Small Business Year-End Checklist (UK)

Arlington Moor Accountants · Prepared November 2026 · Rates and dates for the 2026/27 tax year

Use this checklist to get your records ready for your accountant at year end. It applies to limited companies, sole traders and partnerships. Items marked **(Ltd)** apply to limited companies only; items marked **(ST)** apply to sole traders and partners only. Tick each item as you go, then send us the completed list with your records.

1. Your business details

☐ Year-end date: _____

☐ Business type: limited company / sole trader / partnership / LLP

☐ VAT registered? Yes / No (VAT number: _____)

☐ Do you employ staff or pay yourself through payroll? Yes / No

☐ Do you work in construction under the Construction Industry Scheme (CIS)? Yes / No

2. Bank and cash

☐ Bank statements for every business account, from the first to the last day of the year

☐ Statements for card, PayPal, Stripe, Square and other payment accounts

☐ Every bank transaction categorised and reconciled in your bookkeeping software

☐ Petty cash or cash-in-hand records, if you use them

☐ Loan, hire purchase and finance agreements, with the balance outstanding at year end

3. Sales and money owed to you

☐ Sales invoices issued in the year, numbered with none missing

☐ List of unpaid customer invoices at year end, showing how old each one is

☐ Any debts you believe will not be paid (bad debts)

☐ Payout reports from online platforms such as Amazon, eBay, Shopify or Etsy

4. Purchases and expenses

☐ Supplier invoices and receipts, filed and matched to bank payments

☐ List of unpaid supplier bills at year end

☐ Mileage log for business journeys in your own vehicle

☐ Expenses you paid personally and have not yet claimed back, with receipts

☐ Personal spending taken out of business accounts identified (**Ltd:** record it through the director's loan account)

5. Equipment, vehicles and stock

☐ Invoices for equipment, vehicles, computers or machinery bought or sold in the year (these may qualify for capital allowances)

☐ Value of closing stock and work in progress at the year-end date, with a count sheet or valuation notes

6. Payroll and employment

☐ Payroll summary for the year and a P60 for each employee

☐ Real Time Information (RTI) submissions up to date, including the final submission of the year

☐ PAYE and National Insurance paid to HMRC and agreed to your HMRC online account

☐ Workplace pension contributions paid and auto-enrolment duties up to date

☐ Benefits provided to employees or directors recorded (P11D forms are due by 6 July after the tax year end)

☐ **CIS:** monthly returns filed and deductions suffered recorded

7. VAT (if registered)

☐ All VAT returns filed and agreed to your accounting records

☐ Any VAT scheme you use confirmed (standard, flat rate, cash accounting)

☐ **If not registered:** check your taxable turnover for the last 12 months against the £90,000 registration threshold

8. Limited companies only (Ltd)

☐ Director's loan account balance at year end. An overdrawn balance not repaid within 9 months and 1 day of year end can trigger a tax charge, so tell us early

☐ Dividends: board minutes and dividend vouchers for every payment

☐ Confirmation statement filed and the register of people with significant control (PSC) up to date

☐ Changes to directors, shareholders or the registered office during the year

9. Sole traders and partners only (ST)

☐ Business use of your home, vehicle and phone worked out as a percentage

☐ Drawings taken from the business during the year

☐ Other income for your Self Assessment: employment, rent, interest, dividends, pensions, capital gains

☐ **Making Tax Digital for Income Tax:** you must use it if your qualifying income (self-employment plus property income, before expenses) was over £50,000 in 2024/25 (from 6 April 2026), over £30,000 in 2025/26 (from 6 April 2027), or is over £20,000 in 2026/27 (from 6 April 2028). Tell us if you may be affected

10. Key UK deadlines

What	Deadline
Company accounts to Companies House	9 months after the year end (first accounts: 21 months after incorporation)
Corporation Tax payment	9 months and 1 day after the year end
Company Tax Return (CT600) to HMRC	12 months after the year end
Confirmation statement	At least once every 12 months
Self Assessment, register if new	5 October after the tax year end
Self Assessment, paper return	31 October
Self Assessment, online return, balancing payment and first payment on account	31 January
Self Assessment, second payment on account	31 July
VAT return and payment	1 month and 7 days after the end of each VAT period

What	Deadline
PAYE and National Insurance (electronic payment)	By the 22nd of the following month

Corporation Tax rates for 2026/27: 25% on profits over £250,000, 19% on profits up to £50,000, with marginal relief in between.

11. What to send us

☐ This completed checklist

☐ Bank and payment-account statements

☐ Sales and purchase records, or access to your accounting software

☐ Payroll, pension, VAT and CIS reports

☐ Asset, stock and loan paperwork

☐ Anything from HMRC or Companies House that you have not told us about

Send documents securely through our client portal rather than by ordinary email.

Contact: clientservices@arlingtonmoor.com · +44 7935 224917 · Suite 1 Miller House, 47-49 Market Street, Farnworth, Bolton, BL4 7NS

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