



**HM Revenue
& Customs**

Pension Schemes Services
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Tel 0845 600 2622
Monday to Friday 9.00 to 17.00

Fax 0115 974 1480

www.hmrc.gov.uk

Date 27 September 2011
Our Ref PSTR 00157669RZ (CFS-499593)/tnt/int
Your Ref -

Dear Sirs

The Tierney Family Trust

Please find enclosed a copy of my letter of today's date addressed to the Administrator of the pension scheme, Mr J Tierney, which I believe is self explanatory.

Please let me have the following information no later than 3 November 2011. Please let me know at once if you cannot do this.

1. Copies of the scheme accounts for the year ending 5 April 2010.
2. A schedule of the scheme assets held on 6 April 2009 setting out the type of each asset and approximate value.
3. A schedule of the scheme assets held on 5 April 2010 setting out the type of each asset and approximate value.
4. Please provide details of any assets acquired or disposals during the year ending 5 April 2010. If the acquisition/sale involved a connected party, please provide full details of how the asset was valued.
5. If any of the assets are properties please explain the nature of the property or properties, i.e. are they residential or commercial and provide a copy of the lease or leases.
6. Can you confirm that where rents are due to the scheme that they have been paid in accordance with the relevant agreements. If rents have not be paid in accordance with the

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Type Talk service prefix number – 18001

agreements please advise what amounts are outstanding and the period they relate to also advising what action the scheme has taken or is taking to rectify the position.

7. If any of the assets are loans please provide a copy of the loan agreement(s) if the loan(s) were advanced post 5 April 2006, plus documents evidencing the security for the loan. If any loan or loans were advance prior to 6 April 2006 but not reported to this office, please also provide a copy of the loan agreement(s).
8. In respect of any loans can you confirm that all money's due under the loan agreements have been paid in accordance with the agreements since the loan(s) was advanced. If there are repayments outstanding please advise what the amounts are and the period they relate to broken down into capital and interest. Please also explain what action the scheme is taking/has taken to recover the debt.
9. If the assets are shares, please say whether they are quoted or unquoted. In respect of these shares please advise the name of the company, the type/class of shares, the number of shares acquired and sold and the purchase/sale price.
10. The names and National Insurance Numbers of the members.

You can ring me on the number at the end of this letter if you want to discuss anything about my enquiry into your Return. I will ring you shortly before the above deadline to discuss progress.

To help us improve customer service, please quote our reference number and provide a daytime telephone number in any correspondence.

Yours faithfully



Terry Thompson
Compliance Officer
Direct line 0115 974 2327

Encs



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PRIVATE & CONFIDENTIAL

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Dear Mr Tierney

The Tierney Family Trust

Thank you for the Pension Scheme Return for the year ended 5 April 2010 .

I am writing to tell you that I intend to enquire into this Return. Each year we enquire into some Pension Scheme Returns to check that they are correct, or because we need further information to understand the figures.

I am sending a copy of this letter to your practitioner and have attached a copy of the letter I have sent to your practitioner requesting information about the Return.

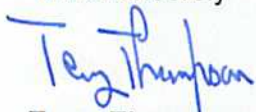
You can ring me on the number at the foot of this letter if you want to discuss anything about my enquiry. I will ring your practitioner a few days before the deadline in my letter to them to discuss progress.

I enclose factsheet CC/FS1 *General Information*, which gives you more information about this type of check. Read more about enquiries on our website at www.hmrc.gov.uk/compliance.

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Yours sincerely



Terry Thompson
Compliance Officer
Direct line 0115 974 2327

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