

Chapter 16

Reporting requirements

SUP Ann 10R : Securities and Futures Firms' Reporting Forms and Requirements Applying to their Completion

1. Standard reporting statement for securities and futures firms which are ISD firms.
2. Consolidated reporting statement for securities and futures firms
3. Standard reporting statement for securities and futures firms which are not ISD firms
4. Large exposures monitoring (LEM1) quarterly return
5. Large exposures monitoring (LEM2) quarterly returns
6. Securities and futures firms; Form and content of reports

**STANDARD REPORTING STATEMENT
FOR SECURITIES AND FUTURES FIRMS WHICH ARE
ISD FIRMS**

Standard Reporting Statement

(Securities and futures firms which are ISD firms)

Firm Code	Statement Date	Currency	Date Submitted															
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table>							<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Final Version	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>		Modem Confirmation Number	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>														

DECLARATION

- (a) This statement has been drawn up in accordance with the relevant rules which are applicable to the firm in calculating the firm's financial resources. It has been prepared from, and is in agreement with, the books and records of the firm.
- (b) The firm's accounting records, systems and controls are maintained in accordance with the relevant rules applicable to the firm based on the firm's business activities and SYSC 3.2.20R.
- (c) We are not aware of any matters which could have a material effect upon the financial position of the firm before the due date of the next statement, which are not declared herein, or have not been notified to, and acknowledged by, the FSA.
- (d) Since the date of the last reporting statement, the firm has/has not* been in compliance with the relevant rules applicable to the firm based on the firm's business activities except as already notified to the FSA. {* Delete as appropriate}
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We confirm that the information in this form is accurate and complete to the best of my knowledge and belief and that we have read the Guidance Notes to this form.

Signature _____ Position _____ Date _____

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BALANCE SHEET

Fixed assets	Intangible 1	Land & buildings 8	Other tangible 15	Investments 16	17	1+8+15+16
Current assets Stock & investments	Non trading book 2	Trading book 9	Commodities 9A		18	2+9
Trading book debtors (subject to CRR)	Non affiliate due within 90 days 3	Non-affiliates due after 90 days 10	Affiliates due within 90 days 10A	Affiliates due after 90 days 10B	19	3+10
Non trading book debtors	4	11	11A	11B	20	4+11
Loans	5	12	12A	12B	21	5+12
Other assets	6	13	13A	13B	22	6+13
Prepayments					23	
Cash at bank & in hand Segregated	Non-Affiliates 24A		Affiliates 24B		24	24A+24B
Non segregated	Qualifying 7	Non qualifying 14	Qualifying 14A	Non qualifying 14B	25	7+14
Total assets					26 25)	sum(17- 25)

Liabilities Bank loans and overdrafts Segregated					27	
		Affiliates Due within 1 year	Non Affiliates Due within 1 year	Affiliates Due after 1 year	Non Affiliates Due after 1 year	
	Non segregated	28	33	33A	33B	38 28+33
	Trading book creditors	29	34	34A	34B	39 29+34
Non trading book creditors (including accruals, deferred income & provisions)	30	35	35A	35B	40 30+35	
Subordinated loans Short term	Due within 1 year	31		Due after 1 year	36	41 31+36
	Long term	Fixed term	32	Non-fixed term	37	42 32+37
Total liabilities					43	sum(38-42) + 27
Net assets					44	26-43

Capital								
Corporate								
Ordinary shares								65
Non cumulative preference shares	Fixed term		Non fixed term					66
	45		46					sum(45-
								48)
Cumulative preference shares	47		48					
Share premium account								67
Other Reserves								68
Revaluation reserve								69
Profit/(loss)	Externally audited		Unaudited trading book		Unaudited non trading book			
Previous years	49		51		52			70
								sum(49-
Current year	53		55		56			56)
Partnership/Sole trader/Limited liability partnership								
Capital account								71
Current account	Externally audited		Unaudited trading book		Unaudited non trading book			
Previous years	57		59		60			72
								sum(57-
Current year	61		63		64			64)
Total capital								73
								sum(65-
								72)

PROFIT & LOSS

Revenue		Note 1	74	<input type="text"/>
Dealing profit/(loss)			75	<input type="text"/>
Gross commission and brokerage			76	<input type="text"/>
Investment management fees			76A	<input type="text"/>
Corporate Finance			77	<input type="text"/>
Interest and dividends receivable			78	<input type="text"/>
Other revenue				
Total revenue for the period			79	sum(74.78)
	Items not in relevant annual expenditure	Items in relevant annual expenditure		
Commission and brokerage	80 <input type="text"/>	85 <input type="text"/>		
Establishment costs		86 <input type="text"/>		
Staff costs	81 <input type="text"/>	87 <input type="text"/>		
Bad and doubtful debts		88 <input type="text"/>		
Intercompany charges		89 <input type="text"/>		
Interest payable	82 <input type="text"/>	90 <input type="text"/>		
Foreign exchange losses	83 <input type="text"/>	91 <input type="text"/>		
Exceptional and other expenses	84 <input type="text"/>	92 <input type="text"/>		

Profit/(loss) before tax	93	79-sum(80.92)
Tax reclaimed/(provided)	94	
Add/(less) reserves	95	
less Dividend payable	96	
Retained profit/(loss) for the period	97	sum(93.95)-96

