

FUND REPORTING FOR ASSET MANAGEMENT ENTITIES INSTRUMENT 2026**Powers exercised**

- A. The Financial Conduct Authority (“the FCA”) makes this instrument in the exercise of the following powers and related provisions in or under:
- (1) the following sections of the Financial Services and Markets Act 2000 (“the Act”):
 - (a) section 137A (The FCA’s general rules);
 - (b) section 137T (General supplementary powers);
 - (c) section 139A (Power of the FCA to give guidance);
 - (d) section 242 (Applications for authorisation of unit trust schemes);
 - (e) section 247 (Trust scheme rules);
 - (f) section 261C (Applications for authorisation of contractual schemes); and
 - (g) section 261I (Contractual scheme rules);
 - (2) the following regulations of the Open-Ended Investment Companies Regulations 2001 (SI 2001/1228):
 - (a) regulation 6(1) (FCA rules); and
 - (b) regulation 12 (Applications for authorisation);
 - (3) the following powers in the Alternative Investment Fund Managers Regulation 2013 (SI 2013/1773):
 - (a) regulation 7 (Changes in conditions relevant to authorisation);
 - (b) regulation 21 (Disclosure obligations of small registered UK AIFMs);
 - (c) regulation 26 (Approval for delegation of functions by full-scope UK AIFMs);
 - (d) regulation 54 (FCA approval for marketing);
 - (e) regulation 55 (Change to information provided with application); and
 - (f) regulation 61 (Material change to information);
 - (4) article 14 of the UK version of Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds;
 - (5) article 15 of the UK version of Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship funds; and
 - (6) the other rule and guidance making powers listed in Schedule 4 (Powers exercised) to the General Provisions of the FCA’s Handbook.
- B. The rule-making provisions listed above are specified for the purposes of section 138G(2) (Rule-making instruments) of the Act.

Commencement

- C. This instrument comes into force on 1 February 2027, except for Annex B which comes into force on 2 November 2026.

Amendments to the Handbook

- D. The modules of the FCA’s Handbook of rules and guidance listed in column (1) below are amended in accordance with the Annexes to this instrument listed in column (2) below

(1)	(2)
Supervision manual (SUP)	Annex A
Collective Investment Schemes sourcebook (COLL)	Annex B
Investment Funds sourcebook (FUND)	Annex C

Notes

- E. In the Annexes to this instrument, the notes (indicated by “*Editor’s note:*”) are included for the convenience of readers but do not form part of the legislative text.

Citation

- F. This instrument may be cited as the Fund Reporting for Asset Management Entities Instrument 2026.

By order of the Board
22 October 2026

Annex A

Amendments to the Supervision manual (SUP)

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

15 Notifications to the FCA

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15.3 General notification requirements

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UK AIFMs

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- 15.3.27 R A (1) *A full-scope UK AIFM* must notify the *FCA* of material changes under *SUP* 15.3.26R in the following manner:
- (4) (a) for the management of a new *AIF* or a new investment compartment of an *AIF*, by using the form in *SUP* 15 Annex 6AR;
 - (2) (b) for changes of *senior personnel* whose appointment is not required to be approved by the *FCA* under section 59 of the *Act*, by using the form in *SUP* 15 Annex 6BR; and
 - (3) (c) for all other material changes, by using the form in *SUP* 15 Annex 6CR.
- (2) Subject to *SUP* 15.3.27BR, the notifications in (1)(a) and (c) must be submitted using the appropriate online system available through the *FCA* website.
- 15.3.27 R B If the information technology systems used by the *FCA* fail and online submission is unavailable for 24 hours or more, *SUP* 15.7.4R to *SUP* 15.7.9G (Method of notification) apply as if those provisions applied to a notification under *SUP* 15.3.27AR, *SUP* 15.3.28R and *SUP* 15.3.29R until such time as the facilities for online submission are restored.
- 15.3.28 R Where a *small authorised UK AIFM* no longer meets the conditions in regulation 9 (meaning of “small AIFM”) of the *AIFMD UK regulation* it must:
- (1) immediately notify the *FCA* using the form in *SUP* 15 Annex 6DR and (subject to *SUP* 15.3.27AR) submit it using the appropriate online system available through the *FCA* website; and
- ...
- 15.3.29 R (1) *A small authorised UK AIFM* must notify the *FCA* before it starts to manage a new *AIF* or a new investment compartment of an *AIF* using the

form in *SUP 15 Annex 6AR* and (subject to *SUP 15.3.27AR*) submit it using the appropriate online system available through the *FCA* website.

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- 15.3.30 D (1) A *small registered UK AIFM* must notify the *FCA* of changes in the following manner:
- (a) for the management of a new *AIF* or a new investment compartment of an *AIF*, by using the form in *SUP 15 Annex 6AR* and (subject to *SUP 15.3.30AD*) submitting it using the appropriate online system available through the *FCA* website;

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- (2) if it no longer meets the conditions in regulation 9 (meaning of “small AIFM”) of the *AIFMD UK regulation*, by using the form in *SUP 15 Annex 6DR* and (subject to *SUP 15.3.30AD*) submitting it using the appropriate online system available through the *FCA* website; and
- (3) if it ceases to meet the conditions for registration in regulation 15(1) (small registered AIFMs ceasing to meet the requirements for registration), by using the form in *SUP 15 Annex 6ED* and (subject to *SUP 15.3.30AD*) submitting it using the appropriate online system available through the *FCA* website.

