

Moonbeams Pre-school

Profit and loss report

INCOME

Funding	£	45,059.76
Fees	£	3,654.10
HMRC	£	100.00
Grants	£	625.00
Milk	£	154.25
Fundraising	£	620.27
Misc	£	259.54
Interest	£	1.45

Total £ 50,474.37

EXPENDITURE

Wages	£	45,716.19
HMRC	£	785.20
Rent	£	4,635.00
Snack	£	250.61
Fundraising	£	772.54
Trips	£	266.10
Training		
PLA/OFSTED	£	571.40
Utilities		
Nest	£	831.25
Petty Cash	£	-
Resources	£	1,286.25
Misc	£	1,101.31

total £ 56,215.85

Profit/Loss

-£ 5,741.48

26th August 2021-25th August 2022

Balance sheet

ACCOUNTS	Opening cash position	15,852.24
	Profit/loss	-£ 5,741.48
	Closing cash position	£ 10,110.76

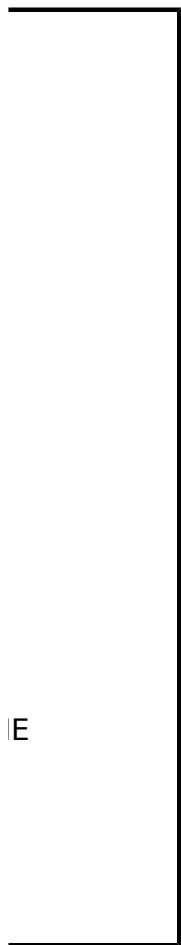
BANK

ACCOUNT

Current	£ 5,102.85
Saving	£ 5,007.29
Fundraising	£ 802.02
Uncleared Cheque (4997)	£ 801.40
TOTAL	£ 10,110.76

NOTE

THE TWO GREEN NUMBERS SHOULD BE THE SAM



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MONTH ONE: September 21

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	MONTH TWELVE Aug 2022							
17/08/2022	Trnsfer from Reserve account		£ 1,000.00					
18/08/2022	Wiltshire Council	BACS	£ 3,405.92	£ 3,405.92				
TOTALS			£ 4,405.92	£ 3,405.92	£ -	£ -	£ -	£ -

			£ 51,119.60	£ 40,869.32	£ 3,257.15	£ -	£ 625.00	###
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£ 100.00	£ 1,259.54	£ -	£ -	£ 46,251.06		
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EXPENDITURE for Moonbeams Pre School CIO Sept 2021 - Aug 2022

MONTH ONE: September 2021

DATE	DESCRIPTION	TYPE	TOTAL	WAGES	HMRC	EQUIP	SNACK/milk	F.RAISING
9/3/2021	NEST	DD	£ 189.23					
9/7/2021	Tina Smith - 004862	CHQ	£ 6.00					
9/7/2021	Alison Walker - 004861	CHQ	£ 20.00					
9/14/2021	Justine Elliott - 004863	CHQ	£ 8.00					
9/16/2021	Ellenbray - 004864	CHQ	£ 44.95					
9/27/2021	Emma Sowe - 004865	CHQ	£ 404.53	404.53				
9/27/2021	Becky Griffin - 004866	CHQ	£ 842.04	842.04				
9/27/2021	Tina Smith - 004867	CHQ	£ 498.87	498.87				
9/27/2021	Alison Walker - 004868	CHQ	£ 1,071.05	1071.05				
9/27/2021	Treena Upton - 004869	CHQ	£ 697.20	697.20				
9/27/2021	Vicki Smith - 004870	CHQ	£ 400.95	400.95				
9/27/2021	Consortium - 004871	CHQ	£ 93.78					
9/27/2021	Alison Walker - 004872	CHQ	£ 51.29					
9/27/2021	Treena Upton - 004873	CHQ	£ 11.80				£ 11.80	
9/27/2021	KRCH - 004875	CHQ	£ 872.50					
9/27/2021	HMRC - 004874	CHQ	£ 105.68		£ 105.68			
			£ 5,317.87	£ 3,914.64	£ 105.68	£ -	£ 11.80	£ -
MONTH TWO OCTOBER 2021								
10/12/2021	Justine Elliott - 004876	CHQ	£ 9.99					
10/19/2021	Treena Upton - 004877	CHQ	£ 19.66				£ 19.66	
10/19/2021	HMRC - 004878	CHQ	£ 20.64		£ 20.64			
10/27/2021	Emma Sowe - 004879	CHQ	£ 336.34	£ 336.34				
10/27/2021	Becky Griffin - 004880	CHQ	£ 742.68	£ 742.68				
10/27/2021	Tina Smith - 004881	CHQ	£ 456.21	£ 456.21				
10/27/2021	Alison Walker - 004882	CHQ	£ 1,001.84	£ 1,001.84				