Note 1: Box 74 will drill down to 6 boxes for member firms to input their 5 main income centres

FINANCIAL RESOURCES

Initial capital	SUM(65+45+46+67+68+57+61+49+53+71)	98	
Investments in own shares		99	
Intangible assets	1	100	
Material unaudited losses/LLPs'excess drawings	IF -(59+60+63+64 >10%*98 THEN (59+60+63+64 OTHERWISE NIL +51+52+55+56) +51+52+55+56)	101	
Original own funds	(98 - 99 - 100 - 101)	102	
Non-fixed term cumulative preference shares		103	
Fixed term cumulative preference shares		105	
Non-fixed term long term subordinated loan		106	
Fixed term long term subordinated loan		104	
Revaluation reserve		107	
Liquidity adjustment on illiquid assets		108	
Liquidity adjustment on other non trading book assets		109	
Charged assets		110	
Contingent liabilities		111	
Deficiencies in subsidiaries		112	
Short term subordinated loans		113	
Net interim trading book profit/(loss)	(51+52+55+56) - 101	114	
Net interim trading book partners' current account	(59+60+63+64) - 101	115	
	Group		Non group
Material holdings in credit institutions and investment firms	116A	116	
Financial resources	sum(102.107) - sum(108.112) + 113+114+115-116-116A	117	

POSITION RISK REQUIREMENT

Positions treated under the equity method		Valuation of Longs	Valuation of Shorts	PRR
Positions	in method 1	301	305	309
	in method 2	302	306	310
	in method 3	303	307	311
	in method 4	303A	307A	311A
	additional requirements			312
	Totals	304 sum301.303	308 sum305.307	313 sum309.312
Details of positions treated in the equity method				Net valuation of instrument
	equity	314	323	332
	preference securities	315	324	333
	convertibles	316	325	334
	company issued warrants	317	326	335
	equity options	318	327	336
	index futures	319	328	337
	index options	320	329	338
	others	321	330	339

Equity derivatives treated outside the equity method			
	Aggregate MTM value of underlying	Net valuation of derivatives	PRR
Hedging method	340 <input type="text"/>	341 <input type="text"/>	346 <input type="text"/>
Margin requirement method		342 <input type="text"/>	347 <input type="text"/>
Basic method			
purchased options and warrants		343 <input type="text"/>	348 <input type="text"/>
written options and warrants		343A <input type="text"/>	349 <input type="text"/>
Total		344 <input type="text"/> sum 341..343	350 <input type="text"/> sum346.349
MTM of cash positions included in hedging method		345A <input type="text"/>	
		345 <input type="text"/> 344 + 345A	
Equity and equity derivative positions treated under approved risk assessment models not included above			
Net valuation of options		351 <input type="text"/>	
Net valuation of futures		352 <input type="text"/>	
Net valuation of cash instruments		353 <input type="text"/>	
Total PRR			354 <input type="text"/>

Positions treated under the interest rate method				Valuation of Longs	Valuation of Shorts	General Market Risk
Positions in Maturity Based approach	Method 1			360	364	368
	Method 2			361	365	369
Positions in Duration based approach				362	366	370
Interest rate risk on equity derivatives						371
Additional requirements						372
Totals				363	367	374
				sum 360.362	sum 364.366	sum 368.372
Specific risk	0.125%	0.25%	1.00%	1.60%	8.00%	Total
	375	376	377	378	379	380
						sum 375.379
Total PRR						381
						374 + 380

Details of positions included in interest rate method		Net valuation of instrument	
debt securities	400 <input type="text"/>	411 <input type="text"/>	422 <input type="text"/>
non-convertible preference securities	401 <input type="text"/>	412 <input type="text"/>	423 <input type="text"/>
convertibles	402 <input type="text"/>	413 <input type="text"/>	424 <input type="text"/>
options on debt securities	403 <input type="text"/>	414 <input type="text"/>	425 <input type="text"/>
options on interest rates	404 <input type="text"/>	415 <input type="text"/>	426 <input type="text"/>
futures on interest rates	405 <input type="text"/>	416 <input type="text"/>	427 <input type="text"/>
forwards and futures on debt securities	406 <input type="text"/>	417 <input type="text"/>	428 <input type="text"/>
interest rate and currency swaps	407 <input type="text"/>	418 <input type="text"/>	429 <input type="text"/>
options on swaps	408 <input type="text"/>	419 <input type="text"/>	430 <input type="text"/>
others	409 <input type="text"/>	420 <input type="text"/>	431 <input type="text"/>

	Net valuation	PRR
Issuing market method	455 <input type="text"/>	459 <input type="text"/>
Commodities	456 <input type="text"/>	460 <input type="text"/>
Other positions not included in above methods	457 <input type="text"/>	461 <input type="text"/>
Total $\text{sum}(332.339) + 345 + \text{sum}(351.353) + 439 + \text{sum}(422.431) + \text{sum}(450.457)$	458 <input type="text"/>	463 <input type="text"/>
		$313 + 350 + 354 + 381 + 443 + \text{sum}(459.462)$

