**Reporting the number of cash ISAs to which subscriptions were made in a time period example**

Anywhere BS launches its cash ISA on 1ˢᵗ May 2008, and by 5ᵗʰ April 2009 there have been 2000 subscriptions, 1 void, 20 transfers in (of current year accounts), and 40 transfers out.  They correctly report 1979 (2000 – 1 + 20 - 40) in Box S05 (number of cash ISAs to which subscription made in period).