

FSCA COMMUNICATION 5 OF 2026 (RF)

Publication of FSCA Prudential Standard 1 of 2026 (RF) – Requirements related to Regulatory Reporting and Audited Financial Statements for Pension Funds

1. The purpose of this Communication is to inform stakeholders that today, the Financial Sector Conduct Authority (FSCA), published the following documents:
 - 1.1. Prudential Standard – Requirements related to regulatory reporting and Annual Financial Statements for Pension Funds (Prudential Standard);
 - 1.2. Statement of Need and Impact of the Prudential Standard; and
 - 1.3. Consultation Report on the Prudential Standard.
2. The Prudential Standard sets out the regulatory reporting requirements for pension funds and at a high-level includes the following –
 - 2.1. consolidates all audit and regulatory reporting requirements and replacing, amongst others, the existing Board Notice 14 and Board Notice 77;
 - 2.2. incorporates both the regulatory reporting requirements and the format of the financial statements into one instrument;
 - 2.3. provides enhanced detail relating to reporting concepts and the conceptual framework; and
 - 2.4. aligns the regulatory reporting requirements with the updated sections of the International Financial Reporting Standard and the International Accounting Standard.
3. The documents referred to in paragraph 1 are available on the FSCA's website at www.fsca.co.za.
4. For more information regarding the Prudential Standard and/or this Communication, please contact the Regulatory Frameworks Department of the FSCA by emailing Mr Andile Mjadu at andile.mjadu@fsca.co.za or Ms Wilma Mokupo at wilma.mokupo@fsca.co.za.



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