FOREIGN EXCHANGE RISK REQUIREMENT

Note 2

242 501+502

COUNTERPARTY RISK REQUIREMENT

	Assets		Liabilities		CRR	
Cash against documents	243		249		254	
Free deliveries	244				255	
Repurchase, reverse repurchase, securities borrowing and lending and sale and buy back agreements	245		250		256	
Derivatives Transactions - exchange listed	246		251		257	
- OTC	246A		251A		257A	
Deposits and other amounts due arising from trading book activities	247		252		258	
Total balance sheet debtors and creditors and CRR	248	sum(243.247)	253	sum(249.252)	259	sum(254.258)

Note 2: Box 242 will drill down in to a screen detailing foreign exchange exposures and FER (see next page)

FOREIGN EXCHANGE RISK REQUIREMENT

FER Method 1		Balance Sheet	Forward Contracts	Futures Contracts	Options Contracts	Other	Net for Currency
Currency Code		Debits/Credits					
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total net long positions						<input type="text"/>
	Less: Total net short positions						<input type="text"/>
	8% of total long positions = Requirement						501 <input type="text"/>
FER Method 2							
	Total long positions						<input type="text"/>
	Total short positions						<input type="text"/>
	Requirement						502 <input type="text"/>

CREDIT EXPOSURE

**Intra Group Exposures
10 largest intra group exposures**

Net Exposure
(if netting
agreement in place)

Name of Company	Gross Exposure	Net Exposure (if netting agreement in place)
200A	200B <input type="text"/>	200C <input type="text"/>
201A	201B <input type="text"/>	201C <input type="text"/>
202A	202B <input type="text"/>	202C <input type="text"/>
203A	203B <input type="text"/>	203C <input type="text"/>
204A	204B <input type="text"/>	204C <input type="text"/>
205A	205B <input type="text"/>	205C <input type="text"/>
206A	206B <input type="text"/>	206C <input type="text"/>
207A	207B <input type="text"/>	207C <input type="text"/>
208A	208B <input type="text"/>	208C <input type="text"/>
209A	209B <input type="text"/>	209C <input type="text"/>

**Non group Exposures
10 largest gross exposures**

Net Exposure
(if netting agreement
in place)

Name of Company

Gross Exposure

210A		210B <input type="text"/>	210C <input type="text"/>
211A		211B <input type="text"/>	211C <input type="text"/>
212A		212B <input type="text"/>	212C <input type="text"/>
213A		213B <input type="text"/>	213C <input type="text"/>
214A		214B <input type="text"/>	214C <input type="text"/>
215A		215B <input type="text"/>	215C <input type="text"/>
216A		216B <input type="text"/>	216C <input type="text"/>
217A		217B <input type="text"/>	217C <input type="text"/>
218A		218B <input type="text"/>	218C <input type="text"/>
219A		219B <input type="text"/>	219C <input type="text"/>

10 largest net exposures (only where there is a netting agreement in place) if not included above

Name of Company	Net Exposure
220A	220B <input type="text"/>
221A	221B <input type="text"/>
222A	222B <input type="text"/>
223A	223B <input type="text"/>
224A	224B <input type="text"/>
225A	225B <input type="text"/>
226A	226B <input type="text"/>
227A	227B <input type="text"/>
228A	228B <input type="text"/>
229A	229B <input type="text"/>

LARGE EXPOSURES REQUIREMENT

Name of counterparty	Trading book exposure	Non-trading book exposure	LER
270 A Narrative	270 <input type="text"/>	282 <input type="text"/>	294 <input type="text"/>
	260 <input type="text"/>	272 <input type="text"/>	284 <input type="text"/>
	261 <input type="text"/>	273 <input type="text"/>	285 <input type="text"/>
	262 <input type="text"/>	274 <input type="text"/>	286 <input type="text"/>
	263 <input type="text"/>	275 <input type="text"/>	287 <input type="text"/>
	264 <input type="text"/>	276 <input type="text"/>	288 <input type="text"/>
	265 <input type="text"/>	277 <input type="text"/>	289 <input type="text"/>
	266 <input type="text"/>	278 <input type="text"/>	290 <input type="text"/>
	267 <input type="text"/>	279 <input type="text"/>	291 <input type="text"/>
	268 <input type="text"/>	280 <input type="text"/>	292 <input type="text"/>
Others	269 <input type="text"/>	281 <input type="text"/>	293 <input type="text"/>
Total	271 sum(260.270)	283 sum(272.282)	295 sum(284.294)

Base requirement	296	<input type="text"/>
Primary requirement higher of initial capital requirement and $(242 + 259 + 295 + 296 + 463)$	297	<input type="text"/>
Secondary requirement	301	<input type="text"/>
FINANCIAL RESOURCES REQUIREMENT	302	$297 + 301$

Reconciliations

Date of last reconciliation

Crest

--	--	--	--	--	--

LCH

--	--	--	--	--	--

Euroclear

--	--	--	--	--	--

Cedel

--	--	--	--	--	--

Safe custody nominees

--	--	--	--	--	--

Other depots

--	--	--	--	--	--

Intermediate brokers - UK

--	--	--	--	--	--

Intermediate brokers - Overseas

--	--	--	--	--	--

Clients' money bank accounts - UK

--	--	--	--	--	--

Clients' money bank accounts - Overseas

--	--	--	--	--	--

Collateral

--	--	--	--	--	--

Part 30 report

This schedule applies only to a firm subject to CFTC part 30 exemption order in respect of open positions for LME transactions of US customers.

