

**SUPERVISION MANUAL (RETAIL MEDIATION ACTIVITIES RETURN)  
(AMENDMENT NO 2) INSTRUMENT 2010**

**Powers exercised**

- A. The Financial Services Authority makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 138 (General rule-making power);
  - (2) section 156 (General supplementary powers); and
  - (3) section 157(1) (Guidance).
- B. The rule-making powers listed above are specified for the purpose of section 153(2) (Rule-making instruments) of the Act.

**Commencement**

- C. This instrument comes into force on 31 December 2011.

**Amendments to the Handbook**

- D. The Supervision manual (SUP) is amended in accordance with the Annex to this instrument.

**Citation**

- E. This instrument may be cited as the Supervision Manual (Retail Mediation Activities Return) (Amendment No 2) Instrument 2010.

By order of the Board  
16 December 2010

**Annex**

**Amendments to the Supervision manual (SUP)**

In this Annex, underlining indicates new text and striking through indicates deleted text.

**SUP 16 Annex 18AR          Retail Mediation Activities Return ('RMAR')**

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**SECTION A: Balance Sheet**

**Fixed Assets**

Intangible assets	RR0076
Tangible assets	RR0077
Investments	RR0078
<b>TOTAL FIXED ASSETS</b>	<b>RR0079</b>

**Current assets**

Stocks	RR0081
Debtors <b>(see Memo (1))</b>	RR0082
Investments held as current assets <b>(see Memo (2))</b>	RR0083
Cash at bank and in hand	RR0084
Other assets	RR0085
<b>TOTAL CURRENT ASSETS</b>	<b>RR0086</b>

**Liabilities: amounts falling due within one year**

Bank loans and overdrafts	RR0088
Other liabilities falling due within one year	RR0089

<b>TOTAL AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>RR0090</b>
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<b>Net current assets</b>	<b>RR0091</b>
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<b>Total assets less current liabilities liabilities</b>	<b>RR0092</b>
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<b>Other liabilities falling due after more than one year</b>	<b>RR0093</b>
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<b>Provisions for liabilities and charges</b>	<b>RR0094</b>
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<b>Net assets</b>	<b>RR0095</b>
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<b>Memo: guarantees provided by firm</b>	<b>RR0096</b>
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**Capital and reserves**

**Capital account (incorporated businesses excluding Limited Liability Partnerships)**

Ordinary share capital	RR0100
Preference share capital	RR0101
Share premium account	RR0102
Profit and Loss account	RR0103
Other reserves	RR0104
<b>TOTAL CAPITAL AND RESERVES</b>	<b>RR0105</b>

**Capital account (unincorporated businesses and Limited Liability Partnerships)**

Sole trader/Partners' capital account/Members' capital	RR0119
Other reserves	RR0120
<b>TOTAL CAPITAL AND RESERVES</b>	<b>RR0121</b>

**Memo (1):**

**Total amount falling due within one year from directors, fellow group undertakings or undertakings in which the firm has a participating interest where included in Debtors.**

**Memo (2)**

**Value of shares in group undertakings where such investments are held as current assets.**

**Notes**

**Memos (1) and (2) to be completed, where applicable, by all insurance intermediaries subject to MIPRU.**

**16 Annex 18BG      Notes for completion of the Retail Mediation Activities Return  
(‘RMAR’)**

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**NOTES FOR COMPLETION OF THE RMAR**

**Section A: Balance Sheet**

The balance sheet data should be compiled in accordance with generally accepted accounting practice. Incorporated *firms* will already be submitting this information to Companies House under Companies Act requirements, and it would normally be expected that non-incorporated *firms* would compile this data for management purposes. ~~If further assistance is required in completing the balance sheet, professional guidance should be sought.~~

*Insurance intermediaries* subject to MIPRU should, where debtors include amounts owed by their directors, *group undertakings* or *undertakings* in which the *firm* has a participating interest, enter the total amount falling due to the *firm* within one year in the data entry field entitled:

“Memo (1):

Total amount falling due within one year from directors, fellow *group undertakings* or *undertakings* in which the *firm* has a participating interest where included in Debtors.”

*Insurance intermediaries* subject to MIPRU should, where they include *shares* in *group undertakings* as part of their investments, where such investments are held as current assets, enter the total value to the *firm* in the data entry field entitled:

“Memo (2):

Value of *shares* in *group undertakings* where such investments are held as current assets.”

If further assistance is required in completing the balance sheet, professional guidance should be sought.

This information will be used by the FSA to monitor the *firm*’s financial position and satisfy itself as to the *firm*’s ongoing solvency. Aggregated data may also be used to inform our supervision activities.

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