

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	January	2021		31	Dec.	2021

Charity name

AtaLoss.org

Other names charity is known by

AtaLoss

Registered charity number (if any)

1169269

Charity's principal address

PO Box 824

Chichester

Postcode

PO19 9WW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Yvonne Lorraine Tulloch	Founder & Chair		
3	Luke William Richmond	Treasurer		
4	Carol Jane Oundjian			
5	Alison Williams			
7	Andrew Shaw			
8	Rebecca van der Westhuizen			
9				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Andrew Shaw	From August 2021
Rebecca van der Westhuizen	From November 2021

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Auditor	Gerald	Williams

Name of chief executive or names of senior staff members (Optional information)

Jane Lloyd Woodward - Executive Director & Secretary to the Board

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	A charitable incorporated organisation whose only voting members are its charity trustees.
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed by the charity trustees for a period of one year by a resolution passed at a properly convened meeting of the charity trustees. Selection is based on skills, knowledge and experience needed for effective governance & administration of the CIO.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- ☐ policies and procedures adopted for the induction and training of trustees;
- ☐ the charity's organisational structure and any wider network with which the charity works;
- ☐ relationship with any related parties;
- ☐ trustees' consideration of major risks and the system and procedures to manage them.

Trustees receive an induction pack based on Charity Commission guidelines and are offered opportunities to attend further training throughout the year.

The CIO has a board of reference consisting of a wide range of people with a variety of experience including marketing, finance and governance. Each trustee is required to register any interests annually. The ROI (Register of Interests) is held and updated by the Secretary.

All activities carried out by the CIO are risk assessed with particular focus on events where there may be vulnerable people i.e. those who have been bereaved.

Safeguarding policies are in place to cover any contact that trustees, contractors and volunteers may have with individuals who are bereaved as we consider them to be 'vulnerable' adults. DBS checks are carried out at enhanced level where appropriate.

The trustees consider the major risks to which the charity is exposed when updating its strategic plans. These include internal and external risks that, if occurring, would be likely to affect finance and resources, staffing, the security and use of our data, reputation, and other aspects of the work of the charity. The trustees are satisfied that procedures and systems are in place to monitor and control these risks, to mitigate any impact that they may have on the charity in its future operations.

Summary of the objects of the charity set out in its governing document

In its purposes and principles document, the CIO explains how it delivers its objects;

The objects of AtaLoss are:

- the relief of sickness and preservation of health by, but not limited to, relieving the mental, emotional and physical distress of persons suffering from bereavement, significant loss or family breakdown; and
- to educate and raise awareness on matters of bereavement, significant loss, and family breakdown.

AtaLoss' VISION is for nobody in the UK, suffering a bereavement, to be left floundering or alone. The Charity's focus is on bereavement by death (including pregnancy) but in the case of young people we extend our work to parental separation.

AtaLoss' AIMS are:

Signposting bereaved people in the UK to relevant and up to date support services, information and resources via our national website. Training and resourcing professionals to support bereaved adults and young people, including churches, to provide community support. Collaborating with others to improve accessibility to bereavement support across the UK and understanding of the impact of loss.

AtaLoss' ACTIVITIES to achieve the Charity's aims are:

- 1) Signposting** bereaved people across the UK to appropriate, available support by means of our bespoke website www.AtaLoss.org
- 2) Training** to increase understanding of how to support bereaved adults and to build capacity for supporting them in their local communities, in particular through our Loss and HOPE churches project – and in supporting young people through loss through our ListeningPeople project.
- 3) Educating**, all sectors about the misunderstandings, misconceptions and wider impact of loss and raising awareness of the issues and costs of loss in and to society.
- 4) Resourcing** bereavement support, in particular churches in spiritual support of bereaved people and youth leaders in supporting young people through loss.
- 5) Supporting** bereaved people by running and enabling *The Bereavement Journey®* courses online across the UK.
- 6) Collaborating** with other organisations where that will achieve benefits to bereaved people, the charity and the other organisation through joining forces, shared promotion and/or more efficient use of resources to achieve our aims.
- 7) Initiating** projects that help us to achieve the charity's objectives.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

AtaLoss was founded by Yvonne Richmond Tulloch in 2016. Having been suddenly widowed, she became acutely aware of the many problems that bereaved people face and of how the impact of bereavement can be worsened due to lack of understanding and difficulty in finding support.

