

**Eve Accountants**

Unit 4, Deva Centre, Salford, M3 7BE

Dear XXXXX

**Re:** GD Legal Solicitors Ltd

**Company Number:** 09999888

We have recently been approached by the above-named client to act as the business's accountant. Their next accounts are to be made up to 28/02/22, these are due by 30/11/22. We are aware that you are completing these accounts yourself.

Additionally, please could you inform me of any circumstances or information which you have knowledge of, which I need to consider in deciding whether to formally accept this appointment.

If there are no such circumstances that I need to be aware of, would you please supply the following information:

Section	Information Requested
<b>Accounting Information</b>	<ol style="list-style-type: none"> <li>1. A copy of the last three year-end accounts produced.</li> <li>2. A copy of the fixed asset register, detailing the cost and accumulated depreciation if any.</li> <li>3. Copies of all relevant lead schedules supporting all the balance sheet totals.</li> <li>4. Bank and cash reconciliations.</li> <li>5. A trial balance for the last accounts which you prepared, together with relevant journal entries.</li> <li>6. Note of the Companies House Authentication code.</li> <li>7. Any other information or documentation you consider we require to carry out the work including any relevant bookkeeping records and information.</li> </ol>
<b>Corporation Tax Information</b>	<ol style="list-style-type: none"> <li>8. Copies of the corporation tax computation and forms CT600 for the latest year-end.</li> <li>9. Details of any existing roll-over relief claims for capital gains in respect of chargeable assets bought or sold by the company.</li> <li>10. Details of any outstanding taxation assessments not appealed against or where appeals are outstanding.</li> <li>11. Details of any chargeable assets which stand in the books of the company at cost or valuation which is different to the deductible acquisition value for CGT purposes.</li> <li>12. Any other taxation matters of which you think we should be aware of.</li> </ol>
<b>Personal Taxation</b>	<ol style="list-style-type: none"> <li>13. A copy of the last three self-assessment tax returns in respect of the directors, together with tax computations and supporting schedules.</li> <li>14. PAYE notices of coding for 2016/17 and 2017/18.</li> <li>15. Details of any HMRC determinations of penalties, surcharges or interest.</li> <li>16. Full details of all chargeable assets held at 5 April 2017, including a note of the date of acquisition and the capital gains tax base cost where available.</li> <li>17. Any other information which you feel may be of assistance to us including any information which the client or third party has provided in respect of the year ended 5 April 2017 or subsequently.</li> </ol>
<b>VAT Returns</b>	<ol style="list-style-type: none"> <li>18. Copy of the VAT Certificate.</li> </ol>

19. Copies of all previously submitted VAT Returns and relevant workings for the past 12 months.
20. Confirmation of the last return you will be responsible for submitting.
21. HMRC log in details if the client has their own account.

**Payroll  
Information**

22. Date of the last payroll processed and submitted to HMRC.
23. Frequency of payroll.
24. P11D deduction sheets for all employees.
25. PAYE and accounts office reference numbers.
26. P32's to date.
27. Confirmation of the last payroll you will be responsible for.
28. Monthly CIS statements within the 2017/18 tax year, if applicable.

**Other Records**

29. Records currently held at your registered SAIL address for the company as detailed on the latest Confirmation Statement.
30. Any paperwork that will assist us in the preparation of the next year-end accounts.

**Yours sincerely,**  
Eve Accountants