ERRINGTON LANGER PINNER
CHARTERED ACCOUNTANTS

Bookkeeping checklist

Monthly, quarterly and year-end tasks for small businesses, sole traders and landlords

Checklist, 2026/27

Good books save tax, time and stress. Work through this list each month and your year-end accounts and tax return become a formality.

Every month

- [ ] Record every sale and every purchase, with the date, amount and what it was for
- [ ] Keep a copy of each receipt and invoice (a photo or scan is fine)
- [ ] Reconcile your bank account so your records match your statement
- [ ] Chase unpaid customer invoices and note who owes you what
- [ ] Check which supplier bills are due and when
- [ ] Keep business and personal spending in separate bank accounts
- [ ] Run payroll and send PAYE submissions to HMRC on or before each payday, if you employ staff
- [ ] File CIS returns by the 19th of the month, if you are a contractor in construction

Every quarter

- [ ] Prepare and submit your VAT return, if you are VAT registered (due one month and seven days after the quarter end)
- [ ] Send your Making Tax Digital quarterly update, if Making Tax Digital for Income Tax applies to you
- [ ] Compare income and costs with the same quarter last year
- [ ] Put money aside for tax: a separate savings account makes the January bill easier

At the year end

- [ ] Count stock and list work in progress
- [ ] List money owed to you and money you owe at the year-end date
- [ ] List equipment, vans and other assets bought or sold in the year
- [ ] Gather loan and finance statements showing the balance and interest
- [ ] Note any money you took out of, or put into, the business
- [ ] Send everything to us so your accounts and tax return can be prepared

Keep your records for

Who	How long
Sole traders and landlords	At least 5 years after the 31 January filing deadline for that tax year
Limited companies	At least 6 years from the end of the accounting period
VAT-registered businesses	At least 6 years

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General information for the 2026/27 tax year, not advice for your circumstances. Please talk to us before acting. Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

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