Up to and including 2020, the charity was achieving its objectives by:

- 1) Providing a comprehensive information and signposting website hub which aims to be up-to-date and accurate, and which directs easily via filters to appropriate, local and national support.
- 2) Delivering bereavement support by way of a national, on-line 6-session support course called *The Bereavement Journey*®.
- 3) Through our *ListeningPeople* project, training professionals who encounter children and young people to support them through loss.
- 4) Equipping churches to deliver bereavement support in their neighbourhoods and communities through our *Loss and HOPE* project: providing webinars in how to make churches 'bereavement friendly', the delivery of in person training and provision of resources, and support to enable them to run their own courses in their communities.
- 5) Working to respond to the increased need for support and information as a result of the Covid-19 pandemic.

During 2020, the Covid-19 pandemic forced the charity to take new directions in the way we operated, which benefitted the charity. A key response had been to convert all materials and training into online resources and *The Bereavement Journey*® course (previously held in London in a face-to-face setting), was run online very successfully during 2020 with over 300 beneficiaries attending from across the UK, and training potential leaders through practical experience to deliver the course in their own communities.

Having learnt that far from being second best, on-line courses were just as effective, more inclusive, flexible and attracted more people than was expected, as well as being cost-effective, these continued. Five national online courses were run during 2021 with over 200 beneficiaries attending and over 20 new course leaders trained to deliver *The Bereavement Journey*® in their own localities. By the end of 2021, there were over 90 churches running *The Bereavement Journey*® in their communities – mostly online – across the UK, delivering the course to thousands of beneficiaries. The central online course will now continue to be run to train leaders for continued national roll-out. Churches attending the awareness raising webinar on 'Bereavement Friendly Church' also increased in number.

The Bereavement Journey® resources sold well during 2021 and continue to be by far the biggest revenue earner of all the products sold on AtaLoss websites. Resources earned from sales are used to fund the project costs on-going.

Our AtaLoss.org signposting website reliably provides one central place for finding bereavement support and offers timely

access to a wide range of services, and it continued to come into its own during 2021 with the on-going Covid-19 pandemic. We continued to develop the website expanding the directory of services, researching, in particular, to find services that serve ethnic and other minority groups and communities. At the end of 2021, over 1300 support services had been listed including local, peer group and befriending services. We also provided relevant information about bereavement during the ongoing pandemic restrictions, added technology which enabled every web page to be translated into 100 languages and we promoted the service we offer widely.

The pandemic continued to increase our significance and we sought new opportunities to raise awareness of our service to professionals who can refer bereaved people to support. We continued to use email for promotions, aiming for umbrella organisations to maximise our reach. During 2021 we reached out to (amongst others) local authorities, medical examiners, NHS Providers, funeral directors, libraries nationwide, university welfare officers, social prescribers and all cathedrals. We succeeded in having several articles published, featuring in a number of radio programmes and in the BBC online news, and AtaLoss.org was added to the BBC Action-Line and other media channels' information pages.

We focused a lot of effort on collaboration with other organisations who were targeting audiences we needed to reach, including Independent Age and Age Concern, Settl'd, AMPARO, Thrive London and Support After Suicide Partnership. We were invited to attend several Bereavement Forums and conferences and took opportunities to present to their members about the services we offer. We were invited to participate in the UK Commission on Bereavement discussions and prepared our submission of evidence at the end of the year.

During 2021 the charity secured grants from the Lottery Emergency Funds (England and Wales) to run an awareness raising campaign by printing website details on pharmacy bags supplied to community pharmacies in Wales (80k bi-lingual bags) and England (120k), targeting communities most affected by Covid deaths.

The charity was successful in gaining a short contract in February/ March to work with the Department of Health and Social Care. Funding available for the project was limited but it has benefitted AtaLoss in terms of building a very positive relationship with the DHSC bereavement team and raising their awareness of what we do. It is a relationship we hope to nurture further during 2022.

The charity's *ListeningPeople* project continued on-line throughout 2021, with this now well established as an on-line resource. With its focus on children as well as young people, the project attracted a wide circle of professionals from new areas with a number of charities and teachers from schools across the country regularly attending on-line sessions. Sales of *Tough Stuff Journal 'Someone has Died'*, for bereaved young people went well during 2021.

