

## Checklist for the annual financial statements as at 31.12.20....

### Liquid assets

- ☐ Cash reports for the entire financial year, with signed stock declaration (cashing up) as at the end of the financial year.
- ☐ Copies of the bank, postal cheque, cryptocurrency and interest certificates or account statements as at the end of the financial year.
- ☐ Portfolio and interest receipts of any securities (tax-related statements of the banks).

### Trade accounts receivable

- ☐ List of all outstanding and invoiced receivables as at the reference date, shown with or without VAT.
- ☐ Deposits put down by customers and any losses are to be designated separately (5%, 10% del credere, etc.).

### Inventories

- ☐ Assessment as at the balance sheet date, at the most at the lower of cost (960a par.2) or market. Purchase price/amount invoiced less discounts and input taxes.

### Services not invoiced

- ☐ To be capitalised are the net costs accruing on services not yet invoices as at the accounting reference date. The latter may, for example, comprise the time-expenditure-based fee accrued, e.g. external hourly rates adjusted by a share in the profit, less a deduction for the administrative overheads, shown with or without VAT.

### Work in progress

- ☐ Production costs or sales revenue to be expected, adjusted by the costs still to be incurred, if the latter are lower than the production costs. Construction industry and service enterprises: Sales revenue to be expected for the services provided to date.

### Prepaid expenses

- ☐ List of all payments, the expenses laid out in advance in the old financial year, concerning the new financial year (rent, insurance premiums, etc.).

### Tangible fixed assets

- ☐ Copies of the purchase invoices for investments that can be capitalised in the year under review.

### Trade accounts payable (payables)

- ☐ A list or receipts with the as yet unpaid supplier invoices or operating expenses concerning the old financial year, but only paid in the new financial year, shown with or without VAT.

### Any other current liabilities

- ☐ A list of all outstanding liabilities, shown with or without VAT, which have been invoiced in the new year, but concern the old year, is likewise to be provided.

## knowing you.

a&o kreston audit ag  
Birmensdorferstrasse 123  
8003 Zürich  
hello@kreston.ch  
+41 (0)58 101 02 02  
[www.kreston.ch](http://www.kreston.ch)  
CHE-102.312.698 VAT

An independent member of the  
Kreston Global network

 Member of EXPERTsuisse

 MEMBER OF THE  
FORUM OF FIRMS



### Deferred income and short-term provisions

- ☐ Details of invoices for the old financial year still outstanding, payment of which is only to be expected in the new financial year, e.g. supplier invoices, telephone invoices, subsequent payments for Old Age and Surviving Dependents' Insurance, etc., deposits put down by customers which were received by the closing date, but concern the new year (e.g. rent paid in advance, advance payment made by customers, etc.).
- ☐ Provisions for staff and salary obligations (bonuses, holiday pay and overtime credit, etc.).

### Any other long-term liabilities

- ☐ Loans: Stock and interest settlements
- ☐ Mortgages: Statements, interest and capital certificates

### Share capital

- ☐ Copies of the deeds concerning amendments to the Memorandum and Articles of Association, increases in capital, etc.

### General remarks

#### Human resource management

Assuming that you employ staff or have employ staff during the past year, we need:

- ☐ Final account statement relating to the Swiss Federal Act on the Compulsory Provision of Occupational Pension Schemes for Old Age, Surviving Dependents and Incapacitated Persons (should it already exist), BVG premium current account (pension fund) as at the end of the financial year
- ☐ Declaration of the wage subject to Old Age and Surviving Dependents' Insurance, this amount paid to the Federal Compensation Office, and final account statement
- ☐ Declaration on the wage subject to accident insurance, this amount paid to the accident insurer, final account statement
- ☐ KTG declaration to the insurer, final account statement
- ☐ Withholding tax declaration, copies of the invoices showing the withholding tax
- ☐ Copies of the wage statements of all employees (unless the latter have been issued by a&o kreston audit ag)

#### VAT

- ☐ Should you prepare monthly VAT returns, we need copies of these VAT returns, as well as the annual VAT return.

#### Notes

Legal persons (such as joint stock companies, Swiss Private Companies Limited by Shares, co-operative societies, associations and foundations) are, under Art. 959c Swiss Code of Obligations (OR), obliged to prepare notes. At least the following additional details/documents on the company and the annual financial statements are to be provided (list not exhaustive):

- ☐ Details of the number of full-time jobs per year on average
- ☐ Holding of shareholdings
- ☐ Details on the purchase, sale and continued existence of proprietary shares in the possession of the company (number, type of share, price, date of purchase)
- ☐ Copy of the ongoing leasing contracts/details on any outstanding leasing liabilities (amount of all future leasing instalments, incl. interest)
- ☐ Guarantees/guarantee obligations (total amount)



- ☐ Restrictions on ownership in the fixed tangible assets (reservations of ownership, such as assignments of accounts receivable, a pledged custody account, borrower's notes concerning properties)
- ☐ Number and value of participation rights or options in such rights for all management and administrative bodies, as well as employees
- ☐ Key events following the balance sheet date

The above-mentioned details match those contained in the internal documents, are complete, and are in line with the facts. The statutory measurement provisions have been complied with. Exchange rates as at the balance sheet date are to be recognised pursuant to the Swiss Federal Tax Administration.

Company: .....

Place, date: ..... Signature:.....