

Governance and compliance

Are all members trustees? Yes No Don't Know

Is the scheme registered with The Pensions Regulator? Yes No Don't Know

Are all payments to/from connected parties (such as loan repayments and rent) up to date? Yes No Don't Know

If no, please provide details:

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Is there any tax due to HM Revenue & Customs (HMRC)? Yes No Don't Know

Only include income tax and VAT if it is overdue.

If yes, please provide details:

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Are there any returns due to be submitted to HMRC or The Pensions Regulator that are overdue? Yes No Don't Know

If yes, please provide details:

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Are you aware of any issue that could give rise to a tax charge against the Scheme Administrator? Yes No Don't Know

This could include unauthorised payments yet to be reported to HMRC, borrowing above the allowed limits, overpayment of pension, lifetime allowance charges etc.*

If yes, please provide details:

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*Note: *unauthorised payments are payments not deemed to be authorised under HMRC rules e.g. excessive borrowing, continued payment of pension after a member's death, acquisition of taxable property by the scheme, loan to a member, loan to a member's company which is not a sponsoring employer in the scheme.*

Documentation to be provided

Where possible, please provide the following:

A copy of the latest set of scheme accounts or financial statements Enclosed To follow

A copy of the latest Trust Deed & Rules Enclosed To follow