

**MANCHESTER CITY COUNCIL  
REPORT FOR RESOLUTION**

**REPORT TO:** AUDIT COMMITTEE  
**DATE:** JANUARY 2009  
**SUBJECT:** GRANT CLAIMS AND RETURNS 2007-08  
**REPORT OF:** CITY TREASURER

**PURPOSE OF THE REPORT**

Grant Thornton, as the Council's auditors and acting as agents of the Audit Commission, is required to certify the claims submitted by the Council. This certification typically takes place some 6-12 months after the claim period and represents a final but important part of the process. This report is to introduce the attached report from Grant Thornton setting out their findings from this work.

**RECOMMENDATIONS**

The Committee is asked to receive and acknowledge the external audit report.

**WARDS AFFECTED**

All

**IMPLICATIONS FOR**

<b>Anti-Poverty</b>	<b>Equal Opportunities</b>	<b>Environment</b>	<b>Employment</b>
Yes	Yes	Yes	Yes

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**BACKGROUND DOCUMENTS**

Manchester City Council Grant Claims and Returns 2007/08 – Report by Grant Thornton

## **INTRODUCTION AND BACKGROUND**

1. Grant Thornton, as the Council's auditors and acting as agents of the Audit Commission, is required to certify the claims submitted by the Council. This certification typically takes place some 6-12 months after the claim period and represents a final but important part of the process.
2. The findings of their work are set out in the attached report. An Action Plan has been prepared and is attached at Appendix A.
3. The Council needs to ensure that action is taken in order to address the issues raised in the Action Plan in time for submission of 2008/09 claims and returns.

## **REPORT FINDINGS**

4. The report found that overall the Council has performed well in the submission of claims and returns in accordance with prescribed deadlines. Four claims were submitted late for audit and at the time of writing this report, one claim remains outstanding. The Council prepared accurate claims and returns in most instances, however seven claims required amendment following audit.
5. There is scope for some improvement in the accuracy and presentation of grant claims and the Action Plan attached at Appendix A sets out how this will be achieved. Appendix B sets out the proposed administrative arrangements to support improvement.
6. Following agreement with Council officers, 7 claims required amendment, and 4 claims were qualified. Audit amendments resulted in an overall net increase in income of £816k, primarily due to a significant reduction in payments for the Pooling Housing Capital Receipts return.
7. The reasons for qualified claims included:
  - errors in entitlement calculations for the Housing and Council Tax Benefits subsidy
  - the Council not obtaining assurance over the accuracy of third party information included within the Teachers' Pension return
  - errors in the compilation of NWDA claims
8. Officers will take action to ensure that the Management Action Plan is implemented to improve performance in this area and that the standard of completion of the claims where issues were identified is improved.



Manchester City Council

Grant claims and returns 2007-08

7 January 2009

<b>Contents</b>		<b>Page</b>
<b>1</b>	<b>Executive Summary</b>	<b>1</b>
<b>2</b>	<b>Detailed Findings</b>	<b>4</b>

### **Appendices**

- A Action Plan**
- B Proposed administrative arrangements**
- C Standard audit tests for grant claims**

# 1 Executive Summary

## 1.1 Introduction

The Council received 32 grant claims and returns from Government Departments and other bodies requiring external audit certification in 2007/08, representing income in excess of £600 million.

Grant Thornton, as the Council's auditors and acting as agents of the Audit Commission, is required to certify the claims submitted by the Council. This certification typically takes place some 6-12 months after the claim period and represents a final but important part of the process.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process.

## 1.2 Background

The work that we are required to undertake is specified in a certification instruction, issued by the Audit Commission for each scheme, following discussions with the grant paying body. Auditors are required to certify in accordance with the following arrangements:

- claims and returns below a de minimis level (currently £100,000) do not require certification
- claims and returns between the de minimis level and the threshold (currently £500,000) require limited testing
- claims and returns over the threshold are subject to a full testing programme, unless the control environment can be relied upon, in which case limited testing applies.

Although we are required to carry out tests in accordance with the Audit Commission certification instructions, the overall amount of work needed on each claim varies according to:

- the size and complexity of the claim and the relevance of each test to transactions at the Council
- the history of the claim at the Council and whether there have been any significant issues or concerns in the past
- the quality of working papers produced by the Council to support entries on the claim
- the extent to which internal audit has been used to verify entries in the claim and the extent to which we can rely on that work.