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11/23/2021	Treena Upton - 004898	CHQ	£	13.30				£ 13.30	
11/23/2021	Alison Walker - 004899	CHQ	£	25.00					
11/30/2021	Justine Elliott - 004900	CHQ	£	14.94					
11/29/2021	NEST	DD	£	85.19					
TOTALS			£	5,003.87	£ 3,794.16	£ 149.48	£ -	£ 13.30	£ -
	MONTH FOUR - December 2021								
12/17/2021	Tina Smith - 004901	CHQ	£	427.57	£ 427.57				
12/17/2021	Alison Walker - 004902	CHQ	£	935.74	£ 935.74				
12/17/2021	Treena Upton - 004903	CHQ	£	594.81	£ 594.81				
12/17/2021	Emma Sowe - 004904	CHQ	£	263.63	£ 263.63				
12/17/2021	Becky Griffin - 004905	CHQ	£	700.14	£ 700.14				
12/17/2021	Vicki Smith - 004906	CHQ	£	338.58	£ 338.58				
12/17/2021	Treena Upton - 004907	CHQ	£	26.98				£ 12.98	
12/17/2021	Emma Sowe - 004908	CHQ	£	4.95					
12/17/2021	Julia Clode - 004909	CHQ	£	40.00					

12/17/2021	Lyndsey Bratley - 004910	CHQ	£ 40.00					
12/10/2021	NEST	DD	£ 47.37					
TOTALS			£ 3,419.77	£ 3,260.47	£ -	£ -	£ 12.98	£ -
	MONTH FIVE - JANUARY 2022							
1/11/2022	KRCH - 004911	CHQ	840.00					
1/23/2022	Tina Smith - 004912	CHQ	£ 3.90				£ 3.90	
1/23/2022	Alison Walker - 004913	CHQ	£ 86.70					
1/24/2022	HMRC - 004914	CHQ	£ 68.08		£ 68.08			
1/28/2022	Emma Sowe - 004915	CHQ	£ 327.24	£ 327.24				
1/28/2022	Becky Griffin - 004916	CHQ	£ 803.01	£ 803.01				
1/28/2022	Tina Smith - 004917	CHQ	£ 477.54	£ 477.54				
1/28/2022	Alison Walker - 004918	CHQ	£ 1,045.74	£ 1,045.74				
1/28/2022	Treena Upton - 004919	CHQ	£ 643.75	£ 643.75				

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2/25/2022	Treena Upton - 004931	CHQ	£	648.21	£	648.21				
2/25/2022	Vicki Smith - 004932	CHQ	£	374.22	£	374.22				
2/15/2022	HMRC - 004933	CHQ	£	4.80			£	4.80		
2/25/2022	Treena Upton - 004934	CHQ	£	23.84					£	23.84
2/18/2022	Consortium Inv D957268 - 004935	CHQ	£	273.26						
2/18/2022	NEST	DD	£	59.96						
TOTALS			£	3,990.81	£	3,452.14	£	4.80	£	-
	MONTH SEVEN MARCH 2022									
3/8/2022	KRCH - 004936	CHQ	£	735.00						
3/23/2022	Emma Sowe - 004938	CHQ	£	327.24	£	327.24				
3/23/2022	Becky Griffin - 004939	CHQ	£	668.68	£	668.68				
3/23/2022	Tina Smith - 004940	CHQ	£	520.40	£	520.40				
3/23/2022	Alison Walker - 004941	CHQ	£	893.97	£	893.97				
3/23/2022	Treena Upton - 004942	CHQ	£	809.37	£	809.37				
3/23/2022	Vicki Smith - 004943	CHQ	£	427.68	£	427.68				
3/23/2022	Treena Upton - 004944	CHQ	£	23.38					£	23.38
3/23/2022	Consortium - 004945	CHQ	£	39.00						

3/23/2022	Alison Walker - 004946	CHQ	£	71.95					
3/28/2022	NEST	DD	£	56.14					

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5/27/2022	Vicki Smith - 004971	CHQ	£	513.00	£	513.00			
5/27/2022	HMRC - 004972	CHQ	£	172.93			£	172.93	
5/27/2022	Alison Walker - 004973	CHQ	£	13.65					
5/24/2022	Treena Upton - 004974	CHQ	£	44.45				£	44.45
5/25/2022	Lyndsey Bratley - 004975	CHQ	£	15.00					
5/25/2022	Courtney Carr - 004976	CHQ	£	15.00					
5/25/2022	Siobhan Athey - 004977	CHQ	£	15.00					
5/25/2022	Carla Nyman - 004978	CHQ	£	15.00					
5/25/2022	Sharline Kemble - 004979	CHQ	£	15.00					
5/26/2022	NEST	DD	£	129.63					