With the AtaLoss.org website evolving during 2021, our social media activity has grown considerably. News, features and highlighting the work of lesser-known charities have been used to direct bereaved people and professionals supporting them to the website for help. We saw a significant increase in website traffic and referrals from other, not directly related, organisations, with the highest being from MIND, the mental health charity. This started a campaign to raise awareness that grief can be mistaken for mental illness and also become mental ill-health if left unresolved.

We built good working relationships with professionals in different fields (including in the mental health arena) and, where possible, invited them to contribute articles on timely subjects. We appointed several new Ambassadors with interests in different areas, to help the charity to extend its reach and gain positive endorsement from professionals.

2021 was also a year when we focused on building the charity's strength and resilience through the appointment of two new trustees. We sought a person with experience in technology and business, and another in marketing and fundraising. One was appointed in August 2021, the other joined the Board in November 2021.

Our progress has only been made possible by ensuring we have the right people with the right skills to help take the charity forward and AtaLoss became an employer in 2021. The three longest serving members of the team were formally employed by the charity from 1 April having been on temporary contracts previously. We appointed an external payroll provider to handle salaries, pensions and NI contribution. A part-time administrator and Assistant Project Leader were both appointed to help develop the *Loss and HOPE* project.

Fundraising continued with mixed success. *The ListeningPeople* project had received funding for 3 years from the Westhill Foundation in 2020 and we also received the final tranche of a 3-year grant from the Joseph Rank Trust to cover AtaLoss staff costs. Other funding was received from trust fund applications, the DHSC contract, the Metals Recycling Fund (via crematoria) and there was an increase in donations through the website. The introduction of a small fee for webinars and online attendance at the central *The Bereavement Journey*® course began contributing towards their costs. Long term funding continues to be our aim. 2022 will be a significant year for the charity and effort will be focused on fundraising and developing new funding outlets by targeting new audiences.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- ☐ policy on grantmaking;
- ☐ policy programme related investment;
- ☐ contribution made by volunteers.

2021 began to see a relaxation in Covid-restrictions but we were aware that for many bereaved people this was when they started to feel the full effect of their loss and grief. We placed great emphasis during 2021 on the 'tsunami of grief' expected from complex and delayed grief due to pandemic restrictions, which we predict will impact on society for the next few years. This provided the focus for much of our media work and our contribution to the National Grief Awareness Week in December. Our aim for 2022 is to keep this on everyone's agenda as there will be a natural tendency to return to 'normal' life and forget the horrors of the pandemic.

2022 will therefore be a year of significance in terms of how the country relates to bereavement as an issue given the huge impact of the pandemic, whether the NHS re-assesses the value of prevention in an effort to reduce demand on public health services for interventionist treatments and whether what we do in providing quality signposting and enabling community bereavement care will be endorsed as valid and essential services to help with that process. As we approached the end of 2021 we were crafting our evidence to the UK Commission on Bereavement in offering a national standard for bereavement signposting and information, which would set the bar and make it easier for professionals to confidently refer bereaved people to us. We also highlighted the role that faith groups can play in providing community care. The trustees are hopeful of longer-term funding when the value of our work is recognized. However, they are aware that costs for 2022 will rise due to a return to expectation of face-to-face gatherings.

The unremunerated work of our Chair, the Finance Assistant, Trustees, and advisors continued to be key to many developments.

Summary of the main achievements of the charity during the year

- The AtaLoss.org website continued to develop, especially targeting inclusivity, and its directory of support exceeded 1300 listings across the UK by the end of 2021. Technology was added to enable access in over 100 languages.
- Systems were put in place for updates and additions to ensure the AtaLoss.org website continued to provide the best standard of signposting for bereaved people and professionals working with them across the UK.
- The AtaLoss.org signposting website was listed on the BBC, ITV and Channel 4 support pages.
- Promotions were undertaken to local authorities, medical examiners, university welfare officers, social prescribers and cathedrals amongst others, plus community pharmacies via pharmacy bags which reached 100k people in communities hardest hit by Covid-19.
- Several blogs were written for websites and articles for professional magazines, plus radio programme inclusions and a BBC news feature.
- 5 central online *The Bereavement Journey*® courses were delivered to over 200 beneficiaries, training over 20 new leaders.
- There was a significant step up in development of the *Loss and HOPE* project with over 90 churches running *The Bereavement Journey*® bereavement support courses to thousands of beneficiaries across the UK by the end of 2021.
- Two new members of part-time staff were appointed to help the growing *Loss and HOPE* churches project.
- Content on the Loss and HOPE website was extended to resource churches over the National Day of Reflection, the first two weeks of November (which we termed the 'Season of Remembering') and Christmas.
- *The Bereavement Journey*® logo became a registered trademark.
- 20 'Bereavement Friendly Church' webinars trained over 210 church leaders.
- 18 *ListeningPeople* webinars trained 222 teachers and youth workers, with fees and resource sales covering project costs.
- 'Remembering Someone' badges were produced for sale as a sign of grief vulnerability.
- The initial formal structures and procedures for the organisation were reviewed and continued, to underpin