Client Money And Other Assets (CASS 4.3.106AG – CASS 4.3.110R)

Omnibus letter of credit	Number	Value					
(a) Balance per previous reporting date	<input type="text"/>	664 <input type="text"/>	<table border="1"> <tr> <td>667</td> <td>664+665- 666</td> </tr> <tr> <td colspan="2">a + b - c</td> </tr> </table>	667	664+665- 666	a + b - c	
667	664+665- 666						
a + b - c							
(b) Addition	<input type="text"/>	665 <input type="text"/>					
(c) Termination/cancellation	<input type="text"/>	666 <input type="text"/>					
Secured amount			<table border="1"> <tr> <td>672</td> <td><input type="text"/></td> </tr> <tr> <td colspan="2">Lower of d or Total (a to c)</td> </tr> </table>	672	<input type="text"/>	Lower of d or Total (a to c)	
672	<input type="text"/>						
Lower of d or Total (a to c)							
(a) Deficit open trade equity on LME		668 <input type="text"/>					
(b) House losses at LCH		669 <input type="text"/>					
(c) Deficit open trade equity of non LME customers at LCH		670 <input type="text"/>					
(d) LME forward profit		671 <input type="text"/>					
Excess/(deficiency)			<table border="1"> <tr> <td>673</td> <td>667-672</td> </tr> </table>	673	667-672		
673	667-672						

Number of occasions when the omnibus letter of credit was deficient					<input type="text"/>
Total excess/(deficiency) for individual letter of credit					
	secured amount	value of letter of credit	excess/(deficiency)	date rectified	
(a)	<input type="text"/>	<input type="text"/>	674 <input type="text"/>	<input type="text"/>	
(b)	<input type="text"/>	<input type="text"/>	675 <input type="text"/>	<input type="text"/>	
(c)	<input type="text"/>	<input type="text"/>	676 <input type="text"/>	<input type="text"/>	
(d)	<input type="text"/>	<input type="text"/>	677 <input type="text"/>	<input type="text"/>	
(e)	<input type="text"/>	<input type="text"/>	678 <input type="text"/>	<input type="text"/>	679 SUM(674..678)
Number of occasions when any one individual letter of credit was deficient					<input type="text"/>

“FLOATING WINDOW”

Financial Resources	415	117
Base requirement	416	296
Position Risk Requirement	417	463
Foreign Exchange Risk Requirement	418	242
Counterparty Risk Requirement	419	259
Large Exposures Requirement	419A	295
Secondary Requirement	420	301
Excess (Deficit) 415-302	421	
Percentage 415/302	422	

SUP 16 Ann 10R section 2

**CONSOLIDATED REPORTING STATEMENT
FOR SECURITIES AND FUTURES FIRMS**

Consolidated Reporting Statement for securities and futures firms

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Signature _____ Position _____ Date _____

Signature _____ Position _____ Date _____

CONSOLIDATED FINANCIAL RESOURCES TEST

A	B	C	D	E	F	G	H
Subsidiary	Local Regulator [or state if unregulated]	Parent's Investment in Subsidiary / Participation	Subsidiary's / Participation's Local Financial Resources [where different from C]	Subsidiary's / Participation's Local Financial Resources Requirement [or 'notional requirement' if unregulated]	Surplus/(Deficit) in Subsidiary at Local Level [D-E]	Subsidiary's "Externally Generated" etc. Financial Resources [usually D-C]	Financial Resource Requirement for Consolidated Capital Test [$> C$ or E]
(name)	(name of body)	(£000s)	(£000s)	(£000s)	(£000s)	(£000s)	(£000s)
Total Financial Resource Requirements of Subsidiaries etc.							[I = Sum H]
Parent/Holding Company's Financial Resource Requirement							[J]
Total Consolidated Financial Resource Requirement							[K = I + J]
Total Subsidiary Externally Generated Financial Resources						[L = Sum G]	
Parent/Holding Company's Financial Resources						[M]	
Total Consolidated Financial Resources						[N = L + M]	
Total Consolidated Excess/Deficiency					[O = N - K]		

SUP 16 Ann 10R section 3

**STANDARD REPORTING STATEMENT
FOR SECURITIES AND FUTURES FIRMS WHICH
ARE NOT ISD FIRMS**

Standard Reporting Statement

(Securities and futures firms which are not ISD firms)

Firm Code	Statement Date	Currency	Date Submitted																
<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>									<div style="border: 1px solid black; width: 100%; height: 40px;"></div>	<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Final Version	<div style="border: 1px solid black; width: 100%; height: 40px;"></div>		Modem Confirmation Number	<div style="border: 1px solid black; width: 100%; height: 40px;"></div>															