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7/27/2022	Becky Griffin - 004998	CHQ	£ 1,187.81	£ 1,187.81				
7/27/2022	Tina Smith - 004999	CHQ	£ 769.50	£ 769.50				
7/27/2022	Alison Walker - 005000	CHQ	£ 1,376.22	£ 1,376.22				
7/27/2022	Treena Upton - 005001	CHQ	£ 1,071.45	£ 1,071.45				
7/27/2022	Vicki Smith - 005002	CHQ	£ 636.50	£ 636.50				
7/27/2022	HMRC AUGUST - 005003	CHQ	£ 218.08		£ 218.08			
7/27/2022	Treena Upton - 005004	CHQ	£ 12.40				£ 12.40	
7/12/2022	Zoe Milburn - 005005 2yr fund	CHQ	£ 60.00					
7/12/2022	Lyndsey Bratley-005006 2yr fund	CHQ	£ 60.00					
7/12/2022	Courtney Carr -005007 2yr fund	CHQ	£ 60.00					
7/12/2022	Siobhan Athey-005008 2yr fund	CHQ	£ 60.00					
7/12/2022	Carla Nyman-005009 2yr fund	CHQ	£ 60.00					
7/12/2022	Sharline Kemble-005010 2yr fund	CHQ	£ 60.00					
7/19/2022	Consortium - 005012	CHQ	£ 23.10					
7/26/2022	Information Commissiner-005013	CHQ	£ 40.00					
7/22/2022	Tina Smith - 005011	CHQ	£ 57.00	£ 57.00				
TOTALS			£ 9,819.42	£ 9,165.84	£ 218.08	£ -	£ 12.40	£ -
	MONTH TWELVE - August 2022							
8/9/2022	J Elliott - 005014	CHQ	£ 35.00					
8/9/2022	Consortium - 005015	CHQ	£ 173.98					

TOTALS				£ -	£ -	£ -	£ -	£ -
			£ 55,211.73	£ 45,716.19	£ 785.20	£ -	£ 250.61	£ -

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								374.22
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						£ 273.26		273.26
			£ 59.96					59.96
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	735							735.00
								327.24
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						£ 39.00		39.00

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						£ 23.10		23.10
							40.00	40.00
								57.00
£ -	0	£ -	£ -	£ -	£ -	£ 23.10	400.00	9,819.42
		£ 35.00						35.00
						£ 173.98		173.98

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8/12/2022

7/28/2022

7/13/2022

7/18/2022

7/15/2022

7/15/2022

8/8/2022

8/8/2022

8/10/2022

7/28/2022

8/10/2022

8/19/2022

1st Jan 2012 to 31st Dec 2012

Balan

EXPENDITURE

Wages		###
HMRC	£	785.20
Equipment	£	-
Snack	£	250.61
Fundraising	£	-
Trips	£	266.10
Training		
PLA/OFSTED	£	536.40
Utilities	£	831.25
Expenses	£	-
Petty Cash	£	-
Resources	£	1,112.27
Misc	£	1,101.31
	£	-

total		###
total	£	-

ACCOUNTS

BANK

ACCOUNT

TOTAL

NOTE

THE TWO GREEN NUMI

ce sheet

£ 41,902.79
£ 41,902.79

£ -

BERS SHOULD BE THE SAME

Bank reconciliation Moonbeams PreSchool CIO 2021-2022

				Green boxes must be the same	
MONTH 1	Sep-21				
Balance on	bank statement at end of	month			
Add: Receipts in the cash book not yet cleared the	bank				
Less: payments in cash book not yet cleared the	bank				
Adjusted bank balance					
Opening cash book					
Add receipts in cash book					
less payments in cash book					
closing cash book balance					
MONTH TWO	Oct-21				
Balance on	bank statement at end of	month			
Add: Receipts in the cash book not yet cleared the	bank				
Less: payments in cash book not yet cleared the	bank				
Adjusted bank balance					
Opening cash book					
Add receipts in cash book					
less payments in cash book					
closing cash book balance					
MONTH THREE	Nov-21				
Balance on	bank statement at end of	month			
Add: Receipts in the cash book not yet cleared the	bank				
Less: payments in cash book not yet cleared the	bank				
Adjusted bank balance					
Opening cash book					
Add receipts in cash book					
less payments in cash book					
closing cash book balance					
MONTH FOUR	Dec-21				
Balance on	bank statement at end of	month			
Add: Receipts in the cash book not yet cleared the	bank				
Less: payments in cash book not yet cleared the	bank				
Adjusted bank balance					
Opening cash book					
Add receipts in cash book					
less payments in cash book					
closing cash book balance					