and sustain the key activities.

- A comprehensive review was conducted of our policies, updating them where required and adding new policies where needed.
- The charity became an employer of three members of staff to provide the consistency needed as the charity stepped up a gear. This took effect seamlessly in April 2021.
- Two new trustees were successfully appointed in an advert and external recruitment process.
- A focus on collaboration resulted in several new Ambassadors, sector associations and presentations - plus articles written both by AtaLoss staff for others and for our signposting and information website.
- With a focus on inclusivity and diversity, the charity successfully appointed an excellent trustee and a member of staff from minority ethnic backgrounds.
- The charity secured more income than in previous years. This was less than the budget, but reduced costs (due to restrictions and no face-to-face activity) left the charity at the end of 2021 with over 8 months of reserves.

Brief statement of the charity's policy on reserves

As staff were employed for the first time in 2021, the Board changed its reserves policy to ensure a minimum of 3 months' reserves are held at all times.

Details of any funds materially in deficit

NONE

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- ☐ the charity's principal sources of funds (including any fundraising);
- ☐ how expenditure has supported the key objectives of the charity;
- ☐ investment policy and objectives including any ethical investment policy adopted.

The charity mostly relies on donations and fundraising bids and was successful in raising funds to meet its objectives during 2021.

We continue to rely on our own efforts to secure funding to keep staff engaged by the charity.

Staffing costs increased during the year as staff have been employed and hours extended. Extending staff hours has enabled the charity to continue to develop the signposting website and promote it, develop the Loss and HOPE project, distribute materials and take on major administrative tasks to ensure compliance and build capacity.

In 2022, we plan to:

- ☐ Extend our messaging and engagement with the NHS to ensure decision-makers in the public health sector understand the cost saving that can be achieved from having one central, effective and known about bereavement signposting and information service.
- ☐ Raise our profile as a charity supporting the (well funded) mental health agenda, including connecting with the emerging social prescriber/link worker network in the UK.
- ☐ Engage fully with the UK Commission on Bereavement and work towards an agreed bereavement signposting standard for anyone bereaved throughout the UK, for submission to the government minister.
- ☐ Use the media more effectively to win support, followers and coverage of our cause, leading to more donors.
- ☐ Continue to improve our reporting on deliverables, extending our use of technology where appropriate to achieve this.
- ☐ Develop our Loss and HOPE project to increase numbers of churches delivering bereavement support to their communities and purchasing resources, in particular *The Bereavement Journey*®.
- ☐ Explore corporate partnerships for sponsorship, commissions and associate relationship forms of funding.
- ☐ Licence, roll out and coordinate international *The Bereavement Journey*® courses for further potential revenue streams.

In summary, our plan for 2022 includes building on the good work established during the pandemic across the whole charity and continuing to collaborate with others and with the media to raise our profile, build our network and extend our presence as a key and essential player in the bereavement sector plus mental health world.



Activities planned for 2022 are:

