

CASS 15 Reporting Template

A Guidance Note for Members of The Payments Association

Purpose of this guidance

This document provides practical guidance to regulated payment and e-money firms on how to format a safeguarding report under the Financial Conduct Authority's ("FCA") CASS 15 regime.

The template can be formed using examples from the Financial Reporting Council's (FRC) publication of the Consultation on [Safeguarding Assurance for Payment and E-Money Institutions Standard](#) on 30th September 2026.

Within this consultation, the FRC provided illustrative examples of how elements of safeguarding reports can be formatted.

Please use the illustrative examples found in the appendix here:

- [Safeguarding Assurance for Payment and E-Money Institutions Appendix 13 Exposure Draft](#)