15.3.30 A D If the information technology systems used by the *FCA* fail and online submission is unavailable for 24 hours or more, *SUP 15.7.4R* to *SUP 15.7.9G* (Method of notification) apply as if those provisions applied to a notification under *SUP 15.3.30D* until such time as the facilities for online submission are restored.

15.3.31 G A *SEF manager* or a *RVECA manager* should notify the *FCA* of the following changes in the following manner:

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- (2) for changes to the jurisdiction in which its *SEF* or *RVECA* is marketed or to *market* a new *SEF* or *RVECA*, by using the form in *SUP 15 Annex 6FG* and (subject to *SUP 15.3.31AG*) submitting it using the appropriate online system available through the *FCA* website.

15.3.31 A G If the information technology systems used by the *FCA* fail and online submission is unavailable for 24 hours or more, *SUP 15.7.4R* to *SUP 15.7.9G* (Method of notification) apply as if those provisions applied to a notification under *SUP 15.3.31G* until such time as the facilities for online submission are restored.

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15 AIFMD new fund under management notification

Annex 6AR

- 15 R This annex consists of one or more forms. ~~Forms can be completed online now~~
Annex ~~by visiting <https://handbook.fca.org.uk/forms>~~ This form must be completed using
6A ~~the appropriate online system available through the FCA website.~~
[Editor's note: insert link]

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Filling in the form [Editor's note: This text is not new but appears underlined.]

1. If you are using your computer to complete the form:
 - use the TAB key to move from question to question and press SHIFT TAB to move back to the previous question and
 - ~~print out the form~~ ensure you have completed and ~~sign~~ signed the declaration. An electronic signature is sufficient.
2. ~~If you are filling in the form by hand:~~
 - ~~use black ink~~
 - ~~write clearly and~~
 - ~~sign the declaration.~~
- 3 2. Attached documents should be in final form and saved using the document naming convention AIFMD NEWAIF XXXXXX FRN##### YYYYMMDD replacing the X with an intuitive description of the documents, for example PROSPECTUS, PPM, LPA and replacing # with your six-digit FRN.

Submitting the form [Editor's note: This text is new and is underlined.]

- 4 3. Submit the form ~~by email to AIFMDMaterialChange@fca.org.uk~~ using the appropriate online system available through the FCA website. If the information technology systems used by the FCA fail and online submission is unavailable for 24 hours or more, SUP 15.7.4R to SUP 15.7.9G (Method of notification) apply to the submission of this notification form until such time as the facilities for online submission are restored.

~~Alternatively you may post the application to the FCA at:~~

**~~Fund Authorisations Team
Asset Management Department, Wholesale Supervision
The Financial Conduct Authority
12 Endeavour Square
LONDON
E20 1JN~~**

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15 AIFMD full-scope UK AIFM material change notification**Annex
6CR**

15 R This annex consists of one or more forms. ~~Forms can be completed online now~~
 Annex by visiting <https://handbook.fca.org.uk/forms> This form must be completed using
 6C the appropriate online system available through the FCA website.

[Editor's note: insert link]

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Submitting the form [Editor's note: This text is new and is underlined.]

Submit the form ~~by email to AIFMDMaterialChange@fca.org.uk~~ using the appropriate online
system available through the FCA website. An electronic signature is sufficient. If the
information technology systems used by the FCA fail and online submission is unavailable for
24 hours or more, SUP 15.7.4R to SUP 15.7.9G (Method of notification) apply to the
submission of this notification form until such time as the facilities for online submission are
restored.

Alternatively you may post the application to the FCA at:

Fund Authorisation Team
 Asset Management Department
 The Financial Conduct Authority
 12 Endeavour Square
 LONDON E20 1JN

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15 AIFMD notice of sub-threshold AIFM exceeding AuM limit

Annex 6DR

- 15 R This annex consists of one or more forms. ~~Forms can be completed online now~~
Annex ~~by visiting <https://handbook.fca.org.uk/forms>~~ This form must be completed using
6D ~~the appropriate online system available through the FCA website.~~
[Editor's note: insert link]

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Filling in the form [Editor's note: This text is not new but appears underlined.]

- 1** If you are using your computer to complete the form:
- use the TAB key to move from question to question and press SHIFT TAB to move back to the previous question and
 - ~~print out the form~~ ensure you have completed and ~~sign~~ signed the declaration. An electronic signature is sufficient.
- ~~**2**~~ If you are filling in the form by hand:
- ~~• use black ink~~
 - ~~• write clearly and~~
 - ~~• sign the declaration.~~
- ~~**3**~~ **2** If you think a question is not relevant to you, write or select 'not applicable' and explain why.
- ~~**4**~~ **3** If you leave a question blank, do not sign the declaration without telling us why, we will have to treat the application as incomplete. This will increase the time taken to assess your application.
- 5** If there is not enough space on the forms, you may need to use separate sheets of paper. Clearly mark each separate sheet of paper with the relevant question number.

