Limited Company Director Year-End Checklist 2026/27

For directors of UK limited companies. Work through it before your company year end and again in the 9 months after.

Before the year end

- ☐ **Dividends:** check the company has enough retained profit after tax before declaring. Minute each dividend and issue a dividend voucher.
- ☐ **Salary:** confirm your salary and any PAYE submissions are up to date, and that the final FPS of the tax year (5 April) is sent.
- ☐ **Director's loan account:** list every payment in and out. Aim to clear an overdrawn balance before the year end plus 9 months.
- ☐ **Pension:** consider an employer pension contribution. Check your annual allowance before you pay in.
- ☐ **Expenses and assets:** claim business expenses with receipts. Review equipment purchases and capital allowances.
- ☐ **Bookkeeping:** reconcile every bank account and card. Chase unpaid invoices and list unpaid bills at the year end.
- ☐ **Stock and work in progress:** count and value it at the year end if your business holds any.

After the year end: key deadlines

Item	Deadline
Filed accounts at Companies House (private company)	9 months after the accounting period ends
Corporation Tax payment (small and medium companies)	9 months and 1 day after the accounting period ends
Company Tax Return (CT600)	12 months after the accounting period ends
Section 455 tax on an overdrawn director's loan	Same date as Corporation Tax is due: 9 months and 1 day after the year end
Confirmation statement	At least once every 12 months
P11D and P11D(b) for benefits and expenses (if any)	6 July after the tax year ends
Class 1A NIC on benefits	22 July (19 July by cheque)
Director's Self Assessment return (paper / online)	31 October / 31 January (for the previous tax year)

Paperwork to have ready for your accountant

- ☐ Bank statements for the full period and a list of any other accounts or loans.
- ☐ Sales and purchase invoices, VAT returns and the VAT control account.
- ☐ Payroll reports: payslips, FPS, P60s, pension and PAYE payments.
- ☐ Director's loan account listing and dividend minutes and vouchers.
- ☐ Asset purchase invoices, vehicle details and mileage logs.
- ☐ Details of any benefits provided to directors or staff (cars, medical insurance, loans over £10,000).

Check the rates before you decide. Dividend tax rates, the Section 455 rate, Corporation Tax bands and allowances change. Use the PayToolkit calculators and Director's Loan guide, and confirm the current rate on GOV.UK before you rely on a figure. This is general information, not tax advice.