DECLARATION

- (a) This statement has been drawn up in accordance with the rules in IPRU(INV) 3 which are relevant to the firm in calculating the firm's financial resources. It has been prepared from, and is in agreement with, the books and records of the firm.
- (b) The firm's accounting records, systems and controls are maintained in accordance with IPRU(INV) 3 and SYSC 3.2.20R.
- (c) We are not aware of any matters which could have a material effect upon the financial position of the firm before the due date of the next statement, which are not declared herein, or have not been notified to, and acknowledged by, the FSA.
- (d) Since the date of the last reporting statement, the firm has/has not* been in compliance with IPRU(INV) 3 except as already notified to the FSA. { * Delete as appropriate }
- (e) Knowingly or recklessly giving the FSA information which is false or misleading in a material particular may be a criminal offence (sections 398 and 400 of the Financial Services and Markets Act 2000). SUP 15.6.1R and SUP 15.6.4R require an authorised person to take reasonable steps to ensure the accuracy and completeness of information given to the FSA and to notify the FSA immediately if materially inaccurate information has been provided. SUP 16.3.11R requires an authorised person to submit reports containing all the information required. APER 4.4.6E provides that, where an approved person is responsible for reporting matters to the FSA, failure to inform the FSA of materially significant information of which he is aware is a breach of Statement of Principle 4. Contravention of these requirements may lead to disciplinary sanctions or other enforcement action by the FSA. It should not be assumed that information is known to the FSA merely because it is in the public domain or has previously been disclosed to the FSA or another regulatory body. If there is any doubt about the relevance of information, it should be included.

We confirm that the information in this form is accurate and complete to the best of my knowledge and belief and that we have read the Guidance Notes to this form.

Signature _____ Position _____ Date _____

Signature _____ Position _____ Date _____

BALANCE SHEET

Fixed assets	Intangible 1	Land & buildings 8	Other tangible 15	Investments 16	17	1+8+15+16
Current assets Stock & investments					18	2+9
Trade debtors (subject to CRR)	Non affiliates due within 90 days 3	Non-affiliates due after 90 days 10	Affiliates due within 90 days 10A	Affiliates due after 90 days 10B	19	3+10
Non trade debtors	4	11	11A	11B	20	4+11
Loans	5	12	12A	12B	21	5+12
Other assets	6	13	13A	13B	22	6+13
Prepayments					23	
Cash at bank & in hand Segregated	Non-Affiliates 24A		Affiliates 24B		24	24A+24B
Non segregated	Qualifying 7	Non qualifying 14	Qualifying 14A	Non-qualifying 14B	25	7+14
Total assets					26	sum(17- 25)

Capital Corporate				
Approved share capital				65
Non-approved share capital				66
Share premium account				67
Approved reserves				68
Non-approved reserves				69
Profit/(loss)		Audited	Unaudited	
Previous years	49		50	70
Current year	53		54	(40+50+53+54)
Partnership/Sole trader/Limited liability partnership				71
Capital account				
Current account		Audited	Unaudited	
Previous years	57		58	72
Current year	61		62	(57+58+61+62)
Total capital				73 72) sum(65-

PROFIT & LOSS

Revenue		74	<input type="text"/>
Dealing profit/(loss)		75	<input type="text"/>
Gross commission and brokerage		76A	<input type="text"/>
Investment management fees		76B	<input type="text"/>
Corporate Finance		77	<input type="text"/>
Interest and dividends receivable		78	<input type="text"/>
Other revenue			
Total revenue for the period		79	sum(74.78)
	Items not in relevant annual expenditure	Items in relevant annual expenditure	
Commission and brokerage	80 <input type="text"/>	85 <input type="text"/>	
Establishment costs		86 <input type="text"/>	
Staff costs	81 <input type="text"/>	87 <input type="text"/>	
Bad and doubtful debts		88 <input type="text"/>	
Intercompany charges		89 <input type="text"/>	
Interest payable	82 <input type="text"/>	90 <input type="text"/>	
Foreign exchange losses		91 <input type="text"/>	
Exceptional and other expenses	84 <input type="text"/>	92 <input type="text"/>	
Profit/(loss) before tax		93	79-sum(80.92)

Tax reclaimed/(provided)	94	
Add/(less) reserves	95	
less Dividend payable	96	
Retained profit/(loss) for the period	97	sum(93.95)-96

TANGIBLE NET WORTH						
Capital			101	73-66-69	115	101-102
Less: intangible assets and LLPs' excess drawings			102			
State percentatge if tangible net worth falls by > 10% since the last reporting date (IPRU(INV) 3-32R(2))			103			
ELIGLIBLE CAPITAL SUBSTITUTES						
				Allowable		
Approved subordinated loans			104			
Approved bank bonds			105			
Approved undertakings			106		116	sum(104.106)
FINANCIAL RESOURCES						
					117	115+116
PRIMARY REQUIREMENT						
Base requirement			109			
				Balance sheet value		
				Non-trade debtors		
Liquidity adjustment	107		108	Prepayment	110	
Charged assets					111	
Contingent liabilities					112	
Deficiencies in subsidiaries					113	
					118	sum(109.113)

POSITION RISK REQUIREMENT				Long	Short	Requirement	
Foreign currency						149 501	
Physical commodities			128	138	151		
Other			128A	138A	151A		152 149 + 151 +128C
COUNTERPARTY RISK REQUIREMENT							
Securities and physical	Assets	Liabilities				Requirement	
Balance sheet	160	164					
Off balance sheet	170	174	Cash against documents and free deliveries		186		
Margined transactions and options							
Balance sheet	161	165	Exchange traded margined transactions		187		
Off balance sheet	171	175	Concentrated risk		188		
OTC							
Balance sheet	162	166	Options purchased		189		
Off balance sheet	172	176	Swaps, forward contracts and OTC derivatives		190		
Other							
Balance sheet	163	167	Qualifying and other deposits		191		
Off balance sheet	173	177	Other receivables		192		195 sum(186.192)
Sub-totals							
Balance sheet	180 sum(160.163)	182 sum(164.167)					
Off balance sheet	181 sum(170.173)	183 sum(174.177)					
FINANCIAL RESOURCES REQUIREMENT							196 118+152+195
EXCESS/DEFICIENCY IN FINANCIAL RESOURCES						117/196% %	197 117-196

