Client Money and Asset Return

Section 1 - Firm Information

- 1 Name of CASS audit firm
- 2 Name of CASS audit firm (if other was selected above)
- 3 Did the firm hold client money during the reporting period?
- 4 Did the firm hold safe custody assets during the reporting period?
- 5 Was the firm subject to the CFTC Part 30 Exemption Order during the reporting period?

Alternative approach to client money segregation

- 6 Did the firm operate the alternative approach during the reporting period?
- 7 Has the firm received the auditor assurances required for its use of the alternative approach and provided these to the FCA?

Overview of firm's activities subject to CASS

Please complete the table below with all business types undertaken for segregated clients

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

Section 2 - Balances

This section should be completed by all firms

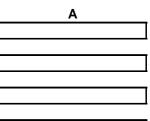
- 9 Highest client money balance held during the reporting period
- Lowest client money balance held during the reporting period
- 11 Highest value of safe custody assets held during the reporting period
- 12 Lowest value of safe custody assets held during the reporting period

Section 3 - Segregation of client money

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

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

A



_			
-	Total		

Section 4 - Client money requirement and resources

Prudent segregation of client money

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

16 Unidentified receipts of money treated as client money

17 Uncleared payments

19 Client money resource

20 Excess (+)/shortfall (-) of client money resource against client money requirement

Adjustments made to withdraw an excess or rectify a shortfall identified as a result of internal client money reconciliation

Section 5 - Client money reconciliations

18

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

- 22 Internal client money reconciliation
- 23 External client money reconciliation

24 Client money unresolved items

			Frequency
A	В	С	D

Α

A B C D

6-29 days 30-59 days 60-90 days 90+ days

Section 6 - Segregation of safe custody assets

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

	Α	G	В	С	D	E	F
	How registered?	How held?	Name of institution where safe custody assets	Number of lines of stock	Value of safe custody assets as at	Country of incorporation of the institution	Is this a group entity
25			held/registered		reporting period end date		
					date		
				Total			

Section 7 - Safe custody assets record checks and reconciliations

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

Α	В	C
30 days	60 days	90 days

26	Safe custody	assets	unresolved	items
20	Care custous	asscis	unicodivcu	ILCIIIS

2	7

В	С
Frequency	Type of safe custody asset
	Frequency

Section 8 - Record Keeping and Breaches

Record Keeping

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

		A	В	С	D	E	F
		Number of accounts held	Number of new accounts	Number of accounts closed	Total number of	Total number of accounts at the end of the reporting period	Explanation of
		at beginning of the	opened during the reporting	during the reporting period	accounts at the end	covered by an acknowledgment letter	difference
		reporting period	period		of the reporting		
					period		
28	Client bank accounts						
29	Client transaction accounts						
30	Total						
30	Total						

Notifiable CASS Breaches

This section should be completed by all firms

- Did any of the circumstances referred to in CASS 6.6.57R arise?

 If yes, did the firm comply with the notification requirements?
- 33 Did any of the circumstances referred to in CASS 7.15.33R arise?
- 34 If yes, did the firm comply with the notification requirements?

Section 9 - Outsourcing and Offshoring

35

This section should only be completed by firms who outsource and/or offshore

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