
COMPANY ADMIN Reviewed 30 Apr 2026

Year End Information Pack

A structured year end checklist for UK limited companies: what your accountant needs, why it matters, and how to send it cleanly.

Year end is where bookkeeping becomes statutory accounts and a tax return. The smoother your information pack, the faster and cheaper the process, and the more time your accountant can spend on advice rather than chasing missing PDFs.

Start collecting around **two weeks before your year end date**. Some items, such as stocktakes and asset confirmations, need to be done on or near the year end date itself.

Start with the essentials, then work through the comprehensive sections only where they apply to your business.

01

The essentials

For straightforward limited companies: one or two directors, no stock, no employees beyond directors, UK customers and suppliers, and no investment activity.

- Access to your accounting software**, such as Xero, QuickBooks or FreeAgent, with the right permission level
- All sales invoices** issued during the year, ideally already in the software
- All purchase invoices and receipts**, ideally captured digitally through Dext, Hubdoc or your accounting software
- Bank statements as CSV files**, full year, every business account, no PDFs
- Payroll records**, year-end reports, P60s and P11 records if you run payroll yourself
- Any other relevant documents**, such as lease agreements, loan agreements, insurance policies or anything that affects the accounts

CSV bank statements matter. PDFs require manual data entry or OCR, both of which are slower, more error-prone and more expensive.

02

Financial records and access

Use this section where the business has more accounts, funding sources or payment processors.

- Credit card statements** for any business credit cards, covering the full year
- Loan statements** for business loans and directors' loans, with opening and closing balances
- Merchant account statements**, such as Stripe, PayPal, GoCardless or Square, with payout reconciliation
- Petty cash records**, if you operate a cash float

03

Sales and income

These help get revenue cut-off right at the year end date.

- Aged debtors report** as at the year end date, showing who owes you what
- Bad debts**, with a list of invoices you have decided to write off and why
- Deferred income**, for invoices issued for work not yet delivered, such as annual subscriptions paid upfront
- Accrued income**, for work delivered but not yet invoiced at year end

Deferred and accrued income are what separate tidy accruals accounts from misleading ones.

04

Purchases and expenses

These checks help match costs to the right accounting period.

- Aged creditors report** as at year end, showing who you owe
- Accrued expenses**, for costs incurred but not yet invoiced, such as utilities or professional fees
- Prepayments**, for costs paid in advance for periods after year end, such as insurance or annual software licences
- Expenses paid personally by directors**, with receipts, to reimburse or charge to the director's loan account

05

Assets, equipment and stock

Important for tax relief, depreciation, stock valuation and year end cut-off.

- Fixed assets purchased during the year**, with dates, costs and supplier details
- Fixed assets sold or disposed of**, with proceeds and dates
- Stocktake as at the year end date**, if you hold stock, with quantities and cost prices
- Work in progress**, with an estimated value if you are a service business with ongoing projects

The Annual Investment Allowance can give 100% tax relief on most equipment purchases up to GBP 1m, but only if your accountant knows what was bought.

06

Payroll and people

Use this section if you have employees beyond directors, or if directors are on payroll.

- Final payroll reports for the year**, including P32 summary, P11 records and year-to-date figures
- P60s issued to employees**, including directors on payroll
- P11Ds**, if you provided benefits in kind such as company cars or private medical cover
- Pension contributions paid**, both employer and employee
- Employment allowance claimed**, if applicable

07

Director and shareholder transactions

This is where HMRC enquiries often start. The paper trail matters.

- Dividends declared and paid**, with dates and amounts per shareholder
- Board minutes for each dividend**, signed and dated
- Dividend vouchers issued to shareholders**
- Director's loan account movements**, money in and money out, with dates and purpose
- Benefits in kind**, such as company car use, private medical or interest-free loans over GBP 10,000
- Salary paid to directors**, separate from other payroll if relevant

Dividends paid without sufficient distributable reserves are illegal and may be reclassified by HMRC as salary, with PAYE and National Insurance consequences.

08

Statutory and compliance

Confirm the company record is aligned before the accounts are finalised.

- Confirmation statement filed during the year**, or the due date if not yet filed
- Changes to directors, shareholders or registered office** during the year
- Share issues, transfers or buybacks**, with dates and consideration paid
- New persons of significant control**, if any PSC changes were registered

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Tax-specific items

Bring forward anything that changes the corporation tax calculation or compliance position.

- VAT returns filed during the year**, with confirmation of payments made
- Corporation tax payments on account**, if applicable for companies with profits over GBP 1.5m
- R&D tax claims**, with technical narrative and cost breakdown ready
- Capital allowances pool brought forward**, from prior year accounts if you are migrating accountants
- Losses carried forward**, from prior year accounts

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Strategic context

This is the part that turns compliance into advice.

- Major decisions you are considering**, such as hiring, raising investment, buying property or taking on debt
- Personal tax situation changes**, such as marriage, children, property purchases or other income sources
- Anything unusual that happened in the year**, such as one-off contracts, disputes, refunds or insurance claims
- What you want to understand from the accounts**, such as gross margin trend, customer concentration or cash conversion

A good accountant uses year end accounts as the starting point for a forward-looking conversation, not just a backwards-looking filing exercise.

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How to send everything

A clean delivery method saves time and avoids sensitive documents getting lost in email threads.

- Use your accounting software's document capture**, such as Xero Files, QuickBooks Attachments or Dext
- Share a structured folder**, using Google Drive, Dropbox or OneDrive organised by the sections above
- Confirm secure delivery** for anything containing personal data, such as P60s or payroll reports
- Avoid sending invoices and receipts as a long email attachment thread**

What you should get back

- **Statutory accounts**, filed at Companies House.
- **Corporation tax return (CT600)**, filed with HMRC.
- **A copy of both for your records**, plus iXBRL versions for HMRC.
- **A summary of the tax position**, including what is owed, when, and any planning opportunities.
- **A meeting or call** to walk through the numbers and answer questions.

Common reasons year end takes longer than it should

1. **Bookkeeping is behind.** The year end cannot start until the books are reconciled.
2. **Receipts are missing.** This is especially common for cash purchases and personal cards used for business.
3. **The director's loan account is a mess.** Untracked withdrawals can become illegal dividends or salary issues.
4. **No stocktake was done.** Retrospective estimates are unreliable.
5. **Decisions were made too late.** Dividend declarations after year end cannot be backdated.

BEFORE USING

This checklist is a practical preparation tool, not a substitute for advice based on your company's facts.

Lean Ledger handles year end for UK limited companies with founders who would rather build their business than chase receipts.