### 1.3 Roles and responsibilities

Exhibit One sets out the roles and responsibilities of the parties involved in the certification of claims and returns.

#### Exhibit One: Roles and responsibilities in relation to claims and returns

Party	Role & Responsibilities
Grant Paying Body	Sets conditions of grant and deadlines for submission of pre-audit and audited claims.
Council	Submits claims for certification to the Appointed Auditor within grant paying body submission deadlines. Responsible for ensuring audited claims are submitted within deadline and for agreeing any extensions to the audit deadline with the grant paying body. Appendix B details proposed arrangements for co-ordination and administration of claims going forward.
Audit Commission	Issues certification instructions. A list of standard audit tests are detailed at Appendix C.
Appointed Auditor	Certifies claims submitted in accordance with Audit Commission instructions and within certification deadlines.

### 1.4 Key Messages

The key messages from our audit of 2007-08 grants are summarised in Exhibit Two below and set out in detail in the next section of the report.

#### Exhibit Two: Key Messages

Judgement area	Key Messages
Accuracy of claim forms submitted for audit Amendments and qualifications	<p>There is scope for some improvement in the accuracy and presentation of grant claims, however, the Authority performed well overall. Following agreement with Council officers, 7 claims required amendment, and 4 claims were qualified.</p> <p>Audit amendments resulted in an overall net increase in income of £816k, primarily due to a significant reduction in payments for the Pooling Housing Capital Receipts return.</p> <p>The reasons for qualified claims included:</p> <ul style="list-style-type: none"> <li>• errors in entitlement calculations for the Housing and Council Tax Benefits subsidy</li> <li>• the Council not obtaining assurance over the accuracy of third party information included within the Teachers' Pension return</li> <li>• errors in the compilation of NWDA claims.</li> </ul>

Judgement area	Key Messages
Timeliness of claim forms submitted for audit	<p>The Council submitted the majority of claims within nationally prescribed deadlines. Only 4 claims were submitted late and 1 claim remains due for submission having missed the deadline. Late submissions were primarily due to Council officers being unaware of the procedure for submission of claims.</p> <p>The Council, through a central grants co-ordinator, should be proactive and identify claims which are due for submission and monitor against deadlines, ensuring external audit are informed of any late submission. The Council should confirm the submission procedures to all officers responsible for grant claims and returns.</p>
Working papers to support claims and grant preparer availability	<p>The quality of working papers provided for audit was generally good, however there is some room for improvement, particularly in providing ledger evidence of project expenditure.</p> <p>For the majority of claims grant preparers were readily available to deal with audit queries, however some difficulty was experienced in establishing the correct contact for claims following staffing changes, and some delays were experienced in obtaining audit evidence for project schemes.</p>

### 1.5 The way forward

Based upon the findings, summarised here and detailed in section two of the report, an Action Plan has been prepared *and agreed with management* and is attached at Appendix A.

The Council needs to ensure that action is taken in order to address the issues raised in the Action Plan in time for submission of 2008/09 claims and returns.

### 1.6 Acknowledgements

We would like to take this opportunity to thank Council staff for their assistance and co-operation during the course of the audit of grant claims.

**Grant Thornton UK LLP**  
7 January 2009

## 2 Detailed Findings

### 2.1 Introduction

This section of the report summarises the main issues arising from the certification of grants and returns in 2007/08. The Action Plan at Appendix A sets out our recommendations and improvement opportunities arising from the audit of individual grants.

### 2.2 Grants co-ordination

At the start of the year, the Council had a grant claims co-ordinator, based in the Regeneration department, who was responsible for compiling a list of claims due for audit and monitoring claim deadlines. These arrangements worked well for Regeneration department claims, however, arrangements were not consistent across all departments, leading to some delays in the receipt of claims. The co-ordinator left the Council during the year and we understand that the Council is currently reviewing arrangements for managing external funding, including the role of the grants co-ordinator.

