

OPERATIONS SYSTEM	End of Year Documents & Routines Checklist - Commercial Sector
Client	
Year End	

Responsibility for job	
<p>Dear Client</p> <p>Please let us have all records to prepare and/or audit your accounts. As a rule of thumb, if any document relates to finance, we will need it. We would rather have too much than too little. We have set out a list of items we need below, but your organisation may have other financial documents not listed - please send them to us!!</p> <p>There are extra sections below for computerised and non-computerised, and a section for non-financial documents needed.</p> <p>Finally, there is a checklist of end of year routines to help you, and us.</p> <p>Any questions - please call us on 020 8527 6912</p> <p>The Team at <i>Jackson & Jackson</i></p>	

ITEM	✓	COMMENTS (including anything that has not been sent)
For All Systems, provide:		
Any manual records (eg cash books, ledgers, etc.)		
Bank Statements (all accounts)		
Cheque book stubs and paying in books		
Sales/ Customer Invoices		
Purchase/ Supplier invoices		
Cash invoices		
Any supplier statements available to prove the year-end purchase ledger balances.		
Wages and PAYE records, including copy of P35 & P14s, and yellow payslip book, for tax years covered by account period		
Copies of any new HP/ Finance agreements		
Details of any vehicles or other assets bought, disposed of, or part exchanged during the year.		
Details of your cash and cheques in hand (i.e. not banked at the year-end).		
VAT workings and copies of VAT returns.		
Details of closing stock and work in progress.		

For Computerised Systems, provide:		
Floppy disk or CD of the computerised accounting system used before the year end has been run (Sage Line 50 to v14 only)		Please advise user name & password:
Floppy disk or CD of the general/nominal ledger and Trial Balance before the year end has been run - exported to Excel or csv format (For software other than Sage Line 50)		
The following computer print outs. Your software might refer to them differently - call us if you need assistance)		
Sales ledger <ul style="list-style-type: none"> • Aged debt report (summary) • Day books - sales invoices/credits • Day books - sales receipts/discounts • Transaction history/Customer Activity (for full year) Purchase ledger <ul style="list-style-type: none"> • Aged creditors report (summary) • Day books - purchase invoices/credits • Day books – purchase payments/discounts • Transaction history/Supplier Activity (for full year) Nominal ledger <ul style="list-style-type: none"> • Trial balance • Transaction history/Nominal Activity(for full year) • Audit trail (for full year) • Profit and loss for year • Balance Sheet at year end • Transaction history/Nominal Activity(for period from year-end to date audit carried out - i.e. subsequent transactions to year) Other <ul style="list-style-type: none"> • Any Management Accounts or other reports you keep 		
For Non-Computerised Systems, provide:		
Cashbook		
Sales daybook		
Purchases daybook		
A list of amounts owed to you (debtors)		
A list of amounts you owe (creditors)		
Additional items required:		
Copies of Minutes of all meetings in the year, <u>and</u> for the period to date, for Directors and AGM.		
If this is the first year we are acting for you,		

please supply a copy of your Memorandum & Articles of Association, and Certificate of Incorporation (incorporated businesses only).		
If this is the first year we are acting for you, please supply a full copy of your last accounts.		
Copies of any tax correspondence with the Inland Revenue.		
Sent By: _____	Date: _____	
Received By: _____	Date: _____	

The following is a checklist of End of Year Routines which you may want to carry out to verify your accounts:	✓
Ensure that all transactions relating to the period have been entered onto the system and if you use a monthly activities checklist that all items have been done. (Do <u>not</u> enter any transactions relating to the next period).	
Reconcile all bank accounts at the year-end.	
Agree the purchase ledger to the Aged Creditors listing and the Trial Balance at the year-end, and to suppliers' statements.	
Agree the sales ledger to the Aged Debtors listing and the Trial Balance at the year-end, and to statements you send.	
Reconcile the VAT Control to the final debtor/creditor and the Trial Balance at the year-end, and the relevant return form.	
Reconcile the payroll to the final creditor per your PAYE records and the Trial Balance at the year-end.	
Reconcile the petty cash to the balance held in the petty cash tin.	