



GUIDANCE FOR PREPARING FINANCIAL FLOWS STATISTICAL RETURN

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1 General Information

- A. The Financial Flows statistical return (the “return”) is applicable to all Deposit Takers licensed under the Financial Services Act 2008.
- B. This guidance document provides direction on how to complete the return. All Firms must complete all relevant sections of the submission template, in accordance with this guidance.
- C. Grey areas within the tables in the return are input cells. Blue areas within tables are calculated fields or fields where no entry is required/permitted.
- D. The spreadsheet workbook is “protected” to prevent alterations to the return structure and content in order for the return to be successfully submitted to the Authority’s data warehouse. You must not tamper with the spreadsheet protection and validation or alter the structure or validation by adding or removing spreadsheet tabs or fields.
- E. The default value in all grey data cells for completion must be zero (where no other value is entered) and must not be left blank.
- F. Firms should submit the return to banking@iomfsa.im and copy in your relevant point of contact. The data should be provided for calendar quarters, within 1 month of that quarter end.
- G. Send any enquiries regarding the completion of the return, or the interpretation of this guidance, to your point of contact.
- H. Under Section 40 of the Financial Services Act 2008 a person commits an offence if they knowingly or recklessly give any information to the Authority which is false or misleading.

2 Cover Sheet

- A. The current return version number is 1.0, as stated in cell D5 of the cover sheet of the return template available on our website. This version must be used otherwise the return will be rejected.
- B. Completion of the cover sheet spreadsheet is mandatory and the form sections should be completed as follows:
 - **Firm Information:** Input the full registered name of the Firm. For this return type and name the reporting period should be from, and to, the quarter being reported on; e.g. 01/01/2023 – 31/03/2023 for Q1 2023. New Firms should input the date of licensing/registration for the “Date Return From” field for their first submission.

- **Firm Declaration:** A Notified and Accepted role holder within the Firm, or an R17 Notified Only role holder, must complete the Firm Declaration. The primary Controlled Function(s) held should be input in the “Position” field. [Please note that only one signatory is required for this return].
 - **Comments:** Additional information to explain the data submitted may be input to this non-mandatory free text field. For example, you may explain any material variances or assumptions made.
- C. Note: validation is embedded into the Cover Sheet; if Cell G18 or G19 shows an “Incomplete” error message this means either the cover sheet or content of the return is insufficiently completed. You can review column G to help determine the cause of the issue. Cell G18 and G19 must show as “complete” or the return will be rejected by the data warehouse.

3 Financial Flows Return Data

Part 1 – Payment Data Included		
1.1	SWIFT	Answer ‘yes’ if the data includes SWIFT transactions. If some SWIFT transactions are not included, please provide further details in the comments section in the cover sheet.
1.2	CHAPS	Answer ‘yes’ if the data includes CHAPS transactions. If some CHAPS transactions are not included, please provide further details in the comments section in the cover sheet.
1.3	BACS	Answer ‘yes’ if the data includes BACS transactions. If some BACS transactions are not included, please provide further details in the comments section in the cover sheet.
1.4	Faster Payment	Answer ‘yes’ if the data includes Faster Payment transactions. If some Faster Payment transactions are not included, please provide further details in the comments section in the cover sheet.
1.5	Other	Answer ‘yes’ if other payment types are included in the data. If answered ‘Yes’ please provide further details in the comments section in the cover sheet.

Section 2 – Financial Flows Data (Customer Transactions Only)

2.1	Total Inflow (GBP Equivalent)	<p>Input the GBP equivalent of the total inflows from the country. GBP equivalent may be as at the transaction date or calendar end date. Amounts should be to the nearest £ (not in thousands or millions).</p> <p>Flows relating to Treasury activity should be excluded.</p>
2.2	Payment Inflows (Number)	<p>Input the total number of inflows from the country. Flows relating to Treasury activity should be excluded.</p>
2.3	Total Outflow (GBP Equivalent)	<p>Input the GBP equivalent of the total outflows to the country. GBP equivalent may be as at the transaction date or calendar end date. Amounts should be to the nearest £ (not in thousands or millions).</p> <p>Flows relating to Treasury activity should be excluded.</p>
2.4	Payment Outflows (Number)	<p>Input the total number of outflows to the country. Flows relating to Treasury activity should be excluded.</p>