Although responsible for identifying claims, the grants coordinator was not responsible for monitoring the subsequent submission or quality of claims in all cases. In order to formalise the process, the Council should update the current grants protocol, reviewing its content and ensuring its availability to all officers responsible for submitting claims and returns. Appendix B details a proposed list of arrangements for grant claim administration, which the Council should consider in a review of grants protocol.

### 2.3 Grant claim submission

The Council has performed well in the submission of claims and returns in accordance with prescribed deadlines. Four claims were submitted late for audit and at the time of writing this report, one claim remains outstanding.

Departments should be reminded that the deadline relates to date of receipt by external audit, and that delays may impact on our ability to certify claims by the required government department deadline and may result in possible sanctions and penalties from grant paying bodies. Grant preparers should allow sufficient time for review, sign off and posting of claims.

### 2.4 Claim form compilation

The Council prepared accurate claims and returns in most instances, however seven claims required amendment following audit. The amendment of claims impacts on the level of time and resources incurred by both the Council and external audit. Grant claim preparers should ensure they consult the relevant guidance notes when compiling claim forms in order to reduce the level of amended claims.

## 2.5 Grants claim authorised signoff arrangements

Most claims were signed by an appropriate Council officer, however some pre-audited claims were not initially signed by the responsible officer. The signing of claims by the responsible officer is a key control in checking accurate claim compilation. The Council should remind officers of the authorisation process and introduce a designated signatory list for the signing of all claims.

## 2.6 Standard contents of grant claim working papers and preparation of certification checklist

The Council operates a 'blue file' system for the preparation of grant claims, incorporating a standard index of working papers to be included on the file. Whilst we noted some good examples of using this system, including Manchester Digital Development Agency and Surestart, these arrangements need to be applied consistently across all claims.

The NNDR return did not have separate supporting working papers other than the work papers used for the final accounts audit. Whilst these papers satisfy the requirements of the accounts audit, they do not meet all the specific requirements of the certification instruction LA01. The Council should implement the use of a 'blue file' for the audit of this return.

Whilst the Council produced audit files for all 16 NWDA project claims, the quality of working papers was inconsistent, resulting in some delays to these audits. Particular attention is required to the reconciliation of expenditure to the ledger with supporting audit trails for adjustments and apportionments. The Council should review the list of standard audit tests at Appendix C to ensure working papers are provided to satisfy these requirements.

## 2.7 Compliance with grant funding terms and conditions

The level of qualified claims is a direct result of non-compliance with grant funding terms and conditions. The Council is notified by awarding bodies of the approved terms and conditions attached to each scheme and certification instructions, issued by the Audit Commission, detail the scope of audit testing that will be performed by external audit. A grants co-ordinator should make certification instructions available to all claim preparers. Preparers should review both awarding body terms and conditions and certification instructions before compiling the claim form and supporting evidence files.

## 2.8 Grants claim preparers availability

Each grant claim submitted for audit is assigned to an individual officer – the grant preparer. For the majority of claims, preparers were available to discuss audit queries and help the certification process, however we experienced some delays in establishing the correct contact for claims following staffing changes.

A grants co-ordinator should establish a designated responsible officer for each claim or return and include this in the information provided for audit. We will meet regularly with the grants co-ordinator in 2008/09 to plan the timing of our audits, agree the availability of responsible officers and ensure deadlines are met.

## 2.9 Independent review

To demonstrate a strong internal control environment all grant claims and returns should be subject to an independent review, often by the senior line manager of the claim preparer, in order to 'sense check' the claim form and ensure that the supporting working papers provide a strong audit trail from the claim form.

For the majority of claims, there was evidence of independent review although we would have expected the independent review process to identify and resolve some of the issues that our audit work highlighted. The Council should reaffirm the process of independent review to further improve claim accuracy.

## 2.10 Significant audit findings

Of the claims and returns submitted for audit the most significant findings were in relation to the following claims:

- Housing and Council Tax Benefit
- Pooling Housing Capital Receipts
- Housing Subsidy
- Teachers' Pensions.

### **Housing and Council Tax Benefit**

The return was amended and qualified, however the errors identified only represented a very small percentage of the total claim. The amendments increased subsidy to the Council by £45k and related to:

- transactions not being recorded on a net basis, leading to misstatement in some cells
- amounts being omitted from the claim.

