

My Year End Checklist!

For Social Housing

- ⇒ *Year End Timetables Completed and distributed*
- ⇒ *Closedown Purchase/Sale Ledgers*
- ⇒ *Review all 'Other Fixed Assets' (Write off fully depreciated assets)*
- ⇒ *Funders Letters sent out*
- ⇒ *Interim Audit*
- ⇒ *Complete Rollover of Statutory Accounts*
- ⇒ *Impairment review*
- ⇒ *Balance Sheet Reconciliations complete*
- ⇒ *Management Accounts completed*
- ⇒ *Confirmation of cash held at schemes*
- ⇒ *Q4 VAT Return completed*
- ⇒ *Investment Summary*
- ⇒ *Staff salary/ Numbers information for notes to the accounts*
- ⇒ *PIID return - information collated for notes to accounts*
- ⇒ *Directors Salary Disclosure (including Board Members)*
- ⇒ *Loan Covenant calculations*
- ⇒ *Long Term Loans Balanced to statement*
- ⇒ *Details of contingent liabilities*
- ⇒ *SHG received - reconciled to the Housing Corp audit statement*
- ⇒ *Final Summary of development programme*
- ⇒ *Housing Property, Depreciation and Grants Notes*
- ⇒ *Number of Housing Properties*
- ⇒ *RCGF/DPF - HCA Returns with ageing*
- ⇒ *Operating Leases Disclosure*
- ⇒ *Reserve Summary*
- ⇒ *Pensions Note - From SHPS / No of people in schemes*
- ⇒ *Improvement Works contracted not yet completed*
- ⇒ *Capital Commitments*
- ⇒ *Major Repairs Capitalisation working papers finalised*
- ⇒ *Interest Receivable / Payable Notes (including Capitalised interest rates used for receivable and payable average in year)*

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- ⇒ *Sale of Assets Note*
- ⇒ *Auditors Remuneration Note*
- ⇒ *Operating and Financial Review*
- ⇒ *Lead Schedules completed to tie into Statutory Accounts*
- ⇒ *Non Housing Fixed Assets/Debtors/Creditors/Loans(ageing)*
- ⇒ *Derivatives Statutory Disclosure*
- ⇒ *Final Inter-company consolidation adjustments identified*
- ⇒ *Board Members - changes in year with dates (to disclose any*
- ⇒ *Cashflow Statement*
- ⇒ *Completion of Statutory Accounts - non Group*
- ⇒ *Full Review of Statutory Accounts*
- ⇒ *Group Consolidation*
- ⇒ *Revise Loan Covenant calculations*
- ⇒ *IR Returns (P35/P14/P60)*
- ⇒ *External Audit Commences*
- ⇒ *External Audit Ends*
- ⇒ *Audit Clearing Meeting*
- ⇒ *Post Year End Adjustments - Finalise Accounts*
- ⇒ *Audit Committee*
- ⇒ *Submit P11D's to Inland revenue*
- ⇒ *Close Down General Ledger*
- ⇒ *Check Statutory A/c to ledger*