

**Client Money & Asset Return**

Section 1 - Firm Information

*This section should be completed by all firms*

- 1 Name of CASS audit firm A  
[ ]
- 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 safeguard and administer 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
- 6 Did the firm operate the alternative approach during the reporting period? (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*

	A	B	C	D
8	Type of business activity	Number of clients	Balance of client money	Value of safe custody 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 A  
[ ]
- 10 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"

		A	B	C	D	E
13		Type	Institution where client money held	Client money balances	Country of incorporation of the institution	Is this a group entity
		Total				

Section 4 - Client money requirement and resources

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

		A
14	Client money requirement	
of which:		
15	Unallocated to individual clients but identified as client money	
16	Unidentified client money in client bank accounts	
17	Uncleared payments e.g. unpresented cheques sent to clients	
18	Excess cash in segregated accounts	
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"

		A Frequency			
22	Client money internal reconciliation				
23	Client money external reconciliation				
		A	B	C	D
		6-29 days	30-59 days	60-90 days	90+ days
24	Client money unreconciled items				