In accordance with the Certification Instruction, where we identify errors in our testing we are required to test a further sample of 40 cases. Results of this extended testing are reported within a qualification letter to the DWP and extrapolated across the total population to identify possible error, but we are not required to amend the claim. The samples reported in the qualification letter were due to incorrect classification of overpayments within the subsidy claim. Different categories attract different levels of subsidy, with a potential error of up to £100k subsidy over claim.

The Housing Benefits management arrangements, systems and procedures are appropriately designed, with the Academy and Anite systems providing an adequate audit trail. We did, however, identify improvement opportunities within these arrangements, including:

- a number of cases where the rent used in the subsidy calculations was lower than that on the proof of rent letter, after deduction of ineligible items, resulting in claimants not receiving their full benefit entitlement. The authority should consider introducing proof of rent letters which detail the exact gross rent and all ineligible charges, so that claim assessors do not have to undertake manual calculations

- in 2008/09, the Council should complete uncashed cheques calculations earlier

#### **Pooling Housing Capital Receipts**

Our audit identified that the Council incorrectly included £846k in relation to interest due in respect of previous periods and, therefore, overstated its contribution due to the national pool. The Council should ensure that claim preparers are familiar with the guidance for compilation of this claim.

We spent considerable time confirming administrative expenses had been deducted in accordance with terms and conditions, which resulted in a £24k reduction of eligible amounts. The Council should improve its audit trail to support administrative expenses to provide confirmation of eligibility.

#### **Housing Subsidy**

The Council had not processed amendments identified at the final accounts audit, which led to a decrease in eligible subsidy receivable of £47k. The Council should ensure amendments processed at the final accounts are incorporated within the Housing Subsidy final return.

#### **Teachers' Pension**

A qualification report was issued on the Teachers' Pension return, in accordance with Certification Instruction guidance, as the Council did not obtain assurance over third party contributions. This issue has also led to this return being qualified in the past. The Council should implement validation procedures to conform the accuracy and eligibility of third party information provided for this return.

## A Action Plan

Rec No.	Recommendation	Action Agreed	Responsibility	Timescale
1	The Council should review its procedures for the certification of grant claims and returns and appoint a central grants coordinator responsible for identifying and monitoring all claims against submission deadlines.	Grants co-ordinator is in place for external revenue funding who has a list of all external revenue funding. The register will be expanded to include all grants and their audit arrangements.	Steve Carey	End January
2	The Council should review and update the grants protocol and issue this to all officers responsible for the compilation of claims and returns.	The grants co-ordinator will review and reissue the grants protocol and associated grants procedures and reissue for mid-March with certification instructions.	Steve Carey	Mid March
3	In order to avoid possible sanctions and penalties from the grant awarding body, the Council should submit claims and returns to external audit by the prescribed audit deadline.  Grant preparers should allow sufficient time for review, sign off and posting of claims.	The grants co-ordinator will ensure the closedown timetable includes key deadlines and revised protocol will include more specific guidance.	Steve Carey	Around February
4	In order to reduce the level of amended and qualified claims, grant claim preparers should ensure they consult the relevant guidance notes when compiling claim forms. This should be evidenced on a 'certification checklist'.	The updated grants protocol will include: <ul style="list-style-type: none"> <li>• Checklist</li> <li>• Signature list (including those checking claims).</li> </ul>	Steve Carey	Mid March

Rec No.	Recommendation	Action Agreed	Responsibility	Timescale
5	The Council should remind claim preparers that Certification Instructions are available for all grants from the grants co-ordinator. Preparers should review both awarding body terms and conditions and Certification Instructions before compiling the claim form and supporting evidence files.	This will be covered in the review of the Grant protocol.		
6	All claims submitted to external audit should be subject to an independent review either by the line manager of the claim preparer or the grants co-ordinator.	As above.		
7	Departments should identify an appropriate responsible officer for each claim and return and inform the grants co-ordinator of any changes.	This will be included in the Grant Register.		
8	The Council should introduce a designated signatory list and ensure all draft claims are signed by a designated signatory.	As above.		
9	The Council should ensure claims and returns submitted to audit are supported by appropriate working papers, which clearly reconcile to the claim. Appendix C identifies standard tests applicable to all audits.	This will be covered in the review of the Grant protocol.		
10	The Council should obtain assurance over third party information in order to confirm eligibility in line with terms and conditions.	As above.		