- ☐ Secure major funds for the charity, to fund staff costs.
- ☐ Continue to develop the AtaLoss.org website and increase the range of bereavement support services listed, especially the smaller, local services across all four UK nations.
- ☐ Achieve and promote a recognised standard for bereavement information services.
- ☐ With improved messaging raise awareness through promotion and social media to maximise signposting to the AtaLoss.org website of bereavement support services and information.
- ☐ Continue to collaborate more widely and 'deeper' with organisations operating in the health sector.
- ☐ Continue to extend inclusivity and equal access to bereavement services and resources via our signposting website, concerning gender, race, disability and age, e.g. the elderly, blind and communities where English is not the first language, and in particular BAME communities.
- ☐ Seek to ensure ListeningPeople training fees and sales cover project costs.
- ☐ Further develop the *Bereavement Friendly Church* training to reach churches of all denominations across the UK particularly the non-conformist denominations and Roman Catholics.
- ☐ Secure funding for the Loss and HOPE project workers beyond the end of 2022.
- ☐ Extend the number of churches engaging with *The Bereavement Journey* course,
- ☐ Continue to run the online *The Bereavement Journey* course and consider other opportunities as they arrive.
- ☐ Review and coordinate controls over the use of *The Bereavement Journey* course material.
- ☐ Extend products sold in the on-line shops.
- ☐ Further develop associate, ambassadors, and partnership opportunities with bereavement organisations, seeking out opportunities that will help the charity to deliver its objectives.
- ☐ Continue to raise awareness of the need for quality bereavement signposting and information including a significant media campaign between September and December, and during Grief Awareness Week 2022.
- ☐ Update our promotional materials to reflect the changes in our services and messaging resulting from the pandemic.
- ☐ Update *The Bereavement Journey*® films and materials to include a wider range of bereavement scenarios and ethnicity, age and gender diversity.
- ☐ Extend the Loss and HOPE steering group to include a wider and more diverse range of churches and organisations.
- ☐ Secure training opportunities in ministerial training colleges and a range of church conferences.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Y.Tulloch	
Full name(s)	YVONNE RICHMOND TULLOCH	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	21 October 2022	

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01/01/2021		31/12/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	35,000	18,500	-	53,500	90,240
Individuals	37,768	8,551	-	46,319	32,078
Fundraising	1,722	-	-	1,722	-
Events	-	2,384	-	2,384	-
Other	54	-	-	54	-
Fees	-	-	-	-	9,440
Sales	1,175	18,596	-	17,421	-
	-	-	-	-	-
Sub total (Gross income for AR)	73,369	48,031	-	121,400	131,758
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	73,369	48,031	-	121,400	131,758
A3 Payments					
Publicity	14,052	553	-	14,605	5,132
Website	4,344	165	-	4,509	9,877
Salaries	52,145	38,677	-	90,822	59,441
Legal	715	1,568	-	2,283	320
IT	1,262	815	-	2,077	2,352
PPS	822	1,931	-	2,753	3,753
Subsistence	-	-	-	-	42
Materials	1,192	2,409	-	3,601	3,569
Travel & Accom	-	-	-	-	431
Events	-	-	-	-	147
Other	1,652	-	-	1,652	1,000
Sub total	76,184	46,118	-	122,302	86,063
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	76,184	46,118	-	122,302	86,063
Net of receipts/(payments)	- 2,815	1,913	-	902	45,695
A5 Transfers between funds	138	138	-	-	-
A6 Cash funds last year end	56,798	25,081	-	81,879	36,184
Cash funds this year end	54,121	26,856	-	80,977	81,879

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				
	Current Account	54,121	26,856	-
		-	-	-
		-	-	-
	Total cash funds	54,121	26,856	-

(agree balances with receipts and payments account(s))

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>M. Tulloch</i>	YVONNE TULLOCH	9/9/22
<i>C. J. Oundjian</i>	C. JANE OUNDJIAN	11/9/22



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
At A Loss.org

On accounts for the year
ended

31st December 2021

Charity no
(if any)

1169269

Set out on pages

1 & 2 of RECEIPTS & PAYMENTS

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended **DD / MM / YYYY**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the
accounts in accordance with the requirements of the Charities Act 2011
("the Act").

I report in respect of my examination of the Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed all the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements
concerning the form and content of accounts set out in the Charities
(Accounts and Reports) Regulations 2008 other than any requirement
that the accounts give a 'true and fair' view which is not a matter
considered as part of an independent examination.

I have no concerns and have come across no other matters in connection
with the examination to which attention should be drawn in this report in
order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

G. Williams

Date:

8.12.2022

Name:

GERALD CECIL WILLIAMS

Relevant professional
qualification(s) or body

**FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS (RETI.)
FELLOW OF THE CHARTERED INSTITUTE OF LOSS ADJUSTERS**

(if any):

.

Address:

BEECHWOOD, RIDGLEY ROAD

CHIDDINGFOLD, GODALMING

GU8 4QW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.