Currency Code		Balance Sheet Debits/Credits	Forward Contracts	Futures Contracts	Options Contracts	Other	Net for Currency
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Long	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Less: short	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total net long positions						<input type="text"/>
	Less: Total net short positions						<input type="text"/>
	8% of total long positions = Requirement						<input type="text"/> 501 <input type="text"/>

CREDIT EXPOSURE

**Intra Group Exposures
10 largest intra group exposures**

Name of Company		Gross Exposure	Net Exposure (if netting agreement in place)
200A		200B	200C
201A		201B	201C
202A		202B	202C
203A		203B	203C
204A		204B	204C
205A		205B	205C
206A		206B	206C
207A		207B	207C
208A		208B	208C
209A		209B	209C

Non group Exposures
10 largest gross exposures

Name of Company	Gross Exposure	Net Exposure (if netting agreement in place)
210A	210B	210C
211A	211B	211C
212A	212B	212C
213A	213B	213C
214A	214B	214C
215A	215B	215C
216A	216B	216C
217A	217B	217C
218A	218B	218C
219A	219B	219C

10 largest net exposures (only where there is a netting agreement in place) if not included above

Name of Company	Net Exposure
220A	220B <input type="text"/>
221A	221B <input type="text"/>
222A	222B <input type="text"/>
223A	223B <input type="text"/>
224A	224B <input type="text"/>
225A	225B <input type="text"/>
226A	226B <input type="text"/>
227A	227B <input type="text"/>
228A	228B <input type="text"/>
229A	229B <input type="text"/>

Reconciliations

Date of last reconciliation

Crest

--	--	--	--	--	--

LCH

--	--	--	--	--	--

Euroclear

--	--	--	--	--	--

Cedel

--	--	--	--	--	--

Safe custody nominees

--	--	--	--	--	--

Other depots

--	--	--	--	--	--

Intermediate brokers - UK

--	--	--	--	--	--

Intermediate brokers - Overseas

--	--	--	--	--	--

Clients' money bank accounts - UK

--	--	--	--	--	--

Clients' money bank accounts - Overseas

--	--	--	--	--	--

Collateral

--	--	--	--	--	--

Part 30 report

This schedule applies only to a firm subject to CFTC part 30 exemption order in respect of open positions for LME transactions of US customers.

Client Money And Other Assets (CASS 4.3.106AG – CASS 4.3.110R)

Omnibus letter of credit	Number	Value					
(a) Balance per previous reporting date	<input type="text"/>	664 <input type="text"/>	<table border="1"> <tr> <td>667</td> <td>664+665- 666</td> </tr> <tr> <td colspan="2">a + b - c</td> </tr> </table>	667	664+665- 666	a + b - c	
667	664+665- 666						
a + b - c							
(b) Addition	<input type="text"/>	665 <input type="text"/>					
(c) Termination/cancellation	<input type="text"/>	666 <input type="text"/>					
Secured amount			<table border="1"> <tr> <td>672</td> <td><input type="text"/></td> </tr> <tr> <td colspan="2">Lower of d or Total (a to c)</td> </tr> </table>	672	<input type="text"/>	Lower of d or Total (a to c)	
672	<input type="text"/>						
Lower of d or Total (a to c)							
(a) Deficit open trade equity on LME		668 <input type="text"/>					
(b) House losses at LCH		669 <input type="text"/>					
(c) Deficit open trade equity of non LME customers at LCH		670 <input type="text"/>					
(d) LME forward profit		671 <input type="text"/>					
Excess/(deficiency)			<table border="1"> <tr> <td>673</td> <td>667-672</td> </tr> </table>	673	667-672		
673	667-672						

Number of occasions when the omnibus letter of credit was deficient				<input type="text"/>	
Total excess/(deficiency) for individual letter of credit					
	secured amount	value of letter of credit	excess/(deficiency)	date rectified	
(a)	<input type="text"/>	<input type="text"/>	674 <input type="text"/>	<input type="text"/>	<input type="text"/>
(b)	<input type="text"/>	<input type="text"/>	675 <input type="text"/>	<input type="text"/>	<input type="text"/>
(c)	<input type="text"/>	<input type="text"/>	676 <input type="text"/>	<input type="text"/>	<input type="text"/>
(d)	<input type="text"/>	<input type="text"/>	677 <input type="text"/>	<input type="text"/>	<input type="text"/>
(e)	<input type="text"/>	<input type="text"/>	678 <input type="text"/>	<input type="text"/>	<input type="text"/>
				679	SUM(674..678)
Number of occasions when any one individual letter of credit was deficient				<input type="text"/>	

“FLOATING WINDOW”