Rec No.	Recommendation	Action Agreed	Responsibility	Timescale
11	<p>Housing Benefits management arrangements should be strengthened by:</p> <ul style="list-style-type: none"> <li>• introducing proof of rent letters which detail the exact gross rent and all ineligible charges so that claim assessors do not have to undertake manual calculations</li>   <li>• early calculation of uncashed cheques entries for the return</li> </ul>	<p>The service will be reviewing the cases where errors occurred and identify further steps that can be taken to minimise errors. This work will also consider whether 'proof of rent' letters are an appropriate remedy and further discussions will be held with Audit about the best way forward.</p> <p>This have been implemented.</p>	Julie Price	May 2009
12	<p>The Housing department should improve the audit trail for eligible administrative expenses for the pooling housing capital receipts return.</p>	<p>Housing will undertake quarterly reconciliations of the administration expenses for the pooling of housing capital receipts return, whilst also liaising with the other support services to ensure that consistent information is provided to support the claims, this will provide a clearer audit trail in respect of the expenses included as part of the claims.</p>	Paul Hindle	31 January 2009

## B Proposed administrative arrangements

1. Officers compiling claims/returns will be sent an e-mail from the Council's Grants Co-ordinator to ensure that they are aware of the auditor certification requirements and that all claims are captured on the grants register.
2. Before the officer with delegated sign off approval, signs an original claim, a preparation of grants checklist should be completed by the compiling officer and then reviewed by a senior officer.
3. The claims/returns and the supporting working paper file should be retained by the preparer of the claim and made available to external audit on arrival to carry out the audit. Working paper files should be reviewed for compliance with the 'preparation of grants checklist' and 'working paper file index' documents. Overdue and outstanding claims will be monitored by external audit, who will contact the Grants Co-ordinator for an update as to the expected date of submission.
4. Completed and signed original claims/returns are passed over to external audit by the Grants Co-ordinator. The Council must notify any potential delays or problems on specific claims/returns to external audit as soon as possible. The Council may need to arrange an extension with grant-paying bodies if claims are submitted after the due date.
5. Upon completion of the audit, the original signature claim/return and any related qualification letter will be sent to the relevant grant-paying body by external audit. Two copies of the certified claim/return and any qualification letters will be made. One will be passed to the Grants Co-ordinator; the second will be retained by external audit on their files. A record of the date of certification and postage of the claim/return will be maintained by external audit as part of their ongoing claims and returns administration work.

## C Standard audit tests for grant claims

Auditors perform the following standard tests on all claims/returns:

### **Test 1 - Completion of the Control environment and testing assessment**

### **Test 2 - Proper completion and certification by the authority**

The claim or return made available to the auditor:

- (a) should be an original document, not a photocopy. In exceptional circumstances, e.g. where the original has gone astray but a photocopy is available, a photocopy may be acceptable at the discretion of the grant paying body, but, to indicate that it is a true copy, it must bear the original signature of an officer who was eligible to certify the original form;
- (b) must be compiled indelibly, and if corrections are made, ink eradicator or correction fluid must not be used but the original entry struck out and the revised entry written in and initialled by an officer eligible to certify the form. Where correcting fluid has been used, the auditor should return the document to the authority for replacement;
- (c) must bear an original signature;
- (d) must be certified by an appropriate senior officer, typically the Chief Finance Officer, or an officer authorised by written delegated powers. The grant-paying body's terms and conditions should make clear who is eligible to sign, or this may be implied from the designated signatory on the claim or return. Where claims or returns suggest certification by the CFO is required, but in practice certification by other officers is permissible, the CI will make this clear. Where certification has been other than by the CFO/Deputy CFO, auditors should check:
  - (i) the CI indicates that this is permissible; **and**
  - (ii) delegation to the signatory is formally recorded and not assumed.

### **Test 4 - Agreement to accounts**

For those claims and returns to be compiled on a payments rather than an expenditure basis, the standard test will be amended, requiring a check that the claim or return 'reconciles' rather than 'agrees' with the accounts. The auditor will need to ensure that creditors/debtors are excluded from the claim or return when carrying out the reconciliation.