MONTH FIVE	Jan-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH SIX	Feb-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH SEVEN	Mar-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH EIGHT	Apr-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH NINE	May-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			

Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH TEN	Jun-22			
Balance on bank statement at end of month				
Add: Receipts in the cash book not yet cleared the bank				
Less: payments in cash book not yet cleared the bank				
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH ELEVEN	Jul-22			
Balance on bank statement at end of month				
Add: Receipts in the cash book not yet cleared the bank				
Less: payments in cash book not yet cleared the bank				
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH TWELVE	Aug-22			
Balance on bank statement at end of month				
Add: Receipts in the cash book not yet cleared the bank				
Less: payments in cash book not yet cleared the bank				
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				

£ 9,577.70
£ -
£ 2,451.75
£ 7,125.95
8,668.51
£ 3,775.31
£ 5,317.87
£ 7,125.95
£ 9,400.39
£ -
£ 2,181.35
£ 7,219.04
£ 7,125.95
£ 4,157.00
£ 4,063.91
£ 7,219.04
£ 8,112.58
£ -
£ 1,968.15
£ 6,144.43
£ 7,219.04
£ 3,929.26
£ 5,003.87
£ 6,144.43

£ 7,145.54
£ 308.58
£ 6,836.96
£ 6,144.43
£ 4,112.30
£ 3,419.77
£ 6,836.96

£ 9,419.75
£ -
£ 2,662.26
£ 6,757.49
£ 6,836.96
£ 4,592.54
£ 4,672.01
£ 6,757.49

£ 8,853.88	
£ -	
£ 2,197.46	
£ 6,656.42	
£ 6,757.49	
£ 3,889.74	
£ 3,990.81	
£ 6,656.42	
£ 8,406.39	
£ -	
£ 1,471.69	
£ 6,934.70	
£ 6,656.42	
£ 4,851.09	
£ 4,572.81	
£ 6,934.70	
£ 8,349.97	
£ -	
£ 680.17	
£ 7,669.80	
£ 6,934.70	
£ 4,437.06	
£ 3,701.96	
£ 7,669.80	
£ 8,123.09	
£ -	
£ 1,553.69	

£ 6,569.40
£ 7,669.80
£ 4,850.31
£ 5,950.71
£ 6,569.40
£ 8,790.22
£ -
£ 2,753.50
£ 6,036.72
£ 6,569.40
£ 4,165.91
£ 4,698.59
£ 6,036.72
£ 4,739.76
£ -
£ 4,257.73
£ 482.03
£ 6,036.72
£ 3,953.16
£ 9,885.57
£ 104.31
£ 5,105.85
£ -
£ -
£ 5,105.85
£ 1,283.43
£ 4,405.92
£ 208.98
£ 5,480.47

908.91

908.91

5105.85

Appendix 3.1 Cash flow layout

Example

	Sept	Oct	Nov	Dec	Jan	Feb
Balance brought forward						
Receipts						
Fees received						
Grants received						
Bank interest						
Fundraising						
Payments						
Salaries						
Rent						
Equipment and supplies						
Other costs						
Total receipts						
Total payments						
Balance carried forward						

[illegible]

3 Term Budget Forecast & Monitoring Fo					
	<i>Term 1 inc Aug</i>	Term 1	Term 2	Term 2	Term 3
	Projected	Actual	Projected	Actual	Projected
RECEIPTS					
Fees - funded children					
Fees - non funded children					
Milk refund					
Toddler fees					
Bank interest					
Grants and donations					
Star Club Fees - Summer					
Star Club Fees - October					
Other receipts					
TOTAL RECEIPTS					
PAYMENTS					
August					
Sept					
Oct					
Nov					
Dec					
Jan					
Feb					
March					
April					
May					
June					
July					
Staff wages total					
Admin/stationery/Po stage					

PLA wages fee					
Telephone /Internet					
Rent					
Equipmen t/Toys					
Groceries					
Courses/s ubs					
Insurance & members hips			0		0
Misc					
TOTAL PAYMENTS					
SURPLUS/DEFICIT					

Fundraising Tagets					

[illegible]

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Moonbeams Pre-school

**On accounts for the year
ended**

31st August 2022

**Charity no
(if any)**

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn 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:

Nicola Hooper

Date:

05th October 2022

Name:	NICOLA HOOPER
Relevant professional qualification(s) or body (if any):	MAAT
Address:	21 CHERRY TREE CLOSE
	EXETER
	DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

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