

Financial Year End Checklist

PAYROLL - BEFORE APRIL 5TH

- ☐ Confirm all PAYE submissions are up to date
- ☐ Reconcile RTI filings against payroll records
- ☐ Mark final Full Payment Submission as year-end
- ☐ Check and update employee tax codes from P9 notices
- ☐ Review auto-enrolment – confirm new threshold crossers are enrolled
- ☐ Audit any umbrella company arrangements for JSL compliance

PAYROLL - AFTER APRIL 5TH

- ☐ Issue P60s to all employees on payroll as of 5 April by 31st May 2026
- ☐ Submit P11D and P11D(b) if benefits provided by 6th July 2026

EMPLOYMENT LAW

- ☐ Update payroll for new National Living Wage rates
- ☐ Update SSP calculations and absence policy for day one payment changes
- ☐ Review paternity and parental leave policies
- ☐ Review contracts and staff handbook
- ☐ Check collective redundancy consultation obligations

ACCOUNTS AND DEBTORS

- ☐ Reconcile all accounts and chase missing receipts
- ☐ Review debtor book and formally write off confirmed bad debts
- ☐ Confirm all supplier invoices are in the correct period
- ☐ Check dividend documentation for directors

CASH FLOW MANAGEMENT

- ☐ Map expected income and costs for the year ahead
- ☐ Explore cash flow options if short-term pressure exists including BoostPay Flex
- ☐ Review mortgage options after accounts are filed with BoostPay Mortgages

