

Returns & Submissions			
Building Society - branches			
Regular Returns / Submissions	Reporting Frequency	Authorisation type	Submission Deadline
		Building Society Branch	
<b>Standard Authorisation Conditions</b>	Annually		
Copy of the Audited Accounts for the Society ( <b>See Note 2</b> )		Yes	Within four months of the financial year end
Detailed profit and loss account in respect of the Isle of Man branch ( <b>See Note 2</b> )		Yes	Within four months of the financial year end
Auditor's Report on investment business activity ( <b>see Note 1</b> ) - if applicable - ( <b>Not subject to Civil Penalties Regulations</b> )		Yes	No timeframe is stated ( <b>see note 1</b> ) but the Commission would expect the report to be provided within 4 months of the financial year end
<b>Declaration of Compliance (See Note 2)</b>	Annually	Yes	Within four months of the financial year end
<b>Quarterly Returns (See Note 2)</b>	Quarterly	Yes	21 business days after the end of March, June, September and December
Legal provisions / Regulations			
Standard Conditions on Authorisations (via Building Societies Act 1986)			
<b>Note 1:</b> As required by the Investment Business (Exemption) (Banks and Building Societies) Regulations 1992 section 4(5). A timeframe for submission is not stated.			
<b>Note 2:</b> Under the power of section 3(1) of the Building Societies Act 1986			