following reconciliation, is the firm unable, in any material respect to comply with the requirements in CASS 7.6.13R to 7.6.15R

Section 9 - Outsourcing & Offshoring

35

This section should be completed by all firms

	A	В	С	D
	Who do you outsource and/or offshore your client money and/or custody asset operations to? (name of	What function of your CASS operations do you outsource and/or	Location of service provider	Significant changes being made or
	entity)	offshore?		planned to existing arrangements
,				