



# Computerised Accounting Records Checklist

The purpose of this checklist is to provide our clients and bookkeepers with a list of the basic checks to complete before providing backups from your software, and the main supporting documents that we must be provided with. This will ensure we can draft the year end accounts quickly and efficiently.

It will also help towards ensuring that the records meet the terms and conditions of the fees we have agreed with you. This will be to provide us with a fully reconciled trial balance from within your software. Full details of what a fully reconciled trial balance means can be found on our website at [www.a4g-llp.co.uk/client-information/fully-reconciled-trial-balance/](http://www.a4g-llp.co.uk/client-information/fully-reconciled-trial-balance/)

Before providing the accounting backups or trial balance, please check the following:

		YES	Not applicable
1.	The opening balances provided to you must have been posted and there are no other back postings into the previous year. The opening position should match last year's final accounts.		
2.	There should be no balances on the suspense or mis-postings account		
3.	The current bank account must be reconciled to the bank statements. There should be no items more than 6 months old which have not been agreed to the bank statements.		
4.	All deposit and reserve accounts must be reconciled to the bank statements.		
5.	The nominal petty cash balance must be agreed to the balance of petty cash held at the period end (i.e. 'cash in the tin').		
6.	All credit cards, mortgages and loan accounts must be reconciled to the statements		
7.	All sales invoices must have been entered relating to the accounting period		
8.	Please let us know if you have invoiced customers during the period for any services that are provided after the period end (Deferred income)		
9.	Please let us know if you have raised sales invoices after the period end for any services you did provide in the accounting period (Accrued income)		
10.	You have reviewed and agreed all the customer balances on the aged debtors list		
11.	Please let us know if there are any bad debts to write off		
12.	All purchase invoices must have been entered relating to the period		
13.	Please let us know if you have prepaid for any goods and services that are used after the period end (Prepaid expenses)		
14.	Please let us know if you received an invoice after the period end for any goods and services used in the accounting period (Accrued expenses)		
15.	You have reviewed and agreed all the supplier balances on the aged creditors list		
16.	The factoring or invoice discounting account must reconcile to the statement covering the period end		
17.	All wages journals must have been entered		
18.	The net wages balance must agree to the amounts owed to employees at the period end. This balance will usually be zero.		
19.	The PAYE, National Insurance and CIS creditor or debtor must agree to the total amount owed to/from HM Revenue & Customs at the period end.		
20.	The VAT balance must agree to the VAT Return for the period end, or the balance for the period since the last VAT Return (if the VAT Return period is not the same as the year end). If you are on cash accounting or the flat rate scheme, this will not agree but you should use the reconciliation function within the software.		
21.	Please run the balance sheet report for the period end with a comparison against the previous year and review this to ensure you agree with all balances		
22.	Please run the profit and loss report for the period end with a comparison against the previous year and review this to ensure that all expenses are in the correct place and none missing		

After ensuring the above is complete, please:

1. Take a backup and save as "Pre year end backup"
2. Run the period end process within your software to move into the next year
3. Take another backup and save as "Post year end backup"
4. Send us both backups
5. Do not attempt to post any transactions back to this period

If you use bespoke software or it is not possible to provide a useable backup, please send us the trial balance, the full detailed general ledger for the year, the aged debtors report and the aged creditors report, all in excel format.

Please then provide the supporting information below, where applicable:

		YES	Not applicable
1.	Copy of period end bank statements for all bank accounts, including current and deposit		
2.	Copy of credit card statements for all credit cards covering the period end date		
3.	Copy of mortgage or loan statements for all accounts covering the period end date		
4.	Copy of any new hire purchase, loan or lease agreements started in the period		
5.	Copy of VAT returns submitted to HMRC, if not available in your bookkeeping software		
6.	If A4G do not prepare your payroll, copy of the payroll reports and P32's		
7.	Copy of any subcontractor statements where your business has suffered CIS deductions		
8.	If not all purchase and expense invoices, at least a copy of those for all fixed asset additions and for legal/professional fees, repairs costs and sundry costs greater than £250		
9.	Disposal details for any fixed assets sold or scrapped during the period		
10.	Copy of the mileage log(s) covering business journeys travelled in any vehicles owned personally		
11.	Confirmation of any closing stock and or work in progress at the period end date		
12.	If you prepare any regular schedules, such as a fixed asset register or prepayments and accruals or any management reports, please provide us with a copy		
13.	This completed checklist		

The above information can be provided to us in several ways, including electronically by uploading to the A4G Client Portal at [portal.a4g-llp.co.uk](http://portal.a4g-llp.co.uk).

Please note that the list of supporting information is not exhaustive and you may have other accounting issues during the period that need to be considered. If you have any other supporting records that you think we may need, please provide these and we can extract the information where required.

**Please note that without the supporting information we will be unable to start work on the accounts. If you have any queries or require any assistance with collating the accounting records, please give your client manager a call on 01474 853 856**

**P.S Have you considered making the switch to Xero?**

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- It's easy to use
- Real-time information
- Security is paramount
- Tax is going digital
- Accessible anytime, anywhere
- Cheaper than traditional software

**Please call or email your client manager to find out more.**

