

BOOKKEEPING MONTH-END CHECKLIST



BANK & CASH

- ☐ Reconcile all bank accounts to statements
- ☐ Investigate and resolve unreconciled items
- ☐ Ensure all transactions are categorised correctly
- ☐ Reconcile petty cash
- ☐ Match receipts to withdrawals
- ☐ Record petty cash reimbursements

SALES & DEBTORS

- ☐ Verify all sales invoices issued
- ☐ Match payments received to invoices
- ☐ Review aged receivables report
- ☐ Chase overdue invoices
- ☐ Check credit notes or write-offs needed

PURCHASES, EXPENSES & CREDITORS

- ☐ Enter all supplier invoices and receipts
- ☐ Match supplier statements to ledger
- ☐ Review aged payables report
- ☐ Prepare payments for due invoices
- ☐ Check recurring expenses

VAT

- ☐ Check VAT coding on all transactions
- ☐ Reconcile VAT control accounts
- ☐ Prepare/review VAT return
- ☐ Submit VAT return and record payment/repayment

PAYROLL

- ☐ Process and approve payroll
- ☐ Submit FPS/EPS to HMRC
- ☐ Record payroll journals
- ☐ Reconcile PAYE/NIC liability account

The logo for Socialledger, featuring a stylized 'S' with a butterfly icon inside a square, followed by the word 'ocialledger' in a serif font.

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MONTH-END JOURNALS

- ☐ Post depreciation journals
- ☐ Post accruals & prepayments
- ☐ Post payroll journals
- ☐ Make corrections & adjustments

FIXED ASSETS

- ☐ Record new asset purchases
- ☐ Record asset disposals
- ☐ Post depreciation journals
- ☐ Update asset register

ACCRUALS & PREPAYMENTS

- ☐ Review expenses for accruals
- ☐ Adjust prepayments
- ☐ Review accrual schedules

LOANS & FINANCE AGREEMENTS

- ☐ Reconcile loan balances
- ☐ Allocate interest vs principal
- ☐ Update finance schedules

DIRECTOR'S LOAN ACCOUNT

- ☐ Reconcile DLA transactions
- ☐ Check for overdrawn DLA
- ☐ Review allowable expenses



BOOKKEEPING MONTH-END CHECKLIST



REPORTING & REVIEW

- ☐ Prepare profit & loss
- ☐ Prepare balance sheet
- ☐ Prepare cash flow
- ☐ Review variances and KPIs

COMPLIANCE

- ☐ Check Companies House deadlines
- ☐ Check HMRC deadlines
- ☐ Ensure MTD compliance

BACKUPS & DOCUMENTATION

- ☐ Backup bookkeeping data
- ☐ Save reconciliations and reports
- ☐ File receipts, invoices, and statements

 Socialledger