Where an authority is the lead partner in a partnership, 'data' in this test covers the evidence the authority has to support the inclusion of transactions of other partners in its claim or return.

### **Test 5 - Duplication**

Where there is known potential for duplication with other claims or returns, attention will be drawn to this in the relevant CI. To satisfy the duplication test auditors should:

- a) examine the coding structure on the general ledger to determine whether expenditure relevant to the claim or return is clearly matched to grant income in such a way that a control is in place that should operate to prevent or detect duplication
- b) consider whether the expenditure included on this claim is held on a separate cost code and hence can be separately identified
- c) consider whether any of the other tests performed in Part A, or any of their work on the control environment, indicates that duplication has occurred or that there is an unusual risk of duplication that Part A tests will not address

Where auditors have significant concerns about potential duplication these should be included in a qualification letter.

### **Test 6 - Payments on account**

Many claims or returns require the authority to record payments on account of grant received. The purpose of this test is to ensure that:

- (a) all amounts received in respect of the year as at the date of the authority's certificate are recorded. By the time the claim or return is certified further amounts may have been received but the form should not be adjusted for these. However, where a claim or return is amended by the authority and its certificate re-dated, amounts received by the date of the revised authority certificate should be included.
- (b) adjustments in respect of earlier years' payments on account are excluded (e.g. where a payment on account in respect of the current year has been abated by an amount over claimed in previous years, the figure in the claim or return should be shown gross of the abatement);
- (c) the payments on account figure is supported by remittance advice(s) from the grant paying body; and
- (d) the payments on account figure agrees to the corresponding amount credited in the authority's accounts.

Common errors are:

- (i) payments on account included erroneously, e.g. adjustments for previous years' entitlement, or amounts received after the date of the authority's certificate; or
- (ii) payments on account overstated on the claim or return, showing amounts claimed instead of amounts received; or

- (iii) failure to pick up that payments on account have been received but miscoded or coded to a suspense account.

### **Test 9 - Eligibility**

For all tests on eligibility, it is necessary to establish that arrangements are in place to ensure that only eligible transactions are included and, by reference to prime documents, to test that those arrangements are operating satisfactorily.

#### **Test 9(a) - Approvals - project based claims only**

The terms of an approval may all be included in the approval letter itself or may in part be covered by the general terms of the scheme. The CI will normally cover the general terms of a scheme but cannot detail the specific conditions that may be applied to a particular project, hence it is essential to refer to the approval letter for that project. Test 9(a) is a standard test applying to project based claims or returns only, ensuring that the auditor is satisfied that the expenditure claimed relates to the approved project.

#### **Test 9(b) - Eligible expenditure**

Test 9(b) is applied to ensure that eligible costs included or ineligible costs excluded are in accordance with the general terms of the grant scheme as summarised in the CI.

#### **Test 9(c) - VAT**

Local authorities are in a special refund scheme under section 33 of the VAT Act 1994 entitling them to recover VAT on their non-business activities. As input VAT that an authority incurs in grant aided areas is usually on non-business activities, it will be recoverable from HM Customs & Excise. It is therefore to be excluded from claims, grant being calculated on expenditure net of recoverable VAT. This is usually achieved by coding VAT expenditure separately from the supply to which it relates. The test can be satisfied from an awareness of the coding structure and testing that it is operating in practice.

#### **Test 9(d) - Apportionments**

In checking the fairness of charges apportioned to a claim or return, the auditor needs to ascertain that they represent a fair assessment of the costs attributable to the claim or return in the period. This test is to check that costs are not being unfairly attributed to grant earning areas where expenditure is apportioned over grant-earning and non-grant-earning expenditure heads.

### **Test 10 - Contracts**

The test is designed to ensure that an authority is applying no lesser standards of value and probity in its contracting procedures where the cost is ultimately met or supported from grant than it would apply where costs are borne by the authority itself.

### **Test 11 - Charges for in-house goods and services**

The purpose of the test is to ensure that the charge to the claim or return is on the same basis as would have applied if the goods or services were provided for a non-grant-earning area. This applies irrespective of whether the authority recharges goods and services attributable to the activity, or whether the charge is for goods or services at rates in a contract won by an in-house provider following competitive bidding.



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