Submitting the form [Editor's note: This text is new and is underlined.]

- ~~**6**~~ **4** The form should be submitted by email to ~~AIFMDSupervisionTriage@fca.org.uk~~ Submit the form using the appropriate online system available through the FCA website. If the information technology systems used by the FCA fail and online submission is unavailable for 24 hours or more, SUP 15.7.4R to SUP 15.7.9G (Method of notification) apply to the submission of this notification form until such time as the facilities for online submission are restored.

~~Alternatively, you can post the application to the FCA at:~~

**Fund Authorisation Team
Asset Management Department
The Financial Conduct Authority
12 Endeavour Square
LONDON
E20 1JN**

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15 SEF and RVECA management and marketing notifications
Annex
6FG

- 15 G This annex consists of one or more forms. ~~Forms can be completed online now~~
 Annex by visiting ~~<https://handbook.fca.org.uk/forms>~~ This form must be completed using
 6F ~~the appropriate online system available through the FCA website.~~
 [Editor's note: insert link]

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Submitting the form [Editor's note: This text is new and is underlined.]

Submit the form ~~by email to AIFMDMaterialChange@fca.org.uk~~ using the appropriate online system available through the FCA website. An electronic signature is sufficient. If the information technology systems used by the FCA fail and online submission is unavailable for 24 hours or more, SUP 15.7.4R to SUP 15.7.9G (Form and method of notification) apply to the submission of this notification form until such time as the facilities for online submission are restored.

Alternatively you may post the application to the FCA at:

Fund Authorisations Team
Asset Management Department, Wholesale Supervision
The Financial Conduct Authority
12 Endeavour Square
LONDON
E20 1JN

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Annex B

Amendments to the Collective Investment Schemes sourcebook (COLL)

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

2 **Authorised fund applications**

2.1 **Authorised fund applications**

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Specific requirements on application

2.1.4 D An application for an *authorisation order* in respect of an *authorised fund* must be:

- (1) in writing in the manner directed and contain the information required in the application form available ~~from~~ on the FCA website; and
- (2) ~~addressed for the attention of a member of FCA staff responsible for collective investment scheme authorisation matters; and~~ (subject to COLL 2.1.4AD) submitted using the appropriate online system available through the FCA website.
- (3) ~~delivered to the FCA's address by one of the following methods:~~
~~[deleted]~~
 - (a) ~~posting; or~~
 - (b) ~~leaving it at the FCA's address and obtaining a time stamped receipt; or~~
 - (c) ~~delivery by hand to a member of FCA staff responsible for collective investment scheme authorisation matters.~~

2.1.4A D If the information technology systems used by the FCA fail and online submission is unavailable for 24 hours or more, SUP 15.7.4R to SUP 15.7.9G (Method of notification) apply as if those provisions applied to an application for an *authorisation order* until such time as the facilities for online submission are restored.

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Annex C

Amendments to the Investment Funds sourcebook (FUND)

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

3 **Requirements for alternative investment fund managers**

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3 **Notice of AIFM delegation**

Annex

2

3 R This annex consists of one or more forms. ~~Forms can be completed online now by~~
Annex ~~visiting /form~~

2 ~~The forms are also to be found through the following address:~~

This form must be completed online using the appropriate online system available through the *FCA* website.

[Editor's note: insert link]

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Filling in the form [Editor's note: This text is not new but is underlined.]

- 1 If you are using your computer to complete the form:
 - use the TAB key to move from question to question and press SHIFT TAB to move back to the previous question and
 - ~~print out the form~~ ensure you have completed and ~~sign~~ signed the declaration. An electronic signature is sufficient.
- ~~2~~ If you are filling in the form by hand:
 - ~~use black ink~~
 - ~~write clearly and~~
 - ~~sign the declaration.~~
- ~~3~~ 2 If you think a question is not relevant to you, write or select 'not applicable' and explain why.
- 4 If there is not enough space on the forms, you may need to use separate sheets of paper. Clearly mark each separate sheet of paper with the relevant question number.

Submitting the form [Editor's note: This text is new and is underlined.]

- ~~5~~ 3 Submit the form ~~by email to AIFMDMaterialChange@fca.org.uk~~ using the appropriate online system available through the FCA website. If the information technology systems used by the FCA fail and online submission is unavailable for 24 hours or more, SUP 15.7.4R to SUP 15.7.9G (Method of notification) apply as if those provisions applied to the submission of this notice until such time as the facilities for online submission are restored.

Alternatively you may post the application to the FCA at:

**Fund Authorisation Team
Asset Management Department
The Financial Conduct Authority
12 Endeavour Square
LONDON
E20 1JN**

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