Financial Resources	415	117
Primary Requirement	416	118
Position Risk Requirement	417	152
Counterparty Risk Requirement	418	195
Excess (Deficit) $415 - \text{sum}(416, 418)$	419	
Percentage $415 / \text{sum}(416, 418)$	420	

LARGE EXPOSURES MONITORING (LEM 1) QUARTERLY RETURN Standard Reporting Statement for securities and futures firms (ISD firms)

Firm Code					Statement Date			Solo or Consolidated		Date Submitted		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Legal Entity		<input type="text"/>			Own Funds @ the Reporting Date		<input type="text"/>		Reporting Currency		<input type="text"/>	
Date ACMP Granted (if applicable)		<input type="text"/>					Financial Resources @ the Reporting Date		<input type="text"/>			

DECLARATION

- (a) This return has been drawn up in accordance with the relevant rules and guidance in SUP 16 Ann 11G relating to Large Exposures Monitoring.
- (b) The firm’s accounting records systems and controls are maintained in accordance with the relevant rules applicable to the firm based on the firm's business activities and SYSC 3.2.20R.
- (c) We are not aware of any matters which could have a material effect upon the financial position of the firm before the due date of the next statement, which are not declared herein, or have not been notified to, and acknowledged by, the FSA.
- (d) Since the date of the last reporting statement, the firm has been in compliance with the relevant rules applicable to the firm based on the firm's business activities except as already notified to the FSA.
- (e) Knowingly or recklessly giving the FSA information which is false or misleading in a material particular may be a criminal offence (sections 398 and 400 of the Financial Services and Markets Act 2000). SUP 15.6.1R and SUP 15.6.4R require an authorised person to take reasonable steps to ensure the accuracy and completeness of information given to the FSA and to notify the FSA immediately if materially inaccurate information has been provided. SUP 16.3.11R requires an authorised person to submit reports containing all the information required. APER 4.4.6E provides that, where an approved person is responsible for reporting matters to the FSA, failure to inform the FSA of materially significant information of which he is aware is a breach of Statement of Principle 4. Contravention of these requirements may lead to disciplinary sanctions or other enforcement action by the FSA. It should not be assumed that information is known to the FSA merely because it is in the public domain or has previously been disclosed to the FSA or another regulatory body. If there is any doubt about the relevance of information, it should be included.

We confirm that the information in this form is accurate and complete to the best of my knowledge and belief and that we have read the Guidance Notes to this form.

All figures should be in £000, unless the firm prepares its UK statutory accounts in another currency(see SUP 16 Ann 10R). All conversions of foreign currency should be at the mid market rate, or the bid/offer spread for exposure included in trading book.

Signature _____ Print Name _____ Position _____ Date _____

Signature _____ Print Name _____ Position _____ Date _____

Form LEM 1

Largest Exposures to all Counterparties

Counterparty/ Group	Netting of Exposure	Specific Bad Debt Provision	Acceptable/ Adequate Collateral Against Actual Exposure	Actual Exposure at the Reporting Date			Highest Exposure During the Reporting Period	% of Financial Resources	Amount of Exposure Guaranteed by Parent/Third Party
				R	S	T			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

LARGE EXPOSURES MONITORING (LEM 2) QUARTERLY RETURN Standard Reporting Statement for securities and futures firms (ISD firms)

Firm Code					Statement Date			Solo or Consolidated		Date Submitted		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Legal Entity		<input type="text"/>			Own Funds @ the Reporting Date		<input type="text"/>		Reporting Currency		<input type="text"/>	
Date ACMP Granted (if applicable)		<input type="text"/>					Financial Resources @ the Reporting Date		<input type="text"/>			

DECLARATION

- (a) This return has been drawn up in accordance with the relevant rules and guidance in SUP 16 Ann 11G relating to Large Exposures Monitoring.
- (b) The firm’s accounting records, systems and controls are maintained in accordance with the relevant rules applicable to the firm based on the firm's business activities and SYSC 3.2.20R.
- (c) We are not aware of any matters which could have a material effect upon the financial position of the firm before the due date of the next statement, which are not declared herein, or have not been notified to, and acknowledged by, the FSA.
- (d) Since the date of the last reporting statement, the firm has been in compliance with the relevant rules applicable to the firm based on the firm's business activities except as already notified to the FSA.
- (e) Knowingly or recklessly giving the FSA information which is false or misleading in a material particular may be a criminal offence (sections 398 and 400 of the Financial Services and Markets Act 2000). SUP 15.6.1R and SUP 15.6.4R require an authorised person to take reasonable steps to ensure the accuracy and completeness of information given to the FSA and to notify the FSA immediately if materially inaccurate information has been provided. SUP 16.3.11R requires an authorised person to submit reports containing all the information required. APER 4.4.6E provides that, where an approved person is responsible for reporting matters to the FSA, failure to inform the FSA of materially significant information of which he is aware is a breach of Statement of Principle 4. Contravention of these requirements may lead to disciplinary sanctions or other enforcement action by the FSA. It should not be assumed that information is known to the FSA merely because it is in the public domain or has previously been disclosed to the FSA or another regulatory body. If there is any doubt about the relevance of information, it should be included.

We confirm that the information in this form is accurate and complete to the best of my knowledge and belief and that we have read the Guidance Notes to this form.

- (f) All figures should be in £000, unless the firm prepares its UK statutory accounts in another currency (see SUP 16 Ann 10R). All conversions of foreign currency should be at the mid market rate, or the bid/offer spread for exposure included in trading book.

Signature _____ Print Name _____ Position _____ Date _____

Signature _____ Print Name _____ Position _____ Date _____

Please list all material holdings in Credit and Financial Institutions on the form provided.

Name of Counterparty	Exposure
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>
	<input type="checkbox"/> <input type="text"/>

These exposures listed above should not be included within Parts 3(i) and 3(ii) of Form LEM 2, having been fully deducted from capital when calculating own funds.

Form LEM 2, Part 1

Largest Exposures to Individual Corporates and Corporate Groups

Counterparty/ Group	Netting of Exposure	Specific Bad Debt Provision	Acceptable/ Adequate Collateral Against Actual Exposure	Actual Exposure at the Reporting Date			Highest Exposure During the Reporting Period	% of Financial Resources	Amount of Exposure Guaranteed by Parent/Third Party
				R	S	T			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Form LEM 2, Part 2

Largest Exposures to Individual Group Members of Counterparties Connected to the Firm

Counterparty/ Group	Netting of Exposure	Specific Bad Debt Provision	Acceptable/ Adequate Collateral Against Actual Exposure	Actual Exposure at the Reporting Date			Highest Exposure During the Reporting Period	% of Financial Resources	Amount of Exposure Guaranteed by Parent/Third Party
				R	S	T			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form LEM 2, Part 3 (i)

Largest Exposures to Unconnected Credit Institutions/Investment Firm/Third Country Investment Firms/Recognised Clearing Houses and Recognised Exchanges

Counterparty/ Group	Netting of Exposure	Specific Bad Debt Provision	Acceptable/ Adequate Collateral Against Actual Exposure	Actual Exposure at the Reporting Date			Highest Exposure During the Reporting Period	% of Financial Resources	Amount of Exposure Guaranteed by Parent/Third Party
				R	S	T			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form LEM 2, Part 3 (ii)

Largest Exposures to Unconnected Credit Institutions/Investment Firm/Third Country Investment Firms/ Clearing Houses and Exchanges with a remaining maturity of over 1 year – derivatives exposure to be inserted as a memorandum below the large exposures

Counterparty/ Group	Netting of Exposure	Specific Bad Debt Provision	Acceptable/ Adequate Collateral Against Actual Exposure	Actual Exposure at the Reporting Date			Highest Exposure During the Reporting Period	% of Financial Resources	Amount of Exposure Guaranteed by Parent/Third Party
				R	S	T			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form LEM 2, Part 4

Largest Exposures to Zone B governments

Counterparty/ Group	Netting of Exposure	Specific Bad Debt Provision	Acceptable/ Adequate Collateral Against Actual Exposure	Actual Exposure at the Reporting Date			Highest Exposure During the Reporting Period	% of Financial Resources	Amount of Exposure Guaranteed by Parent/Third Party
				R	S	T			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

Section 6: Securities and futures firms: Form and content of reports

1 Table Financial reporting statements (see Table 1 for list of reports defined as such)

		(See SUP 16.7.31R)
1.1.1	(1)	A <i>firm</i> must prepare the financial reporting statements from, and ensure that they are in agreement with, the books and records of the <i>firm</i> .
	(2)	A <i>firm</i> must prepare the financial reporting statements so as to give a true and fair view in accordance with UK Companies Acts of the results for the period, the financial position and state of affairs of the <i>firm</i> .
	(3)	A <i>firm</i> may not offset amounts on the balance sheet and profit and loss account in its financial reporting statements in respect of items representing assets or income against amounts in respect of items representing liabilities or expenditure except in the case of balances with <i>counterparties</i> where the parties to the transaction have expressly agreed that they shall be settled on a net basis for the same value date.
	(4)	A <i>firm</i> must not consolidate the accounts of a separately incorporated <i>body corporate</i> within the <i>group</i> into figures of a <i>firm's</i> financial reporting statements other than for the purposes of completing the consolidated reporting statement, but must include the assets, liabilities, income and expenditure of all <i>branches</i> of the <i>firm</i> .
	(5)	A <i>firm</i> must show as a separately identified item appended to a financial reporting statement any item representing or covering the amount of any asset or liability, income or expenditure not otherwise covered by any of the items on the required format of the statement.
	(6)	A <i>firm</i> : <ol style="list-style-type: none"> (a) must use either sterling or the currency used for its UK statutory accounts as its reporting currency in its financial reporting statements; (b) may not change its reporting currency more than once in any 12 month period; and (c) must notify the FSA immediately of any change to its reporting currency.
	(7)	A <i>firm</i> which is a <i>sole trader</i> must include in any financial reporting statement only those items which arise in the course of the business of the <i>firm</i> as such.

2 Table

Table 1

Reports defined as financial reporting statements for the purposes of this Annex

Annual reporting statement

Quarterly reporting statement

Monthly reporting statement

Consolidated reporting statement

Large exposures quarterly reporting statement – solo

Large exposures quarterly reporting – consolidated

3 Table Annual Financial Statements

1.1.2	A <i>firm's</i> annual financial statements must be drawn up in accordance with Schedule 4 of the Companies Act 1985 as at the <i>firm's accounting